

# **HRODC Postgraduate Training Institute**

## **A Postgraduate-Only Institution**

**118**

**Accounting and Finance**

**World Bank Compliant**

**Course or Seminar**

**Leading To:**

**DIPLOMA – POSTGRADUATE IN**

*Accounting and Finance*

*World Bank Compliant*

*(Double Credit)*

*Accumulating to*

**POSTGRADUATE DIPLOMA**

**Progressing To A Masters Degree –**

***MBA – MSc – MA***

**Course Co-ordinator:**

**Prof. Dr. R. B. Crawford – Director HRODC Postgraduate Training Institute**

- PhD (University of London);
- MEd. M. (University of Bath);
- Adv. Dip. Ed. (University of Bristol);
- PGCIS (Thames Valley University);
- ITC (UWI);
- Member of the Standing Council of Organisational Symbolism (MSCOS);
- Member of the Asian Academy of Management (MAAM);
- Member of the International Society of Gesture Studies (MISGS);
- Member of the Academy of Management (MAOM);
- LESAN;
- Professor, HRODC Postgraduate Training Institute;
- Visiting Professor, Polytechnic University of the Philippines (PUP).

**This Course is designed for:**

- Project Finance Specialists;
- Project Accountants;
- Senior Accountants;
- Accounting and Finance Specialists;
- Project Management Specialists;
- Project Management Consultants;
- Project Management Practitioners;
- Project Officers;
- Project Directors;
- Project Managers;
- Entrepreneurs;
- General Managers;
- Field Managers;
- Venture Capitalists;
- Investment Managers;
- Fund Managers;
- Tender Response Units Officials;
- Bidding Department Officials;
- Senior Managers;
- Project Leaders;
- Commissioners;

- Fund Holders;
- Revenue Managers;
- Development Agencies;
- Regeneration Officials;
- International Associations;
- Corporate Managers;
- Economic Agencies;
- Regional Associations;
- Economic Advisors;
- All others interested in the Practical Issues associated with Project Management, Generally, and World Bank Projects, specifically.

**Duration: 10 Days**

**Cost: £10,000.00 Per Delegate**

**Please Note:**

- V.A.T. (Government Tax) does not apply to Corporate Sponsored Individuals, taking Programmes or Courses in any location - within or outside the UK.
- It applies only to Individuals and Corporations based in the UK and to Non-UK Individual Residents taking courses in the UK.

**Cost Include:**

- Free Continuous snacks throughout the Event Days;
- Free Hot Lunch on Event Days;
- Free City Tour;
- Free Stationery;
- Free On-site Internet Access;
- Diploma – Postgraduate –in **Accounting and Finance World Bank Compliant (Double Credit)**; or
- Certificate of Attendance and Participation – if unsuccessful on resit.

**HRODC Postgraduate Training Institute's Complimentary Products include:**

1. HRODC Postgraduate Training Institute's **Leather Conference Folder**;
2. HRODC Postgraduate Training Institute's **Leather Conference Ring Binder/ Writing Pad**;
3. HRODC Postgraduate Training Institute's **Key Ring/ Chain**;
4. HRODC Postgraduate Training Institute's **Leather Conference (Computer – Phone) Bag** – Black or Brown;
5. HRODC Postgraduate Training Institute's **8GB USB Flash Memory Drive**, with Course Material;
6. HRODC Postgraduate Training Institute's **Metal Pen**;

7. HRODC Postgraduate Training Institute's **Polo Shirt**.

**\*\*Please see product images, as a separate file - Complimentary Products For Students and Delegates, from HRODC Postgraduate Training Institute.\*\***

**Daily Schedule: 9:30 to 4:30 pm**

**Location: Central London and International Locations**

***Accounting and Finance World Bank Compliant  
Leading to Diploma-Postgraduate in Accounting and Finance World  
Bank Compliant (Double Credit)***

**Part 1: A Conceptual Framework: Setting the Scene (1)**

**The Accountant and the Accounting Environment**

- Accounting – Defined;
- The Development of a Conceptual Network;
- External Reporting;
- Internal Reporting;
- Types of Business Entity:
  - Sole Trader;
  - Partnership;
  - Limited liability Company.

