

HRODC Postgraduate Training Institute

A Postgraduate-Only Institution

061

**Financial Accounting and
Management Accounting
Course or Seminar**

Leading To:

**DIPLOMA – POSTGRADUATE IN
Financial Accounting and
Management Accounting (6-Credit)**

Accumulating to

**POSTGRADUATE DIPLOMA
Progressing To A Masters Degree –
*MBA – MSc - MA***

Course Coordinator:

Prof. Dr. R. B. Crawford – Director of HRODC Ltd. and Director of HRODC Postgraduate Training Institute, A Postgraduate-Only Institution. He has the following Qualifications and Affiliations:

- Doctor of Philosophy {(PhD) (University of London)};
- MEd. Management (University of Bath);
- Advanced Dip. Science Teacher Ed. (University of Bristol);
- Postgraduate Certificate in Information Systems (University of West London, formerly Thames Valley University);
- Diploma in Doctoral Research Supervision, (University of Wolverhampton);
- Teaching Certificate;
- Fellow of the Institute of Management Specialists;
- Human Resources Specialist, of the Institute of Management Specialists;
- Member of Academy of Management (MAoM), within the following Management Disciplines:
 - Human Resources;
 - Organization and Management Theory;
 - Organization Development and Change;
 - Research Methods;
 - Conflict Management;
 - Organizational Behavior;
 - Management Consulting;
 - Gender & Diversity in Organizations; and
 - Critical Management Studies.
- Member of the Asian Academy of Management (MAAM);
- Member of the International Society of Gesture Studies (MISGS);
- Member of the Standing Council for Organisational Symbolism (MSCOS);
- Life Member of Malaysian Institute of Human Resource Management (LMIHRM);
- Member of ResearchGate Community;
- Member of Convocation, University of London;
- Professor HRODC Postgraduate Training Institute.

Prof. Crawford was an Academic at:

- University of London (UK);

- London South Bank University (UK);
- University of Greenwich (UK); and
- University of Wolverhampton (UK).

For Whom This Course is Designed This Course is Designed For:

- Managers with direct financial responsibilities;
- Executives who need to evaluate plans for approval and variance reports for corrective action;
- Managers who need to improve their skills in constructing and controlling their budget;
- Supervisors from every discipline and department who have to manage departments and plan, cost, and budget during their business careers;
- Cost and management accountant;
- Financial planners and cost analysts;
- Senior managers who supervise people with financial responsibilities;
- Financial and budget controllers who are moving to wider responsibilities;
- Managers who need to know more about business planning, budgeting, costing terms and techniques;
- Managers who have to plan, cost and budget new business ventures;
- Managers and Supervisors from every business discipline and department who have to run departments and plan, cost and budget during their business lives;
- First appointment managers on fast-track development programmes;
- Managers who require a refresher programme on the topic or who would benefit from having an opportunity to consider new ideas and methods ;
- Anyone from non-financial disciplines who needs to evaluate proposed business expenditure decisions;
- New members of the management team who need to know more about the budgeting process.

Duration:30Days (6 Weeks)

Cost:£30,000.00Per 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 includes:

- 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 Financial Accounting and Management Accounting (6-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**

**Financial Accounting and Management Accounting
Leading to Diploma-Postgraduate in
Financial Accounting and Management Accounting (6-Credit)**

**Module 1
Financial Accounting**

M1. Part 1: A Conceptual Framework: Setting the Scene (1)

Who Needs Accounting?

- The Development of a Conceptual Framework;
- The Statement of Principles;
- Types of Business Entity;

M1. Part 2: A Conceptual Framework: Setting the Scene (2)

A Systematic Approach to Financial Reporting: The Accounting Equation

- The Accounting Equation;
- Defining Assets;
- Examples of Assets;
- Recognition of Assets;

M1. Part 3: A Conceptual Framework: Setting the Scene (3)

Financial Statements from the Accounting Equation

- The Accounting Period;
- The Balance Sheet;
- The Profit and Loss Account;

M1. Part 4: A Conceptual Framework: Setting the Scene (4)

Ensuring the Quality of Financial Statements

- Qualitative Characteristics of Financial Statements;
- Measurement in Financial Statements;
- Views on Prudence;

