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Educational Development Institute
Training | Consulting | Research

ABOUT EDI

Founded in 2007, Educational Development Institute (EDI) is a member of Westline Education Group (WEG) and is an educational organization providing professional training (Public Training, Executive Training, Corporation Customized Training, Consulting and Research).

OUR EDUCATION PARTNERS



OUR SERVICES

TRAINING



CONSULTING



RESEARCH



PRACTICAL ACCOUNTING AND INTERNAL CONTROL

Course Fee: \$ 245 | Early Bird: \$ 195

INTRODUCTION

Practical Accounting and Internal Control is a training course designed for managers, supervisors, and staff in all disciplines and at all levels in Accounting and Finance. The program provides essential knowledge for a strong foundation in order to build and assess controls, and to reduce the risk of waste, fraud, and mismanagement. Poor or excessive internal controls reduce productivity, increase the complexity of everyday transactions, and add no value to the organization's activities.

COURSE STRUCTURE

The certificate course in Practical Accounting and Internal Control spent approximately 16 hours, OR is offered a 2-day period. The course is based on a participatory, active learning approach, group discussions. An Action Guide for this training course, by Mr. SEA SODA, Finance and Accountancy Services Consultant. Participants will receive a Certificate of Participation upon successful completion of the course. The maximum number of participants is 20.

COURSE OBJECTIVE

Upon the completion of this two-day training, participants are expected to:

- . The internal control basic,
- . The Source document and procedure of Sale cycle, purchase cycle, cash and cash Equivalence controls,
- . How to control petty cash
- . How to prepare journal entries and ledger accounts by using the double-entry system
- . How to prepare prime entry records for purchases, sales, returns and cash
- . How to prepare journal entries
- . How to prepare a Trial Balance and the Final Accounts
- . How to prepare a Bank Reconciliation Statement
- . How to make adjustments for accruals and prepayments in the Final Accounts
- . An understanding of the entries necessary for the depreciation of Fixed Asset
- . How to correct errors in the accounts of sole traders
- . An understanding of the use of Control Accounts as a check on the Sales and Purchases Ledger



Our Trainer

Mr. SEA Soda

Finance and Accountancy
Services Consultant

Education: Masters of Business in Finance, RULE, Bachelors in Economic Business, NUM, Tax Agent Certification from General Tax Department.

Mr. SEA Soda is an experienced finance professional with practical experience of training and consulting in the fields of accountancy and finance. Throughout his career and personal life, he has earned rich experiences with Accounting and Audit for more than 10 years. Currently, **Mr. Soda** is a consultant on finance and accountancy services to the clients with diversifying sectors such as Service, Trading, Manufacturing, Microcredit, NGO, Restaurant and Hotel, Construction, Agricultural Industry and so on; otherwise not only the account and audit, but he also has built his experiences and expertise in Cambodian taxation as well. Mr. Soda has delivered training on Practical Accounting, and Computerized Accounting System to many of his clients.

- Venue: Hotel
- Time: 8:00am- 5:00pm
- Language: Khmer & English
- The Fee Includes:
Refreshment, Materials
and Certificate of Participation

COURSE OUTLINE

Module I: Basic of Internal Control

- . Overview of internal control
- . Internal control and accounting system
- . Management responsible for internal control
- . Need for internal control
- . Financial and Administrative Controls
- . Principle of Internal control
- . Objective of Internal control
- . Element of Internal Control
- . Feature of Internal Control System
- . Organizational Structure
- . Level of Authority
- . Documentation and reporting system
- . Functional Procedure
- . Segregation of Operation and accounting function
- . Fraud

Module II: Accounting Procedure and Internal Control in Specific Account

- . Sale and Sale return Procedure
- . Purchase and Purchase return procedure
- . Inventory and cost of Sale
- . Fixed Asset and Depreciation
- . Controlling Cash
- . Bank account
- . Petty cash control

Module III: Accounting cycle and Financial Record

- . Source Document
- . Book of Original Entry
- . Cash Book
- . Sale day book and sale ledger
- . Purchase day book and purchase ledger
- . Return day book
- . Journal
- . Petty Cash Book and impress system
- . Book of Original Entry
- . Financial Statement
- . Profit and loss
- . Balance Sheet
- . (Case Exercise)

Module IV: Audit practice Example

- . Adjustment Account
- . Capital expenses and revenue expenses
- . Bad debt, and provision doubtful account
- . Depreciation of Fixed Asset (nature and calculation)
- . Inventory Adjustment
- . Accrual and prepayment and other adjusted account
- . Bank Reconciliation
- . Financial Statement
- . Profit and Loss
- . Balance Sheet
- . (Case Exercise)