

Section 1: Course Introduction

1. Course Introduction. What does the Course cover?

Section 2: Getting Started with Financial Planning and Analysis

2. What is a budget and why do we need it?

Section 3: The Accounting Framework

3. Major Financial Statements
4. Understanding the Income Statement
5. Understanding the Balance Sheet
6. Cash vs. Profit
7. Understanding the Cash Flow
8. Direct vs. Indirect Method
9. Major Interrelationships between the Financial Statements

Section 4: Mechanics of the Budgeting Process

10. The Importance of Budgeting
11. Completing 33% of the Course
12. Key Steps in Budget Preparation
13. The Budget Horizon
14. Budgeting Levels of Detail
15. Budgeting Approaches
16. Updating the Budget
17. Who prepares the Budget?
18. The Master Budget
19. The Budget Sign-off
20. Completing 50% of the Course

Section 5: Time for a Case Study: Hen 's Hats

- 21. Company Overview
- 22. Calculating Revenue – The Bottom-up Approach
- 23. Calculating Revenue - The Top-down Approach
- 24. Understanding COGS Calculation
- 25. Calculating Volume of Production
- 26. Direct Materials and Direct Labor
- 27. Production Overheads
- 28. Cost of Goods Sold (COGS)
- 29. The Payroll Budget
- 30. The SG&A Budget
- 31. Balance Sheet Items - Overview
- 32. The Cash Conversion Cycle
- 33. The Working Capital Budget
- 34. The Fixed Assets Budget
- 35. Loan Repayment Schedule

Section 6: Completing Henry's Hats' Master Budget

- 36. The Budgeted Income Statement
- 37. The Budgeted Balance Sheet
- 38. The Budgeted Cash Flow
- 39. Presenting the Results

Section 7: Course Challenge

- 40. Course Challenge - 99 Agency
- 41. Completing 100% of the Course

Section 8: Who Does What in Finance?

- 42. Who Does What in Finance?