

Implementing cost accounting

Hands-on course of 3 days - 21h

Ref.: ANL - Price 2025: 2 120 (excl. taxes)

THE PROGRAMME

last updated: 02/2024

1) Defining the general principles of cost accounting

- Relationship with general accounting and cost accounting.
- Analysis of costs in decision making.
- Restatement of general accounting charges.
- Concept of costs: the components of cost, the characteristics of a cost, the issues around the method of calculation.

Hands-on work : Case study Identify the shortcomings of general accounting. Determine the inputs for cost accounting.

2) Understanding the rationale of full-cost

- Benefits of the method.
- Breakdown of direct and indirect costs.
- Treatment of indirect expenses. Homogeneous sections or analysis centers.
- Allocation keys and charge rates. Allocation schedules and choice of work units (WU).
- Methods: implementation difficulties, disadvantages.

Hands-on work : Case study Calculation of cost price. Arbitration between finished products with a strong margin and those that are unprofitable.

3) Applying methods based on partial-cost

- Fixed and variable costs.
- Method of variable costs. Profitability threshold and break-even point. Direct Costing and Advanced Direct Costing.
- Rational allocation of fixed charges.
- Marginal cost.

Hands-on work : Case study Highlighting the inadequacies of cost price and practical work on methods of analysis of cost price.

4) Analyzing actual costs

- Controlling budgets.
- Standard and pre-determined costs.
- Flexible departmental budget.
- Analyzing the variances.
- Difficulties inherent in budgetary control.

Hands-on work : Case study Practice analyzing "actual" and "forecast". Optimize resources for better productivity.

5) Understanding the rationale behind activity-based costing

- ABC method.
- Cross-departmental processes and definition of "activities".
- Cost drivers.

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

2025 : 04 juin, 08 sept., 17 nov.