Understanding a balance sheet and a profit and loss account

Hands-on course of 2 days - 14h
Ref.: BIL - Price 2025: 1 630 (excl. taxes)

THE PROGRAMME

last updated: 01/2018

1) Elements of company law
- Reporting requirements, communication and auditing of company accounts.
- The different types of company.
Hands-on work : Case studyIdentify the legal and fiscal obligations relating to the filing of annual accounts for each legal form of business.

2) Reminder of the principles of general accounting
- Accuracy, reliability, prudence and consistency.
- The accounting standards.
- The French accounting code.
- The legal and fiscal obligations, ways of monitoring, the role of the auditors.
Hands-on work : Case study Understand the accounting chain.

3) Content of the annual accounts
- The balance sheet.
- The profit and loss account. The notes.

4) Reminder of the financial statements
- Financial interpretation of the balance sheet items.
- Analysis of the assets: investments, the quality of the client portfolio, inventories and cash reserves.
- Analysis of liabilities: equity, dividend distribution policy and debt.
- The profit and loss account. The notes and the tax return.
Hands-on work : Familiarize yourself with the main items on the balance sheet and understand how they are classified (their rationale in terms of resources and employment).

5) Analysis of capital: the balance sheet
- Concept of financial equilibrium in the balance sheet, key ratios.
- Understanding the structural balances.
- Balance at the top and bottom of the balance sheet.
Hands-on work : Case study Analyze the financial balance with the help of the working balance sheet.

6) Analysis of activity: the profit and loss account
- Analysis of the formation of the net income: ordinary operations, the financial result, exceptional events.
Hands-on work : Case study Identify the items relevant to the calculation of the key ratios.

7) Intermediate management balances
- The trading margin
- Value added.
- Gross operating income.

- Operating income.
- Recurrent income and net income
Hands-on work : Case study Understand the mechanisms for the analysis of profitability or the identification of business risk.

8) Financial analysis ratios
- The main ratios.
- Their use in financial communication.
Hands-on work : Case study Understand the mechanisms for the diagnosis of solvency or the identification of illiquidity risk.

DATES

REMOTE CLASS
2025 : 24 Feb, 10 Apr, 07 Jul, 16 Oct