

Closure of the accounts and the tax return

Hands-on course of 3 days - 21h

Ref.: LIF - Price 2024: €1 860 (excl. taxes)

THE PROGRAMME

last updated: 01/2018

1) The main accounting principles

- The accounting system: logs, t-accounts, general ledger, balance.
- The accounting statements: balance sheet, profit and loss account, notes.

Hands-on work : Quiz, presentation of balance sheets and profit and loss accounts

2) Year-end closing entries

- Borrowings.
- Amortizations and provisions.
- Distinction between charges and fixed assets.
- Accruals: staff costs, social security contributions, taxes and duties, overheads.
- VAT control.
- Accounting and fiscal profit.
- Calculation of corporation tax.

Hands-on work : Case studies using real-life examples, exercises for posting entries and various calculations.

3) The tax return: preparation of accounting statements

- The balance sheet (2050 and 2051) and the profit and loss account (2052 and 2053).
References at the bottom of the Cerfa
- Fixed assets, amortizations (2054 and 2055) and provisions (2056).
- Maturity dates for receivables and payables (2057).
- Statement of revaluation differences (2054 bis).

Hands-on work : Case studies using real-life examples, exercises for posting entries and preparation of accounting statements.

4) The tax return: preparation of taxation statements

- Transcription of taxation elections and tax management of deficits and non-deductible provisions (2058B statement).
- Allocation of year-end income and miscellaneous information (2058C).
- Determination, allocation and monitoring of gains or losses (2059A and D).

Hands-on work : Case studies using real-life examples, exercises for posting entries and preparation of taxation statements.

5) 2065 results reporting

- Why, how and when to produce it?
- Cross-referencing with the package and its supplements.

Hands-on work : Processing of a 2065 statement.

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.

DATES

REMOTE CLASS

2024 : 01 Jul, 14 Oct