



# دورة تدريبية متقدمة في الإدارة المحاسبية لاتخاذ القرار



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### Course Overview:

This training course is meticulously designed to equip professionals with the advanced skills and knowledge necessary to excel in accounting management. This course delves into critical aspects of accounting that are essential for strategic decision-making, including Budgeting Systems, Cost Allocation Theory, and Absorption Cost Systems. Participants will gain a deep understanding of Generic Budgeting Systems, Decision Management and Control, and New Budgeting Approaches, which are pivotal in enhancing organizational budgeting practices.

Furthermore, the course covers advanced topics such as Job Order Costing, Overhead Allocation, Process Costing, and Activity-Based Costing ABC, ensuring a complete grasp of modern accounting practices. With a focus on practical applications and current industry trends, this training program prepares participants to tackle complex accounting challenges, implement effective management accounting innovations like Total Quality Management TQM and Just-in-Time JIT Production, and leverage competitive forces in accounting. By integrating concepts such as Lean Production, the Balanced Scorecard, and addressing accounting for environmental changes, this course provides a holistic approach to accounting management. This course is an indispensable resource for professionals aiming to make informed and impactful decisions in their organizations.

### Target Audience:

- Chief Financial Officers CFOs
- Accounting Managers
- Financial Controllers
- Senior Accountants
- Financial Analysts
- Budget Analysts

### Targeted Organizational Departments:

- Finance and Accounting
- Budgeting and Planning
- Internal Audit
- Financial Reporting
- Cost Management



## Targeted Industries:

- Manufacturing
- Healthcare
- Education
- Public Sector
- Private Corporations

## Course Offerings:

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

- Develop and implement effective budgeting systems, including generic and participative budgeting.
- Manage the trade-off between decision management and decision control.
- Apply cost allocation theory and practices in various organizational contexts.
- Utilize absorption cost systems, job order costing, and process costing for accurate financial reporting.
- Implement activity-based costing ABC and standard costing to enhance decision-making.
- Analyse and manage overhead, marketing variances, and direct labour/materials variances.
- Integrate management accounting innovations like TQM, JIT Production, Six Sigma, and Lean Production into their accounting practices.
- Adapt to environmental changes and leverage competitive forces in accounting.

## Training Methodology:

The course employs a diverse range of training methodologies to ensure a complete learning experience. Participants will engage in case studies that provide real-world applications of budgeting systems, cost allocation, and advanced accounting practices. Group work will foster collaborative learning and allow participants to tackle complex accounting scenarios together. Interactive sessions will include discussions on decision management and control, as well as new budgeting approaches, encouraging active participation and knowledge sharing. Feedback sessions will be conducted to provide personalized guidance and insights into each participant's progress.

## Course Toolbox:

- complete workbooks
- Reading materials on advanced accounting practices
- Online resources and case studies
- Checklists and templates for budgeting and cost allocation

## Course Agenda:



## Day 1: Introduction to Budgeting Systems

- Overview of Budgeting Systems Topic 1: •
- Generic Budgeting Systems Topic 2: •
- Budgeting in a Country Club Topic 3: •
- Budgeting in a Private University Topic 4: •
- Budgeting in a Large Corporation Topic 5: •
- Trade-Off between Decision Management and Decision Control Topic 6: •
- Key Learnings and Practical Applications Reflection & Review: •

## Day 2: Advanced Budgeting Approaches

- Communicating Specialized Knowledge versus Performance Evaluation Topic 1: •
- Budget Ratcheting Topic 2: •
- Participative Budgeting Topic 3: •
- New Approaches to Budgeting Topic 4: •
- Managing the Trade-Off in Budgeting Topic 5: •
- Resolving Organizational Problems with Budgeting Topic 6: •
- Analysing Budgeting Effectiveness Reflection & Review: •

## Day 3: Organizational Budgeting and Cost Allocation Theory

- Short-Run versus Long-Run Budgets Topic 1: •
- Line-Item Budgets Topic 2: •
- Budget Lapsing Topic 3: •
- Static versus Flexible Budgets Topic 4: •
- Incremental versus Zero-Based Budgets Topic 5: •
- complete Master Budget Illustration Topic 6: •
- Practical Budgeting Strategies Reflection & Review: •

