

Accounting and Taxation of business groups

General objectives:

Provide the participants of implied basics in accounting economic groups.

Specific objectives:

At the end of this course the students will know:

- Coordinate and master the tax and legal rules useful to accounting;
- Understand the particularities of the consolidated financial statements;
- Understand the methods and consolidation processes;
- Accomplish economic analysis - financial consolidated accounts.

Target Audience:

All Managers, Management Students, Accountants, ROCs and TOCs.

Hours:

24 hours.

Program Contents:

Module I - FRAMEWORK OF CONSOLIDATION

- Consolidation Goals;
- SGPS: Aspects Legal and Tax;
- Optical consolidation;
- Consolidation methods.

Module II - THE PROCESS OF CONSOLIDATION

- Perimeter Identification Consolidation;
- Adjustments and Reclassifications and Monetary Conversions;
- Operations and Technical Consolidation;
- Consolidated Financial Statements;
- Case Studies.

Module III - SUPPLEMENTS

- Taxation based Consolidated Profit;
- Economic and Financial Analysis of Consolidated Accounts;
- Exercise of practical application.