



**LIDER
RYNKU
SZKOLEŃ**

Accounting Academy

5 – Day Interactive Instructor-led Training

DESCRIPTION

This multi-level training pathway is designed to build strong, practical accounting competencies for both beginners and developing professionals. Through engaging workshops, real-life case studies, and hands-on exercises, participants gain the knowledge and confidence needed to work effectively within key accounting processes and systems.

A practical, beginner-friendly introduction to the fundamentals of accounting. Participants learn core concepts, essential terminology, and the structure of financial statements while performing guided exercises that reflect real business scenarios. Ideal for anyone starting their journey in finance or seeking a solid refresher.

An immersive continuation of Level I, expanding participants' skills across the full accounting cycle. This level dives deeper into operational accounting, reconciliation techniques, month-end close activities, and the interconnectivity of key accounting processes. The training includes practical tasks and simulations that mirror daily work in finance departments.

Lvl I. „Introduction to Accounting - practical workshops” (2 days)

Lvl II. „Accounting Academy I” (3 days)

OPTIONAL SUPPLEMENTARY MODULES:

TOPIC 1) „Fixed assets” (1 day)

TOPIC 2) „Accounts receivable and revenues (AR)” (2 days)

TOPIC 3) „Accounts payables (AP)” (1 day)

TOPIC 4) „Inventory management” (1 day)

TOPIC 5) „General ledger (GL)” (1 day)

TOPIC 6) „Cash Flow Statement (CF)” (2 days)

TOPIC 7) „Intercompany Transactions (Interco)” (1 day)

TOPIC 8) „Banking Operations (Treso)” (1 day).

TARGET GROUP

This course is addressed to beginners and junior accounting professionals who want to build solid, practical skills across key finance processes. It is ideal for individuals entering accounting roles, employees transitioning from other departments, and teams working in SSC or BPO environments. The training also suits new hires and anyone seeking to refresh or strengthen their understanding of operational accounting.

TRAINING PROGRAM

Lvl I: „Introduction to Accounting I - practical workshops” (2-day training)

1. Introduction to financial accounting:

- a. Introduction to terminology: order, service, goods, sales / income, invoice, original / copy / duplicate invoice, credit note, debit note, interest note, paper invoice vs electronic invoice, invoice signatures, direct debit, due date, payment terms, goods receipt, cost / expense, VAT receivable/ liability
- b. Types of payments, including automatic payments vs manual payments.
- c. Basic information on main positions in Balance Sheet, Profit and Loss Statement, definition of an asset (tangible assets, intangible assets, receivables, inventory, cash), liability (trade liabilities, provisions, other liabilities), equity, presentation and disclosure, stakeholders

2. The principles and techniques of bookkeeping:

- a. Rules and functioning of balance sheet, profit and loss and off-balance sheet accounts
- b. Chart of accounts, general ledger and use of supporting accounting ledgers
- c. Trial balance
- d. The principle of double-entry
- e. Basic accounting entries:
 - i. sales (and payment)
 - ii. purchase (and payment)
 - iii. VAT

3. Accounting principles:

- a. Principle of true and fair view
- b. Accrual basis
- c. Principle of substance over form
- d. The principle of consistency and going concern
- e. The prudence rule
- f. The principle of individual valuation / no offsetting
- g. The principle of matching revenues with associated costs

4. The accounting policy - selection and application of accounting principles:

- a. Local GAAP vs IFRS
- b. Formal obligations on accounting policy

Lvl II: „Accounting Academy II” (3-day training)

1. Review of topics covered in the module 1, in particular the superior principles of accounting:

- a) Principle of true and fair view
- b) Accrual basis
- c) Principle of substance over form
- d) The principle of consistency and going concern
- e) The prudence rule
- f) The principle of individual valuation / no offsetting
- g) The principle of matching revenues with associated costs

