



2 – DAY


ACCOUNTING & FINANCE FOR NON-FINANCE MANAGERS

CONTACT

 +603 – 2713 6868

 **Berenice Ong/ Tesa Wang**

 training@pm-resources.com

 www.pm-resources.com
www.pm-eschool.com

INTRODUCTION

There is a greater need to understand financial information, particularly the balance sheet, profit and loss account and cash flow statement as companies strive to enhance their shareholders' value. By raising financial awareness, participants are better able to manage businesses' revenues, costs, profits and cash. Participants will also be able to use their new financial knowledge to make more effective decisions. This workshop will provide basic financial principles and cover generic financial management tools necessary for decision making.

METHODOLOGY

Lectures through PowerPoint presentation, notes handout, quiz exercise, case studies and discussions.

COURSE OBJECTIVES

By the end of this course, you will be able to:

- #### WHO SHOULD ATTEND?
-
- Managers whose jobs are finance related but have some or no knowledge in accounting & finance
 - Personnel who want to gain some knowledge on the subject matter.
- Understand the basic fundamentals of Accounting & Finance
 - Develop skills in understanding financial statements
 - Understand the main concepts of finance and its function.
 - Learn the various types of financial instruments in supplying capital in the market.

PROGRAM OUTLINES – PART 1

MODULE 1: WHAT ARE FINANCIAL STATEMENTS (FS)

- Purpose of FS
- The users of FS
- Accounting Conventions
- Limitations of FS

MODULE 2: KEY COMPONENTS OF FS

- Income Statement
- Statement of Financial Position
- Statement of Owners Equity
- Statement of Cash Flow

MODULE 3: DOUBLE ENTRY ACCOUNTING

- Debits & Credits
- T Account
- Journal and Ledger Accounts
- Trial Balance

MODULE 4: ACCRUAL ACCOUNTING CONCEPT – GAAP

- Basic principles on revenue recognition
- Accounting profit versus real profit
- Accounting risks in income statement

MODULE 5: KEY AREAS IN THE ANALYSIS OF FINANCIAL STATEMENTS

- Financial ratios
- Operating cycle and working capital
- Company's net worth
- Financial leverage (gearing)
- Debt versus equity
- EBITDA
- Depreciation
- Contingent liabilities
- Creative accounting
- Fair value concept
- Asset Impairment

MODULE 6: CASH FLOW PROJECTION ANALYSIS

- Understanding of cash flow
- Financial drivers of cash flow
- Purpose of cash flow projection
- Downsides of cash flow projection

MODULE 7: FINANCIAL STATEMENTS OF DIFFERENT INDUSTRIES

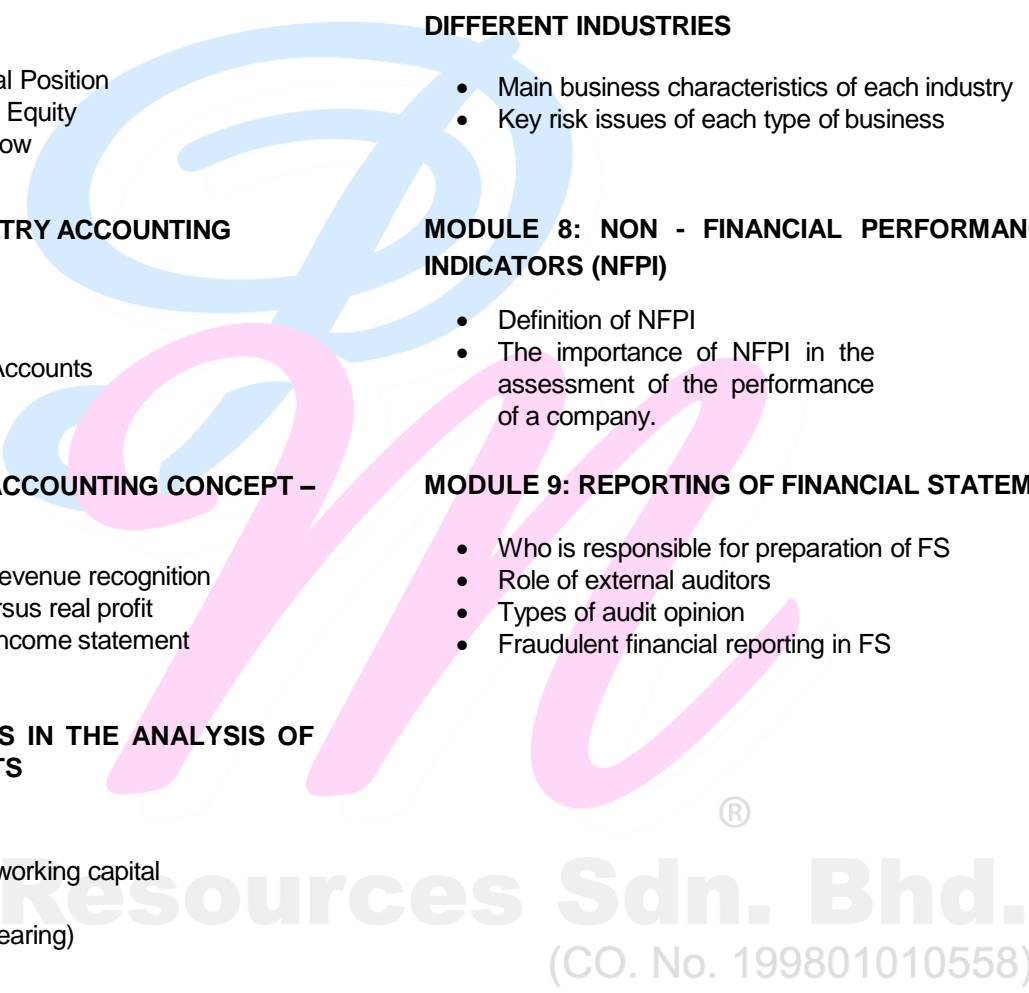
- Main business characteristics of each industry
- Key risk issues of each type of business

MODULE 8: NON - FINANCIAL PERFORMANCE INDICATORS (NFPI)

- Definition of NFPI
- The importance of NFPI in the assessment of the performance of a company.

MODULE 9: REPORTING OF FINANCIAL STATEMENT

- Who is responsible for preparation of FS
- Role of external auditors
- Types of audit opinion
- Fraudulent financial reporting in FS



PROGRAM OUTLINES – PART 2

MODULE 1: WHAT IS FINANCE

- The finance function
- Time value of money
- Supply of money
- Interest Rate

MODULE 2: THE FINANCIAL SYSTEM

- Role of financial markets in supplying finance
- Financing provided by financial institutions

MODULE 3: SOURCES OF FINANCE

- Long term & short term financing
- Internal & external source of financing

MODULE 4: RAISING CAPITAL THROUGH:

- IPO, Rights Issue, Bond

MODULE 5: WORKING CAPITAL MANAGEMENT

- Concept of working capital
- Managing receivables
- Managing inventories

MODULE 6: DERIVATIVES

- Meaning of derivatives
- Forms of derivatives
- Uses of derivatives

MODULE 7: VARIOUS SOURCES OF FINANCE

- Venture Capital, Business Angels, Leasing and Hire Purchase, Crowdfunding
- Mergers & Acquisitions, Management Buyout
- Securitisation

MODULE 8: COST OF CAPITAL

- Debt versus equity
- Capital structure of a business entity
- Choosing between debt financing & equity financing

MODULE 9: INVESTMENT APPRAISALS

- Nature of investment decisions
- Types of investment appraisals:
Net present value, Accounting Rate of Return, Payback Period, Profitability Index

QUESTION & ANSWER