

Managing a Business Unit: the best management tools



IE-42 3 Days (21 Hours)



Description

Essential tools for analytical accounting and construction of the main indicators for commercial steering and management of a Business Unit. Build budgetary objectives based on the performances achieved, calculate an operational budget and design periodic corrective actions.

Who is this training for ?

For whom

Operational managers and executives responsible for a department or unit not specialized in accounting and financial areas.

Prerequisites

Aucune

Training objectives

- Construct the main steering and management indicators of a Business Unit Calculate a cost price, a threshold and a profitability margin Build budgetary objectives and translate them into operational budgets Analyze budget gaps and design corrective actions

Training program

Appréhender les outils de gestion usuels

- Use of analytical accounting for calculating cost costs.
- The different cost calculation methods: full cost, partial cost, ABC method.
- Distinguish between direct costs and indirect costs.
- The distribution of indirect costs: work units, cost rates, drivers.
- The logic of internal transfer prices.
- Calculating margins and the profitability threshold.
- Deciding whether or not to maintain a product or an activity.
- Evaluate the forecast profitability of an investment.
- Practical work Via analytical accounting, calculate the cost price of finished products sold or services performed.
- Identify the break-even point.
- Arbitrate the composition of sales using product mix.

Mettre en place ses indicateurs de bord

- Manage your activity using dashboards.
- Identify action variables, performance indicators and management tools.
- Manage the economic and financial performance.
- Management by margins (EBIT, EBITDA, REX, ROP.
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- Management by economic profitability indicators , financial profitability; management by cash.
- Managing commercial performance.
- Managing the performance of information systems (introduction).
- Practical work Know how to use financial performance indicators and identify action levers: calculation of return on equity, free cash flow, EBITDA.

Bâtir et négocier son prochain budget

- The operational implementation of budgetary objectives.
- The budgetary process in the company.
- Take into account the priorities and constraints set.
- Analyze past performance.
- Set clear, ambitious and realistic objectives.
- Build action plans in line with the objectives.
- The missions contributing to the objectives.
- The allocation of resources and means to be implemented.
- The costing of the operational budget.
- The classification of budget items .
- Operating and investment costs.
- Budget presentation and negotiation.
- Arguing to remove objections and convince.
- Analyze deviations and corrective actions.
- Re-forecasting.
- Practical work Starting from the determining budget (sales budget), decline the incident budgets : payroll, overheads, taxes, investments.
- Ensure quarterly adjustment.