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ACCOUNTING MODEL OF SALES PLANNING TO FULFILL SHAREHOLDERS' EXPECTATIONS

MANISH BHASKARBHAI RAVAL *

ABSTRACT

The importance of planning is discussed everywhere. In this constantly changing environment, no success can be achieved without planning. Planning is the only tool to handle the changes effectively. In a business firm, planning is required for all the activities, but the most important activity i.e. sales requires an effective planning. In fact, a sale planning is the base for all the other activities of the firm. On the basis of sales planning, a can firm plan its production, human resources, finance, advertising etc. This paper attempts to provide information about the importance of sales planning and it provides the model/formulae for sales planning which give enough profit to fulfil the expectation to shareholders.

Key Words: Sales Planning, Shareholders, Accounting, Model, Formulae.

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