



*Training Course:  
Methodology for Evaluating the Real Worth of  
Organizations*

*14 - 18 April 2025  
Vienna (Austria)*

## Training Course: Methodology for Evaluating the Real Worth of Organizations

Training Course code: FI9156 From: 14 - 18 April 2025 Venue: Vienna (Austria) - Training Course Fees: 5250 € Euro

### Program Content

This program provides you the Business Analysis tools to evaluate the real worth of organizations. Besides estimating organizational financial worth, Real worth includes the strategic assets of the organization. Understanding these strategic assets and converting them into \$ terms is an important part of this program. This Program will discuss the following analysis issues and the best ways to solve the analysis problems...

- Real Worth requires making decisions based on
- More than 1 Years Performance
- ComWashington, DCon with its "Like" Competitors
- Comparing "Like with Like"
- Real Skills lie in knowing
- Which Figures to Use
- Where to Find them
- How to Judge the Result
- Sources of Data are many
- Financial Statements
- Non Financial Statements
- Comparing "Like with Like" becomes difficult due to variations between countries in
- Laws
- Regulations
- Rules
- Accounting Standards
- Codes of practice
- Going Concern Analysis
- Fully Owned Subsidiary Company
- Partly owned Subsidiary Company
- Intra-Group Trading
- Retained Profits
- Capital Gains
- Asset Valuation
- Potential Future Risks
- Profit and Cashflow generating capacity " Liquidity, Solvency
- Future Performance
- Currency Fluctuations
- Inflation
- Current Purchasing Power Accounting CPP
- Current Cost Accounting CCA " values assets using indices at Reference Date
- Original or Historic or Book Values
- Depreciation
- Replacement Value
- Valuations based on Going Concern
- Current Market Value or Disposal Value
- Accountant's Prudence

- Better undervalue than overvalue assets
- When in Doubt Write it Off
- Prudent Accounting
- Value Inventory at Lower of Cost or Market Value
- Write Off Potential Bad Debts Immediately
- If any doubt about some revenue recognize it only when it is collected in cash
- Do not anticipate future income events in income statements
- Provide for all known or anticipated may lead to hidden reserves
- Liabilities
- Losses
- Recognize future losses as soon as they are known suspected?
- Promise of a Large Order without a legally binding agreement can not be reflected in the accounting books or till ownership of goods is transferred to the customer
- Asset value increase due to Inflation or currency can not be included as profit unless the asset sold
- Aggressive Accounting
- Income considered at time of Invoicing and not when goods delivered or payment received but recorded as accrual money to be paid or prepayment advance
- Multiple different ways to Account for Certain Transactions
- Inventory Valuation Method
- Depreciation Method
- Changes during the year/s of see regulations
- Inventory Valuation Method Change
- Depreciation Method Change
- Terminology
- Classification of Costs
- [Accounting Policy]
- Important and Material Information about the Company from your/customer point of view
- How big impact is Material?
- 2%, 5%, 10% Of what is being considered?
- Any Information obtained
- Timeliness
- Free from Errors
- Unbiased
- Complete
- Clearly Relevant
- Variations in Accounting Standards
- Financial Accounting Standards Board FASB of US
- International Accounting Standards Committee IASC
- International Financial Reporting Standards IFRS
- Generally Accepted Accounting Principles GAAP
- Laws
- Stock Exchange Rules
- Accounting Standards
- Conventions
- Concepts
- Practices
- US GAAP
- EU 4th 1978 Directive Standard Accounting and 7th 1983 Directives Quoted Co Standard [Formats]
- German GAAP
- Stock Exchange Listing Requirements from Stock Exchange and Relevant Securities & Exchange Commission SEC, requiring varied [ ]
- Reporting

- Disclosure
- Different Auditing Standards
- Chartered Accountants of England and Wales ICAEW
- American Institute of Certified Public Accountants AICPA
- Large Audit Firms vs. Small Audit Firms
- National Practices GAAS and GAAP
- Non Standardization of Chairman or CEO Statement or the Operating and Financial Review OFR
- Definition of "True and Fair View" of a Company's Financial Performance and Position
- Different Legal Systems based on Common and Roman Law Countries
- Interpretations of "True and Fair View" is Dynamic
- Balanced and Objective Dynamics of Various Lines of Business
- Risk Factors
- Expectations of Future Changes
- events
- trends
- uncertainties
- Rule about Data Compilations and Analysis: When in doubt do it yourself.
- Hindsight Factor

#### Sources of Data Covered Include

- Annual Directors Report
- AGM Annual Report & Accounts
- Legal Disclosure Requirements for AGM
- Auditor Reports
- Corporate Strategic Plan If available
- Accounting Reports
- Submission Requirements to Limited Company Registration Authority
- Private Limited
- Limited
- Quoted Companies
- Publication Requirements
- Tax Requirements
- Stock Exchange Requirements for Listed Companies
- Regulatory Authorities
- Reports Required by Regulatory Authorities
- Industry Specific
- Environment
- Safety
- Labour
- Consolidated Accounts of Group Companies
- Parent Company Balance Sheet Not in US
- Corporate Governance
- Combined Code All UK Quoted Companies
- Hampel Code 1998
- Cadbury Code 1992
- Greenbury Code 1996
- Good Governance & Best Practices
- Going Concern
- Independent Remuneration Committee
- Directors Accounts Responsibility
- Audit Committee - Review of Best Practice Compliance

- Balanced & Understandable Assessment
- Various Compliance Statements to
- Stock Exchanges
- Securities and Exchange Commission SEC
- Foreign Company Additional Disclosure
- Chairman or CEO Statement or the Operating and Financial Review
- Director's Shareholdings
- Commercially Available Information about Organizations

## Registration form on the Training Course: Methodology for Evaluating the Real Worth of Organizations

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€ Euro

Complete & Mail or fax to Global Horizon Training Center (GHTC) at the address given below

### Delegate Information

Full Name (Mr / Ms / Dr / Eng): .....  
 Position: .....  
 Telephone / Mobile: .....  
 Personal E-Mail: .....  
 Official E-Mail: .....

### Company Information

Company Name: .....  
 Address: .....  
 City / Country: .....

### Person Responsible for Training and Development

Full Name (Mr / Ms / Dr / Eng): .....  
 Position: .....  
 Telephone / Mobile: .....  
 Personal E-Mail: .....  
 Official E-Mail: .....

### Payment Method

- Please find enclosed a cheque made payable to Global Horizon
- Please invoice me
- Please invoice my company

### Easy Ways To Register

Telephone:  
+201095004484 to  
provisionally reserve your  
place.

Fax your completed  
registration  
form to: +20233379764

E-mail to us :  
info@gh4t.com  
or training@gh4t.com

Complete & return the  
booking form with cheque  
to: Global Horizon  
3 Oudai street, Aldouki,  
Giza, Giza Governorate,  
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