

## **Wealth Taxation and Budget Planning - 35 hours**

### **General Objectives:**

This course aims to equip participants with the skills and accounting and tax principles applied to fixed assets, as well as to effectively prepare, participate and monitor the budget planning and management process.

### **Specific Objectives**

At the end of this course the trainees will be able to:

- Apply the accounting and tax principles to the company's fixed assets and their link to the accounting and financial statements;
- Effectively use the depreciation and fixed asset registration maps;
- Plan, prepare and implement budget management;
- Design, negotiate and defend the budget taking into account the strategic, operational, quantitative and qualitative objectives.

### **Recipients**

This course is intended for all professionals in the Accounting and/or Finance department with responsibilities for planning, control and management of assets and budget management.

### **Duration:**

35 Hours

### **Content**

#### **Module A - Fixed Assets and Taxation of Assets**

##### **Module I - Accounting definition of fixed assets**

- Corporeal;
- Intangible;
- Financial;
- In progress.

## **Module II - Accounting principles vs. fixed assets**

- Of consistency;
- Of historical cost;
- Substance over form.

## **Module III - Valuation criteria for fixed assets;**

## **Module IV - Fixed assets in the balance sheet;**

## **Module V - Fixed assets and depreciation and the notes to the balance sheet and profit and loss account;**

## **Module VI - Class 4 POC and accounts 66;**

## **Module VII - Fixed assets vs. VAT;**

## **Module VIII - Fixed assets financed by investment grants and their accounting;**

## **Module IX - Disposals and write-offs;**

## **Module X - Decree-Law 2/90;**

## **Module XI - Financial leasing;**

## **Module XII - Long-term leasing;**

## **Module XIII - Fixed assets vs. autonomous taxation vs. income in kind;**

## **Module XIV - Revaluations of fixed assets;**

## **Module XV - Tax and accounting capital gains and losses;**

## **Module XVI - Depreciation schedules;**

## **Module XVII - The fixed asset register (the fixed asset sheets).**

## **Módulo B - Planeamento e Gestão Orçamental**

### **Module I - Budgetary Management**

- Overall management and budget management;

- Planning and budgeting;
- Practical exercises.

## **Module II - Budget Design**

- Strategic objectives and operational objectives;
- Quantitative and qualitative objectives;
- Other costs;
- Practical exercises.

## **Module III - New Investments**

- Include new projects;
- Forecasting and budgeting;
- Practical exercises.

## **Module IV - Negotiating and defending the budget**

- Present a coherent budget;
- Prepare for defending your budget;
- Negotiating and discussing the budget;
- Practical exercises.

## **Module V - The Monitoring Process**

- Monitoring the budget;
- Organize and use the monitoring table - tableaux de board;
- Analyze deviations and respond immediately;
- Practical exercises.

## **Module VI - The Budget and the Administrative and Financial Department**

- Activities and tasks to be developed by the departments / specialist services;

- The participation to be requested and/or required from the other bodies;
- Preparatory or follow-up meetings;
- Documents and information to be sent and received;
- Practical exercises.