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MAKING STRONG SUCCESS
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ACCOUNTING FOR NON-ACCOUNTANTS TRAINING IN THE PHILIPPINES

NUMBERS MADE CLEAR

Practical Accounting Fundamentals for Understanding Transactions, Debits and Credits, the Accounting Cycle, Financial Statements, Working Capital, Basic Financial Analysis, Internal Controls, and Better Business Decisions

This program is strategically developed for organizations searching for **Accounting for Non-Accountants Training in the Philippines**, **Training on Accounting for Non-Accountants**, **Accounting for Non-Accountants Course in the Philippines**, **Accounting for Non-Accountants Program in the Philippines**, or **Accounting for Non-Accountants Workshop in the Philippines**.

Many employees and managers regularly encounter accounting information without having formal accounting backgrounds.

They may need to:

- Approve expenses;
- prepare departmental budgets;
- review financial reports;
- submit documents to Accounting;
- monitor receivables;
- manage inventory;
- justify purchases;
- evaluate project costs;
- understand profitability;
- analyze business performance;
- explain financial results;
- make operational decisions that affect company finances.

Yet terms such as:
Assets
Liabilities
Equity
Revenue
Expenses
Accruals
Receivables
Payables
Depreciation
Debit
Credit
may still feel like an unfamiliar language.

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That creates an important organizational problem:
PEOPLE MAKE FINANCIAL DECISIONS EVEN WHEN THEY DO NOT UNDERSTAND ACCOUNTING.

A Sales Manager may increase revenue but overlook:
Collection problems.

An Operations Manager may reduce one cost while creating:
Higher costs elsewhere.

A Department Head may think:
"We still have cash, so the business must be profitable."

A Project Manager may say:
"We already paid for it, so it should not affect next month's results."

An employee may ask:
"Why is this recorded as an asset instead of an expense?"

The objective of Accounting for Non-Accountants is not to transform participants into professional accountants.
It is to make accounting:
Understandable + Practical + Relevant to Everyday Business Decisions

Numbers Made Clear: Accounting for Non-Accountants Training in the Philippines equips non-accounting employees, supervisors, managers, department heads, business owners, professionals, and decision-makers with the essential accounting knowledge required to understand how business transactions become financial information and how that information should be interpreted.

The program introduces the proprietary **MSS A.C.C.O.U.N.T.™ Accounting Fundamentals Framework**:

- **A — Appreciate Accounting's Role, Purpose, and Business Language**
- **C — Classify Transactions and Accounts Correctly**
- **C — Connect Transactions to the Accounting Equation, Debits, and Credits**
- **O — Organize the Accounting Cycle, Records, and Supporting Information**
- **U — Understand Financial Statements and What They Reveal**
- **N — Navigate Basic Financial Analysis, Working Capital, and Internal Controls**
- **T — Translate Accounting Information Into Better Business Decisions**

The learning flow becomes:
Understand → Classify → Record → Connect → Summarize → Interpret → Analyze → Decide

Following MSS Corporation's **EnterTRAINment** methodology, approximately **30% of the program consists of concise facilitator input, demonstrations, facilitated discussions, and synthesis, while approximately 70% consists of transaction-classification exercises, accounting-equation challenges, debit-and-credit practice,**

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financial-statement construction, business-case analysis, financial-ratio exercises, decision scenarios, and practical workplace application.

TRAINING OVERVIEW

Accounting is sometimes treated as something that belongs exclusively to:
The Accounting Department.

But accounting records the financial consequences of decisions made throughout the organization.

Sales affects:
- Revenue;
- receivables;
- discounts;
- collections.

Procurement affects:
- Purchases;
- inventory;
- payables;
- cash requirements.

Operations affects:
- Costs;
- productivity;
- inventory;
- asset utilization.

Human Resources affects:
- Compensation;
- benefits;
- training costs;
- manpower expenses.

Marketing affects:
- Promotional spending;
- customer acquisition costs;
- campaign profitability.

Project teams affect:
- Capital expenditures;
- project costs;

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- cash flow;
- profitability.

Managers therefore do not need to:
Become Accountants

but they do need to understand:
How their decisions eventually appear in the numbers.

This **Accounting for Non-Accountants Course in the Philippines** teaches accounting from the perspective of someone who needs to:
Understand the business

rather than:
Pass a professional accounting examination.

WHAT IS ACCOUNTING?

Accounting is a structured process for:
Identifying
↓
Recording
↓
Classifying
↓
Summarizing
↓
Reporting
↓
Interpreting
financial information about an organization.

Its purpose is to help stakeholders understand questions such as:
What does the company own?
What does it owe?
How much revenue did it generate?
What did it spend?
Was it profitable?
How much cash is available?
Can it pay its obligations?
Where is money tied up?
What financial trends require attention?

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ACCOUNTING VERSUS BOOKKEEPING

These terms are related but not identical.

Bookkeeping
Primarily involves recording and organizing financial transactions.

Accounting
Uses those records to:

- Classify;
- summarize;
- report;
- analyze;
- interpret

financial information.

A useful simplification is:
Bookkeeping captures the transactions. Accounting explains what they mean.

ACCOUNTING VERSUS FINANCE

Accounting
Primarily explains:
What happened financially and what the organization currently owns, owes, earned, and spent.

Finance
Often focuses more strongly on:
How money should be obtained, allocated, invested, managed, and used for future decisions.

They overlap substantially.

Accounting provides information that Finance frequently uses.

ACCOUNTING VERSUS TAXATION

Accounting determines and reports financial information according to applicable accounting policies and standards.

Taxation determines obligations according to applicable tax laws and regulations.

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Therefore:
Accounting profit
and
taxable income
may not always be identical.

This program is **not a tax-compliance seminar**.

TRAINING GOAL

To equip non-accounting participants with practical accounting knowledge and financial understanding that enable them to recognize business transactions, understand the accounting equation and debit-credit logic, follow the basic accounting cycle, interpret financial statements, perform basic financial analysis, appreciate internal controls, and make more financially informed workplace decisions.

