

# Finance for Non-Financial Managers

Sample programme outline (used 2011)



## Finance for IT Executives

Ian Linnegan

### AGENDA                      **Financial Accounts**

#### **9:00 – 9:30 Coffee**

Balance Sheet fundamentals - terminology and process  
Accounting equation - regulation and notes  
Sourcing business funding - share issue & dilution factors

#### **11:00 - 11.15 Coffee**

P&L calculations – process and rationale  
Factors impacting Gross and Net Profit reporting  
Adjustments - for audit and consistency

#### **12:45 – 1:45 Lunch**

From Trial Balance to Published Accounts - case study  
Importance of liquidity - adjustment options  
EBIT / EBITDA - international/regulatory considerations

#### **15:15 – 15:30 Coffee**

Stock Market impact - key financial ratios  
Why profitable companies go bust  
Judging company performance - 5 year comparisons

16:30 Finish

## Budgeting and Management Accounting for IT Executives

Ian Linnegan

### AGENDA                      **Management Accounts**

#### **9:00 – 9:30 Coffee**

The Budgeting Process - review and purpose  
Master Budget adjustments - securing Board 'sign off'.  
Cost Apportionment - Impact on 'Profit Centres' and 'Cost Centres'

#### **11:00 - 11.15 Coffee**

Cash Flow Forecasting - basic principles reviewed  
Cost types - Fixed and Variable - terminology explained and applied  
Pricing for profit - BEP and margin of safety considerations

#### **12:45 – 1:45 Lunch**

Case study - Forecasting Profit and Loss (monthly basis) to secure 'Sign Off'  
Marginal Costing and Absorption Costing techniques  
Contribution Assessment - factors influencing ceasing /continuing operations

#### **15:15 – 15:30 Coffee**

Review Budgeting methodologies - Fixed/Flexible/Zero based  
Return on Capital Investment - DCF methods applied (Payback, NPV and IRR)  
Factors influencing capital investment opportunities

16:30 Finish