

MBA in Accounting

*Paris (France)*

*17 - 28 March 2025*

UK Training

**PARTNER**

## MBA in Accounting

Code: FA28 From: 17 - 28 March 2025 City: Paris (France) Fees: 7900 Pound

### Introduction

The course includes a comprehensive illustration of how accounting information is collected, recorded, analyzed, and presented both internally and externally, to support effective management, control, and decision making. The course offers insights into the main factors that are essential to the successful financial management of corporations, including the efficient allocation of resources, within the economic, competitive, and physical environment. The course will also put emphasis on the importance of good quality corporate governance and management of financial risks.

### Course Objectives of MBA in Accounting

- Prepare the income statement, balance sheet, and cash flow statement
- Use accounting techniques to improve profitability and efficiency
- Understand and evaluate corporate financial reports
- Identify and appraise wealth-generating investments
- Recognise, quantify, and control financial risk

### MBA in Accounting Outlines

#### Day 1

##### Introduction to Accounting

- The importance of accounting information
- The role of the Finance Function
- The accounting equation and financial accounting systems
- Recording facts and applying judgment
- Preparing the Income Statement and Balance Sheet
- Accounting principles and accounting standards

#### Day 2

##### Accounting Reports

- The format and contents of the Income Statement
- The format and contents of the Balance Sheet
- The effect of depreciation and impairment on profit
- Identifying and valuing inventory

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- Preparing the Cash flow Statement
- The importance of cash flow in a business

### Day 3

#### Management Accounting for Control and Decision-Making

- Collecting and analyzing costs
- The structure of direct and indirect costs
- Dealing with overheads - absorption costing or ABC?
- Cost-Volume-Profit and break-even analysis
- Decision making - make or buy
- Decision making - the effect of limiting factors

### Day 4

#### Communicating the Plan Through Budgeting

- Corporate planning and corporate objectives implemented through budgeting
- The budgeting process and timescale
- Sales budget forecasting techniques
- Cascading the budgets across the whole business
- Preparing functional budgets and the cash budget
- Budgeting principles, methodologies, and applications

### Day 5

#### Measuring Performance to Inform Decision Making

- Monthly management reporting
- Setting and using standards
- Identifying and calculating variances
- Operating and planning variances - who is responsible?
- Measuring responsibility centre performance, ROI, RI, and EVA
- Non-financial performance - the Balanced Scorecard

### Day 6

#### Finance and Financial Information

- The meaning and importance of finance in business
- The importance of financial information - internal and external
- The corporate annual report and the financial statements
- Capital employed: long - term assets and working capital
- Analysing financial statements for profitability, liquidity, efficiency & financial structure
- Investment ratios and market data sources

### Day 7

#### Financing the Business and Capital Structure

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- Sources and types of long term finance
- Sources and types of short term finance
- Calculating the Cost of Equity - what your shareholders expect
- Calculating the Cost of Debt - it depends on your credit rating
- The weighted average cost of capital WACC
- Choosing the best mix of equity and debt

## Day 8

### CAPEX - Analysis of Investment Decisions

- Growing your business with new investment projects
- Preparing spreadsheet forecasts for investment appraisal
- Basic appraisal techniques: Accounting Rate of Return ARR and Payback
- Discounted cash flow appraisal techniques: NPV and IRR
- Capital Rationing and the Profitability Index PI
- Dealing with risk in investment appraisal

## Day 9

### Financial Risk Management

- Risk and uncertainty in business
- How to manage risk - the four Ts
- Financing risk and operating risk
- Foreign currency risk management
- Interest rate risk management
- Role of Internal Audit, Audit Committee, and Chief Risk Officer

## Day 10

### Corporate Governance

- Recognising the needs of stakeholders
- The origins and development of corporate governance
- Corporate governance codes and regulation
- The role of the Board of Directors
- International corporate governance and the OECD
- Emerging trends in corporate governance

A graphic of a chessboard with several chess pieces (a king, a queen, a rook, and a knight) in gold and silver. The board is set against a background of concentric white circles on a light gray gradient.

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