

Advanced Accounting Program

General objectives:

This course aims to give professionals the knowledge and skills in depth information on accounting.

Prepare and equip managers and entrepreneurs , present and future , with the capabilities and competence to make adequate financial and accounting management. .

Specific objectives:

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

Target Audience:

Managers, Accountants, ROCs and TOCs.

Hours:

30 hours.

Program Contents:

Module I - Current course framework and participants of presentation.

- Presentation of the course organization and the objectives and methodologies.

Module II - Accountability

- Economic and financial aspects of accountability;
- Legal aspects of the provision of legal Normative accounts in force;
- Tax aspects of the provision of legal Normative accounts in force;
- Approach to NICs 1, 7 and 8.

Module III - Special operations accounting

- Multi-year contracts (construction contracts , etc.);
- Finance leases and Ald;
- Obligation loans;
- Accounting of good -will and intangible assets;
- Goodwill, and right to lease;
- Research and development expenses;
- Improvements in other people's properties.

Module IV - Company size change alteration

- Equity operations;
- Increases and capital reductions;
- Reintegration , amortization and redemption of capital;
- Shares and own shares;
- Additional benefits;
- Legal and free revaluation;
- Transited results;
- Merger and spin-off;
- Settlement transactions and sharing.

Module V - Economic groups of accounting

- Concept and types of groups and forms of control;
- Consolidation of company accounts;
- Approach the NICs 21, 27 and 28.

Module VI - Deferred taxes

- Accounting standards versus tax rules ;
- Accounting issues on taxes on profits;
- NIC 12 approach;
- Current taxes and deferred taxes;
- Temporary and permanent differences.

Module VII - International accounting

- Influences of the environment in financial information systems;
- Accounting for transactions in foreign currency;
- Translation of financial statements expressed in foreign currency;
- Influence of international taxation about accounting operations.

Module VIII - Accounting for the effects of inflation

- Inflated economies and purchasing power of money;
- Accounting operations of disinflation.

Module IX - Evaluation and course closure

- Questionnaires of satisfaction and closing.