



FINANCIAL ACCOUNTING

Course	Certified in Financial Accounting (C.F.A)
Instructor	Certified American Academy Instructor
Descriptions	Financial accounting is the process of summarising financial data taken from an organization's accounting records and publishing in the form of annual (or more frequent) reports for the benefit of people outside the organization. Financial accountants are responsible for creating and issuing the company's financial statements, providing accurate and timely information to the management, and ensuring that all the regulatory reporting requirements are met. It provides valuable, accurate, and reliable information. The Financial Accounting course will introduce participants to the world of finance. It will provide you with a basic knowledge of financial accounting concepts, principles and policies. It will also explain to the participants the concepts of double entry accounting, tell participants what subsidiary books are and show you how to create a trial balance and the final accounts. Financial accounting is the branch of accounting that focuses on preparing reports that reflect past performance of businesses. These reports are prepared for parties that are external to the business, such as investors and creditors. Other concepts taught by accounting programs include managerial and cost accounting, auditing and taxation. The AAFM C.F.A (Certified in Financial Accounting) equips participants with all the skills they will need to make a difference to their companies and their career. This globally recognized certification proves participants mastery of the most critical practice areas in management accounting, including: • Planning and Analysis • Technology and Analytics • Risk Management and Internal Controls • Performance Management

The Global Academy of Financial Management (AAPM-AAFM)

Head Office: Suite 293, 1670-F East Cheyenne Mountain Blvd. Colorado Springs, Colorado USA. Phone: 877-578-2698 **Indonesia Chapter Office:** Jl. Komplek IPB I No.2 Loji Sindang Barang Bogor West Java-Indonesia. Telp: 0251-8310930/Mobile: 62 816976 273

	The participants by the end of the course program shall undertake the certification exam for proving that they have fulfilled the standard requirement as strategic business analyst. The AAFM[®] certification process, administered by GAFFM Board, identifies to the public that those individuals who have been authorized to use the AAFM[®] certification marks in the globe have met rigorous professional standards and have agreed to adhere to the principles of integrity, objectivity, competence, fairness, confidentiality, professionalism and diligence when dealing with clients.
Durations	3 Days
Objectives	• This course will teach participants the fundamentals of financial accounting from the ground up. Participants will learn how to prepare a balance sheet, income statement, and cash flow statement, analyze financial statements, and calculate and interpret critical ratios. Participants will also learn the role of managerial judgment in choosing accounting estimates and methods. The course concludes with an introduction to forecasting and valuation • Earn a Certificate of C.F.A after completion and passing the AAFM examination
Target Audience	• Professionals in Finance and Accounting • MBA students or graduates • People who want to learn about financial accounting

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Course Contents and Descriptions

Module 1: The Accounting Equation

- Accounting Equation Components
- Basic Transactions and the Equation
- Accounting Principles and Rules
- Formal Definitions of Accounting Terms

Objectives:

- Understand the accounting equation and demonstrate how different transactions impact it
- Define key accounting concepts and principles

Module 2: Recording Transactions

- Journal Entries and T-Accounts
- Advanced Journal Entries•
- The Trial Balance

Objectives:

- Understand where financial statement information originates by recording business transactions as journal entries

Module 3: Financial Statements

- The Balance Sheet
- The Income Statement

Objectives:

- Construct the balance sheet and income statement to learn their purpose and forma

Module 4: Adjusting Journal Entries

- Accruals and Deferrals
- Long-Lived Assets
- Inventory
- Deferred Taxes

Objectives:

- Understand complex accounting transactions and how they relate to accounting principles
- Recognize the impact of judgment and bias on financial statements and accounting practices

Module 5: The Statement of Cash Flows

- Operating: Direct Method

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- Operating: Indirect Method
- Investing and Financing

Objectives:

Use the statement of cash flows to evaluate the financial health and life-cycle stage of a business

Module 6: Analyzing Financial Statements

- Profitability
- Efficiency
- Leverage
- Other Ratios
- Impact of Policy Differences

Objectives:

- Analyze ratios and use the DuPont Framework to evaluate the financial state of a business

Forecasting and Valuation

- Pro-Forma Financial Statements
- Projecting Free Cash Flows
- Valuation
- Determining Relevant Cash Flows

Objectives:

- Prepare and evaluate financial forecasts used to make strategic decisions
- Calculate and forecast free cash flows
- Learn how to value a venture, project, or investment opportunity and perform a sensitivity analysis of key assumptions

Case Studies

Case-based discussions will be conducted with topics related to the subjects of training. Exam exercises and questions evaluation.

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