

# Executive Development Program

## Accounting for Non-Financial Professionals





## Executive Development Program

### Accounting for Non-Financial Professionals

- » Modality: online
- » Duration: 4 months
- » Certificate: TECH Technological University
- » Dedication: 16h/week
- » Schedule: at your own pace
- » Exams: online
- » Target Group: Graduates and professionals with demonstrable experience in the sector.

Website: [www.techtute.com/us/school-of-business/executive-development-program/accounting-non-financial-professionals](http://www.techtute.com/us/school-of-business/executive-development-program/accounting-non-financial-professionals)

# Index

01

Welcome

---

*p. 4*

02

Why Study at TECH?

---

*p. 6*

03

Why Our Program?

---

*p. 10*

04

Objectives

---

*p. 14*

05

Structure and Content

---

*p. 18*

06

Methodology

---

*p. 24*

07

Our Students' Profiles

---

*p. 32*

08

Impact on Your Career

---

*p. 36*

09

Benefits for Your Company

---

*p. 40*

10

Certificate

---

*p. 44*

# 01 Welcome

Accounting is an essential area in any business. Controlling the accounts and keeping track of every economic movement will help to avoid risks and better plan investments. For this reason, it is essential to obtain specialized knowledge in this field when running a company or wishing to start a business. The aim of this program is to provide people who do not have extensive financial knowledge with the necessary information to be able to control the accounts of their business efficiently.



Executive Development Program in Accounting for Non-Financial Professionals.  
TECH Technological University





“

*The figure of the upright, inflexible and authoritarian manager has become obsolete. A new profile has emerged, one that is much more in line with new trends and stands out for being technologically savvy, practicing active listening and being self-critical of their work"*

02

# Why Study at TECH?

TECH is the world's largest 100% online business school. It is an elite business school, with a model based on the highest academic standards. A world-class centre for intensive managerial skills training.



“

*TECH is a university at the forefront of technology, and puts all its resources at the student's disposal to help them achieve entrepreneurial success"*

## At TECH Technological University



### Innovation

The university offers an online learning model that combines the latest educational technology with the most rigorous teaching methods. A unique method with the highest international recognition that will provide students with the keys to develop in a rapidly-evolving world, where innovation must be every entrepreneur's focus.

"Microsoft Europe Success Story", for integrating the innovative, interactive multi-video system.



### The Highest Standards

Admissions criteria at TECH are not economic. Students don't need to make a large investment to study at this university. However, in order to obtain a qualification from TECH, the student's intelligence and ability will be tested to their limits. The institution's academic standards are exceptionally high...

**95%** | of TECH students successfully complete their studies



### Networking

Professionals from countries all over the world attend TECH, allowing students to establish a large network of contacts that may prove useful to them in the future.

**100,000+**  
executives trained each year

**200+**  
different nationalities



### Empowerment

Students will grow hand in hand with the best companies and highly regarded and influential professionals. TECH has developed strategic partnerships and a valuable network of contacts with major economic players in 7 continents.

**500+** | collaborative agreements with leading companies



### Talent

This program is a unique initiative to allow students to showcase their talent in the business world. An opportunity that will allow them to voice their concerns and share their business vision.

After completing this program, TECH helps students show the world their talent.



### Multicultural Context

While studying at TECH, students will enjoy a unique experience. Study in a multicultural context. In a program with a global vision, through which students can learn about the operating methods in different parts of the world, and gather the latest information that best adapts to their business idea.

TECH students represent more than 200 different nationalities.



TECH strives for excellence and, to this end, boasts a series of characteristics that make this university unique:



### Analysis

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TECH explores the student's critical side, their ability to question things, their problem-solving skills, as well as their interpersonal skills.



### Academic Excellence

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TECH offers students the best online learning methodology. The university combines the Relearning method (a postgraduate learning methodology with the highest international rating) with the Case Study. A complex balance between tradition and state-of-the-art, within the context of the most demanding academic itinerary.



### Economy of Scale

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TECH is the world's largest online university. It currently boasts a portfolio of more than 10,000 university postgraduate programs. And in today's new economy, **volume + technology = a groundbreaking price**. This way, TECH ensures that studying is not as expensive for students as it would be at another university.



### Learn with the best

---

In the classroom, TECH's teaching staff discuss how they have achieved success in their companies, working in a real, lively, and dynamic context. Teachers who are fully committed to offering a quality specialization that will allow students to advance in their career and stand out in the business world.