TRAINING OBJECTIVES

By the end of the program, participants should be able to:

1. **Explain** the purpose of accounting in business;
2. **Differentiate** accounting, bookkeeping, finance, and taxation;
3. **Apply** the MSS A.C.C.O.U.N.T.™ Accounting Fundamentals Framework;
4. **Recognize** the role non-accounting functions play in producing accurate financial information;
5. **Identify** common accounting terminology;
6. **Differentiate** assets, liabilities, and equity;
7. **Differentiate** revenue and expenses;
8. **Recognize** receivables and payables;
9. **Recognize** inventory, property, equipment, and other common asset categories;
10. **Understand** the fundamental Accounting Equation;
11. **Explain** why every transaction affects the accounting records;
12. **Analyze** how transactions affect Assets, Liabilities, and Equity;
13. **Understand** the logic of double-entry accounting;
14. **Explain** debit and credit without relying solely on memorization;
15. **Recognize** the normal balance of common account categories;
16. **Record** simple business transactions conceptually;
17. **Understand** the purpose of journal entries;
18. **Understand** the role of the general ledger;
19. **Recognize** the purpose of a trial balance;
20. **Understand** the basic accounting cycle;
21. **Identify** the importance of appropriate supporting documentation;
22. **Recognize** the difference between cash and accrual accounting concepts;
23. **Understand** revenue recognition at a practical introductory level;

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24. **Understand** expense recognition at a practical introductory level;
25. **Recognize** prepaid expenses;
26. **Recognize** accrued expenses;
27. **Understand** why receivables affect profit differently from cash;
28. **Understand** why payables affect cash timing;
29. **Explain** depreciation conceptually;
30. **Differentiate** capital expenditure from ordinary operating expense at an introductory level;
31. **Understand** the purpose and structure of the Statement of Financial Position or Balance Sheet;
32. **Understand** the purpose and structure of the Income Statement;
33. **Understand** the purpose and structure of the Statement of Cash Flows;
34. **Explain** why profitability does not automatically mean strong cash flow;
35. **Recognize** relationships among the major financial statements;
36. **Identify** basic profitability indicators;
37. **Identify** basic liquidity indicators;
38. **Understand** working capital;
39. **Recognize** the financial effect of slow collections;
40. **Recognize** the financial effect of excessive inventory;
41. **Recognize** the financial effect of delayed supplier payments;
42. **Perform** basic financial-ratio calculations where appropriate;
43. **Interpret** simple financial trends;
44. **Ask** better questions when reviewing financial reports;
45. **Recognize** common internal-control principles;
46. **Understand** why segregation of duties matters;
47. **Recognize** the importance of approvals, documentation, reconciliation, and accountability;
48. **Connect** operational decisions with financial consequences;
49. **Use** accounting information to strengthen managerial judgment; and
50. **Develop** a practical personal action plan for improving financial and accounting literacy.

LEARNING DOMAINS ADDRESSED

Cognitive Domain
Participants strengthen their understanding of:

- Accounting terminology;
- transactions;
- the accounting equation;
- debit and credit;
- accounting cycle;
- accrual concepts;
- financial statements;
- working capital;
- basic financial analysis;
- internal controls.

Affective Domain
Participants strengthen:
- Financial responsibility;
- appreciation for accurate documentation;
- accountability;
- analytical curiosity;
- cost consciousness;
- respect for internal controls;
- willingness to engage with financial information.

Behavioral Domain
Participants practice:
- Classifying accounts;
- analyzing transactions;
- applying debit-credit logic;
- interpreting financial statements;
- calculating basic ratios;
- identifying financial consequences of business decisions;
- asking appropriate financial questions.

FROM POINT A TO POINT B

Point A: Before the Training

Participants may:
- Feel intimidated by accounting terminology;
- avoid financial reports;
- assume Accounting handles everything involving money;
- confuse revenue with cash collected;
- confuse profit with cash;
- treat assets as expenses;
- misunderstand liabilities;
- believe debit always means bad and credit always means good;
- find debit and credit confusing;
- struggle to understand Balance Sheets;
- focus only on the Income Statement;
- overlook cash flow;
- misunderstand working capital;
- ignore receivables aging;
- overlook inventory's financial impact;
- approve costs without understanding financial implications;
- submit incomplete accounting documentation;

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- struggle to communicate with Finance and Accounting;
- make decisions without considering financial consequences.

Point B: After the Training

Participants should be better able to:

- Speak basic accounting language;
- understand common accounts;
- recognize transaction effects;
- understand the Accounting Equation;
- apply basic debit-credit logic;
- understand the accounting cycle;
- differentiate cash and accrual concepts;
- read major financial statements;
- connect profit with cash flow;
- understand working capital;
- interpret basic financial ratios;
- recognize accounting-related internal controls;
- communicate more effectively with Accounting;
- and make financially better-informed decisions.

ORGANIZATIONAL CHALLENGES ADDRESSED

This **Training on Accounting for Non-Accountants** may help organizations address:

- Managers avoiding financial reports;
- weak financial literacy;
- poor coordination between Accounting and operating departments;
- incorrect or incomplete documentation;
- misunderstanding of expense classifications;
- poor appreciation of cash flow;
- managers confusing revenue with collections;
- weak working-capital awareness;
- excessive receivables;
- excessive inventory;
- avoidable operating expenses;
- weak budget ownership;
- managers unable to interpret financial results;
- managers relying entirely on Accounting to explain business performance;
- poor understanding of financial controls;
- employees approving transactions without understanding accounting implications;
- business owners lacking basic accounting literacy;
- organizations developing future managers and leaders;

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- functional managers needing better commercial and financial judgment.

WHY NON-ACCOUNTANTS NEED ACCOUNTING KNOWLEDGE

Every department generates transactions.

Every transaction eventually affects one or more of:
- Assets;
- liabilities;
- equity;
- revenue;
- expenses;
- cash.

Therefore:
Accounting does not begin inside the Accounting Department.

It begins wherever the business activity occurs.

Examples:

Sales
Creates:
- Revenue;
- receivables;
- collections;
- discounts;
- returns.

Procurement
Creates:
- Purchases;
- inventory;
- expenses;
- payables.

Operations
Influences:
- Production cost;
- wastage;
- asset utilization;
- inventory.

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Human Resources
Influences:
- Salaries;
- benefits;
- recruitment costs;
- training expenses.

