






## Financial Accounting II

SNC - possible adaptation to English

1. Liquid Financial Assets
2. Accounts payable and receivable
3. Inventories
4. Investments
5. Owners Equity
6. Expenses and Losses
7. Revenues and Gains
8. Results

2








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1. Liquid Financial Assets
  - 11 Cash
  - 12 Bank deposits
  - 14 Financial Instruments

Assets, cash and equivalents to cash!

3








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2. Accounts payable and receivable
  - 21 Clients
  - 22 Suppliers
  - 23 Staff
  - 24 Public Sector
  - 25 Obtained Loans
  - 26 Shareholders
  - 27 Others accounts payable and receivable
  - 28 Accruals
  - 29 Provisions

4








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- 3. Inventories
  - 31 Purchases
  - 32 Stocks
  - 38 Reclassification and Regularization of Inventories
  - 39 Advanced payments of purchases of inventories

5








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- 4. Investments
  - 41 Financial Investments
  - 42 Investment Properties
  - 43 Fixed Tangible Assets
  - 44 Intangible Assets
  - 45 Investments in phase of completion
  - 46 Non-current assets for future sale

6








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- 5. Owners Equity
  - 51 Capital
  - 52 Own Shares
  - 54 Emission Premium
  - 55 Reserves
  - 56 Transitory Results
  - 57 Adjustments in financial assets
  - 58 Excess in the revaluation of fixed tangible and intangible assets
  - 59 Other variations in owners equity

7








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- 6. Expenses and Losses
  - 61 Cost of Sales
  - 62 External Services expenses
  - 63 Staff Expenses
  - 64 Deprecation and amortization expenses
  - 65 Loss from Impairments
  - 66 Losses by reductions of Fair Value
  - 67 Period Provisions
  - 68 Others Expenses and Losses
  - 69 Financial Expenses and Losses

8








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- 7. Revenues and Gains
  - 71 Sales
  - 72 Services
  - 75 Subsidies
  - 76 Reversions
  - 77 Gains by increases of Fair Value
  - 78 Others Revenues and Gains
  - 79 Interests, Dividends and similar revenues

9



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- 8. Results
  - 81 Net Income of the period
    - 811 Net Income before taxes
    - 812 Income tax of the period
  - 89 Anticipated dividends

10