

## **M04 - Accounting Principles for Non-accountants**

Management & Professional Development Skills Courses (3 CPD Hours)



This course introduces participants to the basic principles of accounting and financial management for small businesses. It is designed for small business owners/managers that are not accountants but would like to have a basic appreciation of how the accounting process works.

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**The table of contents for this course includes the following:**

Introduction to accounting

- Users of accounting information
- Branches of accounting
- Accounting conventions

The accounting process

- What is financial accounting?
- Accounting transactions
- Books of prime entry
- Double entry
- The trial balance
- Summary of the accounting process

Trading Profit & Loss A/C and Balance Sheet

- Trading, Profit and Loss a/c file Format of Trading, Profit and Loss a/c file Balance Sheet
- Format of Balance Sheet

Budgets

- What is a budget?
- The budgeting process
- The purpose of budgets

## Cash flow

- Importance of cash flow
- Cash flow forecast
- Cash flow forecast - format
- Cash flow forecast format - expanded
- Debtors and creditors management
- Overhead payments file Stock control

## Costs and revenues

- Fixed costs
- Variable costs
- Total costs
- Reducing costs
- Total revenue
- Calculating breakeven point
- Breakeven point
- Increasing revenue
- Maximising profit

From the course you can download relevant notes and documents for your own use, you can also link to other relevant websites and resources.

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**Course author:** Dr. John Wall, Head of School for Education and Professional Development, 3rd Level Institute

### **About the author:**

Dr. John Wall is Head of School for Education and Professional Development in a leading Irish Third Level Institution. He has vast experience in designing and delivering courses in business related subjects. John also has a particular interest in the delivery of continuing professional development through an elearning platform and has recently completed his doctoral thesis in this area.

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## Course quick links

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**Course cost:** €99.00

**Format:** On-line

**CPD Hours:** 3 hours

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[2] <http://solicitors.cpdcollege.com/course/view.php?id=2>

[3] <http://cpdcollege.com/printpdf/141>

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