2. Flow of accounting documents:

- a. Invoices with an order and invoices without orders
- b. Discussion on the procedures related to the circulation and acceptance of accounting documents, including a discussion on the principles of authorization and explanation of any discrepancies
- c. Discussion on the necessary elements for the accounting documents for the introduction of the book (receipt, sorting, scanning, assignment, booking, authorization, payment etc.)
- d. Reading the accounting documents and purchase orders with understanding
- e. Types of payments, including automatic payments vs manual payments

3. Overview of the rules and schemes of bookings for specific cases of purchase transactions [AP]:

- a. PO - purchase orders
- b. Discussion and booking of the 3-way matching process (order / invoice / payment)
- c. Discussion of the rules for the functioning of the purchasing technical account GR/IR entries on purchase settlement account, explaining differences and analysis of open positions
- d. Liabilities: deliveries not invoiced
- e. Purchase invoices without goods/services delivery

4. Revenue recognition [AR]:

- a) Basic sales registering process (goods, services, pro-forma invoices),
- b) Discussion on revenue recognition principles (Incoterms) and allocation of sales to appropriate periods.

5. Receivable write-offs (impairment of receivables) [AR]:

- a. Reasons for recognition of receivable write-offs
- b. Principles of creating and accounting for receivable write-offs
- c. Tools used to calculate receivable write-offs:
 - i. Detailed analysis of individual balances
 - ii. Analysis of system reports - receivables aging reports

6. Confirmation and collection of accounts receivables [AR]:

- a) Sending and confirming accounts with customers (legal requirements)
- b) Analysis, preparation and sending of payment notice documents
- c) Phone contact with the customer to ensure receiving payment

d) Methods/ tools that help manage AR collection process

7. End of Month [AP and AR]:

- a) Analysis of open AP and AR positions – reconciliation of accounts with suppliers / clients (different kind of open positions (invoices, payments)/ analysis, explanation (methods and possible scenarios)
- b) Analysis of open AP positions – purchase reconciliation account (methodology of analysis, explanation of differences and discussion on possible solutions)
- c) Creating provisions and accruals [AP]
- d) Customer credit balances and suppliers debit balances - discussion of the existence and effects on the books of accounts

8. Self-billing, consignment invoices – discussion on characteristics of these documents,

9. VAT settlement - presentation of VAT accounting on purchase and sales invoices, i.e. input VAT and output VAT. Discussion of the differences between the receivable and the tax liability due to VAT at the end of the month. VAT balance on invoices to be settled in subsequent periods:

- a. VAT payable (output VAT), VAT receivable (input VAT)
- b. Reverse charge mechanism – general rules
- c. General VAT reconciliation principles

10. Prepayments (assets) and provisions (liabilities)

11. Realized and unrealized forex differences:

- a. Realized and unrealized exchange rate differences - definitions
- b. Transactions expressed in foreign currencies in the accounting books (initial measurement)
- c. Valuation of assets and liabilities expressed in foreign currencies as at the balance sheet date
- d. IAS 21 basic definitions

12. Fixed Assets introduction of basic rules:

- a) Discussion on characteristics of tangible fixed assets, intangible fixed assets and depreciation
- b) Differentiating between CAPEX and OPEX
- c) Booking fixed assets purchases
- d) Booking of fixed assets sales including the result on sale
- e) Booking of depreciation and amortisation (incl. explaining the difference between amortisation and depreciation)

13. Financial audit:

- a. Goals, participants, commitment and responsibility of the accounting,
- b. The most frequently used documents relating to liabilities and receivables in the audit process.
- c. Results of financial audit and its impact on accounting ledger (auditors' adjustments)

- d. Possible audit opinions

OPTIONAL SUPPLEMENTARY MODULES:

FIXED ASSETS (1-day training)

1. Legal regulations relating to fixed assets, including tax regulations.
2. Initial valuation of fixed assets.
3. Amortization and depreciation of fixed assets.
4. Investment property – specification and valuation methods.
5. Impairment of fixed assets.
6. Leasing of fixed assets including classification and evidence (in accordance with ifrs).
7. Other topics related to fixed assets in use:
 - a) Distinguishing between investment purchases of purchasing cost – after the initial recognition.
 - b) Detachment / attachment of additional peripheral parts fixed assets.
 - c) Impairment of fixed assets – impairment estimation process.
 - d) Liquidation of fixed assets and investments in 3rd party assets.

