

<b>POLI</b> ESCOLA SUPERIOR TECNOLOGIA GESTÃO <b>TÉCNICO</b> <b>GUARDA</b>	<b>SUBJECT DESCRIPTION</b>	<b>MODELO</b> PED.013.03
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Course	Accounting					
Subject	Ethics and Professional Deontology					
Academic year	2023/2024	Curricular year	3rd	Study period	1st semester	
Type of subject	Compulsory	Student workload (H)	Total: 56	Contact: 45	ECTS	2
Professor(s)	Helena Saraiva					
<input checked="" type="checkbox"/> Area/Group Coordinator <input type="checkbox"/> Head of Department	(select)		Rute Abreu			

## PLANNED SUBJECT DESCRIPTION

### 1. LEARNING OBJECTIVES

- *Identification of ethical and deontological rules applied by accounting professionals.*
- *Deepening of knowledge associated with the functions, rights and duties of Certified Accountants.*
- *The importance of neutrality in face of conflicts of interest and the need to issue judgments about accounting options.*
- *Awareness of the future accounting professional to fulfill on the exercise of their functions of ethical standards issued by the respective entity.*
- *Understanding of the fiscal responsibility inherent to functions of Accountant.*

### 2. PROGRAMME

#### **I – Introduction**

- 1 - Ethics and Deontology: Key Concepts.
- 2 - Codes of Ethics and Professional Conduct and Professional Organizations.
- 3 - Code of Ethics for Professional Accountants

#### **II - OCC Statute and Deontological Code**

- 1 - Statutory and Professional Principles
- 2 - Accountant Functions
- 3 – Activity exercise mode
- 4 - Categories of OCC members
- 5 - OCC Structure
- 6 - Suspension or Cancellation voluntary / compulsory of the inscription
- 7 - CC Professional societies
- 8 - Certified Accountant Temporary Alternate
- 9 - Accounting Societies
- 10 - CC Rights
  - 10.1. - Regarding OCC
  - 10.2. - Regarding the entities to whom provides services
- 11 – CC Duties
  - 11.1. - Regarding the entities to whom provides services
  - 11.2. - Regarding Tax Administration
  - 11.3. - Loyalty between CC
  - 11.4. - Regarding OCC
  - 11.5. - Participation of public crimes
- 12 - Advertising and acquiring customers
- 13 – Confidentiality
- 14 - Incompatibilities and conflicts of interest
- 15 – Fees
- 16 - Contract for Provision of Services
- 17 - Disciplinary Responsibility. Sanctions

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18 - Scheme for prevention and suppression of money laundering and advantages of illicit origin

19 - Regulation of Quality Control

20 - Abusive Tax Planning

**III - Legal Regime of Statutory Auditors and Code of Ethics**

1 - Legal Framework of ROC

2 - Code of Ethics

3 - Companies Code

**IV – Fiscal Responsibility**

1 - General Tax Law

2 - General Scheme of Tax Violations.

### 3. COHERENCE BETWEEN PROGRAMME AND OBJECTIVES

*In Chapter I are described the concepts of ethics and deontology for accounting professionals.*

*In section II are deepened the aspects related to the exercise of the function of Accountant. It is intended that the student becomes sensitized to fulfill the functions of accountant with ethical standards.*

*In Chapter III are presented the normative legal requirements to Auditing in Portugal (ROC). At this stage the goal is the identification of the applicable regulations to the professionals of accountant.*

*The chapter IV examines the themes of fiscal responsibility inherent to accounting professionals.*

### 4. MAIN BIBLIOGRAPHY

Arruda, Maria Cecília Coutinho (2002), Código da Ética: um instrumento que adiciona valor. Negócios Editora, São Paulo.

Bandeira, Ana Maria; Macedo, Armindo; Ribeiro, José Carlos (2021). Ética e Deontologia em Contabilidade. Almedina. ISBN: 9789724096810

Baptista da Costa, C. (2016). Reflexões Contabilísticas. Carcavelos: Rei dos Livros.

Barata, Alberto da Silva (1996). Contabilidade, Auditoria e Ética em Negócios. Notícias Editorial.

Correia, Renato (2023). Ética e Deontologia Preparação para o Exame da OCC. Rei dos Livros. ISBN: 9789895650798

Ferreira, Rogério Fernandes (2002), Encruzilhadas, Câmara dos Técnicos Oficiais de Contas.

Fortes, Catarina; Gonçalves, Miguel; Góis, Cristina (2021). História, Ética e Deontologia: pequeno glossário de termos associados à profissão contabilística em Portugal. Comunicação submetida em 20 de Julho de 2021 ao congresso de história da contabilidade “Rendición de Cuentas: contribución social de la contabilidad a lo largo de la historia”/ XII ENCUENTRO ESTEBAN HERNÁNDEZ ESTEVE DE HISTORIA DE LA CONTABILIDAD (AECA), Valência, Espanha, 28 e 29 de Outubro de 2021. Disponível em: [https://aeca.es/wp-content/uploads/2021/11/5fortes\\_goncalves\\_goncalves.pdf](https://aeca.es/wp-content/uploads/2021/11/5fortes_goncalves_goncalves.pdf)

Gonçalves, Cristina e Carreira, Francisco (2012), O Comportamento Ético e o Profissional de Contabilidade, Áreas Editora.

Guimