

The Closing Annual Accounts - Statement Model 22, Annexes and Report

General objectives:

This course aims to give professionals the knowledge and skills that allows them to make the annual closing of accounts of companies and respective clearance IRC. During the course they will get to know the procedures required to close accounts and know how to do the analysis necessary for the annual closing of accounts.

Specific objectives:

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

- To analyze the balance and documentation of accounts;
- Calculate the estimated tax;
- Interpret the financial statements;
- Know and apply procedures related to the assemblies and bills of approval of minutes.

Target Audience:

All professionals of the accounting, administrative and financial areas with responsibilities for the annual accounts closing .

Hours:

18 hours.

Program Contents:

Module I - The balance sheet account analysis

Module II - Analysis of demonstrations accounts

Module III - The changes in the income statement

Module IV - The financial statements

- The Balance Sheet and the Income Statement;
- The Notes to the Income Statement;
- The Cash Flow;
- The demonstration function of results.

Module V - Clearance of taxable income

- Economic accrual-based accounting;
- Income or gains and losses or costs;
- Positive and negative equity variations;
- Fiscal transparency: imputation;
- Depreciation and amortization;
- Provisions / adjustments and uncollectible;
- nondeductible charges;
- Tax treatment of capital gains and capital losses tax;
- Elimination or reduction of economic double taxation of distributed profits;
- The real property transfer value;
- Tax benefits.

Module VI - Determination of the tax base

- Reporting of tax losses;
- Tax benefits;
- Simplified regime.

Module VII - Tax calculation

- Deductions from collection;
- Settlement Results;
- Autonomous taxation;
- Pour calculation.

Module VIII - Tax Payment

- Payments on account;
- Special payment on account.

Module IX - The assemblies and the bills approval of accounting

Module X - Accounts Deposit