

# Je bouge à mon rythme à Dardagny



**Pour respirer !  
Par n'importe quel temps,  
on bouge !**

Toutes les personnes, même à mobilité réduite,  
sont les bienvenues.

**Pour se faire du bien  
Pour partager un bon moment**

*L'important est de se  
retrouver pour encourager la  
volonté à se mouvoir, chacun  
à son rythme et prendre du  
plaisir à exécuter quelques  
exercices doux et simples pour  
garder la forme.*

**Rendez-vous devant le château de Dardagny**

**Heure: 09h30 à 10h45**

**chaque 3ème jeudi du mois**

**le 16 septembre et le 21 octobre**

**le 18 novembre et le 16 décembre**

Inscrivez-vous auprès de la Mairie jusqu'au  
mardi précédent (022 754 12 30)

Votre participation: CHF 5.00 par séance

**Ceci est une activité organisée par les animateurs en mobilité de CoAlter  
et soutenue par votre commune de Dardagny.**



The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses and income.

The second part of the document provides a detailed breakdown of the accounting cycle. It outlines the ten steps involved in the process, from identifying the accounting entity to preparing financial statements. Each step is explained in detail, with examples provided to illustrate the concepts.

The third part of the document focuses on the classification of accounts. It discusses the different types of accounts, such as assets, liabilities, equity, and income, and how they are used to record transactions. It also explains the importance of debits and credits in maintaining the accounting equation.

The fourth part of the document covers the process of journalizing and posting. It describes how transactions are recorded in the journal and then posted to the ledger. It also discusses the importance of balancing the ledger and the role of the trial balance.

The fifth part of the document discusses the preparation of financial statements. It explains how the information from the ledger is used to prepare the balance sheet, income statement, and statement of owner's equity. It also discusses the importance of comparing these statements to the previous period to identify trends.

The sixth part of the document covers the closing process. It explains how the temporary accounts are closed to the permanent accounts at the end of the accounting period. It also discusses the importance of reversing entries and the role of the closing entries.

The seventh part of the document discusses the importance of internal controls. It explains how internal controls are used to prevent errors and fraud, and how they are implemented in the accounting system. It also discusses the role of the internal auditor.

The eighth part of the document covers the use of accounting software. It discusses the benefits of using accounting software, such as increased accuracy and efficiency, and how it is used to record transactions and generate financial statements.

The ninth part of the document discusses the importance of ethics in accounting. It explains how accountants are expected to follow a code of ethics and how this applies to their work. It also discusses the consequences of unethical behavior.

The tenth part of the document covers the future of accounting. It discusses the impact of technology on the profession and how accountants are expected to adapt to these changes. It also discusses the role of accountants in the future.