



FMM Institute

Co. No: 199901000527 (475427-W)
Perak Branch



FINANCIAL MODELLING USING EXCEL FOR BUDGETING AND ACCOUNTING ANALYTICS

1 November 12-13, 2025 (Wednesday-Thursday)

8.45am – 5.00pm FMM Institute, Perak

Today's business managers are required to make day-to-day decisions at the operational and project levels. Making the right decisions will maximize the organization's value and improve the performance of its operations. As a result, operations managers and executives need to understand the financial aspects of business performance besides dealing with technical information. Managers and executives will use their new financial knowledge to make better decisions. This course covers key elements of financial analysis, budgeting and the 'know-how' of financial forecast.

Accounting Analytics is a new skill set that is becoming increasingly important in almost every aspect of accounting. It is incorporated into business models to stay ahead of the competition.

COURSE CONTENT

INTRODUCTION

- Practical Principles of Budgeting
- Purposes of Budgets
- Types of budget

BUDGETARY CONTROL PRINCIPLES

- Cost centers
- Profit centers
- Investment centers
- Responsibility Accounting
- Controllable and Non-Controllable Cost
- Appraisal Systems for Managing Performance

COST BEHAVIOURS AND ANALYSIS

- Fixed costs
- Variable costs
- Semi variable costs
- Cost-Volume-Profit Analysis
- Break-even Analysis

FLEXIBLE BUDGETING

- Flexible budget variance
- Direct material variance
- Direct labour variance
- Overhead variance
- Control of Budgets

PRESENTATION OF FINANCIAL BUDGETS

- Criteria for a Good Presentation
- Important Facts in Budget Reports
- Budgeting case studies

UNLOCKING BUSINESS INTELLIGENCE

- Data analytics process using the IMPACT cycle
- Financial forecast
- Non financial metrics

EMERGING MANAGEMENT ACCOUNTING TECHNIQUES

- Strategic management accounting
- Life cycle costing
- Target costing

FINANCIAL DATA VISUALIZATION IN POWER BI

- Determine the purpose of your data visualization
- Choose the best chart for your dataset
- Refine your chart to communicate efficiently and effectively
- Communicate your results in a written report
- Financial data visualization in Power BI

TRAINER

DR. LOK CHAR LEE, PhD is a financial consultant specialising in business reporting, cost management and information systems. Dr. Lok is a chartered accountant registered with the Malaysian Institute of Accountants (MIA), a member of the Chartered Institute of Management Accountants (CIMA), a Chartered Global Management Accountant (CGMA) and a Fellow of the Chartered Tax Institute of Malaysia (CTIM). He holds a Bachelor of Accounting (Hons) degree from Universiti Malaya, a Master of Science in Information Technology and a Doctor of Philosophy in Corporate Governance from Universiti Sains Malaysia. He is also a registered trainer with HRDF.

DR. LOK has more than 25 years of working experience and obtained his accounting and finance experience while working as a statutory auditor and tax consultant in various local and international auditing firms. His financial experience encompassed various accounting, auditing, costing and taxation aspects for clients ranging from small medium enterprises to multinational companies which consist of manufacturing, trading, property development, construction and financial institutions. Dr. Lok is a senior lecturer at the School of Management, Universiti Sains Malaysia and financial consultant on ERP solutions for various companies. He has more than 20 years of experience in providing Continuing Professional Development (CPD) programmes to small and medium sized enterprises, large companies and multinational corporations. He has trained directors, managers, executives, officers and finance assistants in the areas of cost management, business reporting, corporate finance, taxation, and budgeting. He has conducted courses for candidates sitting for professional examinations such as CIMA, ACCA and CAANZ and is also an examiner and reviewer for professional papers. He is co-author for the book "Principles and Contemporary Issues in Internal Auditing" and has presented research papers at various local and international conferences.

OBJECTIVES

Upon completion of the course, participants should be able to:

- explain the purposes and principles of financial budgets
- master the key features of good budget reports
- analyze and use financial information for decision-making
- gain business insights with accounting analytics tools
- maximize business performance by integrating corporate and financial strategies

WHO SHOULD ATTEND

Managers, Department Heads, Executives, Supervisors and others who have little or no training in Financial Budgets but need to prepare Budgets for manufacturing or business operations and be analytics in the accounting world.

TRAINING METHODOLOGY

Lectures, dialogue, case studies and Q&A sessions

Closing Date: NOVEMBER 5, 2025

COURSE DETAILS

Date **November 12-13, 2025 (Wednesday-Thursday)**
Time **8.45am - 5.00pm**
Venue **FMM Institute Perak**
No 1, Lorong Raja DiHilir, 30350 Ipoh, Perak

Medium of Instruction **English**

CPD **14 hours**

Fees ☐ **Members RM1,242.00/pax**

☐ **Non-Members RM1,404.00/pax**

(Fees inclusive of Service Tax at 8%, Notebook Facilities, Course Materials, Refreshment, Lunch and Certificate of Attendance)

ADMINISTRATIVE DETAILS

HRD CORP CLAIMABLE COURSE DETAILS

- Training Provider: **FMM Institute Perak** ■ MyCoID : **475427W_PERAK**
- HRD Corp Programme No: **Provided upon confirmation**

DISCLAIMER

The FMM Institute reserves the right to change the facilitator, date and to vary / cancel the course should unavoidable circumstances arise. All efforts will be taken to inform participants of the changes.

REGISTRATION

- Upon **Faxing/Mailing** the completed **Registration Form** to FMM Institute, you are **deemed** to have read and **accepted** the terms and conditions. The **course** would also be **deemed** as **confirmed** unless informed otherwise.
- Will be based on First-Come-First served basis.

PAYMENT

- **Cheques** made in favour of **"FMM Institute"** should be forwarded to FMM Institute Perak.
- For **HRD Corp Claimable Course**, an **Attendance of 100% is a must**, in any case, **employers will be billed in full**.
- FMM Institute SST Registration No. **W10-1901-32000105**
- FMM Institute TIN No. **C10626805080**

CANCELLATION

Must be in Writing with Reasons ■ 7 days before the course – No payment charged ■ 3 – 6 days before the course – 50% payment charged ■ < 3 days before the course – Full payment charged ■ Participants who did not turn-up will be charged full payment ■ Replacements can be accepted at no additional cost.

Registration Form ~

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FMM Institute

No 1, Lorong Raja DiHilir, 30350 Ipoh, Perak

Fax: 05-5488221

Dear Sir / Madam, please register the following participant(s) for the above programme.

1.	Name		Designation	
	NRIC		HP No	
2.	Name		Designation	
	NRIC		HP No	
3.	Name		Designation	
	NRIC		HP No	

(Please attach a separate list if space is insufficient)

We hereby confirmed that *(Please tick (✓) in appropriate box):-*

- ☐ We **will be claiming from HRD Corp** and full payment would made to FMM Institute in the event that no disbursement from HRD Corp under any circumstances
- ☐ We will **NOT BE CLAIMING from HRD Corp**. Enclosed cheque/bank draft No _____ for RM _____ being payment for _____ participant(s) made in favour of the **"FMM Institute"**.

Submitted by:

Name:	Designation:		
Company:	Tel:	Fax:	
Address:			
Email:	FMM Membership No		

Enquiries – please contact **Ms Vaani / Pn Eda / Ms Harvindar** ☎ (05) 548 8660 📠 (05) 548 8221 ✉ fmm_institute_perak@fmm.org.my