KOENIG
step forward

4-Day Training TOC: Financial Planning & Analysis, Budgeting & Forecasting

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DAY 1: FP&A Foundations & Financial Understanding

Objective:

Build strong fundamentals of FP&A, financial statements, and business drivers.

1.1 Introduction to FP&A

- Role of FP&A in modern organizations
- Evolution from accounting → strategic finance
- FP&A vs Controllership vs Finance Business Partnering
- Key stakeholders (CFO, Business Heads, Investors)

1.2 Understanding Financial Statements (Deep Dive)

- Income Statement (Revenue, EBITDA, PAT drivers)
- Balance Sheet (Working capital, capital structure)
- Cash Flow Statement (Operating, Investing, Financing)
- Linking all 3 statements (financial storytelling)

1.3 Key Business & Financial Drivers

- Revenue drivers (price, volume, mix)
- Cost drivers (fixed vs variable vs semi-variable)
- Margin analysis (Gross, EBITDA, Contribution)
- Unit economics & profitability analysis

1.4 Financial Ratios & Performance Metrics

- Liquidity ratios (Current ratio, Quick ratio)
- Profitability ratios (ROCE, ROE, EBITDA margin)
- Efficiency ratios (Inventory, Receivables turnover)
- Leverage ratios

1.5 Introduction to FP&A Tools

- Excel for FP&A (basic functions overview)
- Introduction to Power BI dashboards
- Data sources (ERP, CRM, MIS reports)

1.6 Case Study (Day 1)

- Analyze a company's financials
- Identify profitability drivers
- Prepare a basic financial summary

DAY 2: Budgeting Frameworks & Cost Management

Objective:

Understand budgeting methodologies and cost control mechanisms.

2.1 Budgeting Concepts & Importance

- What is budgeting in FP&A
- Strategic vs Operational budgeting
- Budget lifecycle

2.2 Types of Budgets

- Top-down vs Bottom-up budgeting
- Zero-Based Budgeting (ZBB)
- Activity-Based Budgeting (ABB)
- Rolling budgets

2.3 Budget Preparation Process

- Revenue budgeting
- Cost budgeting (OPEX & CAPEX)
- Headcount planning
- Departmental budgets

2.4 Cost Behavior & Cost Control

- Fixed vs Variable vs Step costs

- Break-even analysis
- Cost optimization strategies
- Cost allocation methods

2.5 Budget Consolidation & Approval

- Department-wise consolidation
- Inter-department dependencies
- Management review process

2.6 Budgeting in Excel (Practical)

- Budget templates
- Scenario-based budgeting
- Linking assumptions

2.7 Case Study (Day 2)

- Create a company-wide budget
- Allocate costs
- Identify inefficiencies

DAY 3: Forecasting, Scenario Planning & Variance Analysis

Objective:

Develop forecasting skills and perform variance analysis.

3.1 Forecasting Fundamentals

- Budget vs Forecast
- Types: Short-term vs Long-term
- Rolling forecasts

3.2 Forecasting Techniques

- Trend analysis
- Regression models (basic)
- Driver-based forecasting
- Time-series forecasting

3.3 Scenario Planning & Sensitivity Analysis

- Best case, worst case, base case
- What-if analysis
- Monte Carlo concept (intro level)
- Risk-adjusted forecasting

3.4 Variance Analysis

- Budget vs Actual vs Forecast
- Price variance, Volume variance
- Cost variance analysis
- Root cause analysis

3.5 KPI & Performance Monitoring

- Revenue growth
- Cost efficiency
- EBITDA variance
- Business unit performance

3.6 Forecasting in Excel (Hands-on)

- Forecast models
- Sensitivity tables
- Scenario manager

3.7 Case Study (Day 3)

- Build a rolling forecast
- Perform variance analysis
- Present insights

DAY 4: Advanced FP&A, Business Partnering & Decision Making

Objective:

Enable strategic decision-making using FP&A insights.

4.1 FP&A as a Strategic Partner

- Finance business partnering
- Supporting business decisions
- Communication with non-finance teams

4.2 Financial Modeling for Decision Making

- 3-statement financial model
- Discounted Cash Flow (DCF) basics
- Investment appraisal (NPV, IRR, Payback)

4.3 Pricing & Profitability Analysis

- Contribution margin analysis
- Product/customer profitability
- Pricing strategies

4.4 Dashboarding & Data Visualization

- Power BI dashboards for FP&A
- KPI dashboards
- Executive reporting

4.5 Risk Management in FP&A

- Financial risks (liquidity, credit, market)
- Scenario-based risk planning
- Stress testing

4.6 Automation & Future of FP&A

- AI in forecasting
- Automation tools
- Predictive analytics

4.7 Capstone Case Study (Day 4)

- End-to-end FP&A simulation
- Budget → Forecast → Variance → Decision
- Present to “CFO panel”