



# THE PRACTICAL GUIDE TO INTERMEDIATE ACCOUNTING

Endorsed by: **BRUNEI DARUSSALAM INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS**

## Aims

To develop a knowledge and understanding of the techniques used to gather information for the maintenance of accounts and financial records.

### Who should attend

- ❖ Accounts assistant
- ❖ Semi-senior accounts clerk
- ❖ Senior Secretary / Administrator with basic accounting knowledge

## Objectives

- ❖ Maintain records relating to capital acquisition and disposal.
- ❖ Record income and expenditure
- ❖ Collect and collate information for the completion of financial accounts
- ❖ Prepare and complete the extended trial balance
- ❖ Identify different types of errors in account and make correction using Journal entries

**Student  
40%  
Discount**

## A 2-DAYS WORKSHOP OUTLINE

### Day 1

- ✓ Brief Summary of Double Entry
- ✓ Journal Entries / Accruals / Prepayment
- ✓ Subsidiary Records & Control Accounts
- ✓ Inventories / Stock

### Day 2

- ✓ Fixed Assets / Register / Depreciation
- ✓ Extended Trial Balance
- ✓ Correction of Errors, Errors that affect the Trial Balance/Error that do not affect the Trial Balance

**FEE: B\$250.00/Pax**

**Registration Form**    **Tel: 2233945**    **Fax: 2454946**    *Email: zida\_bicpa-ftms@brunet.bn*

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Name of Person-In -Charge \_\_\_\_\_

Co. Name: \_\_\_\_\_

Address: \_\_\_\_\_

Tel: \_\_\_\_\_ Fax: \_\_\_\_\_

Email: \_\_\_\_\_

**Date:**

15 & 16 March 2011

13 & 14 September 2011