

# Course : Introduction to bank accounting

Practical course - 2d - 14h00 - Ref. CAI

Price : 1540 CHF E.T.

★★★★☆ 4,6 / 5

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

## Teaching objectives

At the end of the training, the participant will be able to:

- ✓ Understand the context and regulatory framework of bank accounting
- ✓ Understand and master the fundamental mechanisms of bank accounting
- ✓ How to read accounting documents
- ✓ Applying French accounting standards and IFRS

## Intended audience

All employees who work or interact with accounting organizations in the bank.

## Prerequisites

No special knowledge required.

## Practical details

Hands-on work

Theoretical input, practical exercises, exchanges and feedback.

## Course schedule

### 1 Understand the organization of a bank's accounting function

- The role, challenges and objectives of a banking group's finance and accounting function.
- The four key functions of the accounting organization.

### Exercise

MCQs to validate skills.

### PARTICIPANTS

All employees who work or interact with accounting organizations in the bank.

### PREREQUISITES

No special knowledge required.

### TRAINER QUALIFICATIONS

The experts leading the training are specialists in the covered subjects. They have been approved by our instructional teams for both their professional knowledge and their teaching ability, for each course they teach. They have at least five to ten years of experience in their field and hold (or have held) decision-making positions in companies.

### ASSESSMENT TERMS

The trainer evaluates each participant's academic progress throughout the training using multiple choice, scenarios, hands-on work and more. Participants also complete a placement test before and after the course to measure the skills they've developed.

## 2 Understanding the accounting information system

- 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.

## 3 Identifying regulatory obligations and the chart of accounts

- Internal control, audit trail, documentation, data retention and processing.
- PCEC features and presentation.

### Hands-on work

Quiz on accounting regulations and obligations.

## 4 Master the rules and methods of accounting valuation

- French accounting standards and IFRS.
- Accounting processing and controls, closures.
- Rules for processing entries.

### Hands-on work

Writing, calculating, evaluating and comparing standards.

## 5 Know the elements of general accounting reporting

- Inventories and presentation of results.
- Standard accounting statements and Commission Bancaire statements (SURFI/RUBA).
- ECB, balance of payments, statistical, tax and consolidation statements.
- Tools: general ledger, journal, trial balance, balance justification statements...

### Hands-on work

Analysis of reports and their contents.

## 6 Accounting for banking transactions

- Treasury and interbank transactions.
- Deposit and credit transactions.
- Bad debts and impairment.
- Provisions for risks and shareholders' equity.
- Handling foreign currency transactions.
- Securities transactions.
- Financial instruments and derivatives.
- IFRS 9 and French GAAP.

### Hands-on work

Comparison of French GAAP and IFRS accounting for interest rate swaps.

### TEACHING AIDS AND TECHNICAL RESOURCES

- The main teaching aids and instructional methods used in the training are audiovisual aids, documentation and course material, hands-on application exercises and corrected exercises for practical training courses, case studies and coverage of real cases for training seminars.
- At the end of each course or seminar, ORSYS provides participants with a course evaluation questionnaire that is analysed by our instructional teams.
- A check-in sheet for each half-day of attendance is provided at the end of the training, along with a course completion certificate if the trainee attended the entire session.

### TERMS AND DEADLINES

Registration must be completed 24 hours before the start of the training.

### ACCESSIBILITY FOR PEOPLE WITH DISABILITIES

Do you need special accessibility accommodations? Contact Mrs. Fosse, Disability Manager, at [psh-accueil@orsys.fr](mailto:psh-accueil@orsys.fr) to review your request and its feasibility.

## 7 Know the specifics of consolidation and accounting control

- Typology of accounting risks and transaction anomalies
- Categories and players in bank accounting control.
- Optimization of an accounting control process.
- Presentation of the regulatory framework, the concept of control and reference standards.
- Consolidation methods and processes.

### Exercise

Identify anomalous transactions, risks and controls.

## Dates and locations

### REMOTE CLASS

2026 : 18 June, 10 Dec.