



## **UNIX Trainers & Consultants**

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## **Strategic Planning, Management Control & Effective Budgeting in the Public Sector**

### **Course Overview:**

As the business environment becomes ever more uncertain and turbulent, the requirement for professional leadership and effective management control throughout organizations is at a premium. Strategic Planning, Management Control & Effective Budgeting is for those who are dedicated to maximizing the performance of their organizations, as well as their value-added contribution (and that of the people who work for them). The elements of the course provide a structured, coherent, and comprehensive framework for addressing the challenges, which face professionals in respect of both their day-to-day and longer-term responsibilities.

This course will be particularly relevant to those professionals who are involved in setting the direction of the organization (or that of their function within it), and are accountable for the delivery of cost-effective processes, activities, and operations. This course will provide professionals with a comprehensive range of skills essential to effectively leading both people and projects/processes in times of increasing global competition, and where budgets are inextricably linked with strategy formulation, people leadership, and cost analysis.

### **Course Objectives:**

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

- Develop an appreciation and understanding of strategic planning and management control processes.
- Understand how the elements within them interact to create a systemic approach to the effective and efficient management of organizations, from strategy formulation to efficient execution.
- Learn how to recognize, manage, and mitigate risk.
- Gain awareness of the kind of leadership, which makes a difference in unleashing the potential of everyone in the team.
- Understand the key factors, which lead to sustainable business success.
- Think in terms of process-value added to customers/shareholders.
- Integrate the organization's strategic planning with budgets and processes of cost control.
- Understand the importance of project management, appraisal, planning.
- Explore traditional versus innovative budgetary techniques.
- Explore capital and activity-based budgeting techniques.

- Identify key strategic and financial indicators for the business, and how and when to monitor them.
- Discuss the problems and limitations of budgetary control and look for alternative tools.
- Understand the importance of balancing financial and non-financial measures in managing projects.
- Link budgetary processes with quality issues and business process improvement.
- Identify priorities for continued professional development.
- Learn a consistent framework to apply to any organizational activity, process or change
- Understand the factors involved in using a plan to achieve measurable results
- Learn techniques to plan, prioritize and implement effectively
- Anticipate and prepare for contingencies and changing circumstances
- Increase levels of confidence in dealing with superiors, peers and subordinates
- Gain project management abilities
- Integrate planning, budgeting and cost control by relying on a financial-based language
- Manage different types of cost and their relevance to decision making
- Understand the problems of overheads and how Activity-Based Analysis may aid decision-making and pricing strategies
- Select the performance measurement system that works
- From cost to strategy to performance measurement
- Looking beyond budgeting: balanced scorecard, six-sigma and Business Excellence
- Develop a comprehensive understanding of what contributes to, and creates business success
- Understand and manage the complexities of organizational realities

## **Course Coverage:**

### **Topic 1: Strategy:**

- Introduction to strategy - background, historical developments, major theories
- Thinking strategically
- A consistent approach to strategy development
- The relationships between vision, mission, and strategy
- The steps involved in developing a strategy
- Implementing a strategy

### **Topic 2: Risks:**

- The Meaning and nature of Risk
- Identifying the risks in a given strategy
- Prioritizing risks
- Contingency planning
- Risk mitigation strategies

### **Topic 3: Negotiation:**

- The essential role of negotiation
- Focusing on mutual interests
- How to separate the people from the problem
- Remaining objective and dispassionate
- Negotiating with more powerful people
- Negotiating tactics

#### **Topic 4: Leadership:**

- The strategic nature of leadership
- The differences between leadership and management
- Turning leadership theory into practical leadership
- Maximizing the performance of each team member
- Motivating the 'average' employee
- Developing a personal action plan for further self-development

#### **Topic 5: Strategic Leadership:**

- Intrapersonal skills
- Interpersonal skills
- Strategic leadership for team development
- Innovative Leadership skills

#### **Topic 6: Introduction: Building a Common Financial Language:**

- The key role of budgeting and cost control in contemporary organizations
- The 21st-century business imperative: delivering value-added (but to whom?)
- Towards a cross-functional process view of the organization
- Financial vs. Managerial accounting (for decision-making)
- Understand your processes: integrating financial and non-financial aspects
- Identify the key processes/projects for your organization

#### **Topic 7: Budgeting and Cost Analysis:**

- 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: inventory evaluation and control

#### **Topic 8: Traditional VS Advanced Techniques In Cost-Control:**

- Under-costing and over-costing: the consequences for profitability
- 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 (ABM) and management (ABM)

#### **Topic 9: Master Budget, Flexible Budgets, and Variance Analysis:**

- Define the master budget and explain its major benefits to an organization
- Describe the difference between a static budget and a flexible budget
- Compute flexible-budget variances and sales-volume variances
- Discuss the behavioural implication of budgeting
- The budgeting process in your organization: how to improve it?
- Which tools shall we use to complement budgeting and costing?

## **Topic 10: Beyond the Budgets: Balanced Scorecards and Six-Sigma:**

- Broadening performance measurement systems
- The key role of customer satisfaction and business process reengineering
- Beyond budgeting: integrating financial and non-financial issues
- Introducing the Balanced Scorecard
- Introducing the Strategy maps
- Introducing Six-sigma

### **Targeted Groups:**

- Project Managers
- Head of Departments
- Budgeting Staff
- Employees who want to gain great experience in strategic leadership and finance to improve their career