

Accounting, practical aspects of current account/ordinary transactions

Hands-on course of 3 days - 21h

Ref.: OPC - Price 2025: 1 560 (excl. taxes)

The price for the 2026 session dates may be revised

EDUCATIONAL OBJECTIVES

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

- Gain an understanding of the issues and concepts relating to double-entry accounting
- Gain an understanding of regulations, standards and accounting principles
- Identify the different items relating to assets and liabilities on a balance sheet
- Record the main current entries
- Draw up the year-end accounting statements

THE PROGRAMME

last updated: 02/2024

1) Understanding the institutional framework around accounting

- Translating the activities, transactions and business flows of the company into figures.
- Understanding the company's place in the overall economic cycle.
- Understanding the company's economic cycles: operating, investment and financing cycles.
- Understanding accounting issues: a legal and fiscal requirement and an essential management tool.
- Distinguishing between financial accounting and cost accounting.

Hands-on work : Light-hearted quiz about your accounting knowledge.

2) Understanding accounting regulations

- Finding out about the sources of accounting law: national and international sources, Commercial Code and Tax Code.
- Understanding accounting standards: definitions, principles, contents, stakeholders, timetables, etc.
- Learning about accounting principles.
- Learning about the accounting documents: the balance sheet, the profit and loss account and the notes.

Hands-on work : Group discussion Group exchanges and discussions on accounting principles and their practical applications.

3) Understanding the company's balance sheet

- Moving from an asset-based perspective to the company's balance sheet.
- Understanding the various entries in the balance sheet: fixed and current assets.
- Understanding the various entries in the balance sheet in relation to liabilities: equity, provisions for risks and char
- Understanding the financial cycle and the operating cycle.
- Understanding the various movements within the balance sheet.
- Understanding the presentation of a balance sheet. Knowing how to read it and use it.

Hands-on work : Hands-on work Recording of entries having an impact on the balance sheet.

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.

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.

4) Translating the company's business activities into the profit and loss account

- Understanding the concept of the financial year period and divisions.
- Distinguishing the main types of expenditure and revenue: operating, financial and extraordinary.
- Understanding the presentation of a profit and loss account. Knowing how to read it and use it.
- Identifying the connection between the two main accounting statements: the profit and loss account and the balance sheet

Hands-on work : Hands-on work Recording of entries having an impact on the profit and loss account.

5) Identifying the main accounting concepts

- Understanding the role and the value of the National Accounting Code.
- Understanding how the National Accounting Code is structured: management accounts and balance sheet accounts, accounting
- Understanding the main rules for accounting codification and accounting function.
- Understanding the principle of double-entry accounting: the concepts of debit and credit.

Hands-on work : Hands-on work Produce simple accounting records.

6) Understanding how the accounting treatment of information is organized

- Understanding the importance of collecting supporting documents/receipts.
- Knowing how to encode and record the documents/receipts with the help of the general accounting system.
- Arranging the classification of supporting accounting documents (invoices, statements, etc.).
- Understanding the timescales for keeping accounting records.
- Understanding the role of the documents in the accounting chain: log-book, ledger, balance.
- Carrying out checks on the various accounting statements at the end of period.

Hands-on work : Hands-on work Group development of an efficient process of administrative classification.

7) Recording the main current entries

- Posting purchases and sales in the appropriate logs, posting trade discounts.
- Knowing how to record and administer VAT: scope of application, VAT on receipts and VAT on debits.
- Recording cash and banking transactions.
- Checking and justifying the accounts: classification and bank reconciliation.

Hands-on work : Hands-on work Recording of several accounting entries based on invoices, statements, etc.

8) Drawing up a summary case

- Recording various current transactions.
- Establishment of the ledger.
- Production of the pre-inventory balance.
- Constructing a profit and loss account.
- Constructing a trial balance-sheet

Hands-on work : Hands-on work Case study reviewing the main concepts addressed during the training and their practical accounting application: recording transactions, accounting entries, construction of balance sheet and profit and loss account.

DATES

REMOTE CLASS

2025 : 27 oct.

2026 : 28 janv., 08 avr., 29 juil.,
05 oct.