

Advanced Accounting

General Objectives

The "Advanced Accounting" course presents itself as an important tool that will enhance the levels of formal control over the company's capital and resources. Investment in training is seen as the foundation for setting goals, measuring results and evaluating performance.

This course aims to provide participants with advanced accounting knowledge.

Specific Objectives

At the end of this course participants will know how to:

- Proceed to any type of accrual accounting
- Work with deferred taxes and perform the respective calculations
- Calculate the result of the year
- Calculate the autonomous taxation
- Calculate corporate income tax

Recipients:

The training is aimed at employees in the finance department.

Duration:

14 Hours

Content Program:

Module I - Exercise Specialization

- Accruals regime
- Deferrals - Content and Movement
- Expenses to be Recognized
- Income to be Recognized
- Deferrals and the Financial Statements
- Debtors and Creditors for Accruals

- Accrued Income Debtors - Case Studies
- Creditors for Accrued Expenses - Case Studies
- Debtors and Creditors for Accruals in Financial Statements

Module II - Deferred Taxes

- Deferred Tax Assets
- Deferred Tax Liabilities
- Recognition of Deferred Tax Assets and Liabilities
- Measurement of Deferred Tax Assets and Liabilities
- Accounting Treatment of Deferred Taxes
- Disclosures
- Special Regime Applicable to Deferred Taxes
- Deferred Taxes in the Model 22 Statement

Module III - Determination of Income

- Difference between Accounting Result and Tax Result
- Deduction of Tax Losses
- Taxable Income
- Autonomous Taxation
- Calculation of the Income Statement
- CIT Rate
- Calculation of CIT