

Content of education modules

Modul 1: General Accounting

- Definition of Accounting,
- Accounting Equation and Accounting Events,
- Accounting Books and Mechanisms,
- Accounting Cycle,
- Accounting for Fixed Assets,
- Accounting for Current Assets,
- Accounting for Equity,
- Accounting for Long-term Liabilities,
- Accounting for Current Liabilities,
- Accounting for Revenues,
- Accounting for Expenses,
- Financial Statements.

Modul 2: Accounting Plan

- Introduction to Accounting Plans (general perspective),
- Overview of National Accounting Environment ie., objectives, structure and coding (national specific perspective),
- Regulation for Accounting Plans (national specific perspective).

Modul 3: Accounting for public limited companies (S.A.) – limited liability companies (Ltd) – Groups of Companies & Code for accounting

- Overview to the Accounting for public limited companies (S.A.) – limited liability companies (Ltd) – Groups of Companies & Code for accounting books (general perspective),
- Overview of the National Legal Framework (ie. company formulation) for Accounting Entities (national specific perspective),
- Regulation for Accounting Books and Documents (national specific perspective),
- Accounting for Business Combinations (Mergers & Acquisitions) (national specific perspective).

Modul 4: Tax accounting

- Introduction to tax accounting (general perspective),
- National Tax System (national specific perspective),
- Value Added Tax (national specific perspective),
- Income Tax (Payroll) (national specific perspective),
- Property Tax (national specific perspective),
- Company Tax (national specific perspective).

Modul 5: Balance sheet issues

- End-of-the-year accounting processes and adjustment entries ie.
- Depreciation, physical inventory etc. (general and national perspective),
- Procedures and regulation for the publication of the financial statements (general and national perspective).

Modul 6: Analysis of financial statements – business valuation

- Overview of Business Evaluation (general perspective),
- Vertical and horizontal analysis,
- Ratio Analysis (general perspective).
- Cash Flow Statement Analysis (general perspective).

Modul 7: Accounting ERP

- Overview of Accounting ERP (general perspective),
- Transaction Cycles and Business Processes (general perspective),
 - Sales
 - Inventory
 - Purchases
 - Banking
 - Financial

Modul 8: International accounting standards

- Introduction to IFRS/IAS (international perspective),
- IFRS (international perspective),
- IAS (international perspective)