Teachers representing 20 different nationalities.



*At TECH, you will have access to the most rigorous and up-to-date case studies in the academic community"*

03

# Why Our Program?

Studying this TECH program means increasing the chances of achieving professional success in senior business management.

It is a challenge that demands effort and dedication, but it opens the door to a promising future. Students will learn from the best teaching staff and with the most flexible and innovative educational methodology.





“

*We have highly qualified teachers and the most complete syllabus on the market, which allows us to offer you training of the highest academic level"*



This program will provide students with a multitude of professional and personal advantages, particularly the following:

**01**

### A significant career boost

By studying at TECH, students will be able to take control of their future and develop their full potential. By completing this program, students will acquire the skills required to make a positive change in their career in a short period of time.

*70% of participants achieve positive career development in less than 2 years.*

**02**

### Develop a strategic and global vision of companies

TECH offers an in-depth overview of general management to understand how each decision affects each of the company's different functional areas.

*Our global vision of companies will improve your strategic vision.*

**03**

### Consolidate the student's senior management skills

Studying at TECH means opening the doors to a wide range of professional opportunities for students to position themselves as senior executives, with a broad vision of the international environment.

*You will work on more than 100 real senior management cases.*

**04**

### Take on new responsibilities

The program will cover the latest trends, advances and strategies, so that students can carry out their professional work in a changing environment.

*45% of graduates are promoted internally.*

05

### Access to a powerful network of contacts

TECH connects its students to maximize opportunities. Students with the same concerns and desire to grow. Therefore, partnerships, customers or suppliers can be shared.

*You will find a network of contacts that will be instrumental for professional development.*

06

### Thoroughly develop business projects

Students will acquire a deep strategic vision that will help them develop their own project, taking into account the different areas in companies.

*20% of our students develop their own business idea.*

07

### Improve soft skills and management skills

TECH helps students apply and develop the knowledge they have acquired, while improving their interpersonal skills in order to become leaders who make a difference.

*Improve your communication and leadership skills and enhance your career.*

08

### Be part of an exclusive community

Students will be part of a community of elite executives, large companies, renowned institutions, and qualified professors from the most prestigious universities in the world: the TECH Technological University community.

*We give you the opportunity to train with a team of world renowned teachers.*

# 04 Objectives

This program is designed for entrepreneurs or managers to be able to manage the accounting of their businesses without being financial experts. For a highly educational program, thanks to which they will be able to develop the specific skills to strategically manage the financial activity of their company and to master the accounting calculations.



“

*International experience, ethical commitment, and business acumen are some of the most sought-after characteristics in executives in the digital age”*

TECH makes the goals of their students their own goals too.  
Together they work to achieve them.

The Executive Development Program in Accounting for Non-Financial Professionals will enable students to:

01

Develop the essential skills to strategically manage the company's financial activity

02

Develop competencies to design financial strategies aligned with the company's strategy

03

Integrate accounting concepts into the daily business reality







04

Develop the ability to detect, analyze and solve and problem-solving

05

Master the most commonly used accounting terms and calculations in the business environment

06

Assess the state of a company or operation after analysis of accounting data

05

# Structure and Content

The Executive Development Program in Accounting for Non-Financial Professionals of TECH Technological University has been designed with the intention of improving the qualification of students in a specific and essential field for all those who run their own businesses. In this way, throughout 2 modules, the accounting keys that they will have to apply in their daily practice are exposed.





“

*A very complete syllabus with the most complete information on accounting and multiple practical exercises to facilitate your learning"*

## Syllabus

The syllabus of this program has been created by a team of experts in financial and managerial accounting to provide students with the precise tools that will be fundamental in the development of their daily practice as business managers.

Therefore, even if students have no previous knowledge or experience in the financial area, they will be able to take this program comfortably, since it has been elaborated in a didactic way, to show the keys that business professionals should know. In addition, thanks to the multiple practical contents, they will be able to learn faster, obtaining a general vision of the profession.

One of the main advantages of this program is that the student will have total freedom to self-manage their time and place of study, since, being offered in a totally online format, they will not have to attend classes with a predetermined schedule or a physical classroom. This will be essential to be able to balance their learning with the rest of their daily obligations.

