

Essentials in 3 hours



VIRTUAL CLASSROOM

- **Three visuals: the trainer on video, the presentation, and a virtual paperboard**
- **Interactive quiz**
- **Maximum 6 participants**

WHO SHOULD ATTEND?

Anyone who wants to acquire the key principles of a financial topic.

Prerequisites: *these trainings do not require any particular prerequisite.*

Equipment: *a computer with a good internet access, and a camera. The training booklets and the link to the on-line "room" are available one day prior to the training delivery date.*

INSTRUCTIONAL APPROACH AND LEARNING ASSESSMENT

- **During the session:** presentation of the main principles, practical implications and real-life illustrations drawn from recent publications. Numerous case studies and interactive quizzes ensure knowledge acquisition.
- **After the session:** the trainer is available to answer any follow-up questions participants may have.

**PRICE (EXCL. VAT)
FOR A 3-HOUR
TRAINING COURSE:**

660 €

■ CAPEX OR OPEX ?

OBJECTIVES

- › Distinguish between OPEX and CAPEX
- › Understand the impacts of each category on the financial statements

DETAILED CONTENT

- › **Why are expenses that seem similar subjected to processes and treatments that are completely different?**
 - Impacts of OPEX or CAPEX classification on the company Profit and loss account and on budgets
- › **Accounting rules used to distinguish OPEX from CAPEX**
 - Principles and difficulties in implementing the rules
 - Practical application to investment files
- › **Cash-flow impacts (tax impact in particular)**

DATES: 12/01/24 - 14h-17h ■ 06/03/24 - 09h-12h ■ 02/05/24 - 14h-17h
03/07/24 - 09h-12h ■ 07/10/24 - 14h-17h ■ 25/11/24 - 09h-12h