

Introduction to bank accounting



FT-37 2 Days (14 Hours)

Description

This training will provide an understanding of the organization of the accounting function, in particular the methods and processes of bank accounting, accounting IS, regulatory obligations and accounting standards (IFRS), consolidation and bank accounting control.

Who is this training for ?

For whom

Any employee who is required to work or interact with accounting organizations in the bank.

Prerequisites

Aucune

Training objectives

- Understand the organization of the accounting function
- Understand the methods and processes of bank accounting
- Know the regulatory obligations and accounting standards (IFRS)
- Practice consolidation and bank accounting control

Training program

Présentation de l'organisation de la fonction comptable d'une banque

- The role, challenges and objectives of the financial and accounting function of a banking group.
- The four key functions of the accounting organization.
- Exercise: QCM to validate what you have learned.

Le système d'information comptable

- Characteristics of the accounting and financial IS.
- Typical banking and accounting architecture.
- Interdependencies with the rest of the banking IS.
- Exercise: Macro-modeling of a banking IS.

Règles et méthodes d'évaluation comptable

- Moroccan accounting standards and IFRS.
- Accounting treatments and controls.
- The rules for processing entries.
- Special treatments, the decrees.
- Practical work Passage of writing, calculation, evaluation and comparison between standards.

Les restitutions de la comptabilité générale

- Inventories and presentation of refunds.
- The classic accounting statements and the Banking Commission (BAFI) statements.
- The ECB statements, balance of payments statements , statistical statements, tax statements, consolidation statements.
- The accountant's tools: the general ledger, the journal, the accounting balance, the balance justification statements.
- Work practices Analysis of states and their contents.

Points spécifiques sur la consolidation

- Presentation of the regulatory framework, the concept of control and standards.
- Methods and consolidation processes.
- Exercise: Exercises on the different methods consolidation.

Points spécifiques sur le contrôle comptable bancaire

- Typology of accounting risks.
- Typology of operational anomalies.
- The categories and actors of bank accounting control.
- The optimization of an accounting control process.
- Exercise: Know how to identify abnormal operations, risks and controls.