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By Alice K. Waagen



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Trainers must understand the fundamentals of budgeting to advance or even survive in their ever-changing profession. This Infoline presents the fundamentals of the budget process covering general principles and guidelines for developing good budgets along with key theoretical underpinnings of the process. While focusing on the general principles of accounting, the issue offers metrics that are crucial to managing the training function along with sample components of a training plan, a sample chart of accounts, and typical expenses, and a project expense worksheet as a job aid.



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