

**COURSE OBJECTIVES**

This beginner course is designed for the accounting personnel who need an exposure in finance. It will emphasize the basic accounting principles used in the preparation of financial statement and to appreciate the contents of the financial statements. This course will provide guidance to participants in using financial management tools to implement project activities in effective, controlled and accountable way.

**LEARNING OUTCOME**

Upon completion of this course, participants will:

- Be able to read and understand accounting concept and principles.
- Understand the basic contents of financial statements, comprising of statement, balance sheet and cash statement and the accounting principles used in the preparation of such financial statements.
- Learn to calculate and interpret accounting ratios.
- Able to read, understand and interpret cash flow statement.
- Able to appreciate financial statement requirement from the Companies Act 1965 perspective.

**COURSE CONTENTS**

- Basic Accounting Principles
  - ❖ Double-Entry Principle.
  - ❖ Accruals Concept.
  - ❖ Consistency Concept.
  - ❖ Going Concern Concept.
  - ❖ Prudence Concept.
- Format & Contents of Financial Statements
  - ❖ Balance Sheet.
  - ❖ Income Statement.
  - ❖ Statement of Changes in Equity.
- Cash Flow Statement
  - ❖ Format and Contents.
  - ❖ Interpretation.
  - ❖ Profitability vs Liquidity.
  - ❖ Usefulness and Limitations.
- Interpretation of Financial Statements: Key Accounting Ratios for Measurement and Evaluation of Business Performance
  - ❖ Profitability Ratios.
  - ❖ Efficiency Ratios.
  - ❖ Liquidity Ratios.

**Trainer**

Lum Woon Foong.

**Target participants**

Accounting personnel who need an exposure in finance. Anyone who need a grasp in understanding basic accounting principles and to appreciate the contents the financial statements.

**Note**

Participants are required to bring their own calculators.

**ADMINISTRATIVE DETAILS**

Date	Event Code
09 & 10 May 2011	FIN/KL/11/069
15 & 16 Aug 2011	FIN/KL/11/114
Time	9am - 5pm
Venue	Menara SSM @ Sentral, Kuala Lumpur
Fee	RM500
SSM CPE Points	16
PSMB Scheme	SBL

*Fee inclusive of certificate of attendance, compact disc pre-loaded with seminar materials, refreshment and lunch.*