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COURSE BROCHURE

Cash Flow Statement Analysis and Zero-Based Budget Preparation Training Course

30 November – 11 December 2026
New York

Cash Flow Statement Analysis and Zero-Based Budget Preparation Training Course

Ref: 1701_62397 **Date:** 30 November – 11 December 2026 **Location:** New York **Fees:** 14000 GBP

Cash Flow Statement Analysis and Zero-Based Budget Preparation is a 2-week training course for finance analysts and budget officers who turn reported cash movements into the assumptions behind departmental spending, leaving with a zero-based departmental budget submission ready for review. Organisations face tighter funding, closer lender scrutiny and boards that question inherited spending lines, so budgets now need evidence drawn from cash flow statements. Jupiter Prime Training delivers this course.

Why Cash Flow Statement Analysis and Zero-Based Budget Preparation Matters Now

Three forces shape this work today: lenders and boards who read operating cash before profit, funding pressure that rewards spending only what can be justified, and department heads who expect transparent reasons for every allocation. An organisation that links its cash flow statement to its budget can explain where cash comes from and why each line is funded; one that rolls last year forward carries hidden waste and weak liquidity buffers. The course rests on zero-based budgeting ZBB, decision-package ranking and cost behaviour analysis, applied alongside the reporting framework each participant already uses.

Who Gains Most from Cash Flow Statement Analysis and Zero-Based Budget Preparation

- Analysts who interpret cash flow statements and translate trends into planning drivers
- Budget officers who compile departmental submissions and challenge their figures
- Cost accountants who classify spend by behaviour and trace it to activity
- Treasury analysts who phase cash needs against expected inflows
- Business partners who help department heads justify their funding requests

A finance team that sends its planning analysts and budget officers together gains most, because both sides of the submission then share the same evidence and ranking logic.

Cash Flow Statement Analysis and Zero-Based Budget Preparation Capabilities

Participants connect what the cash flow statement reveals to the way each department justifies its spending from a zero base.

- Assess the quality of operating cash generation — informing the cash baseline for planning
- Calculate ratio trends that anchor spending ceilings — serving the budget committee
- Classify costs by behaviour and driver — guiding which lines can be rebuilt
- Design decision packages at several service levels — giving department heads funding options
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Rank packages against available cash — supporting allocation decisions by senior finance
- Build a projected cash flow statement from the budget — confirming affordability for treasury

Key Cash Flow Statement Analysis and Zero-Based Budget Preparation Terms

- Cash conversion ratio — Operating cash flow divided by operating profit, showing how much reported earnings actually arrive as cash.
- Free cash flow — Operating cash flow less capital expenditure, the cash left to repay debt, pay owners or fund growth.
- Zero-based budgeting ZBB — A budgeting method where every spending line is justified from zero each cycle rather than adjusted from last year's figure.
- Decision package — A document describing an activity, its service level, its cost and the effect of not funding it.
- Step cost — A cost that stays flat across a range of activity, then jumps to a new level once capacity is exceeded.
- Assumption register — A controlled list of every driver behind budget figures, with its source, owner and the date it was last tested.

Cash Flow Statement Analysis and Zero-Based Budget Preparation Day by Day

Day 1: Reading the Cash Flow Statement in Context

- Operating, Investing and Financing Sections — Where Cash Really Comes From
- Direct and Indirect Presentation — Choosing the Reconciliation to Trust
- Accrual-to-Cash Bridges — Spotting Profit That Never Turns Into Cash
- Pressures From Lenders and Boards — Why Cash Headroom Now Leads Debate
- Statement Linkages to the Balance Sheet — Checking Movements Tie Out

Day 2: Diagnosing Operating Cash Generation

- Cash Conversion Ratio — Judging the Quality of Reported Earnings
- Receivable and Payable Day Trends — Testing Collection and Payment Terms
- Inventory Holding Patterns — Linking Stock Levels to Cash Drag
- Non-Recurring Inflows and Outflows — Separating One-Offs From Run-Rate Cash
- Free Cash Flow Definitions — Agreeing One Measure Across Finance

Day 3: Investing and Financing Cash Signals

- Capital Expenditure Versus Depreciation — Reading Asset Renewal Intent
- Disposal Proceeds and Acquisitions — Isolating Portfolio Reshaping Effects
- Debt Drawdowns and Repayments — Mapping Refinancing Exposure
- Dividend and Lease Payments — Weighing Fixed Claims on Cash
- Covenant-Style Cash Coverage Tests — Flagging Early Liquidity Strain