Management
Influences:
- Investments;
- budgets;
- capital expenditures;
- profitability;
- cash allocation.

Accounting converts those activities into:
Financial information.

THE MSS A.C.C.O.U.N.T.™ ACCOUNTING FUNDAMENTALS FRAMEWORK

A — APPRECIATE ACCOUNTING'S ROLE, PURPOSE, AND BUSINESS LANGUAGE

The first challenge is making accounting understandable.

BASIC ACCOUNTING LANGUAGE

Participants should become comfortable with:

Asset
A resource controlled by the business that is expected to provide economic benefit.

Examples may include:
- Cash;
- receivables;
- inventory;
- equipment.

Liability
An obligation of the business.

Examples:

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- Supplier payables;
- loans;
- accrued expenses.

Equity
The residual interest after liabilities are deducted from assets.

Revenue
Income generated from the organization's ordinary activities.

Expense
Resources consumed or costs incurred to generate operations and revenue.

THE ACCOUNTING EQUATION

The foundation is:
ASSETS = LIABILITIES + EQUITY

This equation must remain balanced.

Example:
Owner invests:
₱500,000 cash

The company now has:
Assets:
₱500,000
and
Equity:
₱500,000

Therefore:
₱500,000 = ₱0 + ₱500,000

WHY THE ACCOUNTING EQUATION MATTERS

Every transaction changes at least two aspects of the financial records.

Example:
Company buys equipment for:
₱100,000 cash.

Cash decreases:
₱100,000

Equipment increases:
₱100,000

Total assets remain unchanged.

But the composition changes.

C — CLASSIFY TRANSACTIONS AND ACCOUNTS CORRECTLY

Accounting begins by asking:
What kind of account is this?

COMMON ASSET ACCOUNTS

Examples:
- Cash;
- Accounts Receivable;
- Inventory;
- Prepaid Expenses;
- Property;
- Equipment.

COMMON LIABILITY ACCOUNTS

Examples:
- Accounts Payable;
- Accrued Expenses;
- Loans Payable.

EQUITY ACCOUNTS

May include:
- Owner's or shareholders' contributions;
- retained earnings;
- other equity accounts depending on the organization.

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REVENUE ACCOUNTS

Examples may include:

- Sales Revenue;
- Service Revenue.

EXPENSE ACCOUNTS

Examples may include:

- Salaries;
- rent;
- utilities;
- supplies;
- marketing;
- depreciation.

ASSET OR EXPENSE?

Suppose the company buys:
₱80,000 worth of equipment.

A non-accountant may ask:
“We spent money, so isn't this an expense?”

Not automatically.

Accounting classification depends on:
What was acquired and how its economic benefit is expected to be consumed.

This distinction is one reason accounting matters to non-accounting managers.

C — CONNECT TRANSACTIONS TO THE ACCOUNTING EQUATION, DEBITS, AND CREDITS

This is often the part non-accountants fear most.

The objective is to make the logic manageable.

DOUBLE-ENTRY ACCOUNTING

Every transaction affects at least two accounts.

This supports the fundamental balance:
Assets = Liabilities + Equity

DEBIT AND CREDIT

Debit and credit do **not** simply mean:
Bad versus good

or:
Increase versus decrease.

Their effect depends on the account category.

A practical introductory guide:

Account Category	Increase	Decrease
Asset	Debit	Credit
Liability	Credit	Debit
Equity	Credit	Debit
Revenue	Credit	Debit
Expense	Debit	Credit

The course teaches the logic progressively rather than requiring blind memorization.

SAMPLE TRANSACTION 1

Business receives:
₱100,000 cash from a customer for services already earned.

Possible simplified effect:
Debit Cash ₱100,000
Credit Revenue ₱100,000

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SAMPLE TRANSACTION 2

Company pays:
₱20,000 rent.

Possible simplified effect:
Debit Rent Expense ₱20,000
Credit Cash ₱20,000

SAMPLE TRANSACTION 3

Company buys:
₱50,000 supplies on account.

Possible simplified effect:
Debit Supplies or applicable asset/expense account ₱50,000
Credit Accounts Payable ₱50,000

The exact accounting treatment depends on the transaction and applicable accounting policy.

TRANSACTION ANALYSIS BEFORE JOURNAL ENTRY

Participants are trained to ask:
What happened?
Which accounts changed?
What type of accounts are they?
Did each increase or decrease?
Which side should be debited?
Which side should be credited?

This reduces:
Debit-credit memorization anxiety.

O — ORGANIZE THE ACCOUNTING CYCLE, RECORDS, AND SUPPORTING INFORMATION

Accounting information follows a process.

A simplified Accounting Cycle is:

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Business Transaction
↓
Source / Supporting Information
↓
Journal Entry
↓
Ledger
↓
Trial Balance
↓
Adjustments
↓
Financial Statements
↓
Closing / Next Accounting Period

SOURCE AND SUPPORTING INFORMATION

Accounting depends on appropriate records.

Examples may include:

- Contracts;
- invoices;
- purchase documents;
- billing information;
- receiving records;
- approvals;
- payroll records;
- bank records;
- other evidence relevant to the transaction.

Participants should understand:
Poor source information produces poor accounting information.

JOURNAL

A journal records transactions chronologically.

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GENERAL LEDGER

The ledger organizes transactions by account.

Instead of asking:
"What happened on August 15?"

the ledger helps answer:
"What happened to Cash during August?"

TRIAL BALANCE

A Trial Balance checks whether total debits equal total credits.

Important:
A balanced Trial Balance does not guarantee that every transaction is correct.

An incorrect entry can still balance.

CASH BASIS VERSUS ACCRUAL THINKING

One of the most important concepts for non-accountants is that:
Cash movement and financial performance do not always occur at the same time.

REVENUE WITHOUT CASH YET

Company completes:
₱200,000 of services
but customer will pay next month.

Revenue may already be recognized under applicable accounting principles even though:
Cash has not yet been received.

This may create:
Accounts Receivable.

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EXPENSE WITHOUT PAYMENT YET

Company receives:
₱50,000 of services
but will pay next month.

The expense or applicable cost may already need recognition even though:
Cash has not yet left.

This may create:
Accounts Payable or an accrued liability.