## Day 4: Cost Allocation Theory

- Pervasiveness of Cost Allocations Topic 1: •
- Cost Allocation in Manufacturing Organizations Topic 2: •
- Cost Allocation in Hospitals and Universities Topic 3: •
- Reasons to Allocate Costs Topic 4: •
- External Reporting and Taxes Topic 5: •
- Cost-Based Reimbursement Topic 6: •
- Cost Allocation Theory Applications Reflection & Review: •



## Day 5: Practical Cost Allocation

- Incentive/Organizational Reasons for Cost Allocations Topic 1: •
- Cost Allocations as a Tax System Topic 2: •
- Taxing an Externality Topic 3: •
- Insulating versus Noninsulating Cost Allocations Topic 4: •
- Summary of Cost Allocation Theory Topic 5: •
- Reciprocal Method for Allocating Service Department Costs Topic 6: •
- Reviewing Cost Allocation Practices Reflection & Review: •

## Day 6: Absorption Cost Systems

- Introduction to Absorption Cost Systems Topic 1: •
- Job Order Costing Topic 2: •
- Cost Flows through the T-Accounts Topic 3: •
- Allocating Overhead to Jobs Topic 4: •
- Overhead Rates and Over/Underabsorbed Overhead Topic 5: •
- Flexible Budgets to Estimate Overhead Topic 6: •
- Understanding Absorption Cost Systems Reflection & Review: •

## Day 7: Criticisms and Alternatives to Absorption Cost Systems

- Incentive to Overproduce Topic 1: •
- Reducing the Overproduction Incentive Topic 2: •
- Variable Direct Costing Topic 3: •
- Illustration of Variable Costing Topic 4: •
- Problems with Variable Costing Topic 5: •
- Beware of Unit Costs Topic 6: •
- Evaluating Absorption Cost Systems Reflection & Review: •

## Day 8: Activity-Based Costing and Standard Costs

- Inaccurate Product Costs Topic 1: •
- Activity-Based Costing ABC Topic 2: •
- Choosing Cost Drivers in ABC Topic 3: •
- Absorption versus Activity-Based Costing Topic 4: •
- Benefits and Costs of Activity-Based Costing Topic 5: •
- Acceptance of Activity-Based Costing Topic 6: •
- Analysing ABC and Standard Costs Reflection & Review: •



## Day 9: Variance Analysis and Management Accounting Innovations

- Direct Labour Variances Topic 1: •
- Direct Materials Variances Topic 2: •
- Overhead Variances Topic 3: •
- Marketing Variances Topic 4: •
- Management Accounting Innovations Topic 5: •
- Total Quality Management TQM and Just-in-Time JIT Production Topic 6: •
- Applying Variance Analysis Reflection & Review: •

## Day 10: Strategic Accounting and Organizational Change

- Integrative Framework in Management Accounting Topic 1: •
- Organizational Architecture and Business Strategy Topic 2: •
- Environmental and Competitive Forces Affecting Organizations Topic 3: •
- Lean Production and Six Sigma Topic 4: •
- The Balanced Scorecard Topic 5: •
- When to Change the Internal Accounting System Topic 6: •
- Strategic Applications and Future Directions Reflection & Review: •

## How This Course is Different from Other Accounting Management Courses:

The course stands out by providing a unique blend of advanced accounting techniques and practical applications tailored to today's dynamic business environment. Unlike other courses, it integrates a complete overview of budgeting systems, cost allocation theories, and absorption cost systems with modern management accounting innovations like TQM, JIT Production, and Six Sigma. This course emphasizes real-world applications through interactive sessions, case studies, and hands-on exercises, ensuring participants can implement what they learn directly in their organizations. Additionally, it addresses the challenges posed by competitive forces and environmental changes, preparing professionals to adapt and thrive in evolving industry landscapes. By focusing on strategic decision-making and providing a holistic approach to accounting management, this course ensures participants are well-equipped to drive organizational success.



