



*Training Course:
Budget control and Budgetary Execution*

*5 - 9 April 2027
Geneva (Switzerland)*

Training Course: Budget control and Budgetary Execution

Training Course code: FI234930 From: 5 - 9 April 2027 Venue: Geneva (Switzerland) - Training Course Fees: 6050 € Euro

Introduction

Budget Control and Budgetary Execution training is designed to strengthen participants' skills in budgeting, cost awareness, and financial decision-making. It combines analytical techniques, practical exercises, and real-life case studies to improve the management and control of processes and projects in highly competitive environments.

The program highlights the importance of budgeting in supporting organizational strategy, enhancing performance, and ensuring effective cost control and resource utilization. It helps professionals understand how budgeting links strategic objectives with operational plans and improves overall organizational efficiency.

Key outcomes include:

- Understanding the role of budgeting within the management system
- Developing effective cost analysis and budgeting techniques
- Enhancing financial decision-making skills
- Linking strategy with operational execution
- Applying best practices in performance and cost management
- Integrating financial and non-financial performance drivers

Training Objectives

Participants attending this training course will:

- Successfully build integrated planning, budgeting, and reporting process
- Understand costs behavior more accurately
- Deliver more timely and useful information to decision-makers
- Understand capital budgeting
- Identify & manage key financial indicators for the business
- Be able to use specific cost analysis and performance measurement techniques
- Be prepared to understand and implement the Balanced Scorecards
- Be prepared to interpret the financial impact of strategic directions
- Understand the problems of overheads allocation and how Activity-Based Analysis may aid decision-making and pricing strategies

- Select the performance measurement systems that work
- Think proactively beyond budgeting

Target Audience

- Those in charge of designing and managing a budgetary system
- The Staff Person who will be responsible for entering data into the budget system or training others how to enter information
- Those who want to gain control of the firm's financial standing and obtain a firm grasp on the numbers side of their job
- Financial Professionals, R&D Professionals, Sales / Marketing Professionals, General Accounting Professionals, Business Unit Professionals
- Anyone who wants to understand the basics of budgeting, costing, and performance measurement

Course Outlines

DAY 1

Budgeting & Cost Control in the Management System: Link with Strategic Planning

- Budgeting and the Management System of Contemporary Organizations
- Strategic Planning, Budgeting and Management Control
- Strategic Management Accounting - Setting Goal and Objectives
- From Strategic to Operating Plans - Actions and Initiatives
- Measuring and Managing the Performance - KPIs and targets
- Managerial Accountability

DAY 2

Budgeting: Principles and Key Concepts

- Understanding the Context for Budgeting
- The Benefit of Budgeting and its Role for Achieving Organizational Targets

- The Shortcomings of the Budgeting Process - How to improve them?
- Principles of Budgeting
- Main Issues with Budget Preparation
- Capex Capital Expenditures vs. Opex Operational Expenditures

DAY 3

Cost Analysis for Budgetary Purposes

- Cost Concepts and Terminology
- Different Costs for Different Purposes
- Fixed vs. Variable Costs: The Cost-Volume-Profit Analysis Model
- Contribution Margin Analysis
- Manufacturing vs. Non-manufacturing Costs
- Period vs. Product Costs

DAY 4

Traditional vs. Advanced Techniques in Cost-Control

- Under-costing and Over-costing: Understand Allocation Methods
- How to refine a Costing System?
- Indirect OH vs. Direct Costs
- Traditional Cost Allocations Systems vs. Activity-Based Costing ABC
- Cost Hierarchy & Cost Drivers - Linking Resources, Activities and Management
- Introducing Activity-Based Budgeting ABB and Management ABM

DAY 5

New Integrated Performance Measurement Systems

- Beyond Budgeting: Integrating Financial and Pre-financial Information
- The Drivers of Value Creation
- The Balanced Scorecard

- Strategy Maps
- Integrated Reporting

Executing the Budget

- Commitments and Obligations
- Common Obligation Concepts
- Contracts for an Indefinite Quantity
- Types of Services Being Purchased
- Unliquidated Obligations
- Life Cycle of an Appropriation
- Revolving Funds and Reimbursables
- Deobligations
- Other Resources
- Agency-Level Modification Tools
- Reporting of Resources

Registration form on the Training Course: Budget control and Budgetary Execution

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Complete & Mail or fax to Global Horizon Training Center (GHTC) at the address given below

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Full Name (Mr / Ms / Dr / Eng):
Position:
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Company Information

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Address:
City / Country:

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Full Name (Mr / Ms / Dr / Eng):
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Payment Method

- ☐ Please find enclosed a cheque made payable to Global Horizon
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