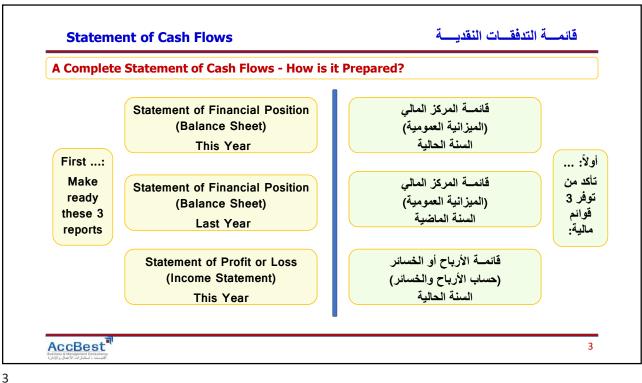
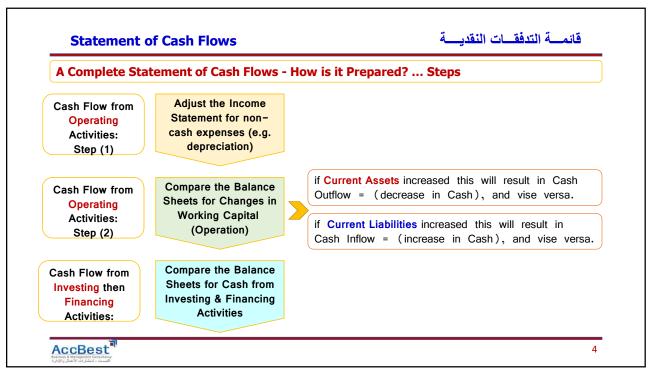


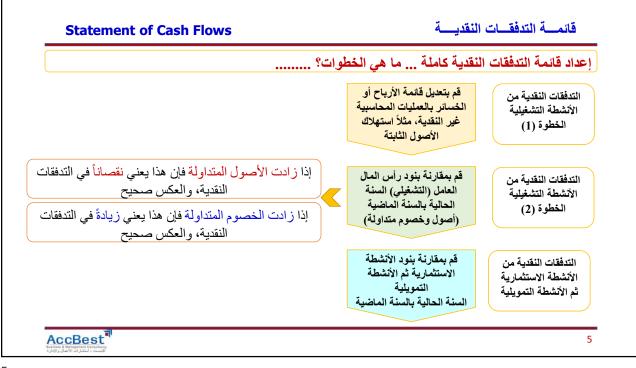
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Timetable	Financial Accounting & Reporting Training Programme - (1)								
Плессиріс	Class	Day	Date from		То	Topic Covered			
	1	Thursday	28-Jan-21	8:30 PM	10:30 PM	The Double Entry System, The Chart Of Accounts	<ul> <li>✓</li> </ul>		
	2	Friday	29-Jan-21	3:00 PM	5:00 PM	Accounting Cycle, Presentation of Basic Financial Statements	<ul> <li>✓</li> </ul>		
	3	Saturday	30-Jan-21	8:30 PM	10:30 PM	Transactions, Accounting Entries & Trial Balance, GL	<ul><li>✓</li></ul>		
	4	Thursday	4-Feb-21	8:30 PM	10:30 PM	The Adjusting Entries & The Matching Principle	✓		
	5	Friday	5-Feb-21	3:00 PM	5:00 PM	Depreciations of Fixed Assets & Amortizations	1		
	6	Saturday	6-Feb-21	8:30 PM	10:30 PM	Adjusted TB, Profit or Loss - Preparation & Components	$\checkmark$		
	7	Thursday	11-Feb-21	8:30 PM	10:30 PM	Statement of Profit or Loss - Preparation & Components	<ul><li>✓</li></ul>		
	8	Friday	12-Feb-21	3:00 PM	5:00 PM	Statement of Profit or Loss - Preparation & Components	1		
	9	Saturday	13-Feb-21	8:30 PM	10:30 PM	Statement of Financial Position - Preparation & Components	1		
	10	Thursday	18-Feb-21	8:30 PM	10:30 PM	Statement of Financial Position - Preparation & Components	<ul><li>✓</li></ul>		
	11	Friday	19-Feb-21	3:00 PM	5:00 PM	Statement of Financial Position - Preparation & Components	<ul><li>✓</li></ul>		
	12	Saturday	20-Feb-21	8:30 PM	10:30 PM	Statement of Cash Flows - Preparation & Components	$\checkmark$		
	13	Thursday	25-Feb-21	8:30 PM	10:30 PM	Statement of Cash Flows - Preparation & Components	✓		
	14	Friday	26-Feb-21	3:00 PM	5:00 PM	Statement of Cash Flows - Preparation & Components	1		
	15	Saturday	27-Feb-21	8:30 PM	10:30 PM	Statement of Cash Flows - Preparation & Components	$\checkmark$		
	16	Thursday	4-Mar-21	8:30 PM	10:30 PM	Notes to the Financial Statements			
	17	Friday	5-Mar-21	3:00 PM	5:00 PM	Financial Ratios - Practical Applications			
	18	Saturday	6-Mar-21	8:30 PM	10:30 PM	Value Added Tax "VAT" - Basics & Accounting			
	19	Thursday	11-Mar-21	8:30 PM	10:30 PM	Report to Your Boss! - Sample Management Report			
	20	Friday	12-Mar-21	3:00 PM	5:00 PM	Course Summary, Closing & Distribution of Certificates			









HSA Company - Income Stater for the Period ending December	HSA Company -Stateme as of December			HSA Company -Statement of Cash Flows for the Period ending December 31, 2019			
for the renot ending becember	USS	as of December	2.019	2.018	Change	;	US\$
Revenue (sales)	820,450	Assets	2,015	2,010	Onlange	Cash flow from Operating Activities	
Cost of revenue (sales)	(533,293)	Non-current assests				Net Income	84.45
Gross Profit	287,157	Property, Plant & Equipment (PPE)	180.255	160.925	19.330	+ Depreciation	16.20
Operating expenses:		Intancible assets	25,220	20,100	5,120	+ Amortization	7.50
Selling, general & admin expenses	(210,400)	Total non-current assests	205.475	181.025	0,120	Adjusted Net Income	108,15
