

## Certification cycle Profit center manager



RH-45 9 Days (63 Hours)

### Description

This cycle will allow you, as a profit manager, to master the documents and techniques of good business management: construction of the balance sheet and cash flow table, preparation of the forecast budget, prevention of financial risks... You will take all these parameters into account to structure your Business Plan and update the data.

### Who is this training for ?

#### For whom

Anyone wishing to learn about business management as a whole.

#### Prerequisites

Aucune

### Training objectives

- Understand the environment and know the main legal rules relating to the management of a business
- Know the different components of the accounting chain and know how to make accounting entries
- Determine profitability thresholds and calculate a solvency ratio
- Develop a business plan in different parts: financial, technical and marketing
- Control the different budgets, their preparation and the connections between them
- Implement relevant management indicators

### Training program

Initiation à la gestion : comptabilité et éléments de gestion

- The general framework of business management: environment and legal structures of the company.
- Discovering the company's management documents: balance sheet, income statement and cash flow statement.
- The principles and role of general accounting.
- The functioning of the accounts: the accounting chain (journals, T-accounts, ledger and balance sheet).
- Practical work Construction of balance sheet and income statement, analysis of accounting documents.

### Initiation à la gestion : équilibres et coûts dans l'entreprise

- From general accounting to analytical accounting: transition from expenses (by nature) to costs (by destination).
- Analytical accounting: methods of calculating cost costs, relevant costs and decision tools.
- The development of the cost price: methods, calculations (full, partial, specific costs), margins, stock evaluation.
- Analysis of profitability and solvency: determination of the profitability threshold, ratios, dashboards.
- Company rating: scoring method (study of the Banque de France method) and company risk.
- Practical work Calculations of cost prices and profitability ratios.
- E-Learning Introduction to financial documents What is a balance sheet? r What is an income statement by nature? What is working capital requirement?

### Construire un Business Plan

- Use and objectives of the Business Plan: formalization of ideas and strategic vision.
- Definition of the project and economic model: positioning of the project and financial figures.
- Obtaining investment and operating financing.
- Search for associates and industrial and commercial partners.
- Project monitoring and management tool.
- Structuring the Business Plan: the standard plan and adaptations to specificities.
- Management of the various contributors (architects, marketers, accountants, suppliers).
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- Construction of the Business Plan: marketing part (offer, positioning and targeted segments, pricing).
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- Construction of the Business Plan: technical part ( investments, procurement, HR, organization).
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- Construction of the Business Plan: financial part (forecast balance sheet, ROI, financing plan).
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- Practical work Construction and critical analysis of a Business Plan.

### Optimiser et "vendre" son Business Plan

- Critical analysis of the Business Plan: identification of key success factors and risk factors.
- Simulations, evaluation of their impacts, feasibility and sustainability diagnostics.
- Quoting the cost of abandoning a project and defining fallback plans.
- The "sale" of the Business Plan: highlighting the distinctive elements and the intrinsic value of the project.
- Proof of the solidity and reliability of financial estimates.
- Formalization: form and substance, creating an impactful and communicating document.
- The oral presentation: the types of presentation, the levers to activate to obtain conviction, support.
- Scenario Simulations of oral presentation of your business plan.

### Le contrôle de gestion

- Definition of management control: general concepts and current developments.
- Reminders of analytical accounting: cost calculation methods, relevant costs and decision tools.
- The Activity Based Costing (ABC) Method.
- Financial flows: working capital (FRNG), working capital requirement (WCR).
- The financial tools: the forecast income statement, the financing plan and the cash flow plan.
- The construction of a multi-year forecast and the choice of investments based on profitability criteria.
- Budgetary tools: the development and articulation of the different budgets.
- Panorama of the different budgets: sales, production, supplies, general services.
- Focus on the cash budget.
- Case study Optimization of its cash flow by good control of its working capital requirements.

### Le contrôle budgétaire et le tableau de bord de gestion

- Identification of cost and sales variances.
- Measures and corrective actions.
- The objectives of the management dashboard: ensuring sustainability of the company by optimizing the use of resources.
- Definition of result indicators and performance indicators.
- Collection of information and choice of indicators.
- The construction and animation of a management dashboard.
- Case study Identification of deviations between "actual" and "forecast" in order to ensure the efficiency of the company.