

# Course : Business accounting, the essentials

Practical course - 3d - 21h00 - Ref. IIG

Price : 2180 CHF E.T.

★★★★☆ 4,7 / 5

## Teaching objectives

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

- ✓ Understand the environment and know the main legal rules relating to corporate management.
- ✓ Awareness of the various components and operation of an accounting system
- ✓ Make accounting entries and balance them
- ✓ Perform costing using multiple methods: Full, partial, or specific costs.
- ✓ Determine profitability thresholds and calculate a solvency ratio

## Course schedule

### 1 General framework of corporate management

- The company and its environment.
- Different legal structures for a company.

### 2 Learning about corporate management documents

- Balance sheet.
- Profit and loss account.
- Cash flow statement.

#### Hands-on work

Case study Create a balance sheet and a profit and loss account.

## PARTICIPANTS

## PREREQUISITES

## 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.

## 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.

### 3 Accounts and managerial elements: How they operate

- Principle and role of general accounting.
- Overview of the accounting system: Logs, T-accounts, general ledger, balance.
- Spotlight on balance sheet items.
- Spotlight on profit and loss account items.

#### Hands-on work

Case study Accounting document analysis (General ledger, balance sheet, etc.). Design an accounting entry. Create a balance sheet.

### 4 From general accounting to cost accounting

- Switching from the notion of expenses (by type) to the notion of costs (by purpose).
- Method for calculating costs.
- Fundamental analyses: Relevant costs and decision tools.

### 5 Costing

- Different methods: Total, partial, and specific costs.
- Calculating margins.
- Analyzing and evaluating inventories: The "first in, first out" method, the weighted average unit cost method.

#### Hands-on work

Case study Calculate costs.

### 6 Profitability and solvency analysis

- Determining the profitability threshold or "break-even" point.
- Defining and calculating profitability and solvency ratios.
- Building and explaining scorecards.

#### Hands-on work

Case study Calculate profitability ratios. Analyze various scorecards.

### 7 Method for scoring companies

- Bank of France method.

#### Hands-on work

Case study Analyze a document showing a company's risk.

#### 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 to review your request and its feasibility.

## Dates and locations

### REMOTE CLASS

2026 : 22 June, 22 June, 16 Sep., 16 Sep.