
Accounting for Non-Accountants: Double-Entry, Reporting and Reconciliations Training Course

22 – 26 August 2027
Kuala Lumpur





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Programme Summary

Accounting for non-accountants is the subject of this one-week training course for managers and senior staff outside the finance function, ending in an annotated set of financial statements with a reconciliation review for one business unit. Leaders approve budgets and read reports built on double-entry records they have never traced. The programme moves from principles, through diagnosis of the books and statements, to design of reporting and control routines, then to application on one unit. Mars Training Centre UK delivers this accounting for non-accountants programme for mixed organisations.

The Business Case

Managers who cannot trace a figure from a transaction to a statement rely on others to interpret their own results. Those who can follow the records challenge assumptions, spot errors early and hold sound conversations with finance, auditors and lenders.

- Report Reliability: Improves as ledger balances are reconciled to supporting records before reporting.
- Close Cycle Time: Falls as responsibilities for entries, accruals and reviews are agreed in advance.
- Decision Quality: Rises as managers read statements with the right questions about profit, cash and position.

Principles and Evidence Base

- IFRS Conceptual Framework for Financial Reporting: It supplies the definitions of assets, liabilities, income and expenses applied in Sessions 1 and 2.
- IAS 1 Presentation of Financial Statements: It frames the structure of the statements prepared and read in Sessions 2 and 3.
- IAS 7 Statement of Cash Flows: It guides the cash flow analysis built in Session 3.
- COSO Internal Control Integrated Framework: It shapes the ledger and reconciliation controls designed in Session 4.

Intended Participants

- Operations and project managers who own budgets and need to read the accounts behind them.
- Commercial and procurement leaders who approve spending and must understand how it is recorded.
- Newly appointed finance supervisors who inherit ledgers without a formal accounting background.
- Business unit heads who present results to boards, lenders and auditors.

The programme serves manufacturing, healthcare, construction and public sector organisations.



Learning Outcomes

1. Participants will be able to construct double-entry records for common business transactions.
2. Participants will be able to diagnose errors in a trial balance and ledger.
3. Participants will be able to evaluate an income statement, balance sheet and cash flow statement.
4. Participants will be able to justify year-end adjustments, accruals and prepayments.
5. Participants will be able to prioritise reconciliations and review controls by risk.
6. Participants will be able to design an annotated set of statements with a reconciliation review for one business unit.

Programme Structure

Day 1: Accounting for Non-Accountants: Records and Double-Entry Principles

How does a business transaction become a record that balances?

- Accounting Equation Worked Cases
- Debit and Credit Rules for Common Transactions
- Journal and Ledger Posting Flow
- Chart of Accounts Layout
- Source Document Trail

Day 2: Diagnosing the Trial Balance and Adjustments

Do the books balance, and what must be adjusted before reporting?

- Trial Balance Error Hunt
- Accruals and Prepayments Schedule
- Depreciation and Inventory Valuation Basics
- Receivables and Payables Ageing Review
- Adjusting Journal Checklist

Day 3: Reading and Building the Financial Statements

What do the income statement, balance sheet and cash flow statement each reveal?

- Income Statement Layout and Margin Reading
- Balance Sheet Structure and Working Capital
- Indirect Cash Flow Statement Build
- Core Ratio Set for Liquidity and Profit
- Statement Linkage Map



Day 4: Designing Reconciliation and Ledger Controls

Which routines keep ledgers accurate between each close?

- Bank Reconciliation Procedure
- Control Account and Subledger Matching
- Segregation of Duties Matrix
- Month-End Close Calendar
- Review and Approval Sign-Off Sheet

Day 5: Applying Accounting Knowledge to One Business Unit

Are the annotated statements and the reconciliation review ready for management?

- Applying the Session 2 Adjustments to the Unit Ledger
- Testing the Session 3 Ratios on the Unit Statements
- Matching Session 4 Controls to Unit Risks
- Rehearsing the Management Briefing
- Completing the Annotated Statements and Reconciliation Review

Methodology

The programme uses structured exercises built on anonymised ledgers, trial balances and bank statements. Participants post transactions, correct errors and prepare statements in small groups, then compare results with peers and the facilitator, who gives feedback on each work product before it enters the final pack.

- Suggested activity: Posting a week of mixed transactions and extracting a trial balance.
- Suggested activity: Tracing one sales invoice from the journal to each statement.
- Suggested activity: Completing a bank reconciliation containing three planted errors.

Capstone Output

Each participant completes an annotated set of financial statements with a reconciliation review for one business unit. It holds adjusted statements, a ratio summary, a list of reconciling items with owners and a control gap note. The pack is used to brief managers and agree corrections before the next close.

Frequently Asked Questions

Is accounting for non-accountants suitable for managers with no finance background?

Yes. Accounting for non-accountants starts from the accounting equation and assumes only that you read budgets or reports at work, not any prior bookkeeping or qualification.



Which standards does accounting for non-accountants rest on?

Accounting for non-accountants rests on the IFRS Conceptual Framework for Financial Reporting, IAS 1, IAS 7 and the COSO Internal Control Integrated Framework.

How is the pack from accounting for non-accountants used at work?

You use the annotated statements and reconciliation review to brief managers, challenge reported figures and agree corrections before the next close.

How does accounting for non-accountants differ from a programme on financial analysis?

Accounting for non-accountants centres on how records and statements are made and checked, while financial analysis centres on judging performance from statements already prepared.