



PARTNERSHIP & COMPANY ACCOUNTS

Endorsed by: **BRUNEI DARUSSALAM INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS**

Aims

- A systematic approach to the preparation and presentation of financial statements for sole proprietor, partnerships and companies

Who should attend

- ❖ Finance Managers, Accountants
- ❖ Finance Personnel, Accounts Executives & Assistants
- ❖ Entrepreneurs, Administrator

A 3-DAYS WORKSHOP OUTLINE

Day 1

PARTNERSHIP

- ❖ Contents in a partnership agreement
- ❖ Preparing partner's account- Capital Account and Current Account
- ❖ Appropriation account-Division of profits
- ❖ Changes in partnership
 - Retirement or death of partner
 - Admission of a new partner
 - Change in profit sharing arrangement
 - Accounting for goodwill in partnership
- ❖ Illustrations

Day 2

COMPANY ACCOUNTS

- ❖ Characteristics of company
- ❖ Types of companies
- ❖ Company compared to sole trader and partnerships
- ❖ Share capital-difference between ordinary shares and preference shares
- ❖ Reserves-difference between capital reserve and revenue reserves and examples
- ❖ Debentures or loan stock
- ❖ Types of share issue
 - Public issue
 - Bonus issue
 - Rights issue

Day 3

COMPANY ACCOUNTS

- ❖ Preparation of company's financial statement
 - Statement of Comprehensive Income
 - Statement of Changes in Equity
 - Statement of Financial Position
 - Illustrations

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03, 04 & 05 March 2009

05, 06 & 07 May 2009

07, 08 & 09 July 2009

06, 07 & 08 Oct 2009