

General Accounting

General Objectives:

This Course aims to provide participants with advanced knowledge at the level of accounting, in order to have the necessary knowledge and know how to account for a complete economic exercise and, also intends to characterize the objectives and tools of General/Financial Accounting, as well as its practical application in the context of Management, as an essential tool for the economic and financial decision-making of managers.

Specific Objectives:

At the end of this Course participants will know:

- Know the importance of accounting as management tools;
- Identify Advantages and Disadvantages of the Accounting Standardization System;
- Perform routine monthly and periodic accounting movements;
- Know the New Code of Accounts and the New Accounting Standardization System, with entry into force on January 1, 2010;
- Know the Main Changes and the Impact of the New SNC on Financial Statements;
- Enunciate the purposes and principles of accounting and financial reporting;
- Identify, measure and report events of an economic and financial nature that are subject to accounting treatment;
- Discuss the nature and appropriate accounting treatment for various categories of assets and liabilities, as well as for some specific types of revenue and expenses;
- Report the product resulting from the accounting process through the appropriate set of financial statements.

Recipients:

This Course is intended for all professionals involved and with responsibilities at the level of accounting and financial areas who need to strengthen their knowledge in this area, namely: Directors; General Managers/Managers; Financial Directors; Commercial/Sales Directors; Human Resources Directors; Production Directors.

Duration:

30 Hours

Content Program:**Module I - The Accounting Standardization System.**

- The function of Accounting;
- The divisions of Accounting;
- The optics of the company;
- The SNC and its instruments;
- The conceptual structure;
- The bases for the presentation of Financial Statements;
- The models of the Financial Statements;
- The summary table of accounts;
- The code of accounts;
- The Accounting and Financial Reporting Standards.

Module II - Asset Dynamics

- Assets and their variations;
- Asset facts;
- The accounting record;
- Notion of Account;
- Rules for the movement of accounts.

Module III - The conceptual structure and the basis of presentation of financial statements

- The Accounting Principles and the Qualitative Characteristics;
- The Underlying Concepts;
- The Recognition and Measurement Criteria;
- The New Financial Statement Models;
- Distinction between Current and Non-Current;
- Analysis of the Main Balance Sheet Items and the Formation of Results.

Module IV - The Study of Accounts and the Valuation Criteria of the new regulations

- Class 1 - Net Financial Resources;
- Class 2 - Accounts Receivable and Payable;
- Class 3 - Inventories and Biological Assets;
- Class 4 - Investments;
- Class 5 - Capital, Reserves and Retained Earnings;
- Class 6 - Expenses;
- Class 7 - Income;
- Class 8 - Profit and Loss.

Module V - The Year-End Working Papers

- Assumptions underlying the Financial Statements;
- Regularization of Accounts;
- The Statement of Profit and Loss;
- Preparation of Financial Statements.

Module VI - Accounting Result Vs. Tax Result

- Determination of the Tax Result. Calculation of Tax.

Module VII - Evolution of the Accounting Rules in the social accounts according to the new Accounting Standardization System;

Module VIII - Practical exercises and/or question & answer session.