This Executive Development Program takes place over 4 months and is divided into 2 modules:

**Module 1.** Financial Accounting

**Module 2.** Executive Accounting



### Where, When and How is it Taught?

This Executive Development Program is developed in a 100% online format. In this way, during the months that the program lasts, the student will have direct access to all the contents, being able to choose freely from where and when to study.

*A unique educational experience, key and decisive to boost your professional development and make the definitive leap.*

**Module 1. Financial Accounting**

**1.1. Elements and Formulation of the Annual Financial Statements**

- 1.1.1. Balance Sheet, Income Statement and Financial Statement Notes
- 1.1.2. Statement of Changes in Equity
- 1.1.3. Cash Flow Statement
- 1.1.4. Standards for the Formulation of the Annual Financial Statements
- 1.1.5. Financial Statement Templates

**1.2. Assessment Criteria**

- 1.2.1. Historical Cost
- 1.2.2. Fair Value
- 1.2.3. Net Realizable Value
- 1.2.4. Utilization Value
- 1.2.5. Book or Carrying Value
- 1.2.6. Creative Accounting

**1.3. Property, Plant and Equipment and Intangible Assets**

- 1.3.1. Regulations and Method of Acquisition
- 1.3.2. Amortization
- 1.3.3. Impairment or Disposal Losses
- 1.3.4. Real Estate Investments

**1.4. Financial Instruments**

- 1.4.1. Financial Assets
- 1.4.2. Financial Liabilities
- 1.4.3. Risk Assessment, Identification and Management
- 1.4.4. Hedging and Trading
- 1.4.5. Equity Instruments Accounting

**1.5. Equity Study and Valuation**

- 1.5.1. Equity on the Balance Sheet
- 1.5.2. Grants, Donations and Legacies
- 1.5.3. Equity and Adjustments for Changes in Value

**1.6. Restructuring Operations**

- 1.6.1. Mergers
- 1.6.2. Demergers
- 1.6.3. Non-Monetary Contributions
- 1.6.4. Value Exchanges

**1.7. Income Tax**

- 1.7.1. Corporate Income Tax Structure
- 1.7.2. Calculation and Recording of the Accrued Corporate Income Tax Expense
- 1.7.3. Permanent and Temporary Differences

**1.8. Foreign Currency Accounting**

- 1.8.1. Functional and Presentation Currency
- 1.8.2. Valuation of Monetary and Non-Monetary Items
- 1.8.3. Temporary Transaction Differences in Foreign Currencies

**Module 2. Executive Accounting**

**2.1. Executive Accounting**

- 2.1.1. Management Accounting Objectives
- 2.1.2. Qualitative Characteristics of Accounting Information
- 2.1.3. Management Accounting Evolution

**2.2. Management Accounting to Cost Accounting**

- 2.2.1. Elements of Cost Calculation
- 2.2.2. Stock in General Accounting and Cost Accounting
- 2.2.3. Expense in General Accounting and Cost Accounting
- 2.2.4. Costs Classification

**2.3. Cost-Volume of Operations-Benefit Analysis**

- 2.3.1. Characteristics and Assumptions of the Cost-Volume-Profit Method
- 2.3.2. Break-Even Point
- 2.3.3. Safety Margin
- 2.3.4. Uncertainty Situations in the Cost-Volume-Profit Analysis

**2.4. Full Costing**

- 2.4.1. Fundamentals and Classification
- 2.4.2. Cost Allocation Phases and Methods
- 2.4.3. Choice of Cost Center and Impact

**2.5. Direct Costing**

- 2.5.1. Analytical Results of Direct Costing as a Management Tool
- 2.5.2. Fixed and Variable Costs: Classification
- 2.5.3. Semi-Gross Margin for Productivity Study
- 2.5.4. Analytical Balance Sheet Study

**2.6. Budget Control**

- 2.6.1. Budget Planning and Control
- 2.6.2. Operational Budgets
- 2.6.3. Budgeting Methods
- 2.6.4. Budget Control and Deviations

**2.7. Standard Costs**

- 2.7.1. Definition and Types of Standard Costs
- 2.7.2. Flexible Budgeting of Indirect Costs
- 2.7.3. Total Cost Center and Full Costs Model
- 2.7.4. Variances in Standard Costs Approach

**2.8. Decision-Making in Management Accounting**

- 2.8.1. Production and Costs Organization for Decision-Making
- 2.8.2. Analysis of Economic-Financial Statements and their Impact on Corporate Decisions
- 2.8.3. Financial Information for Decision-Making in the Short and Long Term
- 2.8.4. Dealing with Uncertainty in Decision-Making
- 2.8.5. Planning and Cost Analysis for Competitive Advantage





# 06

# Methodology

This academic program offers students a different way of learning. Our methodology uses a cyclical learning approach: **Relearning**.

