



First Select

Analysis and Budget Managing

Date	Venues	(\$)Fees	Book your seat
14 Dec -18 Dec 2025	Jakarta	3300	Register Now

Course objectives

By the end of the program, participants will be able to:

1. Demonstrate how the budget relates to the key financial statements: balance sheet, income statement, and cash flow.
2. Prepare a budget consistent with the organization's strategic plan.
3. Use appropriate estimation techniques in the development of revenue and expense budgets.
4. Identify all the appropriate costs to be included in a capital expenditure proposal.
5. Apply cost control tools, analyze management variance reports and take proper corrective action..

Who should attend?

All managers, supervisors and analysts who prepare and/or use management budgets.

Course Outline

Planning and the Functions of Management:

- The Critical Functions of Management
- Aligning the Budget with the Organization's Strategy
- Road Map to Strategy

- Budget as a Planning Tool
- Control: The Missing Link
- Planning Pitfalls

The Key Financial Statements:

- The Accounting System
- The Income Statement
- The Balance Sheet
- The Cash Flow Statement

Budgeting: Process and Approaches:

- The Advantages of Budgeting
- The Budget Process
- Rolling Budgets
- The Master Budget
- Operating and Capital Budgets
- The Budgeted Financial Statements
- Approaches to Budgeting:
- Tools of Forecasting
- Direct and Indirect Costs
- Characteristics of an Effective Budget
- Problems in Budgeting

Cost Control:

- Budget as a Control Tool
- The Control Process
- Characteristics of an Effective Control System
- Responsibility Reporting
- Variance Analysis: Identifying the Components of Variance
- Variance Analysis: Taking the Corrective Action

Capital Expenditure Budgeting and Analysis:

- Time Value of Money
- Simple versus Compound Interest
- Identifying and Analyzing Cash Flows
- The Discount Rate: Using Cost of Capital
- Net Present Value (NPV)
- Internal Rate of Return (IRR)
- Profitability Index (PI)
- Pay-Back Period (PBP)
- Accounting Rate of Return (ARR)

- Approval for Expenditure (AFE)
- Sensitivity and Risk Analysis

Cost Volume Profit Analysis (CVP):

- Identifying the Fixed Costs and Variable Costs
- Computing Breakeven Point in Units
- Computing Breakeven Point in Sales
- Assumptions of CVP Analysis
- Using CVP in Budgeting Decisions

WORKSHOP STYLE

A mixture of short presentations, interactive discussion, individual exercises and group work. The emphasis throughout is on a practical approach using case material and examples.



97337256847



info@firstselectbh.com



www.firstselectbh.com