



Prepare on examination of ACCA with ISU!

ACCA **(the Association of Chartered Certified Accountants)**

is the largest and fastest-growing international accountancy body, with 345 000 students and members in 160 countries. ACCA has an extensive network of over 75 staffed offices and other centers around the world. ACCA's reputation is grounded in 100 years of providing accounting and financial qualifications. Our long traditions are complemented by modern thinking, backed by a predominantly young, dynamic membership.

ISÚ, a s.

is a prestige training institution specialized on professional education for adults in field of accountancy, business law, taxes and other discipline. In field of improvement of quality of accountant services ISU realized from 1997 System of education and certification according to International Educational Standards of IFAC and requirements of EU. At present some 8 100 candidates applied for the system certification and 3 230 accountants are certified: 2 402 technicians, 715 executive accountants and 111 experts.

Tuition Provider



Registered 2005



ACCA Professional Scheme:

- qualification leading to membership of ACCA and right to use the designatory letters ACCA after your name
- broad range of subjects is designed to ensure a depth of high quality, relevant knowledge which can be applied throughout your chosen career
- International accountancy qualification, relevant to national and global business environments by studying examination based on International Accounting Standards (IAS/IFRS) and Czech variant of tax and business law papers.

Latest information on prices and courses can be found at www.svaz-ucetnich.cz/isu or we are happy to send it to you upon request.

We are able to tailor introductory courses according to the company's specific needs.

TUTORS:

Ing. Martina Janoušková, FCCA
Ing. Alice Šrámková, FCCA
účetní expert

STUDY MATERIALS:

textbooks from ATC International

VENUE OF ALL COURSES:

Institut Svazu účetních, a.s.,
V Tůních 15,
120 00 Praha 2

The examinations are divided into three parts:

PART 1

- ■ ■ **1.1 Preparing Financial Statements**
- ■ ■ **1.2 Financial Information for Management**
- ■ ■ 1.3 Managing people

PART 2

- ■ ■ 2.1 Information Systems
- ■ ■ 2.2 Corporate and Business Law
- ■ ■ 2.3 Business Taxation
- ■ ■ **2.4 Financial Management and Control**
- ■ ■ **2.5 Financial Reporting**
- ■ ■ **2.6 Audit and Internal review**

PART 3

Any two of the following:

- ■ ■ 3.1 Strategic Business Planning and Development
- ■ ■ 3.2 Advanced Taxation
- ■ ■ 3.3 Performance Management
- ■ ■ 3.4 Business Information Management

AND ALL THREE CORE PAPERS:

- ■ ■ 3.5 Strategic Planning and development
- ■ ■ 3.6 Advanced Corporate Reporting
- ■ ■ 3.7 Strategic Financial Management

Course Content:

Aim of each course is to prepare students to successfully pass exams 1.1, 1.2, 2.4, 2.5 and 2.6 and to bridge the gap between theory and practice which can help them to gain the highest marks in their exams. Teachers will explain the correct solutions step by step and will also focus on the examination techniques.

PAPER 1.1 PREPARING FINANCIAL STATEMENTS

The objective of the course is to practice the key elements of the syllabus, including exam technique. An integral part of the course is question practice; students will get a chance during the course to produce the answer themselves following by a tutor explanation.

The following topics will be lectured:

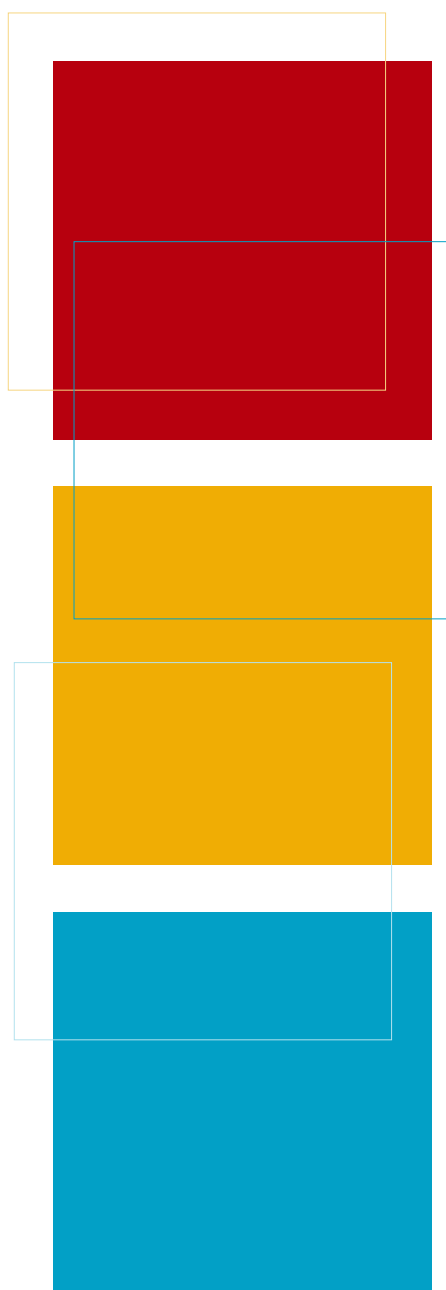
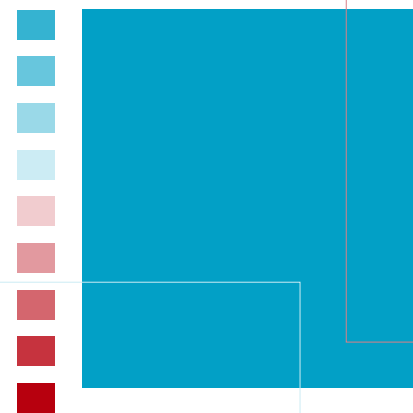
- Accounting for non-current assets, receivables, accruals and prepayments (including control accounts, suspense accounts and bank reconciliation)
- Financial statements of a limited liability company
- Financial statements of partnership and sole trader
- Simple consolidated financial statements
- Interpretation of financial statements (ratio analysis)
- Cash flow statements

