



## **UNIX Trainers & Consultants**

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### **Skills for Integrating Budgeting, Forecasting, and Business Planning in the Public Sector**

#### **Course Overview:**

This seminar provides the skills to build excellent standards into your planning, budgeting, performance measurement, and reporting system. This seminar will discuss new techniques, explain how they complement traditional financial planning tools, and introduce new concepts for measuring and reporting performance and shareholder wealth creation. You will explore the issues relating to capital budgeting. Budgeting manufacturing, as well as other expenses, identifying profit objectives, budgeting cash requirements, and forecasting, are all covered in this seminar.

#### **Course Objectives:**

**At the end of this course, the participants will be able to:**

- Build an integrated planning, budgeting and reporting process
- Improve their budgeting/financial skills required for better decision-making
- Understand costs behaviour more accurately
- Deliver more timely and useful information to decision-makers
- Explain typical costing and budgeting terminology used in business
- Improve their management abilities
- Increase their understanding of forecasting and budgeting techniques
- Understand the problems of overheads and how Activity-Based Analysis may aid decision-making and pricing strategies
- Contribute to the implementation of change in the organization
- Facilitate the elimination of non-value activities and the reduction of costs within your organization
- Understand cost behaviour and patterns
- Ensure that processes of business planning, budgeting, and management reporting are robust in themselves and suitable for their organization

#### **Course Coverage:**

##### **Topic 1: Budgets and Strategy in Today's International Environment:**

- Organizational planning framework
- The product/information / decision support cycle
- Strategic, tactical, and operational forecasts
- The strategic approach to business planning
- Various strategic and tactical approaches to business planning
- The international business environment

## **Topic 2: The Business Plan and Budget Development:**

- Developing the business plan
- Identification of key value drivers
- Achieving objectives
- Zero base budgeting
- Activity-based budgeting
- Rolling budgets
- Developing the Cash Budget

## **Topic 3: Analyzing the Applicability of Historical Data Using Excel:**

- Problems of forecasting
- Using historical data to help predict the future
- Forecasting
- Sales volume
- Development of Time Series Models using histograms, moving averages, exponential smoothing, and regression analysis
- Using Regression Analysis as a predictor and estimator
- Mastering the use of Exponential Smoothing as a Data Analysis tool

## **Topic 4: Using Activity-Based Budgeting and Cost Analysis Techniques:**

- Cost behaviour and breakeven analysis
- Activity-based costing
- Budgeting for Processes rather than Departments
- Defining Key Cost Drivers
- Defining Key Activities
- Developing the Activity-Based Budget

## **Topic 5: Capital Budgeting and Project Appraisal:**

- Identify the various types of capital projects
- Discuss the capital project evaluation process
- The impact time has on the value of money
- Using WACC and ROIC as benchmarks
- Determining the initial and subsequent capital project cash flows
- Development of the "Hurdle Rate" for capital projects
- Evaluate capital projects by applying NPV, IRR, and ARR Payback models

## **Targeted Groups:**

- Financial Planners
- Cost Analysts

- Professional Advisers
- Account Personnel
- Business Consultants
- Professionals who require a more in-depth understanding of integrated planning & budgeting techniques
- Accountants are responsible for budget preparation & management reporting.