

Master customer accounting



CF-45 3 Days (21 Hours)

Description

Know and apply the legal, accounting and tax rules of customer accounting. Master the rules relating to VAT. Anticipate the risks of non-payment and apply amicable and contentious recovery methods.

Who is this training for ?

For whom

Accounting employees in charge of monitoring customer accounts.

Prerequisites

None.

Training objectives

- Master the legal and regulatory aspects of customer relations Make the main accounting entries relating to transactions with customers Master the calculations of exchange differences Master the main VAT calculations on customer transactions Enter inventory operations linked to sales and customer receivables Use methods of prevention and amicable recovery of unpaid debts

Training program

Le poids des comptes clients dans la comptabilité et la gestion financière

- Positioning in the balance sheet and income statement.
- Impact on working capital requirements (WCR).

Les aspects juridiques de la relation client

- Mentions of the sales contract and clauses relating to payment.
- Mandatory invoicing rules and notices.
- Discounts and late payment interest.
- Exercise: Verifying and validating an invoice.

La comptabilisation des opérations de vente

- Invoices, credit notes, rebates, discounts and rebates, .
- Recording of sales in currencies and conversion differences.
- Guarantee retentions and price revisions.
- Exercise: Record classic and specific sales transactions.
- Calculate and record exchange differences.

La comptabilisation des opérations d'encaissement

- Accounting for payments and lettering customer accounts.
- Processing of customer outstanding financing operations: factoring, discounting and Dailly.
- Recording differences in change.
- Exercise: Record payments by negotiable instruments with the presence of unpaid drafts.

La comptabilité client et la gestion de la TVA

- Liability rules, tax base and applicable rates.
- Charging event and payable, VAT on debits or collections.
- Territoriality of the VAT.
- VAT and unpaid debts.
- Exercise: Record services with VAT on receipts.
- Enter invoices for foreign customers .
- Analyze the consequences on the VAT declaration.

L'arrêté des comptes

- Analysis, justification and circularization of customer accounts.
- Accounting for the allocation of products to the financial year.
- Impairment of doubtful debts.
- Exercise: Enter inventory entries related to sales and depreciation of customer receivables.
- Understand their impact on the annual accounts.

La prévention des impayés et le recouvrement amiable

- Analysis of late payments.
- Preventive methods.
- Amicable recovery methods.
- Legal management of unpaid debt recovery.
- Simple and judicial actions.
- Specific treatment of companies in difficulty.
- Exercise: Management of unpaid debts.