

General Accounting I

General objectives:

This course aims to characterize the objectives and the General / Financial Accounting tools, as well as their practical application in the context of management , as an essential tool for making economic and financial decisions of managers.

Specific objectives:

At the end of the course, professionals are able to:

- Know the importance of accounting and management tools;
- Identify advantages and disadvantages of the Accounting Standardization System;
- Make accounting movements monthly and periodic;
- Meet the new Account Code and the new Accounting Standardization System, with entry into force on the 1st, January 2010.

Target Audience:

All professionals involved and with responsibilities in terms of accounting and financial areas, namely , Directors , General Directors / Managers, CFOs , Directors Commercial / Sales , Directors of Human Resources and Production Directors .

Hours:

24 hours.

Program Contents:

Module I - The accounting standard system (CNS)

- The function of Accounting;
- The divisions of Accounting;
- The company's optical;
- The CNS and its instruments;
- The conceptual framework;
- The basics for a presentation of financial statements;
- Models of Financial Statements;
- The summary table of accounts;
- The account code;
- The Accounting Standards Norms and Financial Reporting (NCRF).

Module II - The dynamic balance

- The heritage and its variations;
- Equity facts;
- The accounting records;
- Notion of an account;
- Handling rules accounts.

Module III - The study of snc accounts and valometria criteria of the new standard

- Class 1 – Means of Financial Profit ;
- Class 2 - Accounts to receive and to pay;
- Class 3 - Inventories and Biological Assets;
- Class 4 - Investments;
- Class 5 - Capital, reserves and transited result;
- Class 6 - Expenses;
- Class 7 - Income;
- Class 8 - Results.

Module IV - The end of Working Exercise

- Assumptions underlying the financial statements;
- Accounts Settlement;
- The Clearance of results;
- Preparation of Financial Statements.

Module V - Result accounting versus tax result

- Clearance of the Audit Result. Calculation of tax (IRC).

Module VI - Evolution of accounting rules in the social accounts due to the new accounting standard system

Module VII - Practical exercises