PREPAID EXPENSE

Sometimes:
Cash goes out first.

The expense is recognized later as the benefit is consumed.

Example:
Certain advance payments for future periods.

ACCRUED EXPENSE

Sometimes:
Expense occurs first.

Cash is paid later.

DEPRECIATION

Suppose equipment provides benefits over several years.

Accounting generally does not simply treat its entire acquisition cost as an ordinary operating expense immediately in every circumstance.

Depreciation systematically allocates the depreciable cost over its useful life according to applicable accounting policies.

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For non-accountants, the key concept is:
The timing of cash payment and expense recognition may be different.

U — UNDERSTAND FINANCIAL STATEMENTS AND WHAT THEY REVEAL

Accounting eventually produces financial information that decision-makers use.
Three fundamental statements for this program are:
1. STATEMENT OF FINANCIAL POSITION / BALANCE SHEET

Answers:
What does the organization own and owe at a particular point in time?

It contains:
Assets
=
Liabilities
-

Equity

---

2. INCOME STATEMENT

Answers:
Was the organization profitable during a particular period?

Simplified:
Revenue
minus
Expenses
=
Profit or Loss

---

3. STATEMENT OF CASH FLOWS

Answers:
Where did cash come from, and where did it go?

Cash flows are commonly examined through activities involving:
- Operations;
- investing;

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- financing.

THE FINANCIAL STATEMENTS ARE CONNECTED

They should not be viewed independently.

For example:
Sales increase.

This may increase:
Revenue
on the Income Statement.

But if customers have not paid:
Accounts Receivable
may increase on the Statement of Financial Position.

Cash may not increase immediately.

Therefore:
SALES ≠ COLLECTIONS
and
PROFIT ≠ CASH

WHY PROFIT CAN EXIST WITHOUT CASH

Company sells:
₱1,000,000
on credit.

Revenue may rise.

Profit may rise.

But if customers have not paid:
Cash may still be limited.

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WHY CASH CAN INCREASE WITHOUT PROFIT

Company receives:
A bank loan.

Cash increases.

But borrowing is not:
Revenue.

This is why managers should not interpret:
Cash balance
as automatically equivalent to:
Business profitability.

READING THE STATEMENT OF FINANCIAL POSITION

Ask:

Cash
Do we have sufficient liquidity?

Receivables
How much are customers yet to pay?

Inventory
How much money is tied up in stocks?

Property and Equipment
What long-term resources support operations?

Payables
How much do we owe suppliers?

Loans
What financing obligations exist?

Equity
What residual interest remains?

READING THE INCOME STATEMENT

Ask:

Revenue
Are sales or service revenues growing?

Gross Profit
Where relevant, are we generating sufficient margin after direct costs?

Operating Expenses
Which expenses are rising?

Profit
Are activities producing sustainable earnings?

READING THE CASH FLOW STATEMENT

Ask:
Is operating activity generating cash?
Are we investing heavily?
Are we relying on borrowing?
Why is cash increasing or decreasing?

N — NAVIGATE BASIC FINANCIAL ANALYSIS, WORKING CAPITAL, AND INTERNAL CONTROLS

Accounting becomes most valuable when people interpret the numbers.

BASIC FINANCIAL ANALYSIS

Non-accountants do not need to become Financial Analysts.

But they should recognize:
Relationships + Trends + Warning Signs

HORIZONTAL ANALYSIS

Compare performance over time.

Example:

Item	2025	2026	Change
Revenue	₱10M	₱12M	+20%
Expenses	₱8M	₱10.5M	+31.25%

Revenue increased.

But expenses increased faster.

The useful question is:
Why?

PROFITABILITY

A simple measure:
Net Profit Margin = Net Profit ÷ Revenue × 100

Example:
Revenue:
₱10,000,000

Profit:
₱1,000,000

Net Profit Margin:
10%

LIQUIDITY

One common introductory measure:
Current Ratio = Current Assets ÷ Current Liabilities

The ratio should not be interpreted mechanically.

Industry, operating model, cash-cycle characteristics, and business context matter.

WORKING CAPITAL

Simplified:
Working Capital = Current Assets − Current Liabilities

Working capital helps indicate the short-term financial resources available relative to short-term obligations.

THE CASH CONVERSION LOGIC

Managers influence:
Receivables

How fast customers pay.

Inventory
How much money is tied up in stock.

Payables
When suppliers must be paid.

These affect:
Working Capital + Cash Flow

ACCOUNTS RECEIVABLE

High sales are not enough.

Ask:
Are we collecting?

Slow collection can create:
- Cash pressure;
- financing requirements;
- bad-debt risk.

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INVENTORY

Inventory is:
An asset

but excessive inventory can create:

- Cash tied up;
- storage cost;
- obsolescence;
- damage;
- shrinkage.

ACCOUNTS PAYABLE

Payables can support working capital.

But poor payment management can create:

- Supplier problems;
- missed discounts;
- reputational consequences;
- supply disruption.

BASIC INTERNAL CONTROLS

Accounting is not only about recording numbers.

It also helps protect:

- Assets;
- information;
- accuracy;
- accountability.

SEGREGATION OF DUTIES

One person should not necessarily control every stage of a sensitive transaction.

Example:
The same person should not automatically:

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Request → Approve → Receive → Record → Pay
without appropriate controls.

AUTHORIZATION

Important transactions should follow:
Appropriate approval authority.

DOCUMENTATION

Transactions should have sufficient supporting evidence.

RECONCILIATION

Records should be periodically compared against independent information where appropriate.

Example:
Accounting records versus bank records.

PHYSICAL CONTROLS

Assets may require:

- Access restrictions;
- custody controls;
- inventory counts;
- security measures.

WHY NON-ACCOUNTANTS MATTER TO INTERNAL CONTROL

Controls do not belong only to Accounting or Internal Audit.

Employees throughout the organization may:

- Initiate;
- approve;
- receive;
- verify;
- document

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transactions.

Therefore:
EVERYONE CAN EITHER STRENGTHEN OR WEAKEN FINANCIAL CONTROL.

T — TRANSLATE ACCOUNTING INFORMATION INTO BETTER BUSINESS DECISIONS

The final purpose is not:
Knowing accounting terminology.

