



**TYMBA**

Redefining Professional Accountancy

# Certificate in Financial Literacy Expertise (CiFLE)

For Accounting and Non-Accounting Students



# ABOUT TYMBA



Professional Accountancy **Centre of Excellence**



Tutored **3,000+** students to pass their exams



Trained **100+ tutors** globally for professional qualifications



Appointed by **50+ university globally** to provide assistance to students



We are recognised by multiple professional bodies to be their official tuition provider



# ACCA Qualification

**The Association of Chartered Certified Accountants (ACCA)** is a globally recognised professional accounting qualification. It is designed to prepare individuals for a successful career in accounting and finance. ACCA provides a comprehensive education in accounting, finance, and business management, covering a wide range of topics such as financial reporting, taxation, audit, and strategic business planning.

ACCA offers a pathway to becoming a Chartered Certified Accountant, a designation that signifies expertise and competence in the field of accounting. ACCA opens up diverse career opportunities in areas like auditing, consulting, corporate finance, and more. It's a valuable qualification for anyone looking to advance their career in accounting and finance.



# About CiFLE

The **Certificate in Financial Literacy Expertise (CiFLE)** is a comprehensive programme designed for professionals from both accounting and non-accounting backgrounds. It integrates key components to equip participants with essential skills and knowledge in financial management and advanced accounting principles. The CiFLE programme not only provides the benefit of an **internationally recognised certificate** but also prepares individuals to effectively manage financial transactions, perform detailed financial analyses, and make strategic financial decisions within a business context. The programme consists of the following modules:

**Financial Accounting (FFA)** (accounting)

**Recording Financial Transaction (FA1)** (non-accounting)



**Certificate in Financial  
Literacy Expertise  
(CiFLE)**

## Integration and Application

By the end of this programme, participants will gain an in-depth understanding of advanced financial management and accounting principles, enabling them to accurately record and classify complex financial transactions, analyse corporate finance decisions, and apply strategic financial management techniques. They will learn to integrate cost accounting and financial considerations into business strategy development, perform comprehensive financial ratio analyses, and address advanced taxation challenges through real-world case studies. This training empowers participants with the skills needed for effective financial decision-making and strategic problem-solving in complex business environments.

# CiFLE Programme Components (For Accounting Students)



**Financial Accounting (FFA)**

**100%**

**Online**



**3 months programme**

**ACCA**

Think Ahead



## **Financial Accounting (FFA)**

- Intergrated Learning Experince
- BPP Learning Media included
- Internal Examination



## **Certificate in Financial Literacy Expertise (CiFLE) FFA**



## **ACCA Diploma in Accounting and Business (DIAB)**



Students will earn the ACCA **FFA certificate** as part of the DIAB (Diploma in Accounting and Business) if they take and successfully pass the ACCA exams

# Programme Syllabus

## Financial Accounting (FFA)

### **A The context and purpose of financial reporting**

1. The scope and purpose of financial statements for external reporting
2. Stakeholders' needs
3. The main elements of financial reports
4. The regulatory framework
5. Duties and responsibilities of those charged with governance

### **B Accounting principles, concepts and qualitative characteristics**

1. The qualitative characteristics of financial information
2. Qualitative characteristics of useful financial information

### **C The use of double-entry bookkeeping and accounting systems**

1. Double-entry bookkeeping principles including the maintenance of accounting records
2. General ledger accounts and journal entries

### **D Recording transactions and events**

1. Sales and purchases
2. Cash
3. Inventories
4. Tangible non-current assets
5. Depreciation
6. Intangible non-current assets and amortisation
7. Accruals expenses (accruals), prepaid expenses (prepayments), accrued income, and deferred income
8. Receivables and payables
9. Provisions and contingencies
10. Capital structure and finance costs

### **E Reconciliations**

1. Bank reconciliations
2. Trade payables account reconciliations

### **F Preparing a trial balance**

1. Trial balance
2. Correction of errors
3. Suspense accounts

### **G Preparing financial statements**

1. Statement of financial position
2. Statement of profit or loss and other comprehensive income
3. Disclosure notes
4. Events after the reporting period
5. Statement of cash flows (excluding partnerships)

