

FINANCIAL ANALYSIS, PLANNING & CONTROLLING BUDGETS



GENTEX[®]
TRAINING CENTER



Introduction

Financial Analysis, Planning & Controlling Budgets Training Course connects three financial routines that only work well together: analysing results, planning the year, and controlling spend against plan. Participants work through statement and ratio analysis, budget construction, cost and revenue planning, commitment control, and variance review as one continuous discipline. The programme links diagnosis with planning so that analysis informs the budget and the budget improves performance. As a result, learners gain an integrated method rather than three separate toolkits. Furthermore, the course strengthens analytical rigour, budget discipline, and the control reporting that keeps spending aligned.

Financial Analysis, Planning & Controlling Budgets Course Objectives

- Read the income statement, balance sheet, and cash flow statement together.
- Apply profitability, liquidity, leverage, and efficiency ratio analysis.
- Apply DuPont analysis to decompose return on equity.
- Build operating, capital, and cash budgets with documented assumptions.
- Apply incremental, zero-based, and rolling budgeting approaches.
- Forecast revenue, cost, and cash using driver-based and statistical methods.
- Apply cost behaviour, break-even, and cost-volume-profit analysis.
- Design internal control with segregation of duties and approval limits.
- Apply commitment accounting, spend gates, and budget control routines.
- Analyse variances with price, volume, mix, and efficiency decomposition.

Course Methodology

- Interactive sessions built on financial analysis, planning, and control cases.

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- Workshops on ratio interpretation, budget construction, and control design.
- Group exercises on variance investigation, re-forecasting, and corrective action.
- Hands-on practice with budget models, control matrices, and variance reports.
- Simulation of a budget committee review and a control weakness investigation.
- Facilitator coaching and peer review on personal planning and control frameworks.

Who Should Take This Course

- Finance managers, controllers, and management accountants.
- Financial analysts and FP&A professionals.
- Budget officers and planning specialists.
- Department heads accountable for budgets and control.
- Cost controllers and internal control professionals.
- Consultants advising on planning and budget control improvement.

Financial Analysis, Planning & Controlling Budgets Course Outlines

Day 1: Financial Statement and Ratio Analysis

- Reading the income statement, balance sheet, and cash flow statement together.
- How the three statements link and reconcile.
- Profitability ratios: gross, operating, and net margins, ROA, and ROE.
- Liquidity ratios: current, quick, and cash ratios.
- Leverage ratios: debt-to-equity, interest cover, and gearing.
- Efficiency ratios: asset turnover and working capital days.
- DuPont analysis: decomposing return on equity.





Day 2: Budget Construction and Cost Planning

- The budget cycle and its link to strategy and targets.
- Incremental, zero-based, and rolling budgeting compared.
- Building operating, capital, and cash budgets.
- Cost behaviour: fixed, variable, semi-variable, and step costs.
- Contribution margin, break-even, and cost-volume-profit analysis.
- Overhead allocation and cost recovery planning.
- Workshop: preparing an integrated budget for a business unit.

Day 3: Revenue, Cost, and Cash Forecasting

- Identifying cost and revenue drivers for planning.
- Driver-based budgeting and forecasting.
- Quantitative methods: trend, moving average, and regression basics.
- Qualitative methods: expert judgement and the Delphi technique.
- Forecast accuracy metrics such as MAPE and bias tracking.
- Cash budgeting, working capital, and funding implications.
- Exercise: building a driver-based budget with cash forecasting.

Day 4: Budget Control and Financial Governance

- Internal control frameworks and control design principles.
- Segregation of duties, authorisation levels, and approval limits.
- Commitment accounting and obligation tracking.
- Spend gates, budget checks, and variance thresholds.
- Procurement controls and contract oversight.



- Fraud risk, anti-bribery expectations, and control testing.
- Simulation: investigating a control weakness and recommending fixes.

Day 5: Variance Review, Reporting, and Corrective Action

- Budget versus actual reporting and monitoring cadence.
- Variance classification: favourable, adverse, and controllable.
- Price, volume, mix, and efficiency variance decomposition.
- Root cause investigation and the 5 Whys.
- Re-forecasting and rolling budget adjustments.
- Reporting financial performance to executives and the board.
- Capstone: presenting an integrated analysis, budget, and control plan.

Conclusion

By successfully completing Financial Analysis, Planning & Controlling Budgets, participants will gain an integrated command of statement analysis, budget construction, forecasting, and budget control design. They will acquire skills in ratio interpretation, driver-based planning, variance decomposition, and control governance that keep spending aligned with plan. Gentex Training Center designs the programme to help professionals analyse, plan, and control budgets as one routine.

FAQs



Q1 What is the "Financial Analysis, Planning & Controlling Budgets" course about?

It connects three financial routines that only work well together: analysing results, planning the year, and controlling spend against plan. The course spans financial statement and ratio analysis, budget construction and cost planning, revenue, cost and cash forecasting, budget control and financial governance, and variance review, reporting and corrective action.

Q2 What are the key benefits of the "Financial Analysis, Planning & Controlling Budgets" course?

You gain an integrated method rather than three separate toolkits. The course improves statement and ratio interpretation, strengthens budget construction and assumptions, sharpens forecasting and variance investigation, and gives you control routines that keep spending visible and correctable.

Q3 What skills will I gain from the "Financial Analysis, Planning & Controlling Budgets" course?

You will develop four core skills: financial statement and ratio analysis with DuPont decomposition, budget construction and cost planning, driver-based forecasting and cash planning, and budget control with variance analysis and governance reporting.



Q4 What tools, methods, or standards are covered in the "Financial Analysis, Planning & Controlling Budgets" course?

The course covers the income statement, balance sheet and cash flow statement, ratio analysis (profitability, liquidity, leverage, efficiency), DuPont analysis, the budget cycle, incremental, zero-based, rolling and driver-based budgeting, operating, capital and cash budget construction, cost behaviour analysis, contribution margin, break-even and cost-volume-profit analysis, overhead allocation, cost and revenue driver identification, quantitative forecasting methods (trend, moving average, regression basics), qualitative methods (expert judgement and Delphi technique), MAPE and forecast bias measurement, working capital and funding planning, internal control frameworks and segregation of duties, approval limits and spend gates, commitment accounting, procurement controls and contract oversight, control testing, budget versus actual reporting, variance classification, price, volume, mix and efficiency variance decomposition, root cause analysis and the 5 Whys, and re-forecasting routines.

Q5 How is the "Financial Analysis, Planning & Controlling Budgets" course applied in real-world practice?

Participants apply it to real work such as analysing a full set of financial statements, preparing an integrated budget for a business unit, building a driver-based forecast with cash planning, investigating a control weakness, and presenting a budget review to the board. The same methods support rolling re-forecasts and value-for-money reviews.