

## Course Overview:

In today's data-driven business world, professionals across all functions must understand financial information to contribute effectively to decision-making and organizational success. This course equips non-accountants with the essential tools of accounting, empowering them to grasp financial statements, comprehend the impact of business activities, and communicate more effectively with finance teams.

## Course Objective:

- Understand the principles and structure of the accounting cycle under IFRS.
- Apply double-entry bookkeeping and record financial transactions accurately.
- Analyze and interpret the main financial statements for informed business decisions.
- Identify key adjustments in financial reporting, including accruals and depreciation.
- Distinguish between different accounting standards (IFRS vs. GAAP) and their implications.

## Course Outline:

### Module 1: Introduction to Accounting and Financial Statements

- What is accounting?
- Users of accounting information
- Overview of the four basic financial statements
- The corporate structure and financial reporting
- Business entity formats and accounting presentation

### Module 2: International Accounting Standards

- Introduction to IFRS
- IFRS vs. US GAAP: Key differences
- Importance of global standards

### Module 3: Double-Entry Bookkeeping Fundamentals

- The accounting equation
- Structure of double-entry system
- Understanding the chart of accounts
- Practical examples of entries

### Module 4: The Recording Process

- General journal and ledger
- Trial balance construction
- Automation in bookkeeping systems

### Module 5: Income Statement Components

- Defining revenues and recognition criteria
- Expense classifications
- Calculating net profit and equity
- Understanding capital stock and dividends

### Module 6: Balance Sheet Fundamentals

- Structure and components of the balance sheet
- Classification of assets and liabilities
- Equity section explained
- Sample balance sheet interpretation

## Training Language:

EN / AR

## Training Methodology:

The course combines various teaching methods, including instructor-led presentations, group discussions, case study analyses, and assessments through quizzes and a final exam to engage participants and ensure they understand and retain the material.

## Venue | Date | Fees

Jubail | 26-10-2025 | 17,250 SAR

**Module 7: Statement of Cash Flows**

- Purpose and components of the cash flow statement
- Operating, investing, and financing activities
- Interpreting cash flow data

**Module 8: Financial Statement Adjustments**

- Accrual accounting concepts
- Prepayments, depreciation, and bad debts
- Provisions and contingent liabilities

**Module 9: Integrated Financial Analysis**

- Linking income statement, balance sheet, and cash flows
- Ratio analysis basics
- Evaluating business performance

**Module 10: Review and Assessment**

- Interactive case study analysis
- Group discussion and scenario exercises
- Final quiz and wrap-up discussion

**Who Should Attend:**

- Department Managers and Supervisors
- Non-Finance Professionals in Sales, Operations, or HR
- Junior Finance Staff transitioning to broader roles
- Business Owners or Entrepreneurs