

Accounting for non-accountants



FT-5 2 Days (14 Hours)

Description

The evolution of business organization and new IT tools lead to the outsourcing of certain accounting work to operational staff who are not specialists in the field. They have to collect, verify and impute accounting information. To successfully transfer responsibility, these people must acquire the fundamentals of accounting. This practical training focuses on discovering the essentials of accounting in two days.

Who is this training for ?

For whom

Anyone who has to take care of simple accounting operations and understand the accounting framework, in addition to their main activity.

Prerequisites

Aucune

Training objectives

- Know how to account for current operations
- Discover the income statement, balance sheet and accounting organization
- Use the general chart of accounts
- Determine the accounting allocation

Training program

En amont du présentiel

- A self-diagnosis.

Décrire le patrimoine : le bilan Les quatre masses bilantielles : biens, créances, dettes, capitaux propres.

- The main balance sheet items.

Retracer l'activité : le compte de résultat

- Relate purchases and sales to the correct period.
- The three levels of results: operating, financial, exceptional.
- Main income and expense items.
- Links with the balance sheet: double entry, double determination of the result.

Comprendre la technique d'enregistrement comptable

- Finding your way around the organization of the chart of accounts, the coding of accounts.
- Notion of debit and credit.
- The principle of double entry.
- Meaning of depreciation and provisions.
- Principle of linking expenses and income in relation to stocks.

Comptabiliser les achats Vérifier la conformité des factures.

- Reconciliation with purchase orders; delivery.
- Record invoices, credit notes, expense reports.
- How VAT works.
- Conditions and exercise of VAT deductibility.
- Distinction between 'general expenses' and 'fixed assets'.

Comptabiliser les ventes et opérations de trésorerie

- Sales invoices: invoicing, credit notes, rebates, rebates.
- Treasury operations.