

### Public accounting: the fundamentals

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SP-3 2 Days (14 Hours)



### **Description**

Public accounting makes it possible to financially translate a policy, to inform and to control the use of public funds. It has evolved profoundly to improve the quality of accounts and guarantee financial and accounting transparency. Its high stakes make it essential to know and understand its rules.

### Who is this training for ?

#### For whom

Public sector executives and agents responsible for accounting and budgetary management. **Prerequisites** 

Aucune

## **Training objectives**

- Master the principles of public accounting
- · Apply the rules imposed by constantly evolving regulations

# **Training program**

Activité(s) individuelle(s) de démarrage

- A self-positioning questionnaire to best adapt the training to your needs.
- A first activity to master the concept of assessment.

Première classe virtuelle

- Discover the logic of the balance sheet.
- Understand the impact of operations on the balance sheet.
- Master the notion of result and its link with the balance sheet.
- Learn accounting terminology.

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#### Deuxième classe virtuelle

- Know how to use the chart of accounts.
- Master the notion of debit or credit meaning.
- Record accounting transactions.
- Decipher the components of an accounting entry.

Entraînement ou mise en application

- Carrying out activities in a subgroup or individually.
- A questionnaire and practical cases to carry out to anchor the knowledge and accounting mechanisms studied during the virtual classes.

#### Troisième classe virtuelle

- Find your way around the accounting organization.
- Use the different documents: journal, ledger and balance.
- Practice auxiliary accounting.