Earnings - (EBITDA)**	76,757	Current assets	203,473	101,025		Changes in working capital:	, .
Depreciation expense	(16,200)	Cash & Cash equivalents	71.688	60.512	11.176	(Increase) decrease in inventory	(28,83
Amortization expense	(7,500)	Inventory	175.210	146,372	28,838	(Increase) decrease in accounts receivable	34,58
Earnings before interest & Tax (EBIT)	53,057	Accounts Receivable (AR)	240,563	275,150	(34,587)	(Increase) decrease in prepaid expenses	30,10
Interest expense (12.1		Prepaid expenses	12,500	42,600	(30,100)	Increase (decrease) in accounts payable	38,00
Earnings before Tax (EBT) 93,964		Total Current assets	499,961	524,634	(**** *** <b>/</b>	Increase (decrease) in accrued expenses	(7,67
Tax expenses (9,512)						Net Changes in working capital:	66,17
Net Income 84,452		Total Assets	705,436	705,659		Net Cash flow from Operating Activities	174,32
						Cash flow from Investing Activities:	
Retained Earnings:		Shareholders' Equity				Purchase of PP&E	(35,53
Net Income	84,452	Common Stock	120,000	120,000	0	Purchase of intangible assets	(12,62
Dividends paid	(60,000)	Retained Earnings	170,072	145,620	24,452	Net Cash flow from Investing Activities	(48,15
To Retained Earnings	24,452	Total Shareholders' Equity	290,072	265,620		Cash flow from Financing Activities:	
r	_	Liabilities				Repayment of long term loan	(35,00
** Earnings before interest, Tax,	1	Non-current liabilities				Repayment of short term loan	(20,00
Depreciation & Amortization (EBITDA)		Long Term loan	250,500	285,500	(35,000)	Payment of dividends	(60,00
		Total non-current liabilities	250,500	285,500		Net Cash flow from Investing Activities	(115,00
		Current liabilities				Net change in cash flows	11,17
Note:		Accounts Payable	118,621	80,620	38,001	Opening balance of cash & cash equivalents	60,51
2,018 2,019 depr i	nvesting	Short Term Ioan	20,000	40,000	(20,000)	Closing balance of cash & cash equivalents	71,68
PPE 160,925 (180,255) (16,200)	(35,530)	Accrued Expenses	26,243	33,919	(7,676)		
		Total Current liabilities	164,864	154,539			
2,018 2,019 depr i	nvesting	Total Liabilities	415,364	440,039			
Intangibles 20,100 (25,220) (7,500)	(12,620)						
		Total Liabilities & Equity	705.436	705.659			

HSA Company - Income Stater			HSA Company -Statement of Cash Flows for the Period ending December 31, 2019			
for the Period ending December	· · · · · · · · · · · · · · · · · · ·			US\$		
	US\$		Cash flow from Operating Activities Net Income	84,452		
Revenue (sales)	820,450		+ Depreciation	16,200		
Cost of revenue (sales)	(533,293)		+ Amortization	7,500		
Gross Profit	287.157		Adjusted Net Income	108,152		
Operating expenses:			Changes in working capital:			
	(040,400)		(Increase) decrease in inventory	(28,838)		
Selling, general & admin expenses	(210,400)		(Increase) decrease in accounts receivable	34,587		
Earnings - (EBITDA)**	76,757		(Increase) decrease in prepaid expenses	30,100		
Depreciation expense	(16,200)	$\rightarrow$	Increase (decrease) in accounts payable	38,001		
