

# **DAY ONE**

## **An introduction to financial accounting**

**Case study:** The participants will be required to allocate the values of a number of transactions to different categories of asset, liabilities, income or expenses, and also state the impact on cash resources.

## **What is working capital and why is it important?**

**Case study:** The participants will be required to calculate the working capital and operating working capital of a company based on the information provided and discuss the funding requirements related to this level of working capital.

## **Working Capital Management**

**Case study:** The participants will be required to analyse a company's working capital efficiency and present a report about their findings. It will be useful if they also compare against the industry and competitors

# **DAY TWO**

## **Inventory**

## **Accounts payable**

**Case study:** The participants will be required to prepare a monthly schedule of payables payments over a period of time, to determine the company's cash flow requirements. They will also need to discuss any options available to delay the cash outflow and improve short term liquidity. They may use Microsoft Excel.

# **DAY THREE**

## **Accounts receivable**

**Case study:** The participants will be required to prepare a monthly schedule of expected receivables collections, to determine the company's cash inflows. They will also need to discuss the options available to speed up the collections and improve short term liquidity. They may use Microsoft Excel.

## **Short term sources of finance**

**Case study:** The participants will be required to quantify the immediate and future impact on cash resources of a number of short term financing transactions. They will also need to discuss any alternative options and whether they would be preferable to the ones presented. They may use Microsoft Excel.

# **DAY FOUR**

## **Cash Flow analysis**

### **Understanding the Cash Flow Statement**

### **Liquidity ratios**

### **Solvency ratios and impact of debt covenants**

**Case study:** The participants will be required to assess the liquidity of a company based on its annual financial statements and give suggestions as to how to improve it.

## **Cash management**

## **Non-current assets**

**Case study:** The participants will be required to prepare a schedule of the funding requirements related to non-current assets. They may use Microsoft Excel.

# **DAY FIVE**

## **Non-current liabilities**

## **Cash flow forecasting**

**Case study: The participants will be required to create a cash flow forecast based on the information provided. They may use Microsoft Excel.**