

Accounting & Balance Sheet Analysis



Short description

This module is going to make you familiar with the foundation of double-entry accounting. The participants will be taught about the theoretical aspects of purchase tax as well as their booking and accounting with the finance office. They will get to know bookings in the field of buying and disposal, using personal accounts. Further, they will gain an insight in cash basis accounting.

We lay a great emphasis on annual accounts. You will be taught maxims of estimating assets and arrears as well as important legal foundation connected to the publishment of annual accounts. The topics valuation of goods and claims, accruals and deferrals, and provisions will be treated. After having completed this module, you will know how deformations and insecurities emerge in a balance sheet. Further you will learn how the concept „profit“ in publishments has to be interpreted differently. .

Finally, we will discuss financial analysis. Basic ratio area will be introduced to you. You will learn how to interpret and calculate Cash Flow, deduced Cash-Flow ratio area, ratio area of assets and liabilities structure, capital structure and profitability ratios. Furthermore, you will be able to do the Quick-Test after having completed this module. Besides, this module is giving an overview over various standards of annual accounts.

Contents

- Foundation of double-entry accounting
- Purchase tax
- Personal accounts
- Bookings of purchasing and sales area
- Revenue and Expense Statement
- Valuation Principles
- Valuation of goods and claims
- Accrual and Deferral
- Provisions
- Deformation of balance sheets
- The concept of „Profit“: EBIT; EBITA
- Balance sheet Analysis
- Overview over various standards of annual accounts

Methodological Framework

A well-proofed script will provide fitting examples and problem statements for your understanding. A highly practical component will be given through realistic examples. The workbook and questions of knowledge for the units are suited for private study concerning revisions.

Your success will be approved with the 1st business certificate!

