



*Training Course:  
Financial Accounting & Reporting*

*3 - 7 August 2026  
Vienna (Austria)*

## Training Course: Financial Accounting & Reporting

Training Course code: FI234844 From: 3 - 7 August 2026 Venue: Vienna (Austria) - Training Course Fees: 6050 € 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 how 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

## 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

### Day 1: Fundamentals of Financial Reporting and Corporate Governance

- Financial Reporting and Corporate Governance - Overview
- Business Objectives and Shareholder Wealth Maximization
- The Users of Financial Information and Their Needs
- The Role of Accounting in Financial Reporting
- Key Financial Statements: Nature, Purpose, and Interrelationships
- The Conceptual Framework of Accounting and Financial Reporting
- Introduction to Accounting Standards IFRS Overview
- The Development of Accounting Standards - Historical and Global Context
- International Financial Scandals and Lessons Learned
- The Agency Problem and the Role of Auditing
- The Need for Corporate Governance
- Overview of Corporate Governance Systems UK, US, and GCC Models

## Day 2: The Balance Sheet and Income Statement

- The Structure and Components of the Balance Sheet
- Shareholders' Equity and Capital Maintenance
- Current and Non-Current Assets and Liabilities
- Working Capital and Liquidity Management
- Preparing and Interpreting the Balance Sheet
- What the Balance Sheet Reveals - and Its Limitations
- Accounting Terminology and Practical Applications
- Accounting Systems and the Decision-Making Process
- The Income Statement: Nature, Purpose, and Format
- Categories of Income and Expenditure
- Calculation of Profit and Performance Measurement
- The Link between Asset Valuation, Profit, and Cash
- Judgment and Estimation in Financial Reporting

## Day 3: Cash Flow, Working Capital, and Investment Appraisal

- The Purpose and Structure of the Cash Flow Statement
- Preparation and Presentation under IFRS
- Sources and Uses of Cash
- Link between the Cash Flow Statement, Balance Sheet, and Income Statement
- Cash Flow as a Predictor of Future Performance
- Interest Rates and the Time Value of Money
- Discounting and Compounding: Present and Future Values
- Annuities and Perpetuities Explained
- Investment Appraisal Techniques:
  - Net Present Value NPV

- Internal Rate of Return IRR
- Payback and Accounting Rate of Return ARR
- Identifying Relevant and Free Cash Flows
- Impact of Inflation, Risk, and Uncertainty
- Asset Replacement and Annual Equivalent Value
- Capital Rationing and Investment Project Management

#### Day 4: Financing Decisions and Cost of Capital

- Financing the Business: Principles and Strategies
- Sources and Types of Finance Debt, Equity, Hybrid Instruments
- Gearing and Its Effects on Financial Performance
- Defensive, Neutral, and Aggressive Financing Policies
- Stock Market Listing and Its Financial Implications
- Cost of Capital Components:
  - Cost of Equity  $K_e$
  - Cost of Debt  $K_d$
  - Weighted Average Cost of Capital WACC
- Capital Asset Pricing Model CAPM
- Corporate Valuation Methods:
  - Net Asset Method
  - Price/Earnings P/E Ratio
  - Dividend Growth Model
  - Discounted Cash Flow DCF and Free Cash Flow Valuation
- Shareholder Value Added and Financial Growth Modeling
- Use of Excel for Financial Forecasting and Valuation Analysis

#### Day 5: Analysis and Interpretation of Financial Reports

- The Contents and Structure of Published Annual Reports
- Recent Developments in Financial Reporting and Disclosure
- Interpretation of Financial Statements - Techniques and Applications
- Common Size Analysis and Trend Analysis
- Ratio Analysis and the DuPont System:
  - Profitability Ratios
  - Liquidity Ratios
  - Efficiency Ratios
  - Capital Structure Ratios
  - Investment Performance Ratios
- Measuring Performance: Cash vs. Profit-Based Ratios
- Value Added and Segmental Analysis
- The Limitations of Financial Statements for Interpretation
- Predicting Corporate Failure:
  - Failure-Predicting Ratios
  - Altman Z-Score and Other Multivariate Models
- Post-Balance Sheet Events and Contingencies
- The Auditor's Report and Its Significance
- Integrated Financial Accounting Case Study Practical Application

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

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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
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### Easy Ways To Register

Telephone:  
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info@gh4t.com  
or training@gh4t.com

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to: Global Horizon  
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