It is:
Using accounting understanding to make better decisions.

BUSINESS DECISION 1: DISCOUNTING

Sales proposes a:
10% discount.

Questions:
- What happens to revenue?
- What happens to margin?
- Will increased volume compensate?
- How does collection timing change?

BUSINESS DECISION 2: BUY EQUIPMENT OR CONTINUE OUTSOURCING?

Questions:
- Purchase cost?
- useful life?
- operating cost?
- depreciation?
- maintenance?
- cash-flow impact?
- outsourcing cost?
- utilization?

Accounting information informs the decision.

It does not make the decision automatically.

BUSINESS DECISION 3: CUSTOMER SALES ARE RISING

Good news?
Maybe.

Ask:
Are receivables also rising?
Are customers paying on time?
Is margin improving?
Are returns increasing?

Revenue growth should be interpreted within context.

BUSINESS DECISION 4: DEPARTMENT IS UNDER BUDGET

Good?
Possibly.

But ask:
Was necessary work delayed?
Did service quality deteriorate?
Was maintenance postponed?

Spending less is not automatically:
Better management.

QUESTIONS NON-ACCOUNTANTS SHOULD LEARN TO ASK

When reviewing financial information:
What changed?
By how much?
Why?
Is this a one-time event or continuing trend?
What is driving revenue?
What is driving cost?
Where is cash tied up?
What assumptions are behind this number?
What operational decision created this financial result?
What happens if the trend continues?

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COMPLETE MSS A.C.C.O.U.N.T.™ FLOW

A — APPRECIATE
What does Accounting do, and why should I care?
↓
C — CLASSIFY
What type of account or transaction is this?
↓
C — CONNECT
How does the transaction affect the Accounting Equation and debit-credit system?
↓
O — ORGANIZE
How does the transaction move through the accounting cycle?
↓
U — UNDERSTAND
What do the financial statements tell us?
↓
N — NAVIGATE
What do financial analysis, working capital, and controls reveal?
↓
T — TRANSLATE
What business decision should this financial information influence?

ONE-DAY ACCOUNTING FOR NON-ACCOUNTANTS TRAINING OUTLINE

Time	Modules and Essential Topics	Major Activity and Participant Output
8:00 AM–10:00 AM	**MODULE 1: SPEAK THE LANGUAGE OF ACCOUNTING—ACCOUNTING FUNDAMENTALS, ACCOUNTS, TRANSACTIONS, AND THE ACCOUNTING EQUATION 1. Why Non-Accountants Need Accounting •** Accounting versus bookkeeping • finance • taxation **2. Introducing the MSS A.C.C.O.U.N.T.™ Framework** • Appreciate • Classify • Connect • Organize • Understand • Navigate • Translate **3. A — Appreciate the Language of Accounting** • Assets • liabilities • equity • revenue • expenses **4. C — Classify Accounts and**	**Major Activity: Accounting Equation Business Challenge** — Participants receive a simulated business and a sequence of transactions. They classify each account and determine how every transaction affects Assets, Liabilities, Equity, Revenue, and Expenses. **Major Output:** Accounting Terminology Quick Reference, Account Classification Map, and Transaction–Accounting Equation Worksheet

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Time	Modules and Essential Topics	Major Activity and Participant Output
	Transactions • Cash • receivables • inventory • equipment • payables • revenue • expenses **5. The Accounting Equation** • Assets = Liabilities + Equity • transaction effects **6. Business Transactions and Financial Consequences**	
10:00 AM–10:15 AM	**MORNING BREAK**	
10:15 AM–12:00 NN	**MODULE 2: FOLLOW THE TRANSACTION—DEBITS, CREDITS, DOUBLE ENTRY, ACCRUALS, AND THE ACCOUNTING CYCLE 1. C — Connect Transactions to Debits and Credits** • Debit-credit logic • normal balances • double-entry accounting **2. Transaction Analysis** • Accounts affected • increase/decrease • debit/credit **3. O — Organize the Accounting Cycle** • Supporting information → journal → ledger → Trial Balance → statements **4. Cash versus Accrual Thinking** • Receivables • payables • prepayments • accruals **5. Capital versus Expense Concepts** • Property and equipment • depreciation at an introductory level **6. Why Documentation Matters**	**Major Activity: From Transaction to Books Simulation** — Teams process common business events such as cash sales, credit sales, purchases, collections, supplier payments, rent, equipment acquisition, and accrued expenses, determining simplified debit-credit treatment and their place in the accounting cycle. **Major Output:** Debit-and-Credit Decision Guide and Simplified Transaction-to-Financial-Records Worksheet
12:00 NN–1:00 PM	**LUNCH BREAK**	
1:00 PM–3:00 PM	**MODULE 3: READ THE FINANCIAL STORY—STATEMENT OF FINANCIAL POSITION, INCOME STATEMENT, CASH FLOWS, AND WORKING CAPITAL 1. U — Understand Financial Statements 2. Statement of Financial Position / Balance Sheet** • Assets • liabilities • equity **3. Income Statement** • Revenue • expenses • profit **4. Statement of Cash Flows** • Operating • investing • financing concepts **5. Connecting the Statements** • Revenue versus collection • expense versus payment • profit versus cash **6. Working**	**Major Activity: Read the Business Behind the Numbers** — Participants receive simplified financial statements for a fictional Philippine company and determine what happened to revenue, expenses, profitability, cash, receivables, inventory, liabilities, and working capital. **Major Output:** Financial Statement Reading Guide and Business Financial Health Diagnostic