ACCOUNTS RECEIVABLE AND REVENUES (AR) (2-day training)

1. Revenues and trade rebates:
 - a) Recognition of sales revenues (goods and services) including discussion of pro-forma invoices.
 - b) Discussion on revenue recognition rules (*including transfer of risks and rewards related to ownership and including incoterms*) and allocation of sales to appropriate periods.
 - c) Granted trade rebates – adjusting revenues. Discussion of calculation of adjustments and their booking schemes.
2. Receivable write-offs (impairment of receivables):
 - a) Reasons for recognition of receivable write-offs.
 - b) Principles of creating and accounting for receivable write-offs.
 - c) Tools used to calculate receivable write-offs:
 - Detailed analysis of individual balances.
 - Analysis of system reports - receivables aging reports.
3. Specific topics related to trade receivables and liabilities:
 - a) Receivable write-offs on pending customers' claims - accounting for own credit notes / customers' debit notes. Discussion on procedure of explaining claims and introducing postings depending on the results of the claims examination.
 - b) The process of reconciliation of subsidiary ledgers with the general ledger.
 - c) Accounting for intercompany transactions.
 - d) The process of reconciliation and explanation of the balances with contractors – discussion on the situation acceptable (explained) differences.
 - e) Offsetting receivables with liabilities (the case contractor).
4. Realized and unrealized forex differences:

- a) The accounting treatment of realized and unrealized exchange rate differences.
 - b) Valuation of transactions expressed in foreign currencies in the accounting books.
 - c) Valuation of assets and liabilities expressed in foreign currencies as at the balance sheet date.
 - d) Foreign receivables write-offs.
5. Open accounts – including debtors' credit accounts and creditors' debit accounts – discussion on the existence of such situations and their impact on the accounting ledger.
 6. Analysis of open accounts in the AR ledger.

ACCOUNT PAYABLES (AP) (1-day training)

1. Wide discussion on accounting schemes for specific cases of purchase transactions [AP] – with examples:
 - a) Discussion on the principles of the functioning of purchase technical account.
 - b) Discussion on the 3-way matching process (order / invoice / payment).
 - c) Trade liabilities (PO – purchase orders).
 - d) Liabilities recognized as cost provisions – uninvoiced deliveries.
 - e) Trade liabilities – invoices without deliveries.
2. Differences between provisions/ liabilities and accruals.
3. Analysis of open accounts in the AP ledger.

INVENTORY MANAGEMENT (1-day training)

1. Recording of finished products in actual production cost.
2. Recording of finished products in standard prices:
 - a) Adoption of appropriate stock standard prices.
 - b) Determining of actual production cost.
 - c) Recording differences between actual and stock standard prices.
 - d) Reconciliation of deviations from between actual and stock standard prices.
3. Valuation of release of goods from the warehouse:
 - a) Valuation of inventory using fifo/lifo/ average weighted methods.
4. Reconciliation of general ledger with auxiliary ledgers:
 - a) Discussion on reconciliation processes with regard to the reconciliation of the stock module to the general ledger.
5. Inventory write-offs:
 - a) Reasons for recognition of write-offs.
 - b) How to calculate an inventory write-off and book in the general ledger.
 - c) Tools used for calculating inventory write-offs:
 - Detailed analysis of inventory positions.
 - Analysis of system reports – ageing/ rotation of inventory.
6. Complaints regarding products sold:
 - a) Replacement of defective products.
 - b) Return of the defective product and withdrawal of the buyer from the sale contract.
 - c) Transfer of the defective product from the store to the finished products warehouse.
 - d) Complaints regarding products sold in the preceding periods.
 - e) Revenue adjustment methods/ rules.

