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ACCOUNTING AND FINANCE | AF-052

Zero-Based Budgeting in Practice

Contact

+31 85 7444446
info@aractech.com
https://aractech.com

Address

Waarderweg 50, 2031 BP Haarlem - Netherlands.

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Course content

Why Attend

Traditional incremental budgeting starts from last year's figures and adds a percentage. Over time this locks in inefficient spending, hides activities that no longer create value and makes it hard to redirect resources towards strategic priorities.

This Zero-Based Budgeting in Practice training course shows participants how to build budgets from a zero base, where every cost must be justified by the value it delivers. Participants learn how to define decision units, analyse activities and cost drivers, build decision packages at different service levels and rank them against organisational objectives.

Course Methodology

• Participants learn through short briefings, worked examples and a running case study in which they build a zero-based budget for a support function. Group exercises cover activity analysis, decision package design and prioritisation workshops, while discussions draw on participants' own budgeting challenges to identify practical improvements they can apply immediately.

Course Objectives

• Explain the principles of zero-based budgeting and how it differs from incremental and activity-based budgeting

• Define decision units, cost categories and cost owners for a zero-based exercise

• Analyse activities, cost drivers and service levels to challenge existing spending

• Prepare decision packages with clear options, costs, benefits and risks

• Rank and select decision packages using objective prioritisation criteria

• Integrate zero-based budgeting with strategic planning, forecasting and performance reporting

Target Audience

• Finance managers, budget controllers and FP&A professionals

• Chief financial officers and finance directors

• Cost centre and departmental budget holders

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Course content

- Strategy and transformation managers

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Course outline

Detailed course outline

Day-by-day outline for Zero-Based Budgeting in Practice.

Day 1 - Rethinking the Budget

• 09:00-09:30 | Limitations of Incremental Budgeting: How historical baselines hide waste and block strategic change

• 09:30-10:00 | Zero-Based Budgeting Principles: Justifying every cost against the value it creates

• 10:00-10:30 | Variants of the Approach: Full zero-based, priority-based and targeted zero-based reviews

• 10:30-11:00 | When Zero-Based Budgeting Fits: Organisational readiness, cost structures and timing

• 11:00-11:30 | Coffee break

• 11:30-12:00 | Roles and Governance: Sponsors, budget owners, finance teams and review panels

• 12:00-13:00 | Lessons from Practice: Typical results, risks and failure points

• 13:00-14:00 | Case Study: Diagnosing the budget of a growing shared-services function

Day 2 - Activity and Cost Driver Analysis

• 09:00-09:34 | Defining Decision Units: Selecting the right level of analysis for each function

• 09:34-10:08 | Activity Mapping: Identifying what each unit does and for whom

• 10:08-10:42 | Cost Drivers: Linking spending to volumes, policies, service levels and choices

• 10:42-11:00 | Benchmarking Costs: Internal and external comparisons to challenge assumptions

• 11:00-11:30 | Coffee break

• 11:30-11:46 | Benchmarking Costs: Internal and external comparisons to challenge assumptions (continued)

• 11:46-12:20 | Separating Mandatory and Discretionary Spending: Legal, contractual and strategic commitments

• 12:20-12:53 | Data Collection Templates: Gathering consistent information from budget owners

• 12:53-14:00 | Practical Exercise: Building an activity and cost driver map for a support department

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Day 3 - Building Decision Packages

- 09:00-09:34 | Purpose of Decision Packages: Presenting choices rather than requests
- 09:34-10:08 | Service Level Options: Minimum, current and enhanced levels of activity
- 10:08-10:42 | Costing Each Option: Staff, operating costs, investments and one-off transition costs
- 10:42-11:00 | Describing Benefits and Risks: Consequences of funding or not funding an activity
- 11:00-11:30 | Coffee break
- 11:30-11:46 | Describing Benefits and Risks: Consequences of funding or not funding an activity (continued)
- 11:46-12:20 | Alternative Delivery Models: Automation, outsourcing, sharing and simplification
- 12:20-12:53 | Quality Review of Packages: Consistency, evidence and realism checks
- 12:53-14:00 | Workshop: Preparing decision packages at three service levels