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Time	Modules and Essential Topics	Major Activity and Participant Output
	Capital • Receivables • inventory • payables **7. Financial Warning Signs**	
3:00 PM–3:15 PM	**AFTERNOON BREAK**	
3:15 PM–5:00 PM	**MODULE 4: TURN NUMBERS INTO DECISIONS—FINANCIAL ANALYSIS, INTERNAL CONTROLS, AND BUSINESS APPLICATION 1. N — Navigate Basic Financial Analysis** • Horizontal analysis • profitability • liquidity • working capital • selected introductory ratios **2. Interpret, Don't Just Calculate** • Trend • context • drivers • warning signs **3. Basic Internal Controls for Non-Accountants** • Authorization • segregation of duties • documentation • reconciliation • asset protection **4. T — Translate Accounting Into Decisions** • Pricing • expenses • collections • inventory • capital spending • departmental decisions **5. Communicating With Finance and Accounting** • Better questions • better supporting information • shared accountability **6. Workplace Application**	**Major Activity: A.C.C.O.U.N.T.™ Management Decision Room** — Teams analyze a business experiencing rising sales, declining cash, increasing receivables, growing inventory, and rising expenses. Participants interpret the financial evidence, identify business risks, recommend actions, and explain their rationale. **Major Output:** Non-Accountant Financial Decision Checklist and 30-, 60-, or 90-Day Accounting Literacy Action Plan
5:00 PM	**PROGRAM CLOSING**	Learning synthesis, commitments, evaluation, and recommended next steps

CORE PARTICIPANT OUTPUTS

Participants are expected to complete:

1. **Accounting Terminology Quick Reference, Account Classification Map, and Transaction–Accounting Equation Worksheet**
2. **Debit-and-Credit Decision Guide and Simplified Transaction-to-Financial-Records Worksheet**
3. **Financial Statement Reading Guide and Business Financial Health Diagnostic**
4. **Non-Accountant Financial Decision Checklist and 30-, 60-, or 90-Day Accounting Literacy Action Plan**

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SAMPLE ACCOUNTING FOR NON-ACCOUNTANTS CASES

Training situations may include:

- Owner investing capital;
- company borrowing from a bank;
- buying inventory for cash;
- buying inventory on credit;
- selling goods for cash;
- selling on account;
- collecting receivables;
- paying suppliers;
- paying rent;
- buying equipment;
- recording depreciation conceptually;
- receiving customer advances;
- paying expenses in advance;
- recognizing accrued expenses;
- reviewing slow customer collections;
- dealing with growing inventory;
- evaluating increasing operating expenses;
- comparing profitable operations with weak cash flow;
- reviewing a department that is under budget but underperforming;
- determining the financial effect of discounts;
- examining a business experiencing rapid growth but cash pressure.

SAMPLE TRANSACTION ANALYSIS

Transaction	Asset Effect	Liability Effect	Equity / Revenue / Expense Effect
Owner invests cash	Cash increases	None	Equity increases
Purchase supplies on credit	Asset/Expense increases depending on treatment	Payables increase	Depends on classification
Sell services on account	Receivables increase	None	Revenue increases
Customer pays receivable	Cash increases; Receivable decreases	None	No new revenue from collection itself
Pay supplier	Cash decreases	Payable decreases	Generally no new expense if liability already recorded
Pay monthly rent	Cash decreases	None	Expense increases

This helps participants understand why:
Cash movement alone does not determine revenue or expense.

SAMPLE FINANCIAL STATEMENT QUESTIONS

Statement of Financial Position

- Is cash increasing or decreasing?
- Are receivables growing faster than sales?
- Is inventory increasing?
- Are short-term obligations increasing?
- Is debt becoming significant?

Income Statement

- Is revenue growing?
- Are expenses growing faster?
- What is happening to margins?
- Which expense categories require explanation?

Cash Flow

- Is the business generating cash from operations?
- Where is cash being invested?
- Is the company depending on additional financing?

SAMPLE BASIC FINANCIAL ANALYSIS

Suppose:
Revenue:
₱20,000,000

Net Profit:
₱2,000,000

Simplified Net Profit Margin:
₱2,000,000 ÷ ₱20,000,000 × 100 = 10%

But participants are then asked:
Has the margin improved?
Is cash collection strong?
Is 10% appropriate for this industry and company?
Is the profit recurring?

The course emphasizes:
CALCULATION + INTERPRETATION
not merely:
CALCULATION.

ACCOUNTING MYTHS CHALLENGE

Participants may examine statements such as:

“Debit means money going out.”

Not necessarily.

“Credit means money coming in.”

Not necessarily.

“If the company has cash, it must be profitable.”

False.

“If we have profit, we must have cash.”

False.

“All purchases are immediately expenses.”

Not necessarily.

“Sales and collections are the same.”

No.

“Accounting is Accounting Department's responsibility.”

Accounting owns specialist accounting processes, but operating departments generate much of the information Accounting records.

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TRAINING METHODS

This **Accounting for Non-Accountants Workshop in the Philippines** follows MSS Corporation's **EnterTRAINment** methodology:

- Approximately **30% concise facilitator input, demonstrations, facilitated discussions, and synthesis**
- Approximately **70% transaction exercises, classification challenges, accounting-equation practice, debit-and-credit activities, financial-statement analysis, financial cases, decision scenarios, and workplace application**

Methods may include:

- Accounting-language challenge;
- account-classification game;
- Accounting Equation simulation;
- debit-credit exercises;
- transaction-analysis cases;
- accounting-cycle mapping;
- cash-versus-accrual scenarios;
- Financial Statement construction exercise;
- financial-statement interpretation;
- ratio computation;
- working-capital case;
- internal-control challenge;
- management decision simulation;
- personal action planning.

TARGET PARTICIPANTS

This **Accounting for Non-Accountants Training in the Philippines** is recommended for:

- Supervisors;
- Team Leaders;
- managers;
- department heads;
- Project Managers;
- Operations Managers;
- Sales Managers;
- Marketing Managers;
- Human Resources Managers;
- Learning and Development professionals;
- Procurement Managers;
- Purchasing personnel;
- Supply Chain professionals;

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- Warehouse Managers;
- Customer Service Managers;
- Information Technology Managers;
- engineers;
- technical managers;
- Administrative Managers;
- business owners;
- entrepreneurs;
- executives;
- management trainees;
- high-potential employees;
- employees preparing for managerial roles;
- non-accounting employees who regularly interact with Finance and Accounting;
- professionals who approve, manage, or interpret business expenditures and financial information.

INDUSTRIES THAT MAY BENEFIT

The program may be customized for:

- Manufacturing;
- retail;
- distribution;
- business process outsourcing;
- shared services;
- banking support functions;
- insurance;
- logistics;
- hospitality;
- healthcare;
- pharmaceuticals;
- construction;
- real estate;
- engineering;
- telecommunications;
- Information Technology;
- professional services;
- nonprofit organizations;
- government-related organizations;
- family businesses;
- small and medium enterprises;
- startups;
- other organizations requiring stronger financial literacy among non-accounting personnel.

