

## FINANCIAL ENGLISH

### Course:

Topic	Hours
<b>Basic Accounting and Reporting.</b> Definition of accounting. Double-entry bookkeeping. Day books and ledgers. Bookkeeping cycle. Financial reporting. Accrual basis. Cash flow basis. Accrued expenses. The profit and loss account. Revenue and profit. The cash flow statement. Methods for preparing SCF. Free cash flow.	4
<b>Auditing and Regulation.</b> Internal auditing. External auditing. Irregularities. Internal control. Government regulation.	2
<b>Cost accounting.</b> Direct and indirect costs. Fixed and variable costs. Breakeven analysis.	2
<b>Financial Ratios.</b> Types of financial ratios. Liquidity and solvency. Earnings and dividends. Profitability. Leverage.	4
<b>Banking.</b> Current accounts. Banking products and services. E-banking. Commercial and retail banking. Credit. Loans and risks. Investment banking. Central banking. Interest rates. Islamic banking.	4
<b>Stocks and Shares.</b> Stock, shares and equities. Going public. Ordinary and preference shares. Buying and selling shares. New shares issue. Shareholders. Share prices.	4
<b>Other financial instruments.</b> Government and corporate bonds. Prices and yields. Futures. Commodity futures. Financial futures. Derivatives. Options. Warrants and swaps. Hedge funds and structured products.	4
<b>Taxes.</b> Direct and indirect taxes. PIT. Corporate tax. VAT. Excise duties. Tariffs. Tax returns. Tax preferences. Tax penalties. Non-payment of tax. Tax evasion. Tax avoidance. Aggressive tax planning.	4
<b>Mergers and Takeovers.</b> Mergers, takeovers and joint ventures. Integration. Conglomerates. Raiders.	4
<b>Financial Planning.</b> Financing new investments. Discounted cash flow. Comparing investment returns. The business cycle. Expansion and contraction. Business plans. the financial analysis.	4
<b>International Trade.</b> Trade. Balance of Payments. Protectionism. Exchange rates. Fixed and floating rates. Government intervention. Documentary credit. Export documents. Incoterms.	4
<b>Total</b>	40