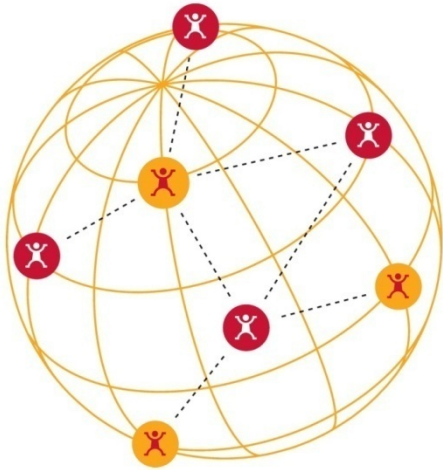


TRAINING PROGRAM OUTLINE



FIN-118E **MANAGEMENT ACCOUNTING IN TELECOMMUNICATIONS**

DESCRIPTION

A 5-day Training Program to provide participants with the concepts and tools of management accounting and its use to improve performance in today's competitive telecom environment.

OBJECTIVES

- Provide participants with the fundamental principles and roles of accounting and management accounting
- Present tools and techniques of management accounting adapted to today's fast evolving telecommunications environment
- Provide participants with the knowledge of costing, budgeting, planning and measuring performance
- Equip participants with the fundamental principles of networks and how network elements drive costs
- Present useful methods for project valuation



TOPICS

- Fundamental principles of accounting
 - Fundamentals of financial statements
 - Income (profit & loss) statement
 - Balance sheet
 - Cash flow statement
 - Statement of retained earnings
 - Financial statement build-up exercise
 - Financial ratios

- Management accounting
 - Role of management accounting
 - Differences with financial accounting
 - Impact on decision and strategy

- Cost accounting
 - Types of costs
 - Revenue recognition and cost allocation
 - Costing methods

- Network overview: What to cost
 - Network generalities
 - The evolution of wireless networks
 - 2G networks
 - 2.5G networks
 - 3G networks
 - 4G networks

- Activity Based Costing (ABC)
 - Definition
 - Systems
 - Cost and cost drivers
 - Telecom case

- Budgets and budgeting
 - Types of budget
 - Main components of budgets
 - Financial models
 - Budget vs. forecast
 - Variance analysis
 - Latest budgeting trends

- Strategic measurement systems
 - Fundamentals of strategic measurement systems
 - Balanced scorecard
 - Key Performance Indicators (KPIs)
 - Dashboards
 - Role of finance
 - Benefits of balanced scorecards in budgeting

- Analyzing business investments
 - Investment analysis
 - Cost of capital and hurdle rate
 - Analysis methods and tools

TARGET AUDIENCE

- Telecommunications managers and executives looking to complement their skill-set by gaining a good understanding of management accounting

METHODOLOGY

Our Training Programs combine expert presentations, workshops, case studies and discussions on real-life situations faced by participants. Complete training material is provided to all participants for future reference and follow-up action plans.



LOCATION

Our Training Programs are held at regular intervals in selected cities around the world. Upon request, our expert trainers can lead Training Programs at the location of your choice. If interested, please contact us at training@neotelis.com.

EXPERTISE

Neotelis provides consulting and training services to telecommunications organizations worldwide. Its team of experts has trained thousands of executives and managers working for operators, regulators, policy-makers and governments in over 100 countries around the world.