This teaching system is used, for example, in the most prestigious medical schools in the world, and major publications such as the **New England Journal of Medicine** have considered it to be one of the most effective.





“

*Discover Relearning, a system that abandons conventional linear learning, to take you through cyclical teaching systems: a way of learning that has proven to be extremely effective, especially in subjects that require memorization"*



## TECH Business School uses the Case Study to contextualize all content

Our program offers a revolutionary approach to developing skills and knowledge. Our goal is to strengthen skills in a changing, competitive, and highly demanding environment.

“

*At TECH, you will experience a learning methodology that is shaking the foundations of traditional universities around the world”*



*This program prepares you to face business challenges in uncertain environments and achieve business success.*



*Our program prepares you to face new challenges in uncertain environments and achieve success in your career.*

### A learning method that is different and innovative

This TECH program is an intensive educational program, created from scratch to present executives with challenges and business decisions at the highest level, whether at the national or international level. This methodology promotes personal and professional growth, representing a significant step towards success. The case method, a technique that lays the foundation for this content, ensures that the most current economic, social and business reality is taken into account.

“

*You will learn, through collaborative activities and real cases, how to solve complex situations in real business environments”*

The case method has been the most widely used learning system among the world's leading business schools for as long as they have existed. The case method was developed in 1912 so that law students would not only learn the law based on theoretical content. It consisted of presenting students with real-life, complex situations for them to make informed decisions and value judgments on how to resolve them. In 1924, Harvard adopted it as a standard teaching method.

What should a professional do in a given situation? This is the question we face in the case method, an action-oriented learning method. Throughout the program, the studies will be presented with multiple real cases. They must integrate all their knowledge, research, argue and defend their ideas and decisions.

## Relearning Methodology

TECH effectively combines the Case Study methodology with a 100% online learning system based on repetition, which combines different teaching elements in each lesson.

We enhance the Case Study with the best 100% online teaching method: Relearning.

*Our online system will allow you to organize your time and learning pace, adapting it to your schedule. You will be able to access the contents from any device with an internet connection.*

At TECH you will learn using a cutting-edge methodology designed to train the executives of the future. This method, at the forefront of international teaching, is called Relearning.

Our online business school is the only one in the world licensed to incorporate this successful method. In 2019, we managed to improve our students' overall satisfaction levels (teaching quality, quality of materials, course structure, objectives...) based on the best online university indicators.





In our program, learning is not a linear process, but rather a spiral (learn, unlearn, forget, and re-learn). Therefore, we combine each of these elements concentrically.

With this methodology we have trained more than 650,000 university graduates with unprecedented success in fields as diverse as biochemistry, genetics, surgery, international law, management skills, sports science, philosophy, law, engineering, journalism, history, markets, and financial instruments. All this in a highly demanding environment, where the students have a strong socio-economic profile and an average age of 43.5 years.

*Relearning will allow you to learn with less effort and better performance, involving you more in your specialization, developing a critical mindset, defending arguments, and contrasting opinions: a direct equation to success.*

From the latest scientific evidence in the field of neuroscience, not only do we know how to organize information, ideas, images and memories, but we know that the place and context where we have learned something is fundamental for us to be able to remember it and store it in the hippocampus, to retain it in our long-term memory.

In this way, and in what is called neurocognitive context-dependent e-learning, the different elements in our program are connected to the context where the individual carries out their professional activity.



This program offers the best educational material, prepared with professionals in mind:



### Study Material

All teaching material is produced by the specialists who teach the course, specifically for the course, so that the teaching content is highly specific and precise.

These contents are then applied to the audiovisual format, to create the TECH online working method. All this, with the latest techniques that offer high quality pieces in each and every one of the materials that are made available to the student.



### Classes

There is scientific evidence suggesting that observing third-party experts can be useful.

Learning from an Expert strengthens knowledge and memory, and generates confidence in future difficult decisions.



### Management Skills Exercises

They will carry out activities to develop specific executive competencies in each thematic area. Practices and dynamics to acquire and develop the skills and abilities that a high-level manager needs to develop in the context of the globalization we live in.