Day 4 - Ranking, Selection and Approval

- 09:00-09:34 | Prioritisation Criteria: Strategic alignment, legal necessity, customer impact and return
- 09:34-10:08 | Ranking Methods: Scoring models, paired comparison and facilitated ranking panels
- 10:08-10:42 | Setting the Funding Line: Matching ranked packages to available resources
- 10:42-11:00 | Challenging Assumptions Constructively: Running effective budget review meetings
- 11:00-11:30 | Coffee break
- 11:30-11:46 | Challenging Assumptions Constructively: Running effective budget review meetings (continued)
- 11:46-12:20 | Communicating Decisions: Explaining outcomes to budget owners and teams
- 12:20-12:53 | Linking to the Forecast: Updating financial plans, headcount and targets
- 12:53-14:00 | Simulation: Running a prioritisation panel and agreeing a funded budget

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Day 5 - Implementation and Sustaining Cost Discipline

- 09:00-09:30 | Planning the Programme: Timelines, workload, tools and communication
- 09:30-10:30 | Managing Resistance: Addressing fears of cuts and building ownership
- 10:30-11:00 | Tracking Savings: Converting decisions into measurable budget reductions
- 11:00-11:30 | Coffee break
- 11:30-12:00 | Cost Ownership Culture: Accountability, incentives and regular cost reviews
- 12:00-12:30 | Technology Support: Planning tools, templates and dashboards
- 12:30-13:00 | Periodic Zero-Based Reviews: Rotating deep-dives to avoid budget creep
- 13:00-14:00 | Action Planning: Designing a zero-based review for participants' organisations

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Seminar dates

Available seminar dates

Live dates and pricing for Zero-Based Budgeting in Practice generated from the course details page.

Date	Location	Format	Fee
21 - 25 December 2026	London	Classroom	**€2,915**
7 - 11 December 2026	Barcelona	Classroom	**€2,275**
14 - 18 December 2026	Frankfurt	Classroom	**€2,175**
18 - 22 January 2027	London	Classroom	**€2,915**
25 - 29 January 2027	Barcelona	Classroom	**€2,275**
4 - 8 January 2027	Frankfurt	Classroom	**€2,175**
11 - 15 January 2027	Madrid	Classroom	**€3,400**
22 - 26 February 2027	London	Classroom	**€2,915**
1 - 5 February 2027	Barcelona	Classroom	**€2,275**
8 - 12 February 2027	Frankfurt	Classroom	**€2,175**

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Seminar dates

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Date	Location	Format	Fee
15 - 19 February 2027	Munich	Classroom	**€2,425**
1 - 5 March 2027	London	Classroom	**€2,915**
8 - 12 March 2027	Barcelona	Classroom	**€2,275**
15 - 19 March 2027	Frankfurt	Classroom	**€2,175**
22 - 26 March 2027	Paris	Classroom	**€2,810**
12 - 16 April 2027	London	Classroom	**€2,915**
19 - 23 April 2027	Barcelona	Classroom	**€2,275**
26 - 30 April 2027	Frankfurt	Classroom	**€2,175**
5 - 9 April 2027	Rome	Classroom	**€2,830**
17 - 21 May 2027	London	Classroom	**€2,915**

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Date	Location	Format	Fee
24 - 28 May 2027	Barcelona	Classroom	**€2,275**
3 - 7 May 2027	Frankfurt	Classroom	**€2,175**
10 - 14 May 2027	Vienna	Classroom	**€3,425**
21 - 25 June 2027	London	Classroom	**€2,915**
7 - 11 June 2027	Barcelona	Classroom	**€2,275**
14 - 18 June 2027	Frankfurt	Classroom	**€2,175**
5 - 9 July 2027	London	Classroom	**€2,915**
12 - 16 July 2027	Barcelona	Classroom	**€2,275**
19 - 23 July 2027	Frankfurt	Classroom	**€2,175**
26 - 30 July 2027	Cape Town	Classroom	**€1,825**

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Seminar dates

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Live dates and pricing for Zero-Based Budgeting in Practice generated from the course details page.

Date	Location	Format	Fee
9 - 13 August 2027	London	Classroom	**€2,915**
16 - 20 August 2027	Barcelona	Classroom	**€2,275**
23 - 27 August 2027	Frankfurt	Classroom	**€2,175**
2 - 6 August 2027	Dubai	Classroom	**€2,845**
20 - 24 September 2027	London	Classroom	**€2,915**
6 - 10 September 2027	Barcelona	Classroom	**€2,275**
13 - 17 September 2027	Frankfurt	Classroom	**€2,175**
25 - 29 October 2027	London	Classroom	**€2,915**
4 - 8 October 2027	Barcelona	Classroom	**€2,275**
11 - 15 October 2027	Frankfurt	Classroom	**€2,175**

