

Financial Accounting for Lenders Modular Content

Module No.	Module Title	Module Overview	Unit Description	Suggested Study Time	
				Online	Print
1.	Financial Reporting	Introduces the primary financial statements and the notes and identifies the connections among these	Unit 1: Introduction to the Primary Financial Statements and Notes Unit 2: Financial Reporting Guidelines and Level of Assurance	4 hours	5 hours
2.	Introduction to Accrual Accounting	Concentrates on the fundamentals of accounting for business activities over time	Unit 1: Accounting for Business Activities Unit 2: Accrual Accounting Basics Unit 3: Understanding Business Cash Flow Unit 4: Connecting the Statements Unit 5: The Accounting Process and Journal Entries	3 hours	11 hours
3.	Accounting for the Operating Cycle	Illustrates the operating cycle as a model for getting behind the numbers to understand business activities and risks	Unit 1: Operating Cycle Insights Unit 2: Revenue, Expenses and Accounts Receivable Unit 3: Inventory and Cost of Goods Sold Unit 4: Direct Debits and Credit to Equity and Other Issues	5 hours	11 hours
4.	Accounting for the Capital Investment Cycle and Other Assets	Introduces the capital investment cycle as a model and the impact of the capital investment cycle on cash flows related to fixed assets, their long-term assets including goodwill and other intangibles, and depreciation and amortisation	Unit 1: The Capital Investment Cycle, Fixed Assets and Depreciation Unit 2: Other Investments, Goodwill and Other Intangible Assets	4 hours	6.5 hours
5.	Accounting for Liabilities and Equity	Examines various types of long, and short-term liabilities including information and disclosure of commitments and contingencies and other potential obligations	Unit 1: Current and Non-Current Liabilities Unit 2: Equity Unit 3: Taxes	4 hours	6.5 hours
				Total = 20 hrs	Total = 40 hrs

