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**Course Name**

# **Financial Statements and the Annual Report Development**

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**Sector Name**

Finance, Accounting and Banking

**Document Type**

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## Financial Statements and the Annual Report Development

### Course Introduction

The preparation and presentation of financial statements and annual reports are critical for transparency, compliance, and stakeholder confidence. This course provides participants with a comprehensive understanding of the principles, standards, and best practices involved in developing accurate, compliant, and informative financial statements and annual reports. Participants will learn how to align reporting with regulatory requirements, corporate governance, and stakeholder expectations.

Through practical exercises, case studies, and real-world examples, participants will gain the skills to prepare financial statements, interpret financial information, and present it effectively in an annual report. Emphasis is placed on accuracy, disclosure requirements, and creating reports that communicate financial performance and organizational value clearly to stakeholders.

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## Financial Statements and the Annual Report Development

### Target Audience

- ✓ Accountants and Finance Officers
- ✓ Financial Controllers and Reporting Managers
- ✓ Auditors (Internal and External)

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## Financial Statements and the Annual Report Development

### Learning Objectives

- ✓ Understand the components and structure of financial statements and annual reports.
- ✓ Apply accounting standards and regulations in financial reporting.
- ✓ Prepare and present comprehensive financial statements in accordance with IFRS/GAAP.
- ✓ Ensure accurate disclosures, transparency, and stakeholder-focused reporting.
- ✓ Develop annual reports that communicate financial performance, governance, and strategy.

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## Financial Statements and the Annual Report Development

### Course Outline

#### ✓ DAY 01

##### **Introduction to Financial Statements**

- ✓ Overview of financial statements: balance sheet, income statement, statement of cash flows, and statement of changes in equity
- ✓ Purpose and users of financial statements
- ✓ Regulatory and accounting standards framework (IFRS/GAAP)
- ✓ Principles of recognition, measurement, and presentation
- ✓ Understanding financial statement interrelationships

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## Financial Statements and the Annual Report Development

### Course Outline

#### ✓ Day 02

##### **Income Statement and Balance Sheet Preparation**

- ✓ Revenue recognition and expense matching principles
- ✓ Asset classification and valuation
- ✓ Liability recognition and measurement
- ✓ Equity presentation and disclosure requirements
- ✓ Common adjustments, reconciliations, and error corrections

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## Financial Statements and the Annual Report Development

### Course Outline

#### ✓ Day 03

##### **Cash Flow Statement and Notes to Accounts**

- ✓ Preparing operating, investing, and financing cash flow statements
- ✓ Direct vs. indirect cash flow methods
- ✓ Accounting for non-cash items and adjustments
- ✓ Drafting comprehensive notes to accounts
- ✓ Disclosure of accounting policies, contingencies, and commitments

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## Financial Statements and the Annual Report Development

### Course Outline

#### ✓ Day 04

##### **Annual Report Development and Governance Disclosures**

- ✓ Components of an annual report: narrative, financial, and governance sections
- ✓ Corporate governance, board reports, and management commentary
- ✓ Integrating financial statements into the annual report
- ✓ Communicating strategy, performance, and future outlook
- ✓ Ensuring compliance with regulatory and stakeholder reporting requirements

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## Financial Statements and the Annual Report Development

### Course Outline

#### ✓ Day 05

##### **Review, Analysis, and Presentation of Annual Reports**

- ✓ Financial statement analysis for internal and external stakeholders
- ✓ Ensuring accuracy, completeness, and consistency
- ✓ Drafting and reviewing the report for clarity and readability
- ✓ Presentation techniques for stakeholders and regulatory bodies
- ✓ Continuous improvement and lessons learned from prior reporting cycles

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## Financial Statements and the Annual Report Development

### Confirmed Sessions

FROM	TO	DURATION	FEES	LOCATION
July 12, 2026	July 16, 2026	5 days	4250.00 \$	KSA , Riyadh
Dec. 20, 2026	Dec. 24, 2026	5 days	2150.00 \$	Virtual , Online
April 26, 2026	April 30, 2026	5 days	4250.00 \$	Egypt , Cairo
April 5, 2027	April 9, 2027	5 days	4250.00 \$	UAE , Dubai

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