



## **Accounting Management For Decision-Making Training Course (5 Days)**

22 – 26 March 2027  
Paris

## Accounting Management For Decision-Making Training Course (5 Days)

**Ref:** 36371\_27546 **Date:** 22 – 26 March 2027 **Location:** Paris **Fees:** 5700 Euro

### Overview

Sound financial stewardship relies on the ability to translate operational metrics and accounting data into actionable executive strategy. This five-day course in accounting management for decision-making examines how internal cost accounting structures directly shape managerial behaviour and resource allocation. Participants explore generic budgeting systems, cost allocation mechanisms, absorption costing frameworks, and activity-based costing models to resolve complex operational trade-offs. The syllabus emphasizes practical application across varied operational environments without relying on abstract financial theory. This course is delivered by Agile Leaders Training Center.

### Who Should Attend

- Financial controllers seeking to refine internal control frameworks and departmental accountability.
- Accounting managers tasked with structuring organizational budgets and monitoring variance trends.
- Senior management accountants responsible for overhead allocation models and inventory valuation methods.
- Budget analysts seeking structured approaches to balance decision management with decision control.
- Finance professionals moving into advisory roles that guide executive expenditure choices.

### Departments and Industries

This programme supports finance, accounting, planning, and operational control professionals across diverse sectors.

- Finance and Accounting Departments in Discrete and Process Manufacturing
- Budgeting and Financial Planning Units in Higher Education and Healthcare Systems
- Internal Audit and Risk Governance Teams in Corporate Enterprises
- Cost Accounting and Reporting Divisions in Public Sector Entities
- Financial Operations Groups within Multidivisional Commercial Organizations

### Learning Objectives

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



- Design operational budgets that balance the trade-off between decision management and decision control.
- Construct flexible budgets and evaluate variance indicators across direct material, labor, and overhead pools.
- Apply cost allocation methods across service centres, production departments, and institutional settings.
- Implement absorption cost systems while recognizing managerial incentives toward inventory overproduction.
- Deploy activity-based costing to determine precise cost drivers and correct distorted product margins.
- Evaluate standard costing protocols to strengthen internal decision-making across competitive environments.

## **Course Agenda**

### **Day 1: Introduction to Budgeting Systems**

- Structure and functional role of generic budgeting systems in diverse entities
- Budget administration in non-profit institutions and university administrations
- Corporate budgeting frameworks and multidivisional resource planning
- Analysis of the trade-off between decision management and decision control
- Behavioral consequences of performance targets on departmental budgeting

### **Day 2: Organizational Budgeting and Cost Allocation Theory**

- Short-run operational budgets versus long-run capital expenditure plans
- Line-item budget mechanisms and operational risks of budget lapsing
- Static budgets versus flexible budgets under variable output conditions
- Incremental budgeting mechanisms compared to zero-based budget methods
- Service department cost allocation across manufacturing plants and hospitals

### **Day 3: Absorption Cost Systems**

- Mechanics of absorption cost systems and product cost determination
- Job order costing workflows and cost accumulation through inventory accounts
- Direct overhead allocation techniques and predetermined overhead calculation
- Accounting treatment of underabsorbed and overabsorbed manufacturing overhead
- Flexible overhead budgeting applied to plant-wide and departmental cost pools

### **Day 4: Criticisms and Alternatives to Absorption Cost Systems**

- Identification of inventory buildup incentives under standard absorption costing
- Operational techniques to mitigate artificial overproduction incentives
- Variable costing principles and direct contribution margin reporting
- Comparative analysis of variable costing versus full absorption reporting
- Pitfalls of unit cost metrics in short-term operational decision-making



## Day 5: Activity-Based Costing and Standard Costs

- Identification of product cross-subsidization and inaccurate cost estimates
- Architecture of activity-based costing systems and cost hierarchy levels
- Selection of volume and transaction cost drivers in multi-product facilities
- Comparative operational audit: activity-based costing versus traditional absorption
- Implementation barriers, cost-benefit dynamics, and organizational adoption factors

### Practical Exercises

Participants engage in structured exercises to bridge accounting theory and managerial practice.

- Exercise: Build a flexible budget model to adjust overhead allocations against fluctuating production volumes.
- Exercise: Model the trade-off between decision management and decision control in a university budgeting scenario.
- Exercise: Quantify the financial distortion of inventory overproduction under full absorption costing.
- Exercise: Calculate product cost differentials by switching from a plant-wide overhead rate to activity-based costing drivers.

### FAQs

#### How do generic budgeting systems support organizational control?

Generic budgeting systems provide baseline templates that balance managerial discretion with top-down control, establishing clear spending boundaries while motivating accurate reporting across decentralized divisions.

#### What is the primary operational distinction between absorption and variable costing?

Absorption cost systems capitalize fixed manufacturing overhead into inventory assets, whereas variable costing treats fixed overhead as a period expense, preventing artificial profit increases caused by deliberate inventory build-up.

#### When is activity-based costing preferable to traditional overhead allocation?

Activity-based costing becomes vital when an organization produces diverse products with varied batch sizes and operational complexities, where volume-based allocations distort true product margins and lead to flawed pricing decisions.



## Conclusion

Professionals leave this programme equipped to structure rigorous internal accounting systems that foster responsible decision-making. By aligning budgeting mechanisms, allocation methods, and costing techniques with organizational objectives, participants ensure managerial accounting data actively strengthens operational performance and governance.