



**Course Title:** Accounting III

**Duration:** 24 Hours

**Chapter 1: Adjustments of expenses & revenues**

- Introduction
- Prepaid expenses & revenues
- Accrued expenses
- Accrued revenues
- Other cases

**Chapter 2: Stock inventory & provisions**

- Introduction
- Diminution in value of stock
- Other cases
- Adjustments related to stock

**Chapter 3: Accounts receivable**

- Introduction
- Bad & doubtful debts
- Journalizing and managing provisions
- Other cases

**Chapter 4: Portfolio bills**

- Introduction
- Provision of portfolio bills
- Provision of equity participation
- Provision of security placements & blocked securities
- General example
- Disposal of portfolio bills

**Chapter 5: Depreciation**

- Introduction
- Exchange of fixed assets
- Exceptional depreciation in value of fixed assets
- Lost of deteriorated fixed assets

**Chapter 6: Bank reconciliation**

- Introduction
- Bank reconciliation
- Preparing adjustment entries

**Chapter 7: Analysis of the results account**

- Introduction
- The scheduling of the intermediary administrative balances
- Journalizing the intermediary administrative balances
- Problem

**Chapter 8: Final accounts according to the general accounting plan**

- Introduction
- Result account
- Balance Sheet
- Problem