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RECOMMENDED NUMBER OF PARTICIPANTS

Approximately **12 to 20 participants** is recommended for intensive transaction exercises, group computations, financial-statement interpretation, facilitator coaching, and business cases.

Groups of approximately 25 participants may be accommodated through:

- Accounting simulation teams;
- departmental groups;
- financial case teams;
- decision-making exercises.

Calculators or spreadsheet access may be used where appropriate.

DELIVERY OPTIONS

The program may be delivered through:

- Face-to-face in-house training;
- onsite corporate training;
- offsite corporate workshop;
- live online instructor-led training;
- hybrid learning;
- Management Development Program;
- Supervisory Development Program;
- Finance for Managers curriculum;
- business-acumen program;
- Management Trainee program;
- leadership-development program;
- customized Finance and Accounting Academy.

AVAILABLE PROGRAM FORMATS

Half-Day Accounting for Non-Accountants Essentials

Exactly two modules:

Module 1 — Understand How Accounting Works
Accounting language, account classification, Accounting Equation, transactions, debit-credit fundamentals, and accounting cycle.

Module 2 — Read the Numbers and Make Better Decisions

Financial statements, profit versus cash, working capital, basic analysis, internal controls, and business decision-making.

One-Day Accounting for Non-Accountants Training

Recommended for the complete:
MSS A.C.C.O.U.N.T.™ ACCOUNTING FUNDAMENTALS FRAMEWORK
Appreciate → Classify → Connect → Organize → Understand → Navigate → Translate

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Two-Day Intensive Accounting for Non-Accountants Workshop

Recommended when organizations require deeper practice involving:

- More journal-entry exercises;
- ledger and Trial Balance concepts;
- adjusting entries;
- financial-statement preparation;
- financial-ratio analysis;
- working-capital analysis;
- business cases;
- departmental financial decisions.

ACCOUNTING FOR NON-ACCOUNTANTS DEVELOPMENT SERIES

The program may also be expanded into:

1. Accounting Fundamentals for Non-Accountants
2. Debit and Credit Made Simple
3. Understanding the Accounting Cycle
4. Reading Financial Statements
5. Financial Statement Analysis
6. Working Capital Management for Managers
7. Cost Awareness for Non-Finance Managers
8. Budgeting Fundamentals
9. Internal Controls for Managers
10. Finance for Non-Finance Managers
11. Business Finance Fundamentals
12. Financial Decision-Making for Managers

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CUSTOMIZATION OPTIONS

This **Accounting for Non-Accountants Program in the Philippines** may be customized using the client's:

- Chart of Accounts;
- financial-report formats;
- business transactions;
- departmental expense categories;
- revenue model;
- inventory structure;
- receivables environment;
- procurement workflow;
- approval process;
- internal-control practices;
- management reports;
- anonymized financial statements.

For in-house training, actual company terminology may be incorporated where authorized so participants can connect accounting concepts directly with:
The numbers they see at work.

POSSIBLE POST-TRAINING PERFORMANCE MEASURES

Organizations may evaluate application through measures such as:

- Accuracy of accounting-related documentation submitted by non-accounting departments;
- reduction in transaction-classification errors;
- improved budget ownership;
- fewer incomplete expense submissions;
- improved understanding of financial reports;
- improved manager interpretation of financial results;
- stronger receivables awareness;
- stronger inventory awareness;
- improved compliance with financial controls;
- quality of financial questions raised by managers;
- improved communication between operating departments and Finance/Accounting;
- manager financial-literacy assessments.

The objective should not simply be:
“Can participants define debit and credit?”

A stronger evaluation question is:

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"Are non-accounting managers making better business decisions because they understand what the numbers mean?"

PROFESSIONAL, ACCOUNTING, TAX, AND REGULATORY BOUNDARIES

This program provides:
Practical foundational accounting literacy

for non-accounting professionals.

It does not qualify participants to independently perform specialized professional responsibilities that may require:

- Professional accounting expertise;
- statutory financial reporting;
- external audit;
- tax compliance;
- complex tax interpretation;
- regulatory reporting;
- technical accounting-policy determination;
- specialized valuation;
- other professional accounting judgments.

Applicable accounting, tax, regulatory, and reporting requirements should continue to be handled by appropriately qualified Finance, Accounting, Tax, Legal, Audit, or other professionals.

The objective is:
Help non-accountants understand Accounting—not replace accountants.

FREQUENTLY ASKED QUESTIONS

What is Accounting for Non-Accountants Training in the Philippines?
Accounting for Non-Accountants Training in the Philippines develops practical accounting literacy for employees, supervisors, managers, business owners, and professionals without formal accounting backgrounds. It covers accounting terminology, transactions, the Accounting Equation, debit and credit, the accounting cycle, financial statements, basic analysis, working capital, internal controls, and business decision-making.

What is Training on Accounting for Non-Accountants?
Training on Accounting for Non-Accountants helps non-accounting professionals understand how business transactions become accounting information and how accounting reports can support better business decisions.

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What is Accounting for Non-Accountants Course in the Philippines?
An **Accounting for Non-Accountants Course in the Philippines** provides structured learning in accounting fundamentals, transaction analysis, debit and credit, financial statements, cash flow, working capital, and financial interpretation without requiring participants to have an accounting degree.

What is Accounting for Non-Accountants Program in the Philippines?
An **Accounting for Non-Accountants Program in the Philippines** develops practical financial and accounting literacy that can be delivered as a one-day course, two-day intensive workshop, Management Development module, or customized corporate Finance and Accounting program.

What is Accounting for Non-Accountants Workshop in the Philippines?
An **Accounting for Non-Accountants Workshop in the Philippines** emphasizes hands-on learning through transaction exercises, debit-credit practice, financial-statement interpretation, calculations, cases, and management decision simulations.

Do participants need prior accounting knowledge?
No.

The course is specifically designed for:
Non-accountants.

It begins with fundamental concepts.

Will participants learn debit and credit?
Yes.

Debit and credit are explained logically and practiced through business transactions.

