

AN INTRODUCTION TO UNDERSTANDING AND INTERPRETING COMPANY ACCOUNTS

PROGRAMME DESCRIPTION

Every new entrant to banking should have at least a fundamental understanding of accounting terms that they will come across in their daily work. This short introductory level programme aims to demystify some of the jargon to make it easy for graduates to progress quickly to more detailed credit risk analysis later on.

This programme will give new graduate entrants to banking and financial services a basic understanding of the components of company accounts, how they are prepared and how they can be interpreted. Participants will learn how a Profit and Loss Statement is produced, how Balance Sheets describe the worth of a business and also the importance of cash flow to the sustainability of every business. Through the understanding of basic financial ratios, participants will also be able to form an analysis of a business's financial performance.

LEARNING OBJECTIVES

By the end of the programme, participants will be able to:

- Examine a set of company accounts in detail
- Analyse the income statement and the balance sheet
- Understand the importance of cash flow
- Identify the areas of key significance within financial statements
- Analyse performance through key ratio analysis
- Appraise share valuation

PROGRAMME OUTLINE

DAY 1

Morning Session

INTRODUCTION TO FINANCIAL ACCOUNTING AND THE BALANCE SHEET

- Introduction to accounting and the accounting equation
- Fundamental accounting concepts
- The balance sheet (Statement of Financial Position)
- Fixed and current assets
- Depreciation, amortisation and impairment
- Current assets
- Long-term liabilities, short-term liabilities and deferred income
- Shareholders' equity and technical reserves

Case Study – Preparation of a Balance Sheet

Afternoon Session

THE PROFIT AND LOSS ACCOUNT (INCOME STATEMENT)

- Income (turnover/revenues)
- Cost of sales
- Gross profit
- Administrative overheads
- Treatment of depreciation
- Operating profit and cash generation
- Treatment of interest
- Retained profit

Case Study – Preparation of a Profit and Loss Account

Consolidated Case Study – Preparation of a Profit and Loss Account and Balance Sheet

PROGRAMME OUTLINE

DAY 2

Morning Session

CASH CONVERSION AND THE CASH FLOW STATEMENT

- The cash conversion cycle
- The cash flow statement
- Operational cash flow
- Cash flow from investing activities
- Cash flow from financing activities

Case study – Preparation of a Cash Flow Statement

Afternoon Session

ACCOUNTING RATIOS AND INTERPRETATION OF ACCOUNTS

- Purpose of financial ratios
- Profitability ratios
- Liquidity ratios
- Long and medium-term solvency ratios
- Investor ratios

Case Study - Accounting Ratios

Case Study – Cash Flow Statement, Accounting Ratios and Interpretation of Financial Statements

TRAINING METHODOLOGY

The programme is a mix of tutor led course instruction which will be supplemented by comprehensive case studies which test understanding at regular intervals and enable attendees to assess their individual progress

LEARNING LEVEL

Foundation

PROGRAMME FACULTY



Mark Vickers, FCA

Mark Vickers, FCA trained and qualified with Deloitte. After qualifying, Mark became an accounting and taxation lecturer and has been closely involved in student training for many years in both the banking and accounting sectors. He has been the Finance Director at DC Gardner Group (banking training) and a number of other publicly quoted companies. He is now a highly sought after trainer both in the United Kingdom and internationally because of his unique experience as a practising accountant, public company finance director, corporate financier and educationalist.

PROGRAMME DETAILS

Date : 8 - 9 October 2019
: 10 - 11 October 2019
Time : 9:00 am – 5:00 pm
Venue : Asian Banking School

PROGRAMME FEE

AICB MEMBER:
**MYR
2500***

NON-MEMBER:
**MYR
3000***

The cost of the programme includes lunch and other refreshments, as well as programme materials for one participant

*Subject to 6% Service Tax

ABOUT THE SCHOOL

The ASIAN BANKING SCHOOL (ABS) is dedicated to developing talent and is the largest specialised provider of quality banking training programmes in the ASEAN region.

As the industry's preferred partner in learning and development, ABS offers customised and open enrolment training programmes that cover a comprehensive list of banking areas developed by its Specialist Training Consultancy Team or in collaboration with strategic learning partners that includes some of the top business schools in the world. This includes its Executive Education programmes with Cass Business School in London, the University of Cambridge Judge Business School and INSEAD.

ABS also works closely with the Asian Institute of Chartered Bankers in raising competency standards for the industry through the delivery of training workshops related to professional qualifications developed and awarded by the professional body; and is the exclusive training partner for the Chartered Banker Institute in the UK. It plays a significant role in enriching the talent pipeline for the financial services sector through the industry recognised Financial Sector Talent Enrichment Programme (FSTEP) and Graduate Training programmes; and is also responsible for designing, developing and delivering the industry-wide Ethics and AML/CFT programmes.

CONTACT US

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