

# € TRAINING

Course: Revenues, Cash Receipts and  
Treasury



15 - 19 July 2024  
Madrid (Spain)



# Course: Revenues, Cash Receipts and Treasury

REF: F1811 DATE: 15 - 19 July 2024 Venue: Madrid (Spain) - Fee: 5300 Euro

## Introduction

The revenue cycle includes activities related to the exchange of goods, services, and cash receipts. There are many revenues that are generated in establishments, but the most important of them are sales and service revenues in service and government establishments. These tests include checking for control misstatements, and then referencing processes, then constraints, or vice versa.

## Course Objectives

At the end of this course the participants will be able to:

- Learn about the procedures for the revenue cycle, accounts and documents related to the revenue cycle and their relationship to each other, and the accounting treatment of revenues and cash receipts according to international standards.
- Gain the skill of controlling the revenue cycle and conducting basic tests for revenue operations.
- Identify the procedures and methods for achieving control over cash, treasuries, receipts and cash payments.
- Identify the methods of fraud, errors and fraud in the field of cash and safes and how to detect them.
- Gain knowledge of the purposes of preparing a statement of cash flows and the procedures for preparing them in accordance with the requirements of international accounting standards and their role in controlling and rationalizing financial payments.
- Gain the necessary skills to use and apply modern quantitative methods for controlling cash, receipts, and cash payments.
- Provide the necessary procedures for designing treasury control systems to prevent embezzlement, fraud and financial fraud.

## Targeted Audience

- Finance directors and heads of departments.
- Financial supervisors and accountants.
- Collectors and those involved in the collection process.
- Anyone who finds themselves in need of this course and wants to develop their skills and experience.

## Course Outline

### Unit 1: Revenues:

- Recognition and recognition of revenue.
- Revenue cycle procedures.
- Revenue cycle accounts and their relationship to each other.
- Revenue documents and records.
- Management assurances of the revenue cycle.
- Revenue cycle control.
- The auditor's methodology for auditing the revenue cycle.
- Fundamental tests for revenue processes.

## Unit 2: Accounting treatment of revenues and cash receipts according to international standards:

- Record revenue and cash receipts.
- Revenue processing according to international standards.
- Accounting for revenue from exchange transactions.
- Accounting for non-exchange revenue.
- Auditing and controlling revenues and cash receipts.
- Accounting treatment of incoming checks.
- Control over cash supply receipts and incoming checks.

## Unit 3: List of cash flows and their role in cash management:

- Concept of statement of cash flows.
- cash flow statement objectives.
- Concepts related to cash flow.
- International Accounting Standard No. 7 related to cash flows.
- Preparing a statement of cash flows.
- Information needed to prepare a statement of cash flows and sources of obtaining them.
- Steps to prepare a statement of cash flows.
- How to calculate cash flow.
- Calculate cash flows from operating activities.
- Calculating cash flows from investing activities.
- Calculating cash flows from financing activities.

## Unit 4: Modern Quantitative Methods of Cash Control:

- Methods for determining cash needs.
- Methods for determining the minimum amount of cash to be kept.
- Methods for determining the economic quantity of cash demand.
- Methods for determining the maximum amount of cash to be kept.
- cash forecasting methods.
- Credit follow-up and customer default risk analysis.
- Predicting financial success or failure.
- The use of rate of return analysis and the credit model in forecasting cash flow.
- Liquidity analysis and financial hardship.

## Unit 5: Internal control procedures for cash and safes:

- Designing a system for controlling cash, safes, receipts and cash payments.
- Methods of accounting control over cash and safes.
- Methods of administrative control over cash and safes.
- Methods of preventive control of cash and safes.
- Methods of internal control of cash and safes.
- Methods of fraud, error and fraud in cash and safes.
- Methods for detecting fraud, error and fraud in cash and safes.