

# Course : The fundamentals of customs accounting

Customs material accounting in supply chain flow management

*Practical course - 1d - 7h00 - Ref. CMJ*

*Price : 960 CHF E.T.*

Le suivi de la comptabilité matière douanière est souvent complexe pour l'entreprise, tant en matière de suivi que de conformité réglementaire. Quelles actions de suivi et de contrôle mettre en œuvre ? Quels points de vigilance pour garantir une comptabilité matière douanière rigoureuse ? Cet atelier pratique vous permet d'identifier, d'un point de vue opérationnel et douanier, les éléments à prendre compte pour la mise en œuvre de la comptabilité matière douanière, notamment dans un entrepôt sous douane.

## Teaching objectives

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

- ✓ Understand the fundamentals of customs accounting
- ✓ Implement inventory tracking within the framework of customs regulations
- ✓ Monitor and report on the customs accounting of the company's physical operations in bonded status

## Intended audience

Stock managers, procurement officers, logisticians, logistics and supply chain managers, company customs officers, accountants and financiers, management controllers, CIOs.

## Prerequisites

Knowledge of the customs pillars: Cash - Value - Origin (or RDM training).

## Practical details

### Hands-on work

Application workshop.

### Teaching methods

Active, participative teaching. Sharing of practices and exchanges. Case studies.

## Course schedule

### PARTICIPANTS

Stock managers, procurement officers, logisticians, logistics and supply chain managers, company customs officers, accountants and financiers, management controllers, CIOs.

### PREREQUISITES

Knowledge of the customs pillars: Cash - Value - Origin (or RDM training).

### 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.

## 1 Understanding the challenges of inventory management in the international supply chain

- Understand the role of inventory in the international supply chain.
- Efficient inventory management and optimization: key elements to consider.
- Measure the impact of inventories on the financial result.
- Inventory valuation and accounting.
- Monitor inventory movements.
- Understand the challenges of inventories.

## 2 Inventory management

- Identify key KPIs for inventory management.
- Determine the logistics process milestones to be taken into account.
- Implement supplier management.

## 3 Integrate the fundamentals of customs accounting

- Know the applicable customs regulations and the requirements of the General Tax Code in terms of stock accounting.
- Specify the customs procedures concerned by material accounting for customs.
- Integrate the customs and tax obligations of the authorized regime.
- Ensure that the customs office approves the stock records.

### Exercise

Questionnaire and debriefing on accounting fundamentals.

## 4 Material accounting workshop: key points in practice

- Safety/security linked to flow control.
- Input-output operations.
- Waste management operations.
- Traceability of goods and operations.
- Documentation and reporting.
- Customs control.

### Hands-on work

Practical workshop: as part of the implementation of customs accounting in a bonded warehouse, participants identify malfunctions and key points to be corrected, and recommend actions to be taken.

### 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.