



Short Course on Financials and the Expert Witness

Module 1: « Principle of Accounting, Business in Distress, Effective Communications and Insights into the Role of Expert Witness »

Program Director : Geoffrey Senogles
Location : Maison de la Paix (Geneva)
Dates : 7-8 December 2018

FRIDAY, 7 December 2018

1 **Financial Statements** – a Primer

- Constituent statements
- What each statement communicates
- Connections and interactions

2 **Double Entry Book-Keeping** – a Primer

- A two-way street
- Build up, step by step

Accounting Differently

- Revenue recognition

Lunch

3 **Accounting Differently**

- Accruals v. Cash

Accounting for contingent legal proceeds/payments

4 **Business valuations and loss of profits**

- Main concepts



SATURDAY, 8 December 2018

5 **Business valuations and loss of profits**

- Main methodologies

6 **A business in peril**

- Profitability, liquidity, solvency
- Cash, cash and... cash
- Key accounting warning signs
- The inside track towards insolvency

Lunch

7 **Communications** – *session jointly led by Geoffrey Senogles and John Zimmer*

- How to use your voice effectively in the hearing room
- Story telling, getting your message across
- Slide decks, get your key points across

8 **The expert witness**

- Their role, responsibilities and perspectives – take a walk in their shoes
 - Choosing an expert
 - Party-appointed or tribunal-appointed
 - Helping your expert to be effective
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