

The Basic Principles of Business Accounting

3 Days **BGBA**

OVERVIEW

This workshop aims at helping participants understand the general logic of business accounting.

DESIGNED FOR

Anyone with little or no accounting knowledge.

LEARNING OUTCOMES

By the end of this course participants will be able to:

- Understand the functioning of the accounts of a private company.
- Understand the main rules applied and the purpose of the various documents.

TOPICS COVERED

Definition of Accounting

- Conveying the transactions conducted by the company in figures
- Notions of patrimony or situation: assets, liabilities
- Operational notions: expenses, income
- Study of movements, positive and negative flows
- The place of the company in the economic circuit

The Concepts of Accounting

- Principles of the double account system, debit/credit
- The accounting chain: journals, accounts, the balance, the general ledger
- Accounting statements: the income statement, the balance statement, the notes.

The Principles of Imputation and Accounting Operations

- The chart of accounts
- Book value
- Accounts payable, adjustments
- Provisions for risks and depreciation

Accounting Principles

- of independence of financial years
- of conservation
- of consistency

EXTRA NOTES

An equivalent course is available in Arabic and French. Please call us for details.