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***ICB- Certificate in Accounting (accredited program)***

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|  | ***Syllabus*** | ***hours*** |
| **1** | The concept of enterprise. Information on the establishment of enterprises, registration and preparation of primary documentation, taxpayers' obligations, opening bank accounts, electronic services | ***3*** |
| **2** | Information on types and sizes of accounting, forms of accounting, documentation, inventory, calculation, double entry, national chart of accounts and balance sheet | ***6*** |
| **3** | Accounting concepts and accounting policy. Capital and current expenses and revenues | ***4*** |
| **4** | Non-current assets: Accounting for fixed and intangible assets | ***6*** |
| **5** | Inventories: Material inventories, production costs, finished goods, goods and other inventories. In-farm movement of resources. | ***4*** |
| **6** | Short-term and long-term receivables, other long-term and short-term financial assets and other long-term and short-term assets | ***3*** |
| **7** | Cash and cash equivalents: Cash, cash transfers, bank accounts, cash equivalents and VAT sub-account | ***3*** |
| **8** | Long-term and short-term payables (accounts payable to suppliers and contractors, payroll staff, founders for dividends, lease, construction contracts and interest, bank loans and other loans) | ***6*** |
| **9** | Revenues: Sales, other operating, financial and extraordinary income | ***3*** |
| **10** | Costs: Cost of sales, administrative, commercial, financial emergency, etc. operating expenses | ***3*** |
| **11** | Accounting for salary settlements with employees. Accounting for settlements with unaccounted persons. Travel accounting | ***6*** |
| **12** | Initial trial balance. Correction of errors | ***3*** |
| **13** | Components of financial statements. Profit and loss statement | ***6*** |
| **14** | Statement of financial position (balance sheet) | ***6*** |
| **15** | Cash flow statement and statement of changes in equity | ***6*** |
| **16** | Value Added Tax, Withholding Tax, Property Tax, Land Tax, Unified Declaration, Income Tax Return Procedure | ***12*** |
| **17** | Practical accounting (practical experience on enterprise "X") | ***40*** |
|  | Total | ***120*** |