

❖ REGISTER TODAY

Dec. 6, 2011, 8:30A.M.-11:30A.M. | Courtyard Marriott, Paso Robles

Name <hr/> Title <hr/> Address <hr/> City, State, Zip <hr/>	Type of Business <hr/> Credentials <hr/> Company <hr/> Telephone <hr/> E-mail <hr/>
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REGISTRATION FEES

Conference includes all materials, morning beverages and pastries. Existing Longcrier & Associates clients are not charged a registration fee for this conference. Refunds will not be made after Dec. 3rd or if conference is not attended. Full refunds will be made with written cancellation prior to Dec. 3rd.

REGISTRATION RATES

	BEFORE DEC. 1	AFTER DEC. 1
Longcrier & Associates Clients	<input type="checkbox"/> \$0	<input type="checkbox"/> \$0
General Public	<input type="checkbox"/> \$25	<input type="checkbox"/> \$35

PAYMENT

Check enclosed for \$_____ Visa MC Call for my credit card info

Name on Card <hr/> Expiration Date <hr/> Billing Address <hr/>	Card Number <hr/> Security Code <hr/> City State Zip <hr/>
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FAX (805) 541-4024
MAIL 100 Cross Street, Suite 103, San Luis Obispo, CA 93401
CALL Gayle Harbert at (805) 782-5289
VISIT www.longcriercpas.com

QUESTIONS

Please contact **GAYLE HARBERT** if you have any questions about registration.

CALL (805) 782-5289
E-MAIL gayleh@longcriercpas.com

Please contact **HILLARY TROUT** if you have questions about the course content.

CALL (805) 782-5236
E-MAIL hillaryt@longcriercpas.com

WINERY ACCOUNTING TRAINING

Bridging Bookkeepers & Winery Accounting

❖ GAIN THE KNOWLEDGE YOU NEED TO EFFECTIVELY MANAGE THE BOOKS FOR YOUR WINERY

COURSE OVERVIEW

This course introduces the concepts bookkeeping and accounting as specifically applied to vineyard and winery industry needs. This 3-hour course will help bookkeeping and accounting staff understand the unique accounting needs facing the wine industry and provide step by step approaches to solving the daily challenges they face.

COURSE OBJECTIVES

The purpose of this course is to:

- Familiarize participants with the goals and objectives of winery accounting functions
- Understand the needs of various users (i.e., owners, managers, winemakers, banks, IRS, BOE, etc) of financial information provided by accounting personnel
- Introduce the different methods of accounting and how to record and report financial information
- Learn how to approach inventory costing and track cost associated with volume (tons, gallons, cases) and blending cost for bottling
- Approach the general ledger from a profit center and cost pool perspective
- Familiarize participants with monthly closing and year-end closing needs

COURSE OUTLINE

- I. Goal of the accounting function in a winery
- II. Methods of accounting
 - A. Cash vs accrual, book vs tax
 - B. Economic reality
 - C. LIFO, FIFO, Average Cost
- III. Inventory Costing
 - A. Tracking volume and cost together
 - B. Cost per ton, gallon, and case
 - C. Margins
- IV. The Vineyard & Winery's General Ledger
 - A. Structuring the chart of accounts
 - B. Capturing costs on the Balance Sheet and Profit & Loss
 - C. Allocations and groupings
- V. Fixed Assets
- VI. Closing the Books
 - A. Monthly & year-end closing procedures
 - B. Critical & helpful reports

WHEN

December 6, 2011
8:30 A.M. – 11:30 A.M.

WHERE

Courtyard Marriott
Paso Robles
120 S. Vine St.
Paso Robles, CA 93446

COST

\$25 if before December 1
\$35 if after December 1
\$0 for existing clients

PREREQUISITES/AUDIENCE:

This program is designed for bookkeepers, accounting managers, accounting clerks, controllers and winery owners who manage their own books who need to understand the bookkeeping requirements specific to the wine industry. This is not an entry-level bookkeeping course.



HILLARY TROUT, CPA

Hillary has been teaching Accounting courses for many years. She has been doing winery cost accounting and winery training since 2006 and has helped many wineries improve their accounting functions.



**LONGCRIER
& ASSOCIATES**

Certified Public Accountants

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