

MASTERING FINANCE, BUDGETING AND PERFORMANCE MEASUREMENT



GENTEX[®]
TRAINING CENTER



Introduction

Mastering Finance, Budgeting and Performance Measurement Training Course connects the three financial capabilities every manager and finance professional needs together: reading the numbers, planning them, and measuring what happens. Participants work through financial statements and ratios, budget construction, cost planning, KPI design, and performance review as one continuous discipline. The programme links analysis to planning and planning to measurement so the three reinforce each other. As a result, learners gain an integrated method rather than separate techniques. Furthermore, the course strengthens analytical rigour, measurement discipline, and reporting quality that supports confident decisions.

Mastering Finance, Budgeting and Performance Measurement 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, rolling, and driver-based budgeting.
- Apply cost behaviour, break-even, and cost-volume-profit analysis to decisions.
- Design KPIs using selection tests and the SMART criteria.
- Build performance frameworks with the Balanced Scorecard and OKRs.
- Set baselines, targets, and thresholds with benchmarking practice.
- Analyse variances and run performance reviews that drive corrective action.

Course Methodology

- Interactive sessions built on finance, budgeting, and measurement cases.

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- Workshops on ratio interpretation, budget construction, and KPI design.
- Group exercises on variance investigation, target setting, and performance review.
- Hands-on practice with budget models, KPI trees, and performance dashboards.
- Simulation of a budget committee review and a performance review meeting.
- Facilitator coaching and peer review on personal finance and measurement plans.

Who Should Take This Course

- Finance managers, controllers, and management accountants.
- Financial analysts and FP&A professionals.
- Budget officers and planning specialists.
- Performance managers and measurement specialists.
- Department heads accountable for budgets and results.
- Consultants advising on finance and performance improvement.

Mastering Finance, Budgeting and Performance Measurement 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, rolling, and driver-based 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: Performance Frameworks and KPI Design

- The KPI tree: connecting strategy to operational measures.
- KPI selection tests and the SMART criteria.
- Leading versus lagging indicators and when each matters.
- Building performance frameworks with the Balanced Scorecard.
- Setting objectives and key results with OKRs.
- Baselines, targets, thresholds, and benchmarking practice.
- Exercise: designing a KPI set for a function or process.

Day 4: Costing, Forecasting, and Decision Support

- Job costing, process costing, and activity-based costing (ABC).
- Relevant costing for make-or-buy and outsourcing decisions.
- Driver-based budgeting and forecasting methods.
- Forecast accuracy metrics such as MAPE and bias tracking.
- Capital appraisal: payback, NPV, and IRR.

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- Linking investment decisions to performance targets.
- Simulation: appraising a proposal with financial and performance measures.

Day 5: Variance Review, Reporting, and Performance Governance

- Budget versus actual reporting and variance classification.
- Price, volume, mix, and efficiency variance decomposition.
- Performance dashboards and review meeting discipline.
- Root cause investigation and corrective action routines.
- Measurement governance: avoiding gaming and measure distortion.
- Reporting financial and operational performance to the board.
- Capstone: presenting an integrated finance, budget, and performance framework.

Conclusion

By successfully completing Mastering Finance, Budgeting and Performance Measurement, participants will gain an integrated command of financial analysis, budget construction, cost planning, and performance measurement. They will acquire skills in ratio interpretation, driver-based budgeting, KPI and target design, and variance review that connect money to measurable results. Gentex Training Center designs the programme to help professionals read, plan, and measure financial performance as one system.

FAQs





Q1 What is the "Mastering Finance, Budgeting and Performance Measurement" course about?

It connects the three financial capabilities every manager and finance professional needs together: reading the numbers, planning them, and measuring what happens. The course spans financial statement and ratio analysis, budget construction and cost planning, performance frameworks and KPI design, costing, forecasting and decision support, and variance review, reporting and performance governance.

Q2 What are the key benefits of the "Mastering Finance, Budgeting and Performance Measurement" course?

You gain an integrated method rather than separate techniques. The course improves statement and ratio interpretation, strengthens budget construction and cost decisions, sharpens KPI and target design, and gives you variance and governance routines that make performance accountable rather than merely reported.

Q3 What skills will I gain from the "Mastering Finance, Budgeting and Performance Measurement" course?

You will develop four core skills: financial statement and ratio analysis with DuPont decomposition, budget construction and cost planning, KPI and performance framework design, and costing and forecasting with variance analysis and performance governance.



Q4 What tools, methods, or standards are covered in the "Mastering Finance, Budgeting and Performance Measurement" 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, job costing, process costing, activity-based costing (ABC), relevant costing, the KPI tree, KPI selection tests and SMART criteria, leading and lagging indicator design, the Balanced Scorecard, OKRs, baselines, targets, thresholds and benchmarking, driver-based forecasting, MAPE and forecast bias measurement, payback, NPV and IRR, budget versus actual reporting, variance classification, price, volume, mix and efficiency variance decomposition, root cause investigation, dashboard and review meeting design, and measurement governance including gaming controls.

Q5 How is the "Mastering Finance, Budgeting and Performance Measurement" 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, designing a KPI set for a function, appraising a proposal with financial and performance measures, and presenting a combined financial and performance review to the board. The same methods support rolling re-forecasts and cost reduction planning.