



*Training Course:  
Financial Accounting & Reporting*

*24 August - 4 September 2026  
Vienna (Austria)*

## Training Course: Financial Accounting & Reporting

Training Course code: FI2001 From: 24 August - 4 September 2026 Venue: Vienna (Austria) - Training Course Fees: 9550  
€ Euro

### Introduction

This interactive training program will develop an understanding of the importance of financial reporting in the business. It will consider how the Annual Report provides an opportunity for the management of a company to account for its actions to the stockholders. The seminar will consider the framework imposed by accounting and financial reporting standards, corporate legislation, and the requirements of stock markets around the world.

The implications of recent financial scandals in the USA, and how these have prompted the strengthening of corporate governance around the world will be discussed.

The training program will also consider the ways in which internal reporting contributes to the control of costs, identification and correction of problems, and how to make and implement profitable decisions.

The highlights of this course will be:

- The formats and structures of company annual reports, and how to read and understand them.
- The generally accepted accounting principles that are applied in the U.S. and Europe
- International rules of corporate governance
- Tools and techniques to evaluate business performance, and to predict future problems.
- The evaluation of new investment proposals - will they add value to your organization?

### Objectives

At the end of this seminar participants will:

- The evaluation of new investment proposals - will they add value to your organization?
- Understand and use analytical tools and techniques in practical case-study situations.
- Appreciate the importance of new investments in maintaining growth and competitiveness, and how these investments should be evaluated.
- Identify the role of accounting standards in the communication of financial results
- Apply key accounting standards to their respective enterprises
- Understand the role of audit

## Methodology

The training program will be conducted along with workshop principles with formal lectures, case studies, and interactive work examples. Relevant case studies will be provided to illustrate the application of each technique in an operational environment. Each learning point will be reinforced with practical exercises. Discussion in groups will promote the exchange of concepts and ideas.

## Organizational Impact

What will your organization gain from sending employees to attend this seminar?

- Confidence in understanding financial position and performance
- Awareness of the causes of accounting scandals, and how to avoid them
- Understanding of the importance of corporate governance
- Understanding of the tools and techniques that can monitor and improve performance
- Ability to identify problem areas, and suggest realistic solutions
- Ability to evaluate and select new investments that will generate growth and meet the stockholders' expectations.

## Personal Impact

What will the employee gain from attending this seminar?

- Exchange of ideas and knowledge with other professionals
- Increased awareness of techniques in financial analysis and capital appraisal
- A better understanding of the language of finance and accounting
- Knowledge and understanding of business risk
- Increased ability to identify problem areas
- Increased confidence to tackle new situations

## Target Audience

This training program would be relevant to all of those involved in the preparation, presentation, and interpretation of corporate financial reports from both the private and public sectors; in commercial businesses, and government and not-for-profit organizations.

This course is suitable for a wide range of professionals but will greatly benefit:

- Financial accounting team members

- Financial planning and budgeting professionals
- Strategic planning and head office team members
- Corporate communication and investor relations professionals
- Investment analysts and advisers

## Outlines

### Financial Reporting and Corporate Governance

- Business objectives and shareholder wealth
- The users of financial information
- The role of accounting in financial reporting
- Key financial statements, their nature, and purpose
- The conceptual framework of accounting and financial reporting
- Introduction to accounting standards
- The development of accounting standards
- International financial scandals
- The agency problem
- The role of audit
- The need for corporate governance
- Corporate governance in the UK, US, and in GCC countries
- The Balance Sheet
- Shareholders equity
- Current and non-current assets
- Current and non-current liabilities
- Working capital
- Preparing the balance sheet
- What does the balance sheet tell us?
- What are its limitations?

- Accounting terminology

### Accounting Systems, Reporting, and Decisions

- Preparation of the Income Statement
- Calculation of profit
- categories of income and expenditure
- Valuation of current and non-current assets
- The format of the Income Statement and Balance Sheet
- The link between cash and profit
- The link between asset valuation and profit
- Inventory, receivables, payables, and cash
- The application of judgment
- The nature and purpose of working capital
- Management accounting and cost-volume-profit CVP analysis
- Break-even analysis
- The impact of volume and sales changes on cost structures
- The limitations of break-even analysis

### Cash Flow and Investment Appraisal

- The purpose of the Cash Flow Statement, and its contents
- The preparation and presentation of the Cash Flow Statement
- Sources and uses of cash
- The link between the Cash Flow Statement, the Balance Sheet, and the Income Statement
- The Cash Flow Statement as a predictor of future performance
- Interest rates and the time value of money
- Discounting and compounding - present values and future values
- Annuities and perpetuities

- Investment appraisal: what is an investment?
- Appraisal techniques NPV and IRR
- Relevant cash flows and free cash flows
- The effect of inflation
- Dealing with risk and uncertainty
- Asset replacement and annual equivalent value
- Capital rationing
- Managing the investment project

#### Financing and Cost of Capital

- Financing the business
- Financing principles
- Sources and types of finance, and the effect of gearing
- Defensive, neutral, aggressive financing policies
- Stock Market listing
- The Cost of Capital
- Cost of equity  $K_e$
- Cost of debt  $K_d$
- The weighted average cost of capital WACC
- Capital Asset Pricing Model CAPM
- The need for company valuations
- Valuation methods: Net assets; PE Ratio; Dividend growth model; Present value of future free cash flows; Capitalised earnings
- Shareholder value-added
- Financial growth modeling: analysis of growth patterns
- Use of Excel for growth forecasting
- DCF valuation

### Analysis and Interpretation of Financial Reports

- The contents of the published annual report
- Recent developments in financial reporting
- Interpretation of financial statements
- Common size analysis
- Ratio analysis, including the Dupont system
- Profitability ratios
- Liquidity ratios
- Efficiency ratios
- Capital structure ratios
- Investment performance ratios
- Measuring performance - cash ratios or profit ratios?
- Value Added analysis
- Segmental analysis
- The shortcomings of financial statements, for interpretation purposes
- Predicting corporate failure
- Non-financial factors
- General financial management issues
- The effect of poor liquidity
- Post balance sheet events and contingencies
- The auditor's report
- Failure-predicting ratios
- Multivariate failure predicting models - Altman Z score
- Integrated financial accounting case study

## Registration form on the Training Course: Financial Accounting & Reporting

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Fees: 9550 € 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: .....  
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Official E-Mail: .....

### Company Information

Company Name: .....  
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### Person Responsible for Training and Development

Full Name (Mr / Ms / Dr / Eng): .....  
Position: .....  
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### Payment Method

- Please find enclosed a cheque made payable to Global Horizon
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