

Customers Accounting

General Objectives:

This Course aims to provide participants with accounting knowledge, management procedures for handling this important asset item.

Specific Objectives:

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

- Record invoices and the recognition of other receivables granted;
- Analyze the impairments of this item, record and disclose them;
- Streamline the collection process of this item;
- Analyze the legal protection of these credits granted;
- Negotiate settlement plans for these amounts and negotiate any discounts.

Recipients

This workshop is intended for financial managers, financial directors, accountants, lawyers and in general for employees in the financial area.

Duration:

24 Hours

Content Program:

Module I - The accounting record of trade and other receivables

- The receivables that meet the asset conditions;
- The initial recording of the debt;
- Changes in receivables.

Module II - Securitization of debt

- Contracts;
- Guarantees.

Module III - Types of deductions from invoices

- Judicial withholdings;
- Tax withholdings;
- Good performance withholdings.

Module IV - Impairment of receivables

- When impairment should be recognized;
- What is the amount of impairment;
- Phased manner of recognition or derecognition of impairment.

Module V - Reversals and write-offs of impairments;

Module VI - The process of collecting debts from third parties;

Module VII - Closing the Course and Reactive Evaluation of Training.