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## Account for non-accountant

Date	Venues	(\$)Fees	Book your seat
27 Apr -01 May 2025	Kuala Lumpur	3150	<a href="#">Register Now</a>

### Course overview

No-one in business will succeed if they are not financially literate – and no business will succeed without financially-literate people. This is the ideal programme for managers and others who don't have a financial qualification or background but who nonetheless need a greater understanding of the financial management disciplines essential to your organization

### Course objective

This course will give the participants a sound understanding of financial reports, measures and techniques to make them even more effective in their roles. It will enable participants to:

- Overcome the barrier of the accountants' strange language
- Deal confidently with financial colleagues
- Improve their understanding of your organisation's finance function
- Radically improve their planning and budgeting skills
- Be much more aware of the impact of their decisions on the profitability of your organization
- Enhance their role in the organization
- Boost their confidence and career development

### Who should attend?

This course is designed for people who require a greater working knowledge of the accounting process and financial statements.

### Course outline

#### Introducing Accounting and the Financial Statements

- Definition of Accounting
- Users of Accounting Information
- Basic Financial Statements
- The Corporation Defined
- Presentation of Accounting Information by Different Business Entities

#### International Financial Reporting Standards (IFRS)

- The International Accounting Standards Board (IASB)
- Introduction to International Financial Reporting Standards (IFRS)
- Main Differences between International Financial Reporting Standards (IFRS) and US Generally Accepted Accounting Principles (GAAP)

#### Double-Entry Accounting

- The Accounting Equation



- Traditional Double-Entry Bookkeeping
- Your Asset is his Liability
- The Chart of Accounts
- The General Journal
- The General Ledger
- Trial Balance
- Modern Bookkeeping: Automating Transactions

### **Net Equity**

- What is Capital Stock?
- Dividends are not an Expense!
- Cash Dividends, Stock Dividends and Stock Split
- Definition of Treasury Stock
- Retained Earnings: Not the Same as Cash

### **The Balance Sheet and its Components**

- Defining the Balance Sheet
- Assets
- Liabilities
- Equity
- Current versus Non-Current Assets and Liabilities
- The Balance Sheet Illustrated

### **Income Statements**

- Defining the Income Statement
- Defining Revenue and its Recognition
- Defining Expenditures and their Classifications
- Calculating Profit
- Gross Profit
- Operating Profit
- Net Profit
- The Income Statement Illustrated

### **Cash Flow Statement**

- Defining the Statement of Cash Flows
- Cash and Cash Equivalents
- Classification of Cash Flows
  - Operating Activities
  - Investing Activities
  - Financing Activities
- The Cash Flow Statement Illustrated

### **Adjustments to Financial Statements**

- The Accrual Concepts
- Accruals and Prepayments
- Depreciation
- Bad Debts
- Provisions for Contingencies

### **Training methodology**



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- Presentation & Slides
- Audio Visual Aids
- Interactive Discussion
- Participatory Exercise
- Action Learning
- Class Activities
- Case Studies
- Workshops
- Games & Role plays