Is there a lot of mathematics?
No advanced mathematics is required.

Participants primarily use:
- Addition;
- subtraction;
- multiplication;
- division;
- percentages;
- basic ratios.

Does the program cover journal entries?
Yes, at a practical introductory level.

Does it cover the Accounting Equation?
Yes.

Assets = Liabilities + Equity is one of the foundations of the course.

Does it cover the accounting cycle?
Yes.

Participants understand how transactions move from supporting information to accounting records and financial statements.

Does it cover the Balance Sheet?
Yes.

The Statement of Financial Position or Balance Sheet is covered in Module 3.

Does it cover the Income Statement?
Yes.

Participants learn how revenue and expenses produce profit or loss.

Does it cover Cash Flow?
Yes.

Participants examine why:
Profit does not automatically equal cash.

Does it cover financial ratios?
Yes, selected introductory ratios and financial relationships are included.

Does it cover working capital?
Yes.

Participants explore the financial implications of:
- Receivables;
- inventory;
- payables.

Does it cover budgeting?
Budgeting may be discussed in relation to managerial decisions, but detailed budgeting is better addressed through a dedicated **Budgeting and Forecasting Training**.

Does it cover taxation?
Only at a high-level distinction where necessary.

This is not a Philippine taxation or tax-compliance course.

Does it cover financial analysis?
Yes, at an introductory practical level.

Organizations requiring deeper analysis should use a dedicated **Financial Statement Analysis Training**.

Does it cover internal controls?
Yes.

Participants learn basic principles involving:
- Authorization;
- segregation of duties;
- documentation;
- reconciliation;
- asset protection.

Is this suitable for managers?
Yes.

It is particularly relevant to managers because their operational decisions frequently have financial consequences.

Is this suitable for business owners?
Yes.

Business owners can benefit substantially from understanding how transactions affect profit, cash, assets, liabilities, and financial performance.

Is this Finance for Non-Finance Managers?
The programs overlap, but they are not identical.

Accounting for Non-Accountants focuses more heavily on:
- Accounting mechanics;
- transactions;
- debit-credit;
- accounting cycle;
- financial statements.

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Finance for Non-Finance Managers generally focuses more heavily on:

- Financial analysis;
- budgeting;
- investment decisions;
- financial planning;
- managerial finance.

Can actual company financial statements be used?
Yes, subject to appropriate authorization and confidentiality.

They may also be:
Anonymized or simplified
for training purposes.

Can this be delivered online?
Yes.

Virtual delivery can use:

- Digital worksheets;
- transaction exercises;
- breakout groups;
- financial-statement cases;
- online quizzes;
- spreadsheet exercises.

Is one day enough?
One day provides a strong practical foundation through the complete **MSS A.C.C.O.U.N.T.™ Accounting Fundamentals Framework**.

Organizations requiring deeper practice in transaction recording, financial-statement preparation, adjustments, and financial analysis may select a two-day workshop or modular learning program.

RELATED MSS CORPORATION FINANCE AND ACCOUNTING PROGRAMS

Organizations considering this program may also explore:

- Finance for Non-Finance Managers Training;
- Financial Literacy Training;
- Basic Accounting Training;
- Financial Statement Analysis Training;
- Budgeting and Forecasting Training;
- Cost Management Training;
- Cash Flow Management Training;

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- Working Capital Management Training;
- Internal Controls Training;
- Financial Decision-Making Training;
- Business Finance Training;
- Business Acumen Training;
- Budget Management for Managers Training;
- Cost Control and Expense Management Training.

WHY CHOOSE MSS CORPORATION FOR ACCOUNTING FOR NON-ACCOUNTANTS TRAINING IN THE PHILIPPINES?

Accounting Is Explained in Business Language
Participants are not treated like Accounting majors.

Concepts are connected with:

- Sales;
- purchasing;
- expenses;
- collections;
- inventory;
- assets;
- business decisions.

Proprietary MSS A.C.C.O.U.N.T.™ Framework
Participants receive a practical learning sequence:
Appreciate → Classify → Connect → Organize → Understand → Navigate → Translate

Debit and Credit Become Understandable
Participants first determine:
What happened?
before asking:
Debit or credit?

Transactions Come Before Theory
Participants work with realistic business events rather than merely memorize definitions.

Profit and Cash Are Clearly Distinguished
One of the most important outcomes is understanding:
PROFIT ≠ CASH

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Financial Statements Are Connected
Participants see how:

- Statement of Financial Position;
- Income Statement;
- Cash Flow

tell different parts of the same business story.

Working Capital Is Made Practical
Participants connect:
Receivables + Inventory + Payables
with:
Cash Flow.

Accounting Becomes Managerial
The program eventually asks:
So what should management do?

Internal Controls Are Everyone's Responsibility
Participants recognize how their own actions affect the reliability and security of financial processes.

EnterTRAINment Methodology
Participants:
Classify → Calculate → Analyze → Interpret → Decide
rather than spend the entire program listening to accounting lectures.

CALL TO ACTION

You Do Not Need to Be an Accountant to Understand What the Numbers Are Telling You.

Equip your supervisors, managers, department heads, business owners, Project Managers, functional leaders, professionals, Management Trainees, and high-potential employees with the accounting literacy they need to understand transactions, communicate more effectively with Finance and Accounting, read financial statements, appreciate cash flow, recognize working-capital implications, and make better financially informed business decisions.

Partner with MSS Corporation for a customized:

- **Accounting for Non-Accountants Training in the Philippines**
- **Training on Accounting for Non-Accountants**
- **Accounting for Non-Accountants Course in the Philippines**
- **Accounting for Non-Accountants Program in the Philippines**
- **Accounting for Non-Accountants Workshop in the Philippines**

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designed around your organization's actual transactions, accounting terminology, financial reports, departmental decisions, business model, management needs, and desired financial-literacy outcomes.

A.C.C.O.U.N.T.™ — UNDERSTAND THE TRANSACTION. READ THE NUMBERS. MAKE BETTER DECISIONS. Appreciate accounting. Classify correctly. Connect the transaction. Organize the records. Understand the statements. Navigate the numbers. Translate them into action.

NUMBERS MADE CLEAR.

With MSS, We Make Strong Success.