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Seminar dates

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Date	Location	Format	Fee
18 - 22 October 2027	Istanbul	Classroom	**€2,825**
1 - 5 November 2027	London	Classroom	**€2,915**
8 - 12 November 2027	Barcelona	Classroom	**€2,275**
15 - 19 November 2027	Frankfurt	Classroom	**€2,175**
22 - 26 November 2027	Kuala lumpur	Classroom	**€2,425**
13 - 17 December 2027	London	Classroom	**€2,915**
20 - 24 December 2027	Barcelona	Classroom	**€2,275**
27 - 31 December 2027	Frankfurt	Classroom	**€2,175**
6 - 10 December 2027	Madrid	Classroom	**€3,400**
21 - 25 December 2026	Online / Live	Online / Live	**€1,625**

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Date	Location	Format	Fee
7 - 11 December 2026	Online / Live	Online / Live	**€1,625**
14 - 18 December 2026	Online / Live	Online / Live	**€1,625**
18 - 22 January 2027	Online / Live	Online / Live	**€1,625**
25 - 29 January 2027	Online / Live	Online / Live	**€1,625**
4 - 8 January 2027	Online / Live	Online / Live	**€1,625**
11 - 15 January 2027	Online / Live	Online / Live	**€1,625**
22 - 26 February 2027	Online / Live	Online / Live	**€1,625**
1 - 5 February 2027	Online / Live	Online / Live	**€1,625**
8 - 12 February 2027	Online / Live	Online / Live	**€1,625**
15 - 19 February 2027	Online / Live	Online / Live	**€1,625**

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1 - 5 March 2027	Online / Live	Online / Live	**€1,625**
8 - 12 March 2027	Online / Live	Online / Live	**€1,625**
15 - 19 March 2027	Online / Live	Online / Live	**€1,625**
22 - 26 March 2027	Online / Live	Online / Live	**€1,625**
12 - 16 April 2027	Online / Live	Online / Live	**€1,625**
19 - 23 April 2027	Online / Live	Online / Live	**€1,625**
26 - 30 April 2027	Online / Live	Online / Live	**€1,625**
5 - 9 April 2027	Online / Live	Online / Live	**€1,625**
17 - 21 May 2027	Online / Live	Online / Live	**€1,625**
24 - 28 May 2027	Online / Live	Online / Live	**€1,625**

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3 - 7 May 2027	Online / Live	Online / Live	**€1,625**
10 - 14 May 2027	Online / Live	Online / Live	**€1,625**
21 - 25 June 2027	Online / Live	Online / Live	**€1,625**
7 - 11 June 2027	Online / Live	Online / Live	**€1,625**
14 - 18 June 2027	Online / Live	Online / Live	**€1,625**
5 - 9 July 2027	Online / Live	Online / Live	**€1,625**
12 - 16 July 2027	Online / Live	Online / Live	**€1,625**
19 - 23 July 2027	Online / Live	Online / Live	**€1,625**
26 - 30 July 2027	Online / Live	Online / Live	**€1,625**
9 - 13 August 2027	Online / Live	Online / Live	**€1,625**

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16 - 20 August 2027	Online / Live	Online / Live	**€1,625**
23 - 27 August 2027	Online / Live	Online / Live	**€1,625**
2 - 6 August 2027	Online / Live	Online / Live	**€1,625**
20 - 24 September 2027	Online / Live	Online / Live	**€1,625**
6 - 10 September 2027	Online / Live	Online / Live	**€1,625**
13 - 17 September 2027	Online / Live	Online / Live	**€1,625**
25 - 29 October 2027	Online / Live	Online / Live	**€1,625**
4 - 8 October 2027	Online / Live	Online / Live	**€1,625**
11 - 15 October 2027	Online / Live	Online / Live	**€1,625**
18 - 22 October 2027	Online / Live	Online / Live	**€1,625**

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8 - 12 November 2027	Online / Live	Online / Live	**€1,625**
15 - 19 November 2027	Online / Live	Online / Live	**€1,625**
22 - 26 November 2027	Online / Live	Online / Live	**€1,625**
13 - 17 December 2027	Online / Live	Online / Live	**€1,625**
20 - 24 December 2027	Online / Live	Online / Live	**€1,625**
27 - 31 December 2027	Online / Live	Online / Live	**€1,625**
6 - 10 December 2027	Online / Live	Online / Live	**€1,625**