### Additional Reading

Recent articles, consensus documents and international guidelines, among others. In TECH's virtual library, students will have access to everything they need to complete their course.





### Case Studies

Students will complete a selection of the best case studies chosen specifically for this program. Cases that are presented, analyzed, and supervised by the best senior management specialists in the world.



### Interactive Summaries

The TECH team presents the contents attractively and dynamically in multimedia lessons that include audio, videos, images, diagrams, and concept maps in order to reinforce knowledge.

This exclusive educational system for presenting multimedia content was awarded by Microsoft as a "European Success Story".



### Testing & Retesting

We periodically evaluate and re-evaluate students' knowledge throughout the program, through assessment and self-assessment activities and exercises, so that they can see how they are achieving their goals.



07

# Our Students' Profiles

The Executive Development Program in Accounting for Non-Financial Professionals is aimed at professionals who, even if they are not experts in the field, wish to enter an area that is absolutely necessary in any company. The profile of the students is made up of people from different nationalities, who have extensive experience in the field of business.







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*A program for professionals  
seeking excellence”*

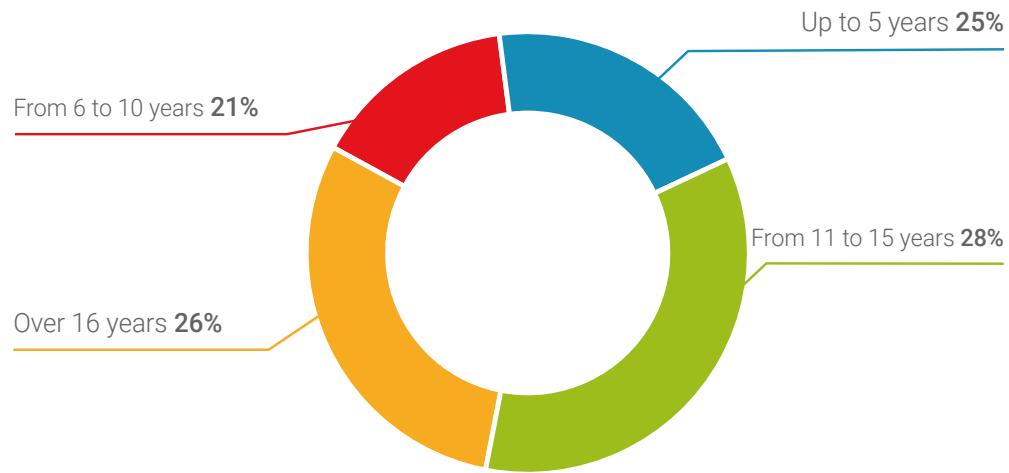
### Average Age

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Between **35** and **45** years old

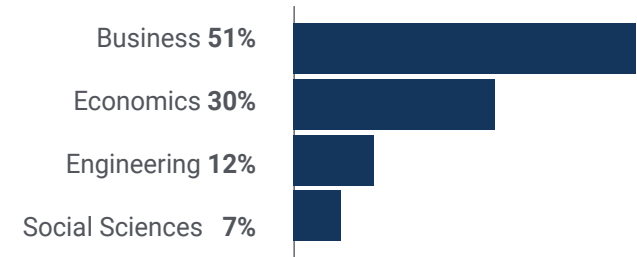
### Years of Experience

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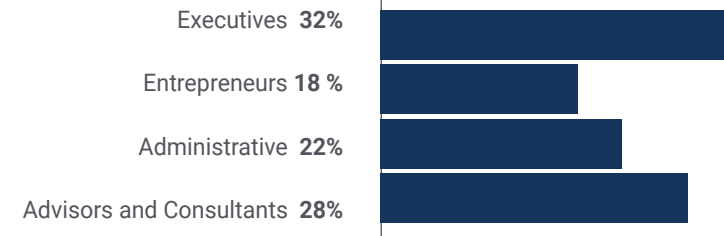
### Training

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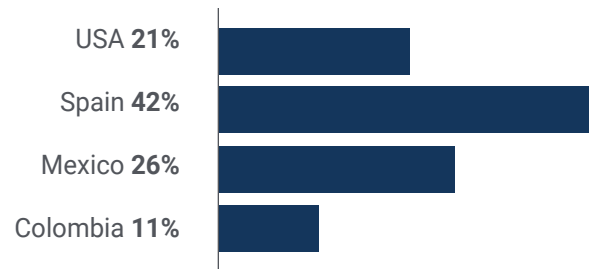
### Academic Profile

