

# Understanding a balance sheet and a profit and loss account

Hands-on course of 2 days - 14h

Ref.: BIL - Price 2024: CHF1 590 (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 study Identify 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.

#### 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.

- 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

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REMOTE CLASS

2024 : 02 Sep, 28 Oct