



Accounting: Information for Planning, Decision Making, and Control

25 October – 5 November 2026
Manama (Bahrain)



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Introduction

Managerial accounting is an activity that provides financial and non-financial information to business managers and other internal decision-makers of an organization.

This strategic information, planning, and control accounting for decision-making course examines how administrative accounting information is gathered and how business professionals use it to make adequate plans and decisions.

Lessons such as fundamentals of managerial accounting, cost accounting concepts, and organizational accounting approaches will provide you with the ideas, procedures, and analytical skills you'll need to make informed decisions in today's challenging business world.

Managerial accounting is not as widely used as other forms of accounting, nor is it as known. While companies concern themselves with financial accounting methods like audits, budgets, and financial statements, they often ignore entirely the forward-thinking methods of managerial accounting.

Targeted Groups

- Financial officers.
- Controllers.
- Accountants.
- Treasurers.
- Corporate planning.
- Business development professionals.
- This strategic information, planning, and control accounting for decision-making course is for managers from other non-financial areas willing to understand the financial aspects of analysis, planning, and control.
- This strategic information, planning, and control accounting for decision-making course is for employees who want new knowledge to improve their careers.

Integration of Strategic Information Systems in Accounting

Information technology plays a pivotal role in the modern accounting landscape. This strategic information, planning, and control accounting for decision-making course touches on strategic information system planning and integrating information technology strategic plans, which are critical for informed financial planning and business strategy execution.

Learners will explore how control in accounting information systems is necessary for accuracy and compliance and vital in providing timely data for strategic decisions, ensuring that organizations can adapt to dynamic markets with agility and precision.

Accounting for Decision Making and Control

Participants will delve into the crucial accounting for decision-making and control solutions, which form the backbone of managerial insight and effective oversight.

This strategic information, planning, and control accounting for decision-making course includes leveraging financial accounting tools for business decision-making, analyzing the role of accounting information in planning and control, and understanding why management needs accounting information for strategy formulation and performance evaluation.

The strategic information, planning, and control accounting for decision-making course pays special attention to the nuances of financial and managerial accounting for decision-makers. It emphasizes the administrative-accounting information uses that are critical for advancing organizational goals.

Course Objectives

At the end of this strategic information, planning, and control accounting for decision-making course, the participants will be able to:

- Use financial information for guiding decisions.
- Understand how to optimize decisions through make vs. buy analysis.
- Develop critique plans that create results.
- Control variances to industry standards.
- Become comfortable conversing on accounting subjects.
- Recognize the tools and techniques of valuable financial analysis in decision-making.
- Understand the use of budgetary and control strategies.
- Learn about managerial vs. financial accounting.
- Understand the cost-volume-profit analysis for decision-making.
- Appreciate fixed vs. variable vs. Mixed costs for control.
- Understand the capital budgeting that makes a difference.
- Plan more accurately using managerial accounting.
- Describe policies and company components that affect managerial accounting.

Targeted Competencies

At the end of this strategic information, planning, and control accounting for decision-making course, the target competencies will be able to:

- Cost terms and concepts.
- Cost behavior: Analysis and use.
- Direct vs. absorption costing.
- Overhead costing for planning and control.
- Standard Costs and variance analysis.
- Relevant costs for decision-making.
- Financial statement analysis.
- Define managerial accounting and its impact on the organization.
- Make better decisions through the results calculated.
- Maintain better control of all costs.

Course Content

Unit 1: Managerial Accounting: a Perspective

- The role of managerial accounting.
- Financial vs. managerial accounting.
- Cost accounting vs. managerial accounting.
- The work of management.
- The organizational aspects of managerial accounting.
- Using managerial accounting for planning, decision-making, and control.

Unit 2: Cost Concepts, Terms and Classifications

- Diff costs 4 different purposes.
- Cost classifications.
- Cost by function.
- Product vs. period costs.
- FC, VC, and mixed costs.
- Costs for planning, control, and decision-making.

Unit 3: Cost Behavior Patterns

- Analysis of cost behavior.
- Fixed costs-committed vs. discretionary.
- Variable costs.
- Semi-variable costs.
- The contribution margin approach.
- Comparing gross profit to the contribution margin.

Unit 4: Cost-Volume-Profit & Break-Even

- Cost-volume-profit and break-even defined.
- Cost-volume-profit analysis.
- Target income calculations.
- The margin of safety calculations.
- Sales mix analysis.
- Break-even analysis.

Unit 5: Standard Costs

- Responsibility accounting is defined.
- Responsibility centers.
- Standard costs and variance analysis.
- Fixed overhead variances.
- VA for factory overhead.
- Absorption vs. direct costing.

Unit 6: Relevant Costs

- Relevant costs defined.
- Decision-making approaches.
- Make vs. buy decisions.
- Sell vs. process decision.
- Lease vs. buy decision.
- Adding or dropping a line decision.

Unit 7: Capital Budgeting

- Capital Budgeting decisions are defined.
- Capital Budgeting techniques demonstrated.
- Mutually exclusive projects.
- Capital rationing and decision-making.
- Investment decisions.
- Decision-making tools.

Unit 8: Performance Evaluation

- Division evaluation.
- Return On Investment ROI.
- Profit planning.
- Residual Income RI.
- Controlling results using ROI.
- Manipulating results using RI.

Unit 9: Financial Statement Analysis

- Ratio overview.
- Liquidity ratios.
- Activity ratios.
- Leverage ratios.
- Profitability ratios.
- Market ratios.

Unit 10: Statement of Cash Flows

- P&L to Cash flow analysis.
- Accrual basis of accounting.
- Operations of the section explored.
- The investing section was explored.
- The financing section was explored.
- Cash flow statement to balance sheet connection.