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## Geographical Distribution

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## José Manuel Ortiz

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Entrepreneur

*"The content of this program has been absolutely relevant to my preparation because, having no previous experience at a financial level, I felt a bit lost when I had to keep track of the accounts. Luckily, this program has given me the knowledge and confidence I needed to better manage my business"*

08

# Impact on Your Career

Business professionals who wish to boost their careers by gaining specialized knowledge in accounting will find this program an ideal choice. They will be able to develop the skills needed to manage their own company or to participate in the financial departments of their organization. In this way, they will be able to carry out a real control of all economic accounts.





“

*TECH puts all its resources at your disposal to help you give that much-needed boost to your career”*



## Are you ready to take the leap? Excellent professional development awaits you

The Executive Development Program in Accounting for Non-Financial Professionals at TECH Technological University is an intensive program that prepares students to face business challenges and decisions at an economic level. The main objective is to promote personal and professional growth. Helping students achieve success.

Gain access to the professional elite thanks to the education provided by this program.

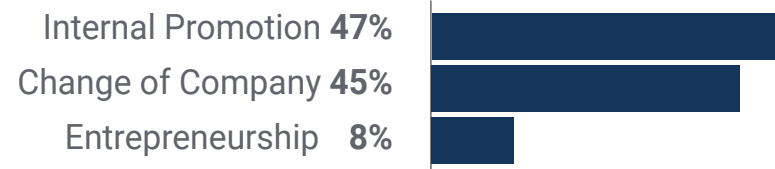
*Improve your knowledge in accounting and apply what you have learned to your daily practice.*

*An intensive program that will help you improve yourself.*

### When the change occurs



### Type of change



### Salary increase

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This program represents a salary increase of more than **25.22%** for our students.



09

# Benefits for Your Company

The Executive Development Program in Accounting for Non-Financial Professionals offers a unique opportunity for business professionals a unique study opportunity for business professionals who wish to become entrepreneurs or who are in positions of responsibility in their companies. In addition, your specialized knowledge will be essential to facilitate the company's gradual growth by having the right skills to efficiently manage their accounts.





“

*With your specific knowledge in accounting, you will be able to improve your company's economic performance”*

Developing and retaining talent in companies is the best long-term investment.

01

### **Intellectual Capital and Talent Growth**

The executive will introduce the company to new concepts, strategies, and perspectives that can bring about significant changes in the organization.

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02

### **Retaining high-potential executives to avoid talent drain**

This program strengthens the link between the company and the executive and opens new avenues for professional growth within the company.

03

### **Building agents of change**

The manager will be able to make decisions in times of uncertainty and crisis, helping the organization overcome obstacles.

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04

### **Increased international expansion possibilities**

Thanks to this program, the company will come into contact with the main markets of the world economy.





05

### **Project Development**

The executive can work on a real project or develop new projects in the field of R&D or business development of their company.

---

06

### **Increased competitiveness**

This program will equip students with the skills to take on new challenges and drive the organization.

# 10 Certificate

The Executive Development Program in Accounting for Non-Financial Professionals guarantees students, in addition to the most rigorous and up-to-date education, access to an Executive Development Program diploma issued by TECH Technological University.



“

*Successfully complete this program and receive your university qualification without having to travel or fill out laborious paperwork"*

This **Executive Development Program in Accounting for Non-Financial Professionals** contains the most complete and up-to-date program on the market.

After the students has passed the assessments, they will receive their corresponding **Executive Development Program** diploma issued by **TECH Technological University** via tracked delivery\*.

The diploma issued by **TECH Technological University** will reflect the qualification obtained in the Executive Development Program, and meets the requirements commonly demanded by labor exchanges, competitive examinations, and professional career evaluation committees.

Title: **Executive Development Program in Accounting for Non-Financial Professionals**

Official No. of Hours: **250 h.**



\*Apostille Convention. In the event that the student wishes to have their paper diploma issued with an apostille, TECH EDUCATION will make the necessary arrangements to obtain it, at an additional cost.



## Executive Development Program Accounting for Non-Financial Professionals

- » Modality: **online**
- » Duration: **4 months**
- » Certificate: **TECH Technological University**
- » Dedication: **16h/week**
- » Schedule: **at your own pace**
- » Exams: **online**



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## Accounting for Non-Financial Professionals