PAPER 1.2 FINANCIAL INFORMATION FOR MANAGEMENT

The objective of the course is to practice the key elements of the syllabus, including the exam technique, and to develop knowledge and understanding of the application of management accounting techniques to support the management processes of planning, control and decision-making. An integral part of the course is question practice; students will get a chance during the course to produce the answer themselves following by a tutor explanation.

On completion of this paper candidates should be able to:

- Explain the role of management accounting within an organization and the requirement for management information
- Describe costs by classification and purpose
- Identify appropriate material, labour and expense costs
- Understand the principles of costing and apply them in straightforward scenarios
- Understand and demonstrate the cost factors affecting production and pricing decisions
- Understand the basic principles of performance management





PAPER 2.4 FINANCIAL MANAGEMENT AND CONTROL

The objective of the course is to practice the key elements of the syllabus, including exam technique and to develop knowledge and understanding of financial management methods for analysing the benefits of various sources of finance and capital investment opportunities, and of the application of management accounting techniques for business planning and control. An integral part of the course is question practice, students will get a chance during the course to produce the answer themselves following by a tutor explanation.

On completion of this paper candidates should be able to:

- Explain the role and purpose of financial management
- Evaluate the overall management of working capital
- Evaluate appropriate sources of finance for particular situations
- Appraise capital investment through the use of appropriate methods
- Identify and discuss appropriate costing systems and techniques
- Prepare budgets and use them to control and evaluate organizational performance
- Understand the basic principles of performance management
- Critically assess the tools and techniques of financial management and control

PAPER 2.5 FINANCIAL REPORTING

The objective of the course is to practice the key elements of the syllabus, including exam technique. An integral part of the course is question practice, students will get a chance during the course to produce the answer themselves following by a tutor explanation.

- Introduction to International Financial Reporting Standards ■ Conceptual Framework ■ IAS 1 Presentation of Financial Statements ■ Group accounts IFRS 3, IAS 27, IAS 28, IAS 31 ■ IAS 16 Property, Plant and equipment ■ IAS 40 Investment Property ■ IAS 20 Accounting for government grants ■ IAS 23 Borrowing costs ■ IAS 17 Leases ■ IAS 38 Intangible assets ■ IAS 41 Agriculture ■ IAS 36 Impairment of assets ■ IAS 37 Provisions, contingent liabilities and contingent assets ■ IAS 19 Employee benefits ■ IFRS 2 Share based payments ■ IAS 12 Income taxes ■ IAS 18 Revenue ■ IAS 11 Construction contracts ■ IAS 32 and 39 Financial instruments ■ IAS 33 Earnings per share ■ IAS 7 Cash flow statement ■ IAS 8 Accounting policies, Changes in Accounting Estimates and Errors ■ IAS 10 Events after balance sheet date ■ IFRS 1 First time adoption of IFRS's ■ IFRS 5 Non-current assets held for sale and discontinuing operations ■ Revision questions

PAPER 2.6 AUDIT AND INTERNAL REVIEW

The objective of the course is to practice the key elements of the syllabus, including exam technique and to develop knowledge and understanding of the audit process and its application in the context of the external regulatory framework and for business control and development. An integral part of the course is question practice, students will get a chance during the course to produce the answer themselves following by a tutor explanation.

On completion of this paper, candidates should be able to:

- Understand the nature, purpose and scope of auditing and internal review, including the role of external audit and its regulatory framework, and the role of internal audit in providing assurance on risk management and on the control framework of an organisation
- Identify risks, describe the procedures undertaken in the planning process, plan work to meet the objectives of the audit or review assignment and draft the content of plans
- Describe and evaluate accounting and internal control systems and identify and communicate control risks, potential consequences and recommendations
- Explain and evaluate sources of evidence, describe the nature, timing and extent of tests on transactions and account balances (including sampling and analytical procedures) and design programs for audit and review assignments
- Evaluate findings, investigate inconsistencies, modify the work program as necessary, review subsequent events, and justify and prepare appropriate reports for users within and external to the organisation, including recommendations to enhance business performance
- Discuss and apply the requirements of relevant International Standards on Auditing

Please note: Courses are conducted in English language only.





FOR FURTHER DETAILS
PLEASE CONTACT:

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