



Martin Dieudonné NDENE

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Fondateur chez LacomptaEnlive, la plateforme dédiée à la diffusion des ressources opérationnelles comptables indispensables pour la communauté des métiers du chiffre, juridique, fiscale et éducative dans les pays membres de l'OHADA. "SYSCOHADA - IFRS - IPSAS - PCG"

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LE BILAN DES COMPETENCES

MISSION N°03 : LA PRATIQUE D'ÉLABORATION DE LA LIASSE DES ÉTATS FINANCIERS ANNUELS PERSONNELS RENDU OFFICIEL PAR L'OHADA (en langue anglaise)

From a regulatory standpoint, the OHADA area has adopted two systems for presenting personal annual financial statements, namely the normal system (SN) and the minimum cash system (SMT). Thus, the normal system comprises the establishment of the balance sheet, the income statement for the year, the cash flow statement as well as the appended notes drawn up from an accounting of commitments while the minimum cash system is based on the Establishment of a Balance Sheet, an income statement and Notes to the appendices drawn up from cash accounting. Any entity is, except for exceptions related to its size, subject to the normal system for presenting financial statements and keeping accounts. On the other hand, are eligible for the Minimum Treasury System, entities whose annual turnover excluding tax is below the following thresholds: • Sixty (60) million CFA francs or the equivalent in the currency unit having legal tender in the State Party, for trading entities; • Forty (40) million CFA francs or the equivalent in the currency unit having legal tender status in the State Party, for craft and similar entities; • thirty (30) million CFA francs or the equivalent in the monetary unit having legal tender status in the State Party, for service entities. The model of the accounting tables for the two systems are set by the OHADA accounting system. Summary financial statements bring together financial information at least once a year over a period of twelve months, known as the financial year. The exercise coincides with the calendar year. The duration of the financial year is exceptionally less than twelve months for the first financial year beginning during the first half of the calendar year. This period may be greater than twelve months for the first financial year started during the second half of the year. In the event of cessation of activity, for any reason whatsoever, the duration of the liquidation operations is counted for a single financial year, subject to the establishment of provisional annual situations.

At the operational level, the OHADA member states make official the model of the OHADA accounting and tax tables used for the annual statements. Thus, the package of the practice of drawing up the bundle of personal and fiscal financial statements assisted by the expert's automated Excel Matrix meets the presentation requirements of the accounting and tax information of each member country of the OHADA area. . Regarding, the package of the Republic of the Comoros the normal system contains 86 Excel sheets and the minimum cash system 23 Excel sheets.

LEARNING BY DOING

VOTRE NOM ET PRENOM

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LACOMPTAENLIVE : Centre d'Etudes des Sciences Comptables En Afrique
 Président NDENE MARTIN DIUDONNÉ, LacomptaEnlive, basé de la diffusion des ressources comptables sur le SYSCOHADA révisé et autres normes comptables pour l'Afrique SYSCOHADA - IFRS - IPSAS - PCG

THE AUTOMATED EXCEL MATRIX OF THE EXPERT : THE PACKAGE OF STANDARD COLLECTING TABLES FINANCIAL STATEMENTS OF THE REVISED SYSCOHADA NORMAL SYSTEM
OHADA
 (Official rendition in January 2017 and in force from 2018)
 © Martin Diudonné NDENE
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APPRENTISSAGE PAR LA PRATIQUE

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Découvrez : Le Business Plan de l'espace OHADA assistée par la matrice Excel automatisée de l'Expert !
 Découvrez : La comptabilité financière de l'espace OHADA assistée par la Matrice Excel automatisée de l'Expert !
 Découvrez : Le Business Plan de l'espace OHADA assistée par la matrice Excel automatisée de l'Expert !
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 Découvrez : La liasse des états financiers annuels en vigueur pour chaque pays de l'OHADA assistée par la Matrice Excel automatisée de l'Expert !
 Découvrez : Les activités de l'audit comptable et contrôle interne de l'espace assistée par la matrice Excel automatisée de l'Expert !
 Découvrez : La liasse des états financiers annuels en vigueur pour chaque pays de l'OHADA assistée par la Matrice Excel automatisée de l'Expert !
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FRAIS DE SOUSCRIPTION
 200.000 F CFA/ 320 € /400 \$

MISSION 03 : THE PRACTICE OF PREPARING THE LIST OF PERSONAL ANNUAL FINANCIAL STATEMENTS OFFICIAL BY OHADA (en langue anglaise)

PURPOSE : Close the year-end accounts

SUPPORT OPERATIONNEL : La Matrice Excel automatisée de l'Expert

AUTRE SUPPORT :

I take stock of the tasks to be done

N°	LE NOM DE LA FEUILLE EXCEL	TITRES DU CONTENU DE CHAQUE FEUILLE EXCEL "SYSTÈME NORMAL (SN) DE PRESENTATION DES ETATS FINANCIERS PERSONNELS RENDU OFFICIEL PAR L'OHADA"	EXECUTION		THE POINT		LOCATE THE ORIGIN OF THE DATA
			MANUAL	AUTOMATED	INCLUDED	NOT INCLUDED	
1	Entity	GENERAL INFORMATION OF THE COMPANY	X				
2	Balance N	BALANCE N	X				
3	Balance N-1	BALANCE N-1	X				
4	BALANCE CONTROL	BALANCE OF THE BALANCE		X			
5	Balance control Year N	BALANCE CONTROL N		X			
6	Balance control Year N-1	BALANCE CONTROL N-1		X			
7	Cover page	STANDARD FINANCIAL STATEMENTS OHADA ACCOUNTING SYSTEM (SYSCOHADA)	X				
8	Sheet R1	Identification sheet and various information 1	X				
9	Sheet R2	Identification sheet and other information 2	X				
10	Sheet R3	Identification sheet and other information 3	X				

