



Institute for Capacity Development

Suite 3B, Third Floor, Capital Centre Building, Werner List Street, Windhoek, Namibia;
PO Box 10193, Khomasdal, Windhoek, Namibia;
Phone: +264-61-401445; Fax: +264-61-401446; Cell: +264-81-3866883; Cell, +264-81-4219013;
Email: enrol@icdtraining.com
Website: www.icdtraining.com

Activity Based Budgeting

Course Objectives

On completion of the course, participants should be able to:

- Use their own activity accounting reports for budgeting and planning.
- Engage everyone in thinking about how they can better create value for the organization
- Link planning and activity based budgeting
- Budget activities and business processes to strategy and corporate goals
- Identify waste and non-value in the budget and create action plans to eliminate it
- Forecast workloads to create an activity based budget
- Incorporate financial and non-financial alternatives into the budgeting process
- Develop a flexible budget based on activity work load
- Discuss the role and work system of target costing and value creation process

Target Groups

- Budgets managers and supervisors
- Tax manager and staff
- Project engineering
- Cost analysis
- Cost controller and management accountant
- Budget committee
- Auditor internal
- Financial manager/ staff
- Accounting staff
- Business analyst

Course Outline

- General Management Skills ad Principles
- Understanding Activity budgeting principles
- Conventional versus contemporary approaches
- Problems with traditional budgeting
- Problems in cost structure and pricing
- Activity and cost and ABC
- Creating an Activity Based Budget
- Defining Activity Workloads
- Defining Activity Cost per Output targets
- Creating the Activity Resource Budget
- Resources flow and control
- Cost, Revenue, and cycle
- Managing excess capacity

- Cost control and activity problems in practice
- Activity based management
- Using ABM to reduce costs.
- Creating an activity base budget
- Supply chain and value chain framework.
- Value added and non value added
- Two dimensional ABM Model
- Business process
- Just in time
- Value engineering
- Target costing process
- Comparing Budgeted performance to targets
- Problem solving
- Performance reporting and analysis
- Database Management
- Action Planning

Dates: 17th – 28th October 2011

Duration: 2 Weeks

Course Costs: US\$2950

Venue: Windhoek, Namibia



Institute for Capacity Development

Suite 3B, Third Floor, Capital Centre Building, Werner List Street, Windhoek, Namibia;
PO Box 10193, Khomasdal, Windhoek, Namibia;
Phone: +264-61-401445; Fax: +264-61-401446; Cell: +264-81-3866883; Cell, +264-81-4219013;
Email: enrol@icdtraining.com
Website: www.icdtraining.com

Application/Nomination Form

Organisation _____

Department _____

Email address _____

Postal address _____

Phone numbers _____

Course Title/ Code _____

Attendance Month/ Dates _____

	Surname	First Name	Position	Email
Delegate 1				
Delegate 2				
Delegate 3				

Delegate 4				
Delegate 5				
Delegate 6				

Attach a separate list in cases where the delegates are more than six (Applications can also be submitted online or by email).

Expected Benefits from participation _____

Authorised Signature: _____ Position _____ Date: _____