



UNITED VISION ACADEMY SDN BHD
(Company Registration No: 1229709-H)
No: 22-01, Jalan Pertama 1,
Pusat Perdagangan Danga Utama,
81300 Skudai. Johor Bahru. Johor. Malaysia
Email: cs@uvacademy.edu.my
Tel: +607-5578816 / +607-5576066

3 Days Workshop

CERTIFICATE IN BOOK KEEPING AND ACCOUNTING

COURSE DESCRIPTION

Overview

This program enables participants to understand and refreshing of preparing full set of financial accounts including manufacturing, and partnership accounts, whilst understanding accounting concepts and standards governing financial reporting based on International Accounting Standards (IAS).

Workshop Outcomes

At the end of the workshop, participants will be able to:

- Understand the fundamental of accounting, accounting terms, the accounting concepts, financial statements, journal entries.
- Differences between book keeping and accounting definition.
- Applying the relevant accounting concepts, such as accrual basis, double-entry (debits & credits) & fully understand what is meant by accounting equation theory.
- Understand the relationship between nominal accounts, real accounts and personal accounts and its financial reporting preparations.
- Understanding on accounting adjustments, like depreciations, Irrecoverable debts and accrual & prepayment theory and it applications or methods.
- Differences between the computerized system and manual preparation of the records in Accounting
- Differentiation between company limited liability accounts, sole trader, partnership and manufacturing accounting preparation.
- Able to understand and interpreting the Final accounts and maintaining Record properly

Who Should Attend

- Accounts / Finance Executives
- Administration Executives / Admin Manager
- Payroll Executives / Payroll Manager
- Credit Executives / Account Manager
- Sales and Marketing Executives
- General Clerks
- New entrepreneurs
- Directors, Operation professional / Finance Manager
- Corporate Planners and those who wish to obtain a good understanding on interpreting of full set of accounts.
- Interested parties with or without accounting knowledge and wish to refresh their knowledge.



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Day 1 – 9.30am – 12.30pm, 1.30pm – 5.30pm

CHAPTER 1: ACCOUNTING TERMS – CONCEPT AND FRAMEWORK

- Differences between financial accounting, management accounting and cost accounting?
- Accounting terms, concepts, double entry rule and accounting cycle

CHAPTER 2: RECORDING AND ANALYSING BUSINESS TRANSACTIONS

- Type of business entities / operation
- First Day Books of Accounting System
- Journal, Ledger and Source Documents
- Books of Original Entries – Types of Journals and Cash Book
- Ledger System – General Ledgers, Subsidiary Ledgers – Posting process
- Classification of capital expenditures and revenue expenses and its treatments

CHAPTER 3: NON CURRENT ASSETS & ASSETS ACCOUNTING

- Revenue Expenditure verses Capital Expenditure
- Depreciation and Amortization treatment
- Disposal of Fixed Assets, and recording process
- Inventories measurements
- Accounts Receivables, including irrecoverable debts treatment
- Cash Book Preparation
- Bank reconciliation preparation

CHAPTER 4: NON CURRENT LIABILITIES WITH DEPRECIATION AND CURRENT LIABILITIES

- Understanding different between both liabilities
- Adjustment if necessary

DAY 2 – 9.30am – 12.30pm, 1.30PM - 5.30pm

CHAPTER 5: PTRPAYMENT AND ACCRUAL

- Understanding the reasons for adjustment entries
- Prepayment and/or accrual treatment

CHAPTER 6: PETTY CASH OR IMPREST SYSTEM

- Definition of imprest system
- Preparation of petty cash



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CHAPTER 7: PREPARING FINANCIAL STATEMENT REPORTING

- Statement of Profit or Loss
- Statement of Financial Position
- Statement of cash flow

CHAPTER 8: CAPITAL EMPLOYED UNDER LIMITED LIABILITY COMPANY ACCOUNT

- Definition of Capital Employed
- Share Capitals and Accounting Entries
- Share Premium Accounting
- Retained Earning
- Dividends policy

DAY 3 (9.30am – 12.30pm, 1.30pm – 5.30pm)

CHAPTER 9: MANUFACTURING ACCOUNT

- Definition of manufacturing accounting
- Preparation of Manufacturing Accounting

CHAPTER 10 PARTNERSHIP ACCOUNTS

- Definition and propose of partnership
- Partnership Agreement preparation
- Current Accounts and its capital accounts
- Profit and Loss appropriation account

CHAPTER 11 – REVISION

- Question practices
- Question and answer

CHAPTER 12 – 2 HOURS TEST

- Test in progress
- Answer reviews

Trainer – Participants ratio is 1:20

Course Fee Structure include three lunch meals and refreshments

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| Workshop fees | : | RM3,300.00* |
| Total Fees Payable | : | RM3,300.00 |