Amortization expense	(7,500)		Increase (decrease) in accrued expenses	(7,676)		
Earnings before interest & Tax (EBIT)	53,057		Net Changes in working capital: Net Cash flow from Operating Activities	66,174 174,326		
Interest expense	(12,150)		Cash flow from Investing Activities:	174,520		
•			Purchase of PP&E	(35,530)		
Earnings before Tax (EBT)	93,964		Purchase of intangible assets	(12,620)		
Tax expenses	(9,512)		Net Cash flow from Investing Activities	(48,150)		
Net Income	84,452		Cash flow from Financing Activities:			
			Repayment of long term loan	(35,000)		
Retained Earnings:			Repayment of short term loan	(20,000)		
0	04.450		Payment of dividends	(60,000)		
Net Income	84,452		Net Cash flow from Investing Activities	(115,000)		
Dividends paid	(60,000)		Net change in cash flows	11,176		
To Retained Earnings	24,452		Opening balance of cash & cash equivalents	60,512		

HSA Company -Statement of Financial Position as of December 31, 2019 - (US\$)				HSA Company -Statement of Cash for the Period ending December 31	
	2,019	2,018	Change		US\$
Assets				Cash flow from Operating Activities	000
Non-current assests				Net Income	84.452
Property, Plant & Equipment (PPE)	180,255	160,925	19,330		- , -
Intangible assets	25,220	20,100	5,120	+ Depreciation	16,200
Total non-current assests	205,475	181,025		+ Amortization	7,500
Current assets Cash & Cash equivalents	71,688	60,512	11,176	Adjusted Net Income	108,152
Inventory	175.210	146.372	28.838	Changes in working capital:	
Accounts Receivable (AR)	240,563	275,150	(34,587)	(Increase) decrease in inventory	(28,838
Prepaid expenses	12.500	42,600	(30,100)	(Increase) decrease in accounts receivable	34.587
Total Current assets	499.961	524,634	(22,122)	(Increase) decrease in prepaid expenses	30,100
				Increase (decrease) in accounts payable	38,001
Total Assets	705,436	705,659		Increase (decrease) in accrued expenses	(7,676
-				Net Changes in working capital:	66,174
Shareholders' Equity					
Common Stock	120,000	120,000	0	Net Cash flow from Operating Activities	174,326
Retained Earnings	170,072	145,620	24,452	Cash flow from Investing Activities:	
Total Shareholders' Equity	290,072	265,620		Purchase of PP&E	(35,530
Liabilities				Purchase of intangible assets	(12,620
Long Term loan	250,500	285,500	(35,000)	Net Cash flow from Investing Activities	(48,150
Total non-current liabilities	250,500 250.500	285,500	(35,000)	Cash flow from Financing Activities:	
Current liabilities	230,300	203,500		Repayment of long term loan	(35,000
Accounts Payable	118.621	80.620	38,001	Repayment of short term loan	(20,000
Short Term Ioan	20,000	40,000	(20,000)	Payment of dividends	(60,000
Accrued Expenses	26,243	33,919	(7,676)	Net Cash flow from Investing Activities	(115,000
Total Current liabilities	164,864	154,539		Net change in cash flows	11.176
Total Liabilities	415,364	440,039		···· <b>···</b>	· · · · ·
				Opening balance of cash & cash equivalents	60,512
Total Liabilities & Equity	705,436	705,659		Closing balance of cash & cash equivalents	71,688

