

Accounting, closing and balance sheet, practice



DB-27 3 Days (21 Hours)

Description

This internship will allow you to understand the different inventory accounting work to prepare the company's balance sheet and income statement. You will thus master the entire accounting process and the regulations relating to the closing of accounts.

Who is this training for ?

For whom

Accountants and employees of accounting and financial services participating in closing work.

Prerequisites

Aucune

Training objectives

- Closing a financial year in compliance with legal obligations Record fixed asset inventory work Account for stocks and value them Evaluate and record a provision for risks and charges Carry out regularizations of charges and debts Account for the company's financial assets

Training program

Respecter les obligations légales propres à la clôture

- Rules imposed by the General Accounting Plan (PCG).
- The convergence of the PCG with IFRS standards.
- The connection between accounting and taxation.
- Exercise: Quiz on accounting and tax rules.

Enregistrer les travaux d'inventaire des immobilisations

- Depreciation: rules, methods, accounting and tax implications.
- The treatment of maintenance expenses.
- Evaluate and record losses of value of assets.
- Exercise: Determine the depreciation of different fixed assets and measure the tax implications.

Comptabiliser et valoriser les stocks

- Calculate the acquisition cost or the production cost.
- Recognize stock variations: inventories.
- Record inventory depreciation.
- Exercise: Evaluate different types of stocks, record their variation and their possible depreciation.

Procéder à la clôture de l'exercice

- Principle of linking to the exercise of revenue.
- Process sales and receivables.
- Record the various adjustment entries.
- Recognize the depreciation of customer accounts.
- Exercise: Recognize doubtful debts and record the corresponding depreciation.

Evaluer le passif lors de la clôture d'exercice

- Definition of a provision for risks and charges.
- Conditions for establishing a provision.
- Evaluate provisions for risks and charges.
- Exercise: Evaluation and recognition of a provision for risks and charges.

Effectuer les régularisations de charges et de dettes

- Principle of connection to the exercise of expenses.
- Charges to be paid, expenses recorded in advance.
- Exercise: Record the different entries of regularization.

Comptabiliser les actifs financiers

- Record inventory entries related to investment and financing operations.
- Record financial assets, investment securities and loans.
- Depreciation.
- Exercise: Evaluate a company's securities portfolio.

Elaborer le bilan et le compte de résultat

- Record the operations affecting the exceptional result.
- Account the tax and participation.
- Exercise: Record the entries, prepare the balance after inventory and construct the income statement and balance sheet.