M1. Part 5: Reporting the Transaction of a Business (1)

Accounting Information for Service Businesses

- Analysing Transactions Using the Accounting Equation;
- Illustration of Accounting for a Service Business;

M1. Part 6: Reporting the Transaction of a Business (2)

Accounting Information for Trading Businesses

- Goods Purchased For Resale;
- Manufacturing Goods for Resale;

M1. Part 7: Recognition in Financial Statements (1)

Published Financial Statements

- International Influences;
- The Statement of Principles;
- Balance Sheet;

M1. Part 8: Recognition in Financial Statements (2)

Fixed Assets

- Definitions;
- Recognition;
- Users' Needs for Information;
- Information Provided In the Financial Statements;

M1. Part 9: Recognition in Financial Statements (3)

Current Assets

- Definitions;
- The Working Capital Cycle;
- Recognition;

M1. Part 10: Recognition in Financial Statements (4)

Liabilities Due Within One Year

- Definitions;
- Recognition;
- Users' Needs for Information;

M1. Part 11: Recognition in Financial Statements (5)

Provisions and Long-Term Liabilities

- Users' Needs for Information;
- Information Provided In the Financial Statements;
- Provisions for Liabilities and Charges;

M1. Part 12: Recognition in Financial Statements (6)

Ownership Interest

- Definition and Recognition;
- Presentation of Ownership Interest;
- Additional Primary Financial Statements;

M1. Part 13: Performance Analysis (1)

Ratio Analysis

- Systematic Approach to Ratio Analysis;
- Investors' Views on Risk and Return;
- Pyramid of Ratios;

M1. Part 14: Performance Analysis (2)

Analysis of Corporate Performance

- Operating and Financial Review;
- Other Guidance in Analysis;

M1. Part 15: Current Developments

Developing Issues in Financial Reporting

- International Harmonization and Convergence;
- Dynamic Nature of the True and Fair View;
- Measurement of Value;
- Off-Balance-Sheet Finance;

Module 2 Management Accounting

M2. Part 1: Setting the Scene and Defining the Basic Tools of Management Accounting (1)

Functions of Management Accounting

- Meeting the Needs of Internal Users;
- Management Functions;
- Role of Management Accounting;

M2. Part 2: Setting the Scene and Defining the Basic Tools of Management Accounting (2)

Classification of Costs

- Definition of a Cost;
- The Need for Cost Classification;
- The Meaning of 'Activity'

M2. Part 3: Setting the Scene and Defining the Basic Tools of Management Accounting (3)

Product Costs: Materials, Labour and Overheads

- Accounting for Materials Costs;
- Accounting for Labour Costs;

M2. Part 4: Product Costs and Stock Valuation (1)

Job Costing

- Job Cost Records: An Illustration;
- Job Costing: Applying the Accounting Equation to Transactions;

M2. Part 5: Product Costs and Stock Valuation (2)

Process Costing

- Allocation of Costs to Products in a Process Industry;
- Joint Product Costs and By-Products;
- Decisions on Joint Products: Sell or Process Further.

M2. Part 6: Decision-Making Information

Breakeven Analysis and Short-Term Decision Making

- Cost Behaviour: Fixed and Variable Costs;
- Breakeven Analysis;
- Using Breakeven Analysis;

M2. Part 7: Planning and Control (1)

Preparing a Budget

- Purpose and Nature of a Budget System;
- Administration of the Budgetary Process;

- The Benefits of Budgeting;

M2. Part 8: Planning and Control (2)

Standard Costs

- Purpose of Using Standard Costs;
- The Level of Output to Be Used In Setting Standards;
- The Control Process;

M2. Part 9: Planning and Control (3)

Performance Evaluation and Feedback Reporting

- Preparing Performance Reports;
- Performance Evaluation;
- Benchmarking;

M2. Part 10: Capital Budgeting and Business Strategy (1)

Capital Budgeting

- Purpose of Capital Budgeting;
- Payback Method;
- Accounting Rate of Return;

M2. Part 11: Capital Budgeting and Business Strategy (2)

Business Strategy and Management Accounting

- Strategic Management Accounting;
- The Just-In-Time Approach;
- Value Chain Analysis;

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_Extenuating_Circumstances_Payment_Protocol_Location.htm

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