### **H Preparing basic consolidated financial statements**

1. Subsidiaries
2. Associates

### **I Interpretation of financial statements**

1. Importance and purpose of analysis of financial statements
2. Ratios
3. Analysis of financial statements

# CiFLE Programme Components (For Non-Accounting Students)



**Recording Financial Transaction (FA1)**

**100%**

**Online**



**3 months programme**

**ACCA**

Think Ahead



**Recording Financial Transaction (FA1)**

- Intergrated Learning Experince
- BPP Learning Media included
- Internal Examination



**Certificate in Financial Literacy Expertise (CiFLE) FA1**



**Foundations in Accountancy (FIA)**



Students will earn the ACCA **FA1 certificate** as part of the FIA (Foundations in Accountancy) if they take and successfully pass the ACCA exams

# Programme Syllabus

## Recording Financial Transaction (FA1)

### **A Types of business transactions and documentation**

1. Types of business transaction
2. Types of business documentation
3. Process of recording business transactions within the accounting system

### **B Duality of transactions and double-entry bookkeeping**

1. Double-entry bookkeeping
2. Journal entries
3. Elements of the financial statements

### **C Banking system and transactions**

1. The banking process
2. Documentation

### **D Payroll**

1. Processing payroll transactions within the accounting system

### **E General ledger accounts**

1. Prepare general ledger accounts

### **F Cash and bank**

1. Maintaining cash records
2. Maintaining a petty cash record

### **G Sales and credit transactions**

1. Recording sales, customer account balances and trade receivables

### **H Purchases and credit transactions**

1. Recording purchases, supplier account balances and trade payables

### **I Reconciliation**

1. Purpose of reconciliations
2. Reconcile the cash records
3. Reconcile individual supplier accounts

### **J Preparing the trial balance**

1. Prepare the trial balance
2. Correcting errors



# CiFLE Programme Implementation

TYMBA will provide **end-to-end support** which includes the following:

**100% ONLINE** Integrated Learning Experience (ILE)



**Lectures, tutorials & coaching**



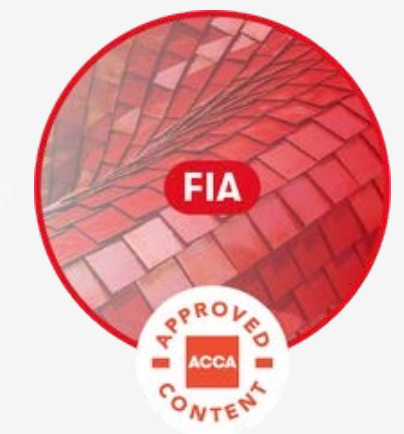
**Tutor & peers support group**



**E-seminars**



**Course slides**



**BPP Learning Media**

# TYMBA CiFLE Impacts



## Global Recognition

ACCA is the world's largest accountancy body and is highly valued by employers worldwide. This opens up a wide range of job opportunities in different countries and industries



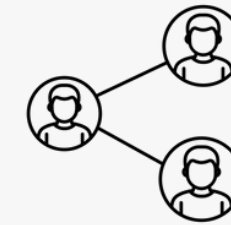
## Business Management Skills

ACCA equips students with the skills and knowledge needed to succeed in business accounting, including skills in risk management, financial planning, and performance management



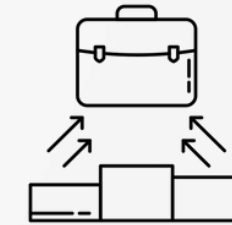
## Business Strategy

ACCA focuses on strategic management accounting, which is essential for developing business strategies that lead to long-term success



## Professional Networks

As an ACCA member, students can access a vast professional network of like-minded individuals, including employers, fellow students, and ACCA-qualified professionals



## Career Advancement

An ACCA qualification can open up new career paths and lead to career advancement opportunities

# Fee Structure

Fees includes:

- Financial Accounting (FFA) / Recording Financial Transaction (FA1) module
- Access to TwoFour platform
- Certificate in Financial Literacy Expertise (CiFLE)
- End to end support from TYMBA

**Rp 1.5mil / Students**

**25 pax** and below

**Rp 500,000 / students**

More than **25 pax**

Please note that if students wish to obtain the ACCA Certificate in FFA and FA1, they must register with ACCA and pass the required exams



## **Sponsorship by TYMBA**

**Top 5 recommended students** and **3 tutors** to be enrolled in the programme

# THANK YOU

For further information please contact:

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