

Accounting and Taxation of Angola

General objectives:

This course aims to give professionals the knowledge and skills in This course aims to equip professionals who belong to the financial, tax and accounting and / or administrative and all people, with or without experience, with interest in the area and in need of updating, knowledge and skills, expertise or developing specific skills in this area.

Specific objectives:

At the end of this course the students will be able to

- Managers and employees of the Accounting and Management Control.
- Technicians with management responsibilities
- Operational Managers and Business Units.
- Middle and senior management of the company, with finance knowledge.

Recipients:

All professionals who need to understand, develop and apply their knowledge in relation to financial, tax and accounting and / or administrative.

Hours:

30 hours.

Program Contents:

Module I - General Background in Accounting in Angola

- The historical evolution;
- The Angolan accounting plan;
- The accountability documents;
- The Differences between Accounting System Portuguese and Angolan

- Accounting System;
- The elements constituting the financial statements.

Module II - Financial Statements

- The Users and information needs;
- The objectives of the financial statements;
- Responsibilities for preparing the financial statements.

Module III - Component of Financial Statements

- The General Provisions;
- The swing;
- The Income Statement and Cash Flow Statement.

Module IV - Table of Financial Statement

- The Introduction;
- The Accounts list;
- The Monetary Means;
- Capital and Reserves;
- The Income and Earnings by nature;
- The costs and losses by nature;
- The results.

Module V- Angolan Tax System

- Introduction to the Angolan Tax System;
- The Tax Reform in Angola;
- The General Tax Code;
- Industrial Tax;
- The Status of Large Taxpayers;
- The Transfer Pricing;
- The Law of Contracts;

- Tax on Capital Application;
- The stamp duty;
- Consumption Tax;
- Taxes on labor income;
- Heritage - Real Estate Tax and Urban SISA;
- Tax on Successions and Donations