



## Mini Master: Accounting & Finance (Certified)

04 - 08 Jan 2027  
Barcelona (Spain)





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**Ref.:** 15113\_253751 **Date:** 04 - 08 Jan 2027 **Location:** Barcelona (Spain) **Fees:** 5600 Euro

### Introduction:

This mini master in accounting and finance training course offers an in-depth overview of the accounting and finance world and emphasizes the internal workings of the finance/control function as it communicates with external and internal constituencies to provide information for decision-making under uncertainty.

Participants in this accounting and finance certificate course will be equipped with essential financial tools and their applications to yield meaningful results. This course also offers insights into financial statement interpretation, data analysis, planning, and control mechanisms, all essential in the master finance and accounting fields.

This accounting and finance training course presents the essential financial tools generally used and explains the broader context of how and where they are applied to obtain meaningful answers. It's a conceptual backdrop for strategic business management's financial/economic dimensions, understanding the nature of financial statements, analyzing data, planning, and controlling.

### Understanding Accounting and Finance Training:

The Certified Mini Master in Accounting and Finance course overviews the significant advancements and skills acquired through this training. This accounting and finance certificate course has equipped participants with the knowledge and practical expertise necessary to excel in the accounting and finance industry.

The accounting and finance course description highlights the rigorous curriculum designed to master accounting and finance principles, preparing participants for the complexities of the financial world. This accounting and finance certification is a testament to the learner's dedication and proficiency in the field.

It's a highly regarded accounting and finance program that offers a robust foundation for understanding accounting and finance definitions. By completing this accounting and finance certificate program, participants gain a solid grasp of financial management, strategic planning, and analytical skills, essential for any professional seeking to master finance and accounting.

## Targeted Groups:

- Financial Analysts.
- Financial Controllers.
- Accountants.
- Treasurers.
- Corporate Planning.
- Members of the Operational Management Team.
- Consultants provide advice on operations or strategy.
- Managers are responsible for controlling risk.
- Managers are responsible for divisional performance.
- Senior Staff members are in any department.

## Course Objectives:

At the end of this accounting and finance certificate course, the participants will be able to:

- Identify and criticize specific concepts, rules, and procedures that are in place for corporate financial reporting.
- Integrate risk management and corporate governance.
- Understand the content of and relationships between financial statements.
- Know how to use financial statements to evaluate an organization's economic performance.
- Understand the budgeting process, including performance evaluation.
- Understand cost behavior and its impact on management decisions.
- Learn how to communicate and question financial information effectively.
- Improve appreciation for the finance/accounting/governance approach.
- Integrate business plans and strategic intent.
- Get higher productivity during the decision-making process.
- Increase the professionalism in dealing with the current and future topics.
- Increase the organization's recognition of their learning and professional commitment.

## Targeted Competencies:

By the end of this accounting and finance certificate program, the participant's competencies will be able to:

- Use financial information for guiding decisions.
- Build strategic thinking and implementation orientation into their professional lives.
- Challenge the status quo of finance/accounting, budgeting, and decision-making.
- Recognize the value of external standards, governance requirements, and measurements of qualitative elements.
- Identify Value Creation principles as the driving force for decision-making.
- Financial risk management.

## Course Content:

### Unit 1: Financial Statement Analysis:

- Welcome, Introduce, and introduce session aims and objectives.
- Main Financial Statement Analysis outlines.
- Explore external and internal uses of statement analysis.
- Explain primary types of financial statements starting with the case study, Basket Wonders CO., as an example.
- Framework for Financial Analysis.
- Know the liquidity Ratios comparisons, trend analysis, summary of report.
- Understand Financial Leverage Ratios comparisons, trend analysis, summary of report.
- Coverage ratios.
- Activity Ratios Comparisons and Trend Analysis.
- Know the profitability Ratios comparisons, trend analysis, return on investment, DuPont Approach, and report summary.
- Summary of Ratio Analysis.
- Common-size Analysis.
- Index Analysis.
- Know the financial risk prediction DuPont, Altman Z-score, and Basel approach.
- Questions.
- Answers.
- Housekeeping.

