

## Accounting for Non-Accountants Professionals

*Manama (Bahrain)*

*8 - 12 June 2025*

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## Accounting for Non-Accountants Professionals

Code: FA28 From: 8 - 12 June 2025 City: Manama (Bahrain) Fees: 3700 Pound

### Introduction

Accounting is the language of business. By attending this course you will learn the fundamentals of accounting as well as reading and analyzing financial statements. You will also appreciate the relationship between accounting and finance and understand the use of debits and credits. Finally, this course will help you to record financial transactions accurately and summarize them in financial statements.

### Course Objectives of Accounting for Non-Accounting Managers

- Define accounting and the accounting cycle.
- Identify the major rules and principles of accounting under the International Financial Reporting Standards IFRS.
- Demonstrate knowledge of the basic accounting equation, double-entry bookkeeping, and the new automated accounting systems.
- List the key financial statements and their components balance sheet, income statement, changes in shareholders' equity, and cash flow statement.
- Practice financial statements' adjustments at month and year-end.

### Accounting for Non-Accounting Managers Course Outlines

#### Day 1

##### Introducing accounting and financial statements

- Definition of accounting.
- Users of accounting information.
- Basic financial statements.
- The corporation defined.
- Presentation of accounting information by different business entities.

##### International financial reporting standards

- The International Accounting Standards Board IASB.
- Introduction to IFRS.
- Main differences between IFRS and US Generally Accepted Accounting Principles GAAP.

#### Day 2

##### Double-entry accounting

- The accounting equation.
- Traditional double-entry bookkeeping.

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- Your asset is his liability.
- The chart of accounts.
- The general journal.
- The general ledger.
- The trial balance.
- Modern bookkeeping: automating transactions.

#### Income statements

- Defining the income statement.
- Defining revenue and its recognition.
- Defining expenditures and their classifications.
- Calculating profit.
- Gross profit.
- Operating profit.
- Net profit.
- The income statement illustrated.

#### Day 3

##### Net equity

- Defining capital stock.
- Dividends are not an expense.
- Cash dividends, stock dividends, and stock split.
- Definition of treasury stock.
- Retained earnings - not the same as cash.

##### The balance sheet and its components

- Defining the balance sheet.
- Assets.
- Liabilities.
- Equity.
- Current versus non-current assets and liabilities.
- The balance sheet illustrated.

#### Day 4

##### Cash flow statement

- Defining the statement of cash flows.
- Cash and cash equivalents.
- Classification of cash flows
  - Operating activities.
  - Investing activities.
  - Financing activities.
- The cash flow statement illustrated.

#### Day 5

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Adjustments to financial statements

- The accrual concepts.
- Accruals and prepayments.
- Depreciation.
- Bad debts.
- Provisions for contingencies.

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