

## The Accounting and Presentation of Tangible and Intangible Fixed Assets

### **General Objectives:**

This Course aims to present the accounting operations arising from the non-financial investment cycle, relating the measurement and recording of investments to the technical activity of entities.

### **Specific Objectives:**

At the end of this Course the participants will know how to measure and record the operations contemplated in the standards:

- NCRF 6- Intangible Fixed Assets;
- NCRF 7 - Tangible Fixed Assets;
- NCRF 8 - Non-current Assets Held for Sale and Discontinued Operations;
- NCRF 11 - Investment Property;
- CRF 12 - Impairment of Assets.

### **Recipients:**

This course is primarily intended for professionals in accounting and financial services who need to improve their skills in accounting for tangible and intangible fixed assets.

### **Duration:**

18 Hours

### **Program Content:**

#### **Module A - Tangible Fixed Assets and Related Operations**

#### **Module I - Framing of the Non Current Assets in the Accounting Normalization System (SNC)**

- Concept and content of non-current assets;
- The concept of assets in the SNC conceptual framework;
- Definition of non-current assets;
- Presentation of non-current assets in the financial statements.

## **Module II - Recognition and Measurement of Tangible Fixed Assets**

- Definitions, Recognition;
- Initial Costs, Subsequent Costs;
- Measurement;
- Measurement at Recognition;
- Elements of cost, Measurement of cost, Measurement after recognition;
- Cost Model;
- Revaluation Model;
- Depreciation, Depreciable amount and depreciation period;
- Method of depreciation;
- Impairment.

## **Module III - Derecognition**

- Tangible fixed assets classified as held for sale.

## **Module IV - Tangible Fixed Assets under Financial Lease**

- Classification of a lease as a finance lease;
- Initial recognition;
- Subsequent measurement;
- Sale of tangible fixed assets followed by lease.

## **Module V - Grants Related to Property, Plant and Equipment;**

## **Module VI - Disclosure in Financial Statements of Information Related to Property, Plant and Equipment**

## **Module B - Intangible Assets**

### **Module I - Definitions;**

### **Module II - Recognition and Measurement**

- Ativos intangíveis adquiridos;
- Ativos intangíveis gerados internamente.

## **Module III - Recognition of an Expense;**

## **Module IV - Measurement After Recognition**

- Cost Model;
- Revaluation model.

## **Module V - Useful Life, Period and Amortization Methods**

- Intangible assets with finite useful lives;
- Intangible assets with indefinite useful lives.

## **Module VI - Impairment**

## **Module VII - Derecognition;**

## **Module VIII - Intangible Assets Classified as Held for Sale;**

## **Module IX - Disclosure in Financial Statements Related to Assets;**

## **Module X - Intangibles.**