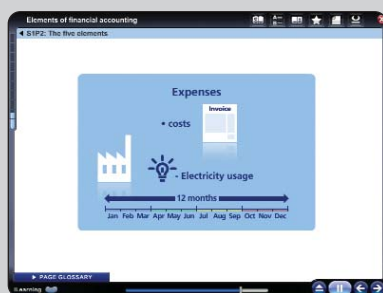
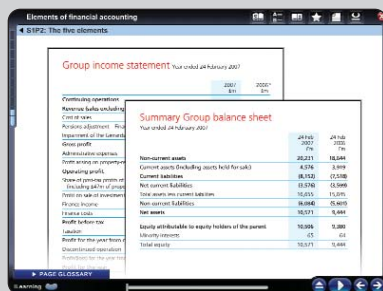
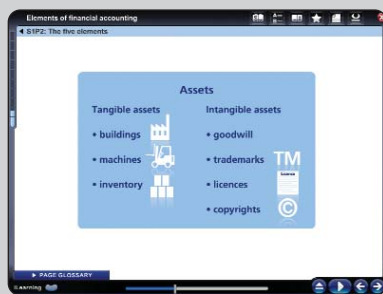


Elements of Financial Accounting E-learning course



For anyone working or hoping to work within the world of finance or commerce, an understanding of accounting is not optional, it is vital. CTG's Elements of Financial Accounting e-learning training course meets this need by providing practical, interactive training that will enable the user to grasp the concepts involved in an enjoyable and inspired way. The course uses voice, animation and exceptional graphics and will take an hour or two to complete, depending upon the capability of the delegate. The topics covered include the reporting elements (assets, liabilities, equity, revenue and expenses) as well as key concepts such as recognising revenue, the importance of cash and the dual effect that is used in accounting. Part of the uniqueness of this course is the way it seamlessly introduces the delegates to both UK and US accounting terminology. Other highlights and innovations include an interactive review of a real set of accounts (using US company Wal-Mart Inc), a case study of a profitable start-up entity that ends up suffering from 'over-trading' and a unique exercise that enables the user to build up a set of financial statements to really appreciate and reinforce the learning. Learning about accounting has never been so enjoyable and straightforward!



Target audience

- New staff starting finance roles within corporate entities
- New starters at banks, asset management companies and other financial institutions
- Experienced staff within the commercial side of business needing to increase their financial awareness, such as; Board directors, Senior managers, Project managers, Departmental heads
- Early stage accountancy and MBA students

Learning outcomes

On completion of this course, the delegate will be able to:

- List the five 'reporting elements' that provide the foundation for a set of financial statements
- Explain when assets and liabilities are included on financial statements
- Explain when income and expenses should be recorded
- Recognise key elements of the Balance Sheet and the Income Statement
- Explain that retained profits are part of the equity of a business
- Explain that every transaction has two impacts on a set of financial statements
- Apply the 'dual effect' principle of accounting to a practical scenario

Benefits

- Pace of learning is entirely driven by the delegate
- Coverage is practical, interactive and memorable
- Increased knowledge retention
- The ability to revisit the contents
- Accessible from any location
- No associated travel or accommodation costs
- Anyone wanting or requiring a firm grasp of finance

Why e-learning?

Technological developments and advances in instructional design mean that e-learning is no longer just a low-cost alternative to traditional training. In many respects, this course offers training which is actually superior to the majority of available 'classroom' options.

Convenience, cost efficiency and the enhanced effectiveness make e-learning the compelling option for training. Delegates can concentrate their efforts on what they need at any time, and in any place – they can learn at their own pace, repeating each section as many times as necessary for them.

What's included?

- The full course can be delivered by CD-ROM, network, intranet or hosted by CTG
- Easily digestible modules
- Quality graphics, captivating animations and a professional voiceover
- High degree of interactivity to maintain learner interest
- Special features such as a review of a real set of accounts (using Wal-Mart Inc) and an interactive exercise to reinforce the many alternative terms for the same thing used in the world of accounting
- Additional features include an innovative case study of the cash flow difficulties faced by a start up company and a unique reinforcing exercise that enable the delegate to build a set of financial statements using the 'dual effect'
- Sticky notes, a 'favourites' option, simple administrative functionality, review bar and real-time pause are all incorporated into the product
- A comprehensive maintenance service so that the course is kept up to date
- Simple, logical navigation including keyword search



Minimum Requirements

The course is designed to run on a multimedia PC with Windows, CD-ROM, sound and display resolution of at least 1024 x 768. Apple Mac course options are also available.

Elements of Financial Accounting Course Synopsis



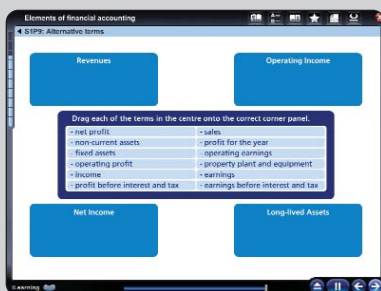
- Introduction to the course including navigation and key features

- Reinforcing exercise – 'What goes where?'
 - > Identifying where items are typically reflected in the balance sheet



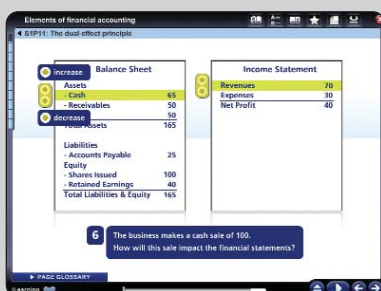
- The reporting elements
 - > Assets
 - > Liabilities
 - > Equity
 - > Revenue
 - > Expenses

- The importance of cash flow
 - > Interactive exercise involving a start-up company, reviewing business strategy and particularly the difference between profit and cash



- Reinforcing exercise – 'Brief reminder'
 - > Using 'click and reveal' technology to embed the distinctions between the reporting elements

- Retained earnings
 - > An illustration of how the profits generated are incorporated within the 'equity' section of the balance sheet as retained earnings



- Recognising revenue
 - > Investigation of a crucial accounting issue by exploring when a holiday company should recognise its revenue

- Alternative terms
 - > A 'drag and drop' exercise that highlights the multitude of different terms for revenue, operating income, net income and long-lived assets

- The balance sheet and the income statement
 - > Line-by-line review of a real set of financial statements using Wal-Mart Inc
 - > Further reinforces the elements of the balance sheet, the way the elements are presented and the distinctions between items
 - > Highlights the income statement and distinguishes between the various levels of profit

- Dual effect
 - > A step by step guide that precedes an interactive exercise
 - > The learner builds up a set of financial statements via a series of transactions
 - > Consolidates the learning in an example that builds an integrated set of financial statements over a series of transactions