

DBI/Cer/FA/2024/06

February 24, 2024

Subject: Invitation to the Online Certificate Course on 'Financial Accounting (FA)', jointly with The Institute of Cost and Management Accountants of Bangladesh (ICMAB).

Dear Sir/Madam,

We have the pleasure to inform you that **DCCI Business Institute (DBI)** is offering 3 months long **Online Certificate Course on 'Financial Accounting (FA)'**, scheduled to be held on **April-June 2024**, jointly with **The Institute of Cost and Management Accountants of Bangladesh (ICMAB)**. Total ten (10) sessions each 3 hours will be held on **Friday from 7.00 pm - 10.00 pm** in 3 months through Zoom online platform. The course is being offered for the sixth time after having commendable success in the last five batches.

Topics overview in brief: The course starts with explaining the accounting framework, shading light on the relevant conceptual and regulatory requirements. The course focuses on how accounting works and stages of accounting cycle. Eventually, the learners of the course will understand the process and concerns in preparing financial statements for entities considering the nature of the entity's operation.

Objective: This course ensures the conceptual foundation of financial accounting in completing tasks of the input, processing, and output stages of the accounting information systems. The course aims to provide the basic accounting concepts and principles that one can apply in preparing financial statements and related information.

Who Can Attend: Top Management, Managers, Assistant Managers and Executives of organization, Financial Analysts, Investors in Capital Markets, Accountants, Entrepreneurs, Students and those who are interested in Financial Accounting (FA).

Facilitators: Highly qualified, professionally trained, reputed and experienced resource persons in the related areas, having ample theoretical and practical knowledge from home and abroad, with current information, have been invited to conduct respective sessions.

Fee: Tk. 12,000/- payable in favour of '**Dhaka Chamber of Commerce & Industry**' by EFT/ Pay Order/ Cheque/ Cash Deposit. It could also be paid through bKash merchant number **01766018659** (Payment) with bKash charge. Fee includes cost of tuition, course materials, exams & certificate and excludes VAT & Tax.

Discount: 10% for (one option applicable): (i) DCCI Members; (ii) Women participants; (iii) Students (pursuing his/her undergraduation & postgraduation); (iv) ICMAB Alumni; (v) Three (3) or more participants from one organization. Corporate discount 15% for 10 or more participants from one organization.

Admission Procedure: For admission log on to <https://forms.office.com/r/jytke41SYp> Admission would be confirmed to candidates on payment of course fee. Admission Deadline: **April 25, 2024**.

Certification: On successful completion participants will get certificate signed by the President, DCCI and the President, ICMAB. For further information, please contact to DBI, Cell # **01777-364474** & Hot Line: 09-666-888-555 Ext. 1015, 02 47122986 Ext. 137/124/281; E-mail: amit@dhakachamber.com

We would appreciate if you could kindly participate and/or nominate concerned official(s) from your esteemed organization to this prestigious Course.

Thanking you,
Yours Sincerely,



Afsarul Arifeen
Secretary General, DCCI

**Online Certificate Course on
'Financial Accounting (FA)'
Jointly Organized by DBI & ICMAB
Session: April-June 2024
Batch: 6th Batch**

Sessions and Topics

Module	Details
Session 01: Accounting Fundamentals	<ul style="list-style-type: none"> What do Accountants do? – Flow of tasks- Branches of Accounting – Users of Accounting Information- Qualitative characteristics of accounting information - Underlying assumptions, principles, and policies - Key elements of financial statements- Concept of an integrated report
Session 02: Agents and Guiding Principles of Accounting	<ul style="list-style-type: none"> Agents of Accounting Environment - Accounting Environment in Bangladesh - Standards setting bodies- IASC – IASB - Accounting and Reporting Standards- Bangladesh accounting standards- Harmonization of accounting standards - Role of accounting standards in preparing financial statements – Relevant Acts and Regulations - Conceptual Framework for Financial Reporting- Ethical issues in financial accounting.
Session 03: The Accounting Process- Recording Transactions	<ul style="list-style-type: none"> Stages of the accounting process/cycle - Source Documents - Double-entry system - Basic and extended accounting equation - The golden rule of debit and credit – Chart of accounts and coding system in accounting -Types of accounts including suspense account - Recording transactions - Concepts of Journal Entries- General Journal- Special Journals-Petty cash – Post to ledger accounts – Group, General and Subsidiary Ledger - Trial Balance.
Session 04: The Accounting Process- Adjustments, Adjusted Trial Balance, and Closing Entries	<ul style="list-style-type: none"> Concepts of adjusting entries – Periodic adjustments – Rectification of errors before and after the publication of financial statements – Adjusted Trial Balance – Closing entries – Post-closing Trial Balance – Preparation of Worksheet.
Session 05: Complete Set of Financial Statements	<ul style="list-style-type: none"> What comprises a complete set of financial statements as per IAS-1? - Preparation of Statement of Profit or Loss and Other Comprehensive Income – Preparation of Statement of Financial Position/Balance Sheet – Statement of Changes in Equity.
Session 06: Complete Set of Financial Statements	<ul style="list-style-type: none"> Statement of Cash Flows – Direct vs. Indirect method of preparing the statement of cash flows – Notes and Supplementary Schedules – Disclosure of accounting policies and methods.
Session 07: Accounting and Reporting of Current Assets	<ul style="list-style-type: none"> Accounting and Reporting of Cash and Cash Equivalents – Bank Reconciliation. Accounting for Receivables – Aging schedule – Net realizable value. Accounting for Inventories – Recording – FIFO vs Weighted average - Reporting inventories.

Session 08: Accounting and Reporting of Non-current Assets	<ul style="list-style-type: none"> Characteristics of Tangible fixed assets – Property, Plant, and Equipment – Acquisition – Use (Depreciation) – Retirement and Disposal – Fixed assets schedule. Intangible Assets – Acquisition – Amortization – Retirement/disposal. Impairment of Assets
Session 09: Investment in Other Companies - Group Financial Statements	<ul style="list-style-type: none"> Types of investment in other companies' equity – Cost method – Investment in Associates – Investment in Subsidiaries. Consolidated financial statements – Relevant IAS/IFRS for consolidation – Preparation of consolidated financial statements.
Session 10: Financial Statements Analysis and Interpretations	<ul style="list-style-type: none"> Types of financial statement analysis – Vertical analysis – Horizontal analysis – Ratio analysis. Calculation and Interpretation of Ratio: Types of ratios – Profitability analysis – Liquidity analysis – Solvency analysis – Assets management efficiency analysis. Presentation on Creative Accounting- Types of Creative Accounting - Practical Examples and Case Study.
Final Assessment	

ASSESSMENT CRITERIA-

- Final examination (100 marks) will be held after completing course;
- 60% class attendance is mandatory for eligibility of Exam;
- Pass Marks 50% and grading will be less than 50 marks = Fail, 50-64 marks = Pass, 65-74 marks = Pass with Merit and 75 and above marks = Pass with Distinction.