- f) Cost of goods sold adjustment methods/ rules.

GENERAL LEDGER (1-day training)

1. Reconciliation of cash:
 - a) Booking of bank statements (matching of transfers made and received with open AR and AP accounts/ positions),
 - b) Principles and benefits of using a technical account (cash in transit),
 - c) Posting of manual transfers for number of different invoices,
 - d) Explanation of balances on the technical account at the end of the period.
2. Prepayments and accruals:
 - a) Overview of how we use prepayments and accruals,
 - b) Overview of the principles of capitalization of development expenditures during and after development process (know-how).
3. Provisions for liabilities:
 - a) Principles of calculation of provisions for liabilities,
 - b) Principles regarding modification of accounting assumptions (retrospective / prospective).
4. Vat tax:
 - a) Output/ input vat,
 - b) General rules – booking and reconciliation of vat,
 - c) Reverse charged mechanism and how it works,
 - d) Vat reconciliation periods for specific transactions (such as media etc.) – i.e. Tripartite deals,
5. Presentation of basic bookings in the general ledger (which are not AR or AP: provisions, prepayments, accruals and booking of interest – with discussion of the effect on the balance sheet and profit and loss statement – process of closing month / period).
6. Reconciliation of delegations with employees – documents and accounting rules.
7. Corporate income tax:
 - a) Basic assumptions and principles of calculation,
 - b) Deferred tax – what is it, how and why we calculate it,
 - c) Market nature of prices in transactions with related parties (objectives and basic assumptions).
8. Audit of the accounting books – purpose, participants, involvement and responsibility of the accounting department, documents most often used during the AR and AP audit process.

CASH FLOW STATEMENT (2-day training)

1. Definition of Cash Flow and its importance for the company/CF planning
2. Components of Cash Flow:
 - a) Operating Activities
 - b) Investing Activities
 - c) Financing Activities
3. Methods of Preparing a Cash Flow Statement:
 - a) Direct Method
 - b) Indirect Method

4. Methods of Generating Cash Flow (Level 1 + Level 2)
 - a) Practical Exercises on the overall example
 - b) Linking Cash Flow Items to the Balance Sheet, Income Statement, and Notes

INTERCOMPANY TRANSACCIONES (Interco) (1-day training)

1. Master Data Management
2. AR Intercompany
3. AP Intercompany
4. Reconciliation
5. Consolidation
6. Netting
7. Dispute

BANKING OPERATIONS (Tresco) (1-day training)

1. Master Data Management
2. Bank statement imports and processing
3. Payment in system
4. Tax/payrol payment
5. Customer receipt
6. Interest and other Miscellaneous entries
7. Bank reconciliation

COURSE DETAILS

Start dates

TBC

Course fees

TBC

Training time

9:00am – 4:00pm (CEST Warsaw, UCT+2)

Enrolment

ADN offers a variety of training methods including group, online and in-company training.

Online Training

- Access to the MS Teams audio/video platform

In-company training

Tailored training programs designed to meet an organization's specific goals for maximum effectiveness.

Certification

Upon completion of the course, participants receive certificates validating their competencies, enhancing their professional credibility.

TRAINER PROFILE



Magdalena Maksymiuk is a Statutory Auditor registered with the Polish Chamber of Statutory Auditors (PIBR) under number 12432. She is an ACCA Affiliate and a graduate of the Warsaw School of Economics (SGH).

She served as a Member of the Management Board of the Warsaw Branch of the Polish Chamber of Statutory Auditors from 2015 to 2023.

Magdalena delivers numerous training courses in International Financial Reporting Standards (IFRS) as well as under Polish accounting and tax regulations, including the Accounting Act, National Financial Reporting Standards, and corporate and personal income tax legislation (CIT and PIT).

She prepares candidates for senior accounting roles, including Chief Accountant positions, through advanced courses in financial accounting and financial reporting. She is also an expert in electronic financial statements and is fluent in English.

