MOUNTING AND UPLOADING STRs (DSFs)

PROFFEST **Yaoundé – Cameroon**

Training Objectives ?

- Raise awareness and introduce participants to the tax risks associated with the new reporting obligations;
- Develop practice and mastery of STR (DSF) editing software and
- Deepen the methods of uploading STRs (DSFs).

Target audience ?

- Tax Advisor ;
- Corporate Accountants ;
- Law firm collaborator and
- University Students.

Detailed Training Plan

Part 1 : The STR (Statistical and Tax Declaration): what you need to know

- Generality ;
- Purpose of Establishing Financial Statements;
- The Financial Statements Component and
- Tax penalties.

Part 2: Editing STRs (DSFs) and Uploading

- The documents essential to the establishment of the financial statements;
- Familiarity with the STR (DSF) assembly software and
- Simplified method of uploading.

3rd Part : Practical Cases

- Assembly of STR in the Simplified System;
- Assembly of STR in the Actual Earning System and
- Upload.

INTRODUCTION

Part 1 : THE STR | What you need to know ...

Definition.

It is a set of tables that gives information on the situation of a company. This information may relate to its financial structure, the composition of its assets, the evaluation of its performance and the measurement of its profitability. This is the company's annual tax return.

It is a document that highlights the balance of the various taxes and duties to be paid or received from the state. In particular, it allows the calculation of corporation tax or personal income tax. It also makes it possible to identify the assets and the result of a company.

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Purpose of Establishing Financial Statements.

To give a faithful image of the situation and the operations handled by the company;

To allow reliable comparisons in time, within the company, and in space, by companies or sets of companies between them;

To make decisions (the managers of a company use them as support and a real decision-making tool) and

To carry out precise analyses, particularly in the context of business takeovers, company valuations, mergers, demergers or partial contributions of assets

The Components of Financial Statements .

SIMPLIFIED SYSTEM (Minimum Treasury System). The company presents these financial statements according to its size. Under article 11 of the OHBLA uniform act. Can benefit from the simplified system are companies whose turnover is less than 50 million FCFA and the number of workers less than 20:

The balance sheet : it makes it possible to determine the assets of the company at a given moment. It compares what he has on one side and what she owes on the other side.

The Profit and Loss Account : it makes it possible to measure the profitability of a company during a given period called the accounting year.

The Cash Flow Table: It allows you to analyse the origin of a company's net cash flow and its variation from one year to the next by highlighting the transactions that generated cash resources (collections) and those that consumed cash (disbursements).

The Annexed Statement : This is a descriptive note which supplements the quantified information appearing on the balance sheet and the income statement. It allows a good reading of the annual accounts by providing appropriate additional information.

ACTUAL EARNING SYSTEM . The Normal System is the default system for all companies' subject to the OHBLA accounting system, the advantage of presenting information with the greatest detail. These statements, the content of which is not limited, are intended to provide all the details likely to enable understanding of the financial information. These financial statements consist of:

The balance sheet : it makes it possible to determine the assets of the company at a given moment. It compares what he has on one side and what she owes on the other side.

The Profit and Loss Account : it makes it possible to measure the profitability of a company during a given period called the accounting year.

The Annexed Statement: This is a descriptive note which supplements the quantified information appearing on the balance sheet and the income statement. It allows a good reading of the annual accounts by providing appropriate additional information.

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TAX PENALTIES . Section 199 (3). 18a, 242, 101,102 and 104b. (3) Without prejudice to the penalties provided for in Article L. 97, failure to submit or transmit the statistical and tax declaration within the time limits provided for by law shall give rise to the application of a fixed fine not subject to discount, as detailed below:

Companies under the Department of Large Companies : F CFA five million (5,000,000);

Companies under the Tax Centres of Medium-Sized Enterprises and Specialized Tax Centres : F CFA one million (1,000,000) and

Companies under the Divisional Tax Centres : F CFA francs two hundred and fifty thousand (250,000).

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ASSEMBLY

GETTING TO KNOW THE UPLOADING SOFTWARE

ESSENTIAL DOCUMENTS

The General Ledger (also called account book) : Gathers all the accounts used by the company. It is an accounting journal that allows you to see the situation of a company as a whole.

The Balance of Accounts: it is the document that groups together the accounts of a company for a given period. It shows the credit or debit balance of each account over the period

CONFER PRACTICAL CASE

UPLOAD

- Open the STR to upload;
- Rename It “HK” ;
- Open the upload file ;
- On the taskbar click on developer then on macros;
- Then click on run and
- Click on save as and a file type select Excel workbook and rename the file with the name of the structure.

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