**Part 2 – A Conceptual Framework: Setting the Scene (2)**

**A System Approach to Financial Reporting: The Accounting Equation**

- Assets and Liabilities;
- The Accounting Equation – Statement of Financial Position;
- Alternative Ways of Expressing Accounting Equation;
- Asset:
- Liabilities:
  - Ownership Interest;
  - Changes in Ownership Interest;
  - Subtracting;
  - Causes of Changes in ownership Interest;
  - Revenue and Expense;
  - Net Impact of Business Transaction;
  - Equation for Change in Ownership Interest

### **Part 3 – A Conceptual Framework: Setting the Scene (3)**

#### **Financial Statements from the Accounting Equation**

- Primary Financial Statements;
- Financial Statement Preparation;
- Statement of Financial Position – Balance Sheet;
- Other Forms of Statement – Horizontal and Vertical;
- Income Statement;
- Statement of Cash Flows;
- Subdivision of Cash Flows;
- Profit Does Not Equal Cash;
- Practical Illustration;
- Debit and Credit Recording;
- Analysis of Transaction;
- Trial Balance.

### **Part 4 – A Conceptual Framework: Setting the Scene (4)**

#### **Ensuring the Quality of Financial Statements**

- Qualitative Characteristics;
- Relevance and Reliability;
- Measurement Principles;
- Materiality;
- Prudence;
- Regulation;
- Reviewing Published Financial Statements.

### **Part 5 – A Conceptual Framework: Setting the Scene (5)**

#### **Management Accounting**

- Introduction;
- Meeting the needs of internal users;
- Management functions;
- Role of management accounting;
- Judgments and decisions: case study illustrations;
- Terminology of management accounting;
- Cost:
  - Definition of a Cost;

- The Need for Cost Classification;
- The Meaning of 'Activity';
- Variable Costs and Fixed Costs;
- Direct Costs and Indirect Costs;

## **Part 6 – World Bank Overview and Its Financial Aspects (1)**

### **Introduction to World Bank (1)**

- Strategies:
  - Comprehensive Development Framework;
  - Country Assistance Strategies;
  - Poverty Reduction Strategies;
  - Non-lending Activities;
  - Debt Relief (HIPC);
  - Low Income Countries Under Stress.
- Country Diversity:
  - Low Income Countries;

## **Part 7 – World Bank Overview and Its Financial Aspects (2)**

### **Introduction to World Bank (2)**

- Project Database:
- Project Status:

## **Part 8 – World Bank Overview and Its Financial Aspects (3)**

### **Introduction to World Bank (3)**

- Policies and Procedures:
- Products and Services:

## **Part 9 – World Bank Overview and Its Financial Aspects (4)**

### **Introduction to World Bank (4)**

- How We Measure Results:
- Projects and Lending:

## **Part 10 – World Bank Overview and Its Financial Aspects (5)**

### **Financial Terms and Conditions of IBRD Loans, IBRD Hedging Products, and IDA Credits**

- IBRD Loans;
- Fixed-Spread Loan (FSL) and Variable-Spread Loan (VSL):
  - Currencies;
  - Lending Rate;
  - Commitment Charge;
  - Waivers;
  - Front-End Fee;

## **Part 11 – World Bank Overview and Its Financial Aspects (6)**

### **World Bank Financial Management**

- Project Preparation;
- Project Implementation;
- Project Completion;
- Financial Management Arrangements:
  - Assessments of Financial Management Arrangements;
  - Interim Financial Reporting;.
- Additional Financing for Investment Lending.

## **Part 12 – World Bank Overview and Its Financial Aspects (7)**

### **Country Financing Parameters**

- Financing Individual Projects;
- Special Review and Authorization Arrangements for Selected Types of Expenditures;
- Financing of Interest during Construction:

## **Service Contract, incorporating Terms and Conditions**

**Click, or copy and paste the URL, below, into your Web Browser, to view our Service Contract, incorporating Terms and Conditions.**

[https://www.hrodc.com/Service\\_Contract\\_Terms\\_and\\_Conditions\\_Service\\_Details\\_Delivery\\_Point\\_Period\\_Cancellations\\_Extinuating\\_Circumstances\\_Payment\\_Protocol\\_Location.html](https://www.hrodc.com/Service_Contract_Terms_and_Conditions_Service_Details_Delivery_Point_Period_Cancellations_Extinuating_Circumstances_Payment_Protocol_Location.html)

The submission of our application form or otherwise registration by of the submission of a course booking form or e-mail booking request is an attestation of the candidate's subscription to our Policy Terms and Conditions, which are legally binding.

**Prof. Dr. R. B. Crawford – Director HRODC Postgraduate Training  
Institute**