MOODY'S

DURATION

12 – 15 hours

DELIVERY CHANNEL

eLearning

Credit Coach also available.

MODULES

1. Introduction to Accrual Accounting
2. The Asset Conversion Cycle
3. The Capital Investment Cycle
4. The Operating Cycle
5. Liabilities and Equity
6. Financial Reporting

Accounting for Credit Professionals

A REFRESHER IN FINANCIAL ACCOUNTING PRINCIPLES

OVERVIEW

An understanding of business accounting concepts and the ability to interpret financial statements are critical for anyone who assesses credit risk and makes lending decisions.

Accounting for Credit Professionals is designed for those who have knowledge of accounting but would benefit from a refresher. After completing this course, participants will be better equipped to evaluate the quality of a company's financial statements, identify its financing needs, and determine its creditworthiness.

The course also grounds participants in the accounting concepts that underpin the financial analysis techniques introduced in Moody's commercial lending and small business lending curricula.

Accounting for Credit Professionals meets the needs of today's learners by focusing on role-based competencies and employing an engaging user experience. The course enables participants to improve their performance and make better, faster decisions.

LEARNING OBJECTIVE

Improve your ability to identify risks and make sound lending decisions by strengthening your understanding of financial statements and the information they reveal about a business's creditworthiness.

PROFICIENCY GAINS

→ Explain the difference between accrual accounting and cash accounting and their uses.

→ Recognize how financial reporting standards allow for flexibility in management's presentation of the business's financial results.

→ Describe how common balance sheet and income statement accounts are constructed and what they reveal about a business's capital investment and operating cycles.

→ Recognize how assets can drive borrowing needs and explain how different assets result in distinct borrowing needs.

→ Draw inferences about a borrower's creditworthiness based on financial statement data.

TARGET AUDIENCE

→ Lenders

→ Analysts

→ Underwriters

Contact us for more information at: **LearningSolutions@moodys.com**