### Unit 2: Cost Control Cost Behavior:

- Overview of a quick review of the last session.
- Housekeeping solution.
- Identify and give examples of each of the three basic manufacturing cost categories.
- Distinguish between product costs and period costs and give examples of each.
- Understand cost behavior patterns, including variable, fixed, and mixed costs.
- Analyze a mixed cost using a scatter graph plot and the high-low method.
- Prepare income statements for a merchandising company using the traditional and contribution formats.
- Understand the differences between direct and indirect costs.
- Understand cost classifications used in making decisions: differential, opportunity, and sunk costs.
- Basics of Cost-Volume-Profit Analysis.
- The Contribution Approach.
- CVP Relationships in Equation Form.
- Sales at breakeven.
- Exercise.
- Solution.
- Questions and answers.
- Housekeeping.

### **Unit 3: Cost Control Inventory:**

- Overview of a quick review of the last session.
- The solution of housekeeping.
- Defining Inventory.
- How do you account for inventory purchases, sales, and reporting?
- Inventory Systems Perpetual and Periodic Inventory Systems.
- Perpetual Inventory System.
- Cost Flow Assumptions.
- Exercise: J. E. for Perpetual FIFO, J. E. for Perpetual LIFO, J. E. for Perpetual Weighted-Average Method, the Accounts of CGS at the End of Period, adjustments lost unit, LCM Valuation.
- Periodic Inventory System.
- Exercise: J. E. for Periodic FIFO, J. E. for Periodic LIFO, J. E. for Periodic Weighted-Average Method, the Accounts of CGS at the End of Period, adjustments lost unit, LCM Valuation.
- Understand the comparison of FIFO vs. LIFO advantages and disadvantages.
- Cost entries raw Materials, labor Costs, various Indirect Product Costs, overhead to Goods in Process, Transfer Completed Goods in Process to Finished Goods, Sell Finished Goods, over- or Under-Applied Overhead.
- Exercise about cost entries.
- Cost center accounting.
- Exercise and solution.
- Questions and answers.
- Housekeeping.

### **Unit 4: Budgeting:**

- Overview of a quick review of the last session.
- The solution of housekeeping.
- Understand why organizations budget and the processes they use to create budgets.
- Starting with Exercise: Prepare a sales budget, including a schedule of expected cash collections.
- Prepare a production budget.
- Prepare a direct materials budget, including a schedule of expected cash disbursements for purchases of materials.
- Prepare a direct labor budget.
- Prepare a manufacturing overhead budget.
- How do you Prepare a selling and administrative expense budget?
- How do you prepare a cash budget?
- Prepare a budgeted income statement.
- Prepare a budgeted balance sheet.
- Questions and answers.
- Housekeeping.

## Unit 5: Flexible Budgets and Variances Analysis:

- Overview of a quick review of the last session.
- The solution of housekeeping.
- Standard costs.
- Variance Analysis Cycle.
- Setting Standard Costs Direct Materials, Direct Labor, Variable Manufacturing Overhead.
- The Standard Cost Card.
- Using Standards in Flexible Budgets.
- A General Model for Variance Analysis.
- Compute the direct materials quantity and price variances and explain their significance.
- Quick check.
- Compute the direct labor efficiency and rate variances and explain their importance.
- Compute the variable manufacturing overhead efficiency and rate variances and explain their significance.
- Quick check.
- What material variances are? An important subtlety.
- Variance Analysis and Management by Exception.
- A Statistical Control Chart.
- Advantages and Disadvantages of Standard Costs.
- Plan Budgets and Performance Evaluations with exercise and preparing a Flexible Budget.
- Questions and answers.
- Overview of a quick review of session 5 and answering questions about this course.
- Close the session by thanking the participants, granting certificates, and congratulating them.

## Conclusion:

This accounting and finance certificate enhances professional credibility and opens up numerous opportunities within the industry.

The Certified Mini Master in Accounting and Finance course is invaluable for those aspiring to excel and achieve career recognition.



**Registration form on the :  
Mini Master: Accounting & Finance (Certified)**

**code:** 15113 **From:** 04 - 08 Jan 2027 **Venue:** Barcelona (Spain) **Fees:** 5600 **Euro**

Complete & Mail or fax to Mercury Training Center at the address given below

**Delegate Information**

Full Name (Mr / Ms / Dr / Eng):

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Position:

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