

## Accounting and Taxation Saint Thomas and Prince with Excel

### General Objectives:

This course aims to review, update and consolidate the knowledge and skills necessary to perform the accounting processes in the light of the standards and legislation in force in Saint Thomas and Prince.

### Specific Objectives:

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

- Know and analyze the SNC (Accounting Standardization System);
- Identify and analyze characteristics, objectives and criteria of financial statements;
- Apply the knowledge acquired on a theoretical and practical basis on all the accounting work that needs to be done in a Company or Organization;
- Understand and prepare the accountability;
- Proceed to all closing activities and accountability;
- Apply the knowledge acquired on tax legislation and on the procedures of the main taxes and fees in force;
- Understand the principles, concepts and applied rules of the tax system.

### Recipients:

To all professionals involved and with responsibilities in accounting and tax processes and/or aiming at a specialization in the area of accounting and taxation.

### Carga Horária:

50 Hours

### Content Program:

#### **Module I - "Accounting"**

- The enterprise as a system;
- The value chain of an enterprise;

- The main functions of an enterprise;
- The formal and informal organization in enterprises;
- Most common types of company structures in São Tomé;
- "Accounting":
  - Types of accounting;
  - The accounting account;
  - The accounting movement;
  - The balance of an account;
  - The digraph or double entry method.
- The financial perspective:
  - Objective;
  - The "Balance Sheet";
  - The "accounting and tax regime for depreciation and amortization";
  - Provisions and impairments;
  - The main balance sheet accounts.
- The economic perspective:
  - Objective;
  - The "Income Statement" for the year;
  - The main accounts of the income statement.
- The monetary perspective:
  - Objective;
  - The "Cash Flow Statement".
- Other accounting statements:
  - The "Journal";
  - The "General Ledger";
  - The "Trial Balance".
- The year-end closing operations;
- Accountability documents.

### **Module II - The SNC - Accounting Standardization System**

- Historical Evolution;
- The constituent elements of the Accounting Standardization System and Financial Reporting:
- The conceptual framework;
- The bases for the presentation of financial statements;
- The models of financial statements;
- The code of accounts and background notes.
- The accounting and financial reporting standards;
- The purpose and basis of preparation of financial statements;
- Concepts of recognition and measurement.

### **Module III - The Tax System of Saint Thomas and Prince**

### **Module IV - Application of the Excel Tool in accounting**