## فئات الدورات التدريبية



HR TRAINING &  
DEVELOPMENT

دورات إدارة و تطوير الموارد البشرية



دورات إدارة و تحليل البيانات ودورات علم  
البيانات



دورات إدارة الجودة وتطوير العمليات



الدورات التدريبية في مجال البيئة والاستدامة



دورات التسويق وإدارة علاقات العملاء وإدارة  
المبيعات



دورات التدريب القانوني والمشتريات  
والتعاقدات



دورات الاتصال الجماهيري و السياسات  
والعلاقات العامة



دورات النظم السبراني ودورات تقنية  
المعلومات



دورات الصيانة ودورات المجالات الهندسية  
المتنوعة



دورات الصحة والسلامة والأمن المهني



دورات السكرتارية و إدارة المكاتب



دورات الحوكمة وإدارة المخاطر والامتثال



**AGILE LEADERS**  
Training Center

## فئات الدورات التدريبية



دورات معتمدة من قبل هيئات دولية



دورات في مجالات القيادة والإدارة



دورات المهارات الشخصية وتطوير الذات



دورات المحاسبة و التمويل و دورات الإدارة  
المالية



دورات مكتب إدارة المشاريع وإدارة المشاريع  
الرشيقية

## مدن التدريب



أمستردام - هولندا



أكرا - غانا



أثينا - اليونان



أبوظبي - الإمارات العربية المتحدة



الدوحة - قطر



الدار البيضاء - المغرب



الجبيل - المملكة العربية السعودية



استنبول - تركيا



المنامة - مملكة البحرين



الكويت - الكويت



القاهرة - مصر



الرياض - المملكة العربية السعودية



بانكوك - تايلند



بالي - جمهورية إندونيسيا



بأكو - أذربيجان



باريس - فرنسا

## مدن التدريب



بورنو - البرتغال



برلين - ألمانيا



برشلونة - إسبانيا



براغ - جمهورية التشيك



جنيف - سويسرا



جاكرتا - جمهورية إندونيسيا



تيليسي - جورجيا



بوكيت - تايلاند



زنجبار - تنزانيا



روما - إيطاليا



دبي - الإمارات العربية المتحدة



جوهانسبرغ - جنوب إفريقيا



شهر الشيخ - مصر



سيول - كوريا الجنوبية



سنغافورة - سنغافورة



سان دييغو - الولايات المتحدة الأمريكية

## مدن التدريب



طوكيو - اليابان



طشقند - أوزبكستان



طرابزون - تركيا



شيكاغو - الولايات المتحدة  
الأمريكية



فيينا - النمسا



فرانكفورت - ألمانيا



عن بعد - منصة زووم



عمان - المملكة الأردنية الهاشمية



لشبونة - البرتغال



لانكاوي - ماليزيا



كاب تاون - جنوب إفريقيا



كوالالمبور - ماليزيا



مسقط - سلطنة عمان



مدريد - إسبانيا



ماربيا - إسبانيا



لندن - المملكة المتحدة

## مدن التدريب



نيروبي - كينيا



ميونخ - ألمانيا



ميلان - إيطاليا



مونترنو - سويسرا



نيس - فرنسا

# WHO WE ARE

Agile Leaders is a renowned training center with a team of experienced experts in vocational training and development. With 20 years of industry experience, we are committed to helping executives and managers replace traditional practices with more effective and agile approaches.

## OUR VISION

We aspire to be the top choice training provider for organizations seeking to embrace agile business practices. As we progress towards our vision, our focus becomes increasingly customer-centric and agile.

## OUR MISSION

We are dedicated to developing value-adding, customer-centric agile training courses that deliver a clear return on investment. Guided by our core agile values, we ensure our training is actionable and impactful.

## WHAT DO WE OFFER

At Agile Leaders, we offer agile, bite-sized training courses that provide a real-life return on investment. Our courses focus on enhancing knowledge, improving skills, and changing attitudes. We achieve this through engaging and interactive training techniques, including Q&As, live discussions, games, and puzzles.



**AGILE LEADERS**  
Training Center

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