Advanced Zero-Based Budgeting Implementation Training Course

28 February – 4 March 2027
Geneva

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Training Center

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Ref: 1193_188113 **Date:** 28 February – 4 March 2027 **Location:** Geneva **Fees:** 6200 Euro

Overview

Advanced zero-based budgeting implementation is a one-week course for finance managers, budget managers, cost controllers, business partners, and department leaders, who leave with a Zero-Based Budgeting Implementation Pack. The course applies decision-unit design, cost-driver challenge, decision package ranking, resource allocation governance, scenario modeling, performance tracking, and change management to convert strategic priorities into evidence-based funding choices. Zero-based budgeting implementation is examined through service-level options for corporate functions and operational teams. Agile Leaders Training Center presents zero-based budgeting implementation for resource allocation decisions.

Who Should Attend

- Teams responsible for setting budget assumptions and coordinating annual resource allocation
- Functions accountable for cost baselines, variance analysis, and expenditure control
- Business partners who challenge activities, demand, and service levels with operating teams
- Department leaders who sponsor decision packages and defend funding priorities
- Governance teams responsible for approving, tracking, and sustaining cost decisions

The course assumes participants already contribute to budgeting or cost decisions and leaves out introductory bookkeeping and basic financial statement preparation.

Departments and Industries

The course supports resource allocation work across:

- Finance, planning, and performance departments
- Procurement and shared-service functions
- Manufacturing and logistics operations
- Healthcare and education service teams
- Technology and professional-services organizations

Learning Objectives

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

- Apply decision-unit design to define accountable budget scopes
- Analyze activities, demand, and cost drivers against service requirements
- Build decision packages with alternative service levels
- Prioritize packages through transparent scoring and scenario modeling
- Evaluate resource allocation governance and implementation risks
- Use performance tracking to sustain approved savings

Course Agenda

Day 1: Foundations and Operating Model

- ZBB versus Incremental Budgeting Comparison Map
- Strategic Cost Baseline Template
- Decision-Unit Design Framework
- Cost Ownership and Accountability Matrix
- ZBB Scope and Readiness Assessment

Day 2: Cost Drivers and Activity Challenge

- Activity and Cost-Driver Analysis Grid
- Expenditure Necessity Challenge Test
- Service-Level Option Design Worksheet
- Demand and Consumption Evidence Map
- Cost Baseline Validation Checklist

Day 3: Decision Packages and Prioritization

- Minimum and Current Service Package Template
- Enhanced Service Option Comparator
- Decision Package Business Case
- Package Ranking and Scoring Matrix
- Resource Allocation Scenario Model

Day 4: Governance, Implementation, and Change

- ZBB Governance and Decision Rights Map
- Budget Challenge Meeting Protocol
- Change Stakeholder and Resistance Map
- Implementation Wave Roadmap
- Savings Tracking and Cost-Rebound Control Register

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Day 5: Applied ZBB Practice

- Exercise: Build a Decision-Unit Baseline
- Exercise: Challenge Activities and Cost Drivers
- Exercise: Rank Competing Decision Packages
- Exercise: Test a Resource Allocation Scenario
- Capstone Exercise: Zero-Based Budgeting Implementation Pack

Practical Exercises

The course uses suggested activities to connect the methods with participants' work:

- Suggested activity: map a corporate support decision unit and assign cost ownership
- Suggested activity: challenge operational demand evidence and design service-level options
- Suggested activity: score competing decision packages under constrained funding
- Suggested activity: review a savings register for cost rebound and implementation risk

FAQs

Who does advanced zero-based budgeting implementation suit, and what does it assume?

It suits professionals who already contribute to budgets, costs, or resource decisions and assumes working familiarity with financial planning and operational performance data.

How does zero-based budgeting implementation differ from cost reduction training?

Zero-based budgeting implementation rebuilds resource choices from justified activities and service levels, while general cost reduction training may focus on isolated savings actions without decision packages.

What is a decision unit in zero-based budgeting?

A decision unit is an accountable scope of activities, services, costs, and ownership used to build and compare funding packages.

How are decision packages ranked in zero-based budgeting?

Decision packages are ranked by applying agreed criteria to strategic contribution, service consequences, cost drivers, risks, and resource constraints.

Conclusion

Participants take back a Zero-Based Budgeting Implementation Pack containing the baseline, decision-unit structure, challenge evidence, ranked packages, governance map, roadmap, and tracking register. The pack changes budgeting from inherited expenditure assumptions to documented resource choices. It also provides a repeatable basis for reviewing service levels, implementation progress, and cost rebound.