

Management control for service companies



CG-33 3 Days (21 Hours)

Description

This training will allow you to appropriate the relevant management tools for better control of your service business, and to implement appropriate analytical accounting and budgeting techniques.

Who is this training for ?

For whom

Executive assistant, accountant, management controller, administrative manager, department or service manager.

Prerequisites

None.

Training objectives

- Know the missions of a service activities management controller
- Develop and manage a budget
- Implement analytical accounting
- Master complete cost calculations
- Master the profitability calculations of the activity

Training program

Introduction

- Definition of service company vs. industrial company.
- Understand their specificities.
- Legal and tax framework of the company .

L'information existante : la comptabilité

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- Principles and role of general accounting.
- Understanding the double entry.
- Understanding Jobs and Resources.
- Presentation of the chain accounting: journals, general ledger, balance sheet.
- Overview of a company's accounting.
- Management documents.
- Balance sheet.
- Income statement.
- Exercise: Writings up to the balance sheet.
- Case studies.
- Teamwork.

Analyse de la rentabilité de l'activité et des équilibres du bilan

- The essential documents and their interpretation.
- Intermediate Management Balances (SIG): Commercial Margin, Value Added, EBITDA, Operating Profit.
- The self-financing capacity (CAF).
- The financing table.
- The ratios (solvency turnover, others).
- The financial balances (FR , WCR, Ratios, financing table).

De la comptabilité générale à la comptabilité de gestion

- Understand the productive cycle of the service company: by order, by customer, by periods, etc.
- Determination of the cost object (object of the service).
- Profit center and cost center.
- Turnover allocation and costs.
- Income statement by profit center (events).
- Analytical sections.
- Complete costs.
- Direct costing.
- Fixed and variable costs.
- Break-even point (break-even point).
- Operational leverage effect (ELE).
- Optimization of margins in a competitive situation.
- Case study Case studies on full costs and threshold of profitability.

Technique budgétaire dans une société de services

- Establishment of budgets (turnover, costs, overheads).
- Budget control.
- Analysis of variances.
- Comments, Reporting.
- Corporate treasury.
- Forecasting and control.
- Case study Case studies on budgetary control.