N°	INTITULE DE LA FEUILLE EXCEL DU PACKAGE	TITRES DU CONTENU DE CHAQUE FEUILLE EXCEL "SYSTÈME NORMAL (SN) DE PRESENTATION DES ETATS FINANCIERS PERSONNELS RENDU OFFICIEL PAR L'OHADA"	EXECUTION		THE POINT		LOCATE THE ORIGIN OF THE DATA
			MANUAL	AUTOMATED	INCLUDED	NOT INCLUDED	
11	Sheet R4	Summary sheet of the attached Notes	X				
12	Model 1	Landscape balance sheet		X			
13	Model 2	Balance sheet-Assets		X			
28	Model 2 bis	Balance Sheet-Liability		X			
29	Model 3	Income statement		X			
30	Model 3	Cash Flow statement		X			
31	TBFT	Dashboard of Cash Flow		X			
32	NOTA 1	Debts guaranteed by real securities	X				
33	NOTA 2	Required information	X				
34	NOTA 3A	Gross fixed assets		X			
35	NOTA 3B	Property taken for rent		X			
36	NOTA 3C	Fixed assets : depreciation		X			
37	NOTA 3D	Fixed assets : capital gains and losses on disposals		X			
38	NOTA 3E	Information on revaluations made by the entity	X				
39	NOTA 3F	Spreading table of fixed charges		X			
40	NOTA 4	Financial fixed assets		X			
41	NOTA 5	Current assets and current liabilities HAO		X			
42	NOTA 6	Inventories and outstanding		X			
43	NOTA 7	customers		X			
44	NOTA 8	Other receivables	X				
45	NOTA 9	Investment securities		X			
46	NOTA 10	Values to cash		X			
47	NOTA 11	availability		X			
48	NOTA 12	Translation differences and expense transfers	X				

N°	INTITULE DE LA FEUILLE EXCEL DU PACKAGE	TITRES DU CONTENU DE CHAQUE FEUILLE EXCEL "SYSTÈME NORMAL (SN) DE PRESENTATION DES ETATS FINANCIERS PERSONNELS RENDU OFFICIEL PAR L'OHADA"	EXECUTION		THE POINT		LOCATE THE ORIGIN OF THE DATA
			MANUAL	AUTOMATED	INCLUDED	NOT INCLUDED	
49	NOTA 13	Capital: par value of shares or units	X	X			
50	NOTA 14	Premiums and reserves		X			
51	NOTA 15A	Grants and regulated provisions		X			
52	NOTA 15B	Other equity		X			
53	NOTA 16A	Financial debts and related resources		X			
54	NOTA 16B	Pension and other benefits (actuarial method)	X				
55	NOTA 16B bis	Pension and other benefits (actuarial method)	X				
56	NOTA 16C	Assets and contingent liabilities	X				
57	NOTA 17	Operating Providers		X			
58	NOTA 18	Social and tax debts		X			
59	NOTA 19	Other debts and provisions for short-term risks		X			
60	NOTA 20	Banks, discount and cash credit		X			
61	NOTA 21	Turnover and other products		X			
62	NOTA 22	Shopping		X			
63	NOTA 23	transport network		X			
64	NOTA 24	External Services		X			
66	NOTA 25	Dues and taxes		X			
68	NOTA 26	Other expenses		X			
70	NOTA 27A	Staff costs		X			
72	NOTA 27B	Workforce, payroll and external staff	X				
74	NOTA 28	Provisions and depreciation recorded in the balance sheet		X			
76	NOTA 29	Expenses and financial income		X			
78	NOTA 30	Other charges and HAO products		X			

N°	INTITULE DE LA FEUILLE EXCEL DU PACKAGE	TITRES DU CONTENU DE CHAQUE FEUILLE EXCEL "SYSTÈME NORMAL (SN) DE PRESENTATION DES ETATS FINANCIERS PERSONNELS RENDU OFFICIEL PAR L'OHADA"	EXECUTION		THE POINT		LOCATE THE ORIGIN OF THE DATA
			MANUAL	AUTOMATED	INCLUDED	NOT INCLUDED	
79	NOTE31	Breakdown of results and other characteristic features of the last five years	X	X			
80	NOTE32	Production of the exercise	X				
81	NOTE33	Purchasing for production	X				
82	NOTE34	Summary sheet of the main financial indicators		X			
83	NOTE35	List of social, environmental and societal information to be provided	X				
84	NOTE36	Code table	X				
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N°	INTITULE DE LA FEUILLE EXCEL DU PACKAGE	TITRES DU CONTENU DE CHAQUE FEUILLE EXCEL "SYSTÈME MINIMAL DE TRESORERIE (SMT) DE PRESENTATION DES ETATS FINANCIERS PERSONNELS RENDU OFFICIEL PAR L'OHADA"	EXECUTION		THE POINT		LOCATE THE ORIGIN OF THE DATA
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OBSERVATIONS GENERALES