

eLearning Solutions

Accounting for Credit Professionals

A foundational course in accounting principles designed for the credit practitioner

HOURS OF STUDY:

10-12

Understanding accounting and interpreting financial statements are critical skills needed by those who assess credit risk and make lending decisions.

The Moody's Analytics **Accounting for Credit Professionals** (ACP) course is designed for credit practitioners who have either a limited background in accounting or a need for a refresher course. ACP provides learners with a grounding in accounting that is required in order to grasp financial analysis principles such as those taught in Moody's Commercial Lending and Small Business Lending curricula.

ACP Diagnostic Assessments

The ACP diagnostic testing was developed to help organizations target the training to individuals based on specific needs and gaps. It is recommended as a first step to ensure an efficient learning process.

Learning Outcomes with Organizational Benefits

Upon completion of the ACP course, credit practitioners will be able to...

- » Understand the difference between accrual accounting and cash accounting and their uses
- » Explain why accrual financial statements are typically used by credit institutions for analytical purposes
- » Understand key accounting concepts and principles that are relevant to the field of credit
- » Understand the structure and composition of financial statements
- » Recognize that financial reporting standards allow flexibility in how a company's management presents its financial results
- » Understand that assets drive a company's borrowing needs and explain how different assets result in distinct borrowing needs
- » Describe how common asset, liability, equity, and income statement accounts are constructed, especially within the context of capital investment and operating cycles
- » Understand the nature, composition, and value of notes to financial statements
- » Detect client borrowing needs using financial statement data
- » Infer credit implications from financial statement data

TARGET AUDIENCE

- » Small business and commercial lenders
- » Relationship Managers
- » Credit analysts and underwriters
- » Risk Officers

Accounting for Credit Professionals | eLearning Solutions

A foundational course in accounting principles designed for the credit practitioner

Accounting for Credit Professionals Modules:

Each module starts with a diagnostic test, followed by three to four lessons and a final graded assessment

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

The course can be completed in 10 to 12 hours

Bundling Options with Commercial Lending or Small Business Lending Curricula. Save when you purchase the ACP course along with Moody's flagship credit risk assessment and lending decision skill programs. ACP provides learners with the pre-requisite accounting knowledge they need to successfully complete the Financial Risk Assessment content in each curriculum.

Moody's eLearning solutions not only meet the day-to-day needs of your employees, but also improve overall organizational performance. Our mission is to provide maximum value to your employees and improve your bottom-line performance.

Comprehensive Turn-Key Solution

Moody's eLearning platform offers a cost effective, scalable delivery solution to deploy training programs enterprise-wide via an interactive learning environment. It provides your employees 24-hour, on-demand access, ensuring they can effectively fit the learning into their individual schedules. In addition, we offer additional services to make the management, implementation and administration of our eLearning program a turn-key experience.



INTERACTIVE LESSONS:

- » Lessons
- » Case studies
- » Knowledge checks



ASSESSMENTS:

- » Modular diagnostic testing (pre-tests)
- » Modular mastery testing (post-tests)



ADMINISTRATIVE TOOLS:

- » Monitoring of participation
- » Assessment of performance
- » Tracking of completion

CONTACT US

Visit us at moodyanalytics.com or contact us at a location below:

AMERICAS

+1.212.553.1653
clientservices@moody.com

EMEA

+44.20.7772.5454
clientservices.emea@moody.com

ASIA (EXCLUDING JAPAN)

+85.2.3551.3077
clientservices.asia@moody.com

JAPAN

+81.3.5408.4100
clientservices.japan@moody.com

© 2015 Moody's Corporation, Moody's Investors Service, Inc., Moody's Analytics, Inc. and/or their licensors and affiliates (collectively, "MOODY'S"). All rights reserved.