A highly experienced practitioner, Magdalena has extensive expertise in finance, accounting, and taxation gained through work in international corporations across various industries (including FMCG) and in audit firms, including members of the “Big Four.” In international corporate environments, she held senior managerial roles with responsibility for overseeing finance departments, tax policy, and internal control systems. She also provided subject-matter support to teams working on IT system development and corporate management projects. She has optimized accounting structures, including through the implementation of Shared Services Center (SSC) operating models.

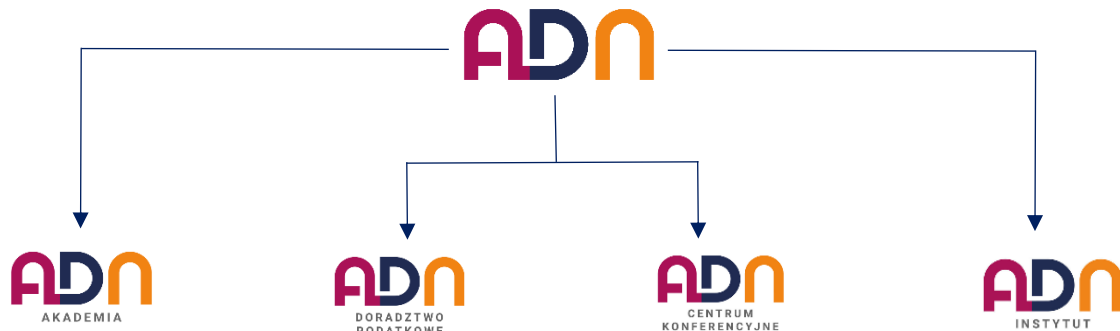
Magdalena is an active Statutory Auditor, conducting audits of both standalone and consolidated financial statements, including those of companies listed on the Warsaw Stock Exchange. She has an excellent understanding of the practical challenges faced by finance and accounting departments in organizations with diverse business profiles, as well as the specific operating environments of accounting firms and shared services centers.

She works with a wide range of accounting and reporting systems, including Sage and Optima accounting software, advanced ERP systems such as JD Edwards and SAP, and reporting tools such as Cognos.

Magdalena delivers training in both Polish and English for SSC/BPO organizations (including, among others, Schneider Electric, CBRE, Pandora, Zoetis, Aptiv, Accenture, and Swarovski), large capital groups (e.g. PGE), accounting firms, and other entities. She is widely recognized within the statutory auditor community as an outstanding trainer. Highly regarded by participants, she is known for her engaging, energetic teaching style and strong focus on practical, real-world examples.

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As part of purchasing in-house training at ADN Academy, you will receive the following complimentary bonuses:

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For 1 month from the date of the in-house training, we offer the opportunity to submit questions to the trainer at: pytania@adnakademia.pl.

Estimated value of the bonus: *A few hundred PLN.*



ADN ACADEMY TRAINING PLATFORM

Each participant will receive six months of free access to the ADN Akademia educational platform. It provides access to over 300 video materials, incl. trainings, workshops, expert debates, and podcasts covering key areas of professional knowledge.

Bonus value: *1.499 PLN net.*



50% DISCOUNT VOUCHER

Your company will receive a voucher entitling you to a 50% discount on a selected 1- or 2-day open training course offered by ADN Akademia (taxes, accounting, finance, industry-specific topics).

Estimated value: *350–900 PLN net.*



THE TOTAL VALUE OF ADDITIONAL BENEFITS IS approx.: 2.500-3.000 PLN net

OUR CLIENTS





Feel free to contact us

Anna Hackelton

Training Specialist



anna.hackelton@adnakademia.pl



tel. 22 208 28 23, 514 880 741

ADN Akademia Sp. z o.o. Sp. k.
56 Grzybowska Street, 00-844 Warsaw, Poland
NIP 7010545845 | KRS 0000600432