

# ACCOUNTING BASICS/ REFRESHER FOR BANKERS



*One Mission. Community. Banks.*

June 25, 2026  
via ZOOM

This seminar provides the banker with the “basics/refresher” of accounting. The seminar demonstrates how the income statement, statement of owner’s equity, balance sheet and statement of cash flows are developed and connect to each other.

The seminar also covers the ten-step accounting cycle leading up to the creation of the financial statements including the rules of debits and credits, accrual versus cash basis accounting, adjusting entries, accounting for inventory and receivables, long-term liabilities and depreciation, proper analysis of the notes to the financial statements, types of financial statements, and the CPA opinion.

The seminar includes several hands-on examples to reinforce the accounting concepts.

## SEMINAR OBJECTIVES

- The four financial statements: income statement, statement of owner’s equity, balance sheet and statement of cash flows
- The ten-step accounting cycle (business transactions to the post-closing trial balance)
- Rules of debits and credits
- Accrual versus cash basis accounting
- Adjusting entries
- Accounting for inventory and receivables
- Long-term liabilities and depreciation
- Analysis of the notes to the financial statements
- Types of financial statements and the CPA opinion
- Examples to reinforce accounting concepts

*Who Should Attend?*

***Commercial lenders, credit analysts, branch managers, private bankers and business development officers all benefit from attending this one-day seminar.***

# MEET YOUR INSTRUCTOR

**David L. Osburn** is the founder of Osburn & Associates, LLC, a business training and contract CFO firm that provides seminars, webinars and keynote speeches for bankers, CPAs, attorneys, credit managers and business owners on topics such as banking/finance/credit, negotiation skills, marketing and management issues.

Osburn's contract CFO clients include medical practitioners, financial institutions, law firms, CPA firms, architects, real estate developers and contractors. His extensive professional background of over 30 years encompasses 24 years as a business trainer/contract CFO and 16 years as a bank commercial lender including the position of vice president/senior banking officer. His banking credentials include loan underwriting, loan work-out, management and business development.

Osburn has been an adjunct college professor for over 30 years teaching accounting, economics, finance, banking, marketing, management and business law. He has an MBA from Utah State University, Logan, UT, a BS in finance from Brigham Young University, Provo, UT, and is a graduate of the ABA National Commercial Lending School held at the University of Oklahoma, Norman. Additionally, Osburn holds the professional designation of Certified Credit & Risk Analyst (CCRA) as granted by the National Association of Credit Management (NACM).

## REGISTRATION FEES & INFORMATION

### CBAI MEMBER

First Registration..... \$299

Each Additional Person.....\$279

### PROSPECTIVE-MEMBER

First Registration.....\$499

Each Additional Person.....\$479

*CBAI Member pricing is available to bank and associate members. CDD members receive a 10% discount.*

### SEMINAR AGENDA

The seminar will be held via Zoom, on Thursday, June 25, 2026. ***Please log-in at 8:50 a.m. so the seminar can begin promptly at 9 a.m.*** The seminar runs until approximately 4 p.m.

### CANCELLATION POLICY

Registrants cancelling two days prior to the seminar receive a 100% refund; one day prior, 50%; the day of the seminar, no refund. *All cancellations must be made in writing prior to the seminar day. Invoices and training materials will be sent to all "no shows."* An income-tax deduction may be allowed for educational expenses undertaken to maintain or improve professional skills.

### TRAINING MATERIALS

Prior to the seminar, you will be emailed a ZOOM link, a link containing handout materials, seminar certificate, evaluation form and seminar attendee list for you to access during the program. ***(NOTE: If you have NOT received the link one day prior to the seminar, please email Tracy McQuinn at [tracym@cbai.com](mailto:tracym@cbai.com) or call 217.529.2265.)***

### CONTINUING EDUCATION

CBAI is a registered Public Accounting Continuing Professional Education (CPE) provider by the Illinois Department of Financial and Professional Regulation. If you have earned an ICBA Certification, CPE credit earned through your state banking association may be submitted for CPE purposes. Please note, approval is subject to review and must satisfy the respective certification requirements.

# REGISTRATION FORM

## Accounting Basics/Refresher for Bankers

June 25, 2026

via ZOOM

Bank Name \_\_\_\_\_ Telephone # \_\_\_\_\_

Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_

First Registrant Name \_\_\_\_\_

First Registrant E-Mail \_\_\_\_\_ Title \_\_\_\_\_

Additional Registrant Name \_\_\_\_\_

Additional Registrant E-Mail \_\_\_\_\_ Title \_\_\_\_\_

I have special needs, please contact me before the seminar.

Please select your payment method:  Check Enclosed  Check in Mail  Credit Card\*

*\*If you are paying by credit card, please fill out the following information. (Visa, MasterCard & Discover accepted.)*

Name as it Reads on Card \_\_\_\_\_

Billing Address of Card \_\_\_\_\_

Card Number \_\_\_\_\_ Exp. Date \_\_\_\_\_ Security Code \_\_\_\_\_

## For More Information

Tracy McQuinn, Senior Vice President of Education & Special Events  
Melinda McClelland, Senior Vice President of Career Development & Training  
Jennifer Nika, Vice President of Education & Special Events  
Tina Wilder, Administrative Assistant



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