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COURSE BROCHURE

Management Control Systems and Strategic Budgeting Training Course

7 – 11 June 2027
Rome

Management Control Systems and Strategic Budgeting Training Course

Ref: 1804_66278 **Date:** 7 – 11 June 2027 **Location:** Rome **Fees:** 6200 GBP

Management Control Systems and Strategic Budgeting is a 1-week training course for planning managers and management accountants, ending with a management control cycle blueprint that ties strategic objectives to resources. Organisations now revise priorities faster than annual budgets allow, so the link between strategy, resource allocation and performance follow-up decides whether plans are executed at all. Jupiter Prime Training presents Management Control Systems and Strategic Budgeting through cases from manufacturing and public services.

Why Management Control Systems and Strategic Budgeting Matters Now

Boards want evidence that money follows strategic priorities, divisional heads want autonomy with clear targets, and finance functions are asked to move from scorekeeping to steering. When control systems are designed well, objectives cascade into responsibility centre targets, budgets fund the initiatives that matter and deviations trigger timely corrective action. When they are designed badly, budgets become negotiation rituals, indicators multiply without owners and strategy stays on slides. The course rests on established management accounting thinking: responsibility accounting, multi-perspective scorecards, strategy maps and the balance between diagnostic and interactive controls.

Who Gains Most from Management Control Systems and Strategic Budgeting

- Planning leads who translate corporate strategy into annual operating targets
- Management accountants who design responsibility centre reporting
- Divisional controllers who negotiate and monitor unit budgets
- Performance office staff who maintain scorecards and indicator definitions
- Finance business partners who run monthly performance dialogues

A strategy and finance group gains most when several members attend together and agree one control calendar, one set of owners and one escalation route.

Management Control Systems and Strategic Budgeting Capabilities

Participants learn to connect objectives, targets, resource envelopes and corrective action into one closed loop that managers recognise and use.

- Design a responsibility centre structure with matching authority and accountability — for divisional heads
- Align strategic objectives with budget envelopes and initiative funding — for the executive committee
- Build a multi-perspective scorecard with owned indicators and targets — for performance dialogues
- Weigh diagnostic and interactive controls for different business units — for the finance director
- Assess variances and trigger corrective action plans — for unit managers
- Communicate control results in a concise performance pack — for the board

Key Management Control Systems and Strategic Budgeting Terms

- Management control system — the set of targets, budgets, reports and reviews that guides managers towards strategic objectives.
- Responsibility centre — an organisational unit whose manager is accountable for its costs, revenues, profit or investment.
- Strategy map — a diagram showing cause-and-effect links between objectives across financial, customer, process and capability perspectives.
- Diagnostic control — a feedback system that monitors outcomes against preset targets and flags exceptions for correction.
- Interactive control — a system senior leaders use personally to debate strategic uncertainties with operating managers.
- Budget envelope — the resource ceiling allocated to a unit or initiative, linked to the objectives it must deliver.

Management Control Systems and Strategic Budgeting Day by Day

Day 1: Strategy and the Control Context

- Strategic Objectives Hierarchy — From Mission to Measurable Targets
- Control System Design Choices — Tight Versus Loose Control
- Organisational Structure and Control Fit — Centralised or Divisional Models
- Planning Calendar Map — Aligning Strategy Reviews with Budget Rounds
- Behavioural Effects of Targets — Gaming, Slack and Motivation

Day 2: Responsibility Centres and Accountability

- Cost, Revenue, Profit and Investment Centres — Matching Authority to Accountability
- Controllability Principle — Separating Manageable from Allocated Costs
- Transfer Pricing Methods — Fair Performance Between Internal Units
- Return on Investment and Residual Income — Divisional Performance Comparison
- Responsibility Reporting Formats — Clear Lines for Unit Managers

Day 3: Strategic Budgeting and Resource Allocation

- Strategic Initiative Funding — Separating Run and Change Spending
- Top-Down Envelopes and Bottom-Up Bids — Reconciling Ambition and Capacity
- Activity-Based Budgeting — Linking Resources to Service Demand
- Zero-Based Reviews for Discretionary Costs — Releasing Funds for Priorities
- Flexible Budgets — Fair Targets When Volumes Shift

Day 4: Scorecards, Indicators and Corrective Action

- Strategy Map Construction — Cause and Effect Between Objectives
- Indicator Selection and Ownership — Leading Versus Lagging Measures
- Variance Analysis Hierarchy — Price, Efficiency and Mix Effects
- Diagnostic and Interactive Controls — Where Leaders Spend Attention
- Corrective Action Logs — Closing the Loop After Each Review

Day 5: Practising the Management Control Cycle

- Applying the Objectives Hierarchy — Cascading a Sample Strategy
- Applying Responsibility Centre Design — Assigning Targets to Units
- Applying Envelope Allocation — Funding Competing Initiatives
- Performance Pack Rehearsal — Presenting Results to an Executive Panel
- Management Control Cycle Blueprint — Calendar, Owners, Measures and Escalation

Applying Management Control Systems and Strategic Budgeting After the Course

- Map current indicators to strategic objectives and remove or assign owners to any indicator without a clear link.
- Pilot a corrective action log in the next monthly performance meeting for two responsibility centres.

Management Control Systems and Strategic Budgeting Questions FAQ

What are management control systems and strategic budgeting, and why do they matter now?

They are the structures, budgets and reviews that turn strategy into funded targets and timely corrections. They matter now because priorities shift quickly and organisations need resources to follow strategy rather than last year's spending.

Which roles gain most from management control systems and strategic budgeting?

Planning leads, management accountants and divisional controllers gain most, because they design targets, allocate resources and run the reviews that decide whether strategy is executed.

How does management control systems and strategic budgeting differ from a budget preparation course?

It looks beyond preparing figures to the whole control loop. You work on responsibility structures, scorecards, resource allocation and corrective action, rather than on spreadsheet techniques or forecast mechanics.

What do you bring back from management control systems and strategic budgeting training?

You bring back a control cycle design with an objectives cascade, responsibility centre targets, funding rules, owned indicators and an escalation route that you can test in your own organisation.

Management Control Systems and Strategic Budgeting: The Way Forward

The management control cycle blueprint first informs how the next budget round allocates envelopes to strategic initiatives. Planning leads own its calendar, controllers apply its responsibility targets and executives use its performance pack. After the first quarter of use, revisit whether each indicator still drives the right behaviour and whether controls are too tight or too loose.