Day 4: Ratio Trends Behind Budget Assumptions

- Multi-Year Trend Tables — Separating Structural Shifts From Noise
- Margin and Cost-to-Revenue Ratios — Anchoring Spending Ceilings
- Liquidity and Gearing Ratios — Setting Prudent Cash Buffers
- Peer and Segment Comparisons — Challenging Inherited Baseline Figures
- Assumption Registers — Recording Every Driver Behind a Budget Line

Day 5: Cost Behaviour for Zero-Based Thinking

- Fixed, Variable and Step Cost Mapping — Testing What Activity Drives
- Contribution Analysis — Ranking Activities by Cash Contribution
- Cost Driver Selection — Linking Spend to Measurable Output
- Committed Versus Discretionary Spend — Finding the Room to Rebuild
- Historical Cost Pools — Exposing Spend Carried Forward Without Review

Day 6: Zero-Based Budgeting Foundations

- Zero-Based Budgeting ZBB Logic — Justifying Each Line From Nothing
- Decision Units — Defining Where Spending Choices Are Owned
- Decision Packages — Describing Service Levels and Their Cost
- Minimum, Current and Enhanced Service Levels — Framing Funding Options
- Comparing ZBB With Incremental Methods — Choosing Where Each Fits

Day 7: Ranking and Funding Decision Packages

- Package Ranking Criteria — Weighing Strategic Fit Against Cash Cost
- Cut-Off Lines — Matching Ranked Packages to Available Cash
- Cross-Department Ranking Panels — Resolving Competing Requests
- Savings Option Logs — Tracing Each Reduction to a Service Effect
- Cash Phasing of Approved Packages — Aligning Spend With Inflows

Day 8: Building the Departmental Budget Pack

- Budget Pack Templates — Standardising Submissions Across Departments
- Headcount and Payroll Schedules — Costing People From First Principles
- Operating Expense Schedules — Tying Each Line to a Decision Package
- Capital Request Forms — Linking Projects to Investing Cash Flows
- Projected Cash Flow Statement — Testing Whether the Budget Funds Itself

Day 9: Review Cycles and Budget Challenge

- Review Calendars and Sign-Off Gates — Sequencing Challenge Sessions
- Variance Commentary Standards — Explaining Gaps in Cash and Cost Terms
- Sensitivity Tables — Showing Cash Effect of Driver Changes
- Challenge Session Questioning — Probing Weak Package Justifications
- Rolling Reviews in Year — Revisiting Packages When Conditions Shift

Day 10: Practising the Zero-Based Departmental Budget Submission

- Cash Flow Diagnosis From Day Two — Setting the Opening Cash Baseline
- Ratio-Based Assumption Register — Feeding the Budget Drivers
- Ranked Decision Packages — Applying the Day Seven Cut-Off
- Peer Challenge Session — Defending Packages Before a Review Panel
- Zero-Based Departmental Budget Submission — Completing the Final Pack

Applying Cash Flow Statement Analysis and Zero-Based Budget Preparation After the Course

- Run a cash conversion and working capital diagnosis on the latest statements and record the results in a shared assumption register
- Pilot decision packages with one department, ranking them against projected cash before the next budget round opens

Cash Flow Statement Analysis and Zero-Based Budget Preparation Questions FAQ

What is Cash Flow Statement Analysis and Zero-Based Budget Preparation and why does it matter now?

Cash Flow Statement Analysis and Zero-Based Budget Preparation links what the cash flow statement shows to how departments justify spending from zero. It matters now because funders and boards want budgets backed by cash evidence, not last year's figures rolled forward.

Which roles gain most from Cash Flow Statement Analysis and Zero-Based Budget Preparation?

Finance analysts, budget officers, cost accountants, treasury analysts and finance business partners gain most from Cash Flow Statement Analysis and Zero-Based Budget Preparation, especially when they prepare or challenge departmental submissions in manufacturing, healthcare, utilities or public service organisations.

How does Cash Flow Statement Analysis and Zero-Based Budget Preparation differ from a general budgeting course?

Cash Flow Statement Analysis and Zero-Based Budget Preparation starts from cash flow evidence and rebuilds each line through decision packages. A general budgeting course usually adjusts prior figures and covers planning cycles broadly, without this depth of cash diagnosis or package ranking.

What will you bring back from Cash Flow Statement Analysis and Zero-Based Budget Preparation?

You bring back a ranked set of decision packages, an assumption register built from ratio trends, and a projected cash flow statement that shows whether your department's budget funds itself.

Cash Flow Statement Analysis and Zero-Based Budget Preparation: The Way Forward

The zero-based departmental budget submission is the first output participants put to use. It informs the opening allocation decision of the next cycle and is used by budget committees, department heads and treasury colleagues. After its first use, revisit the ranking criteria and the cash conversion baseline, since both shift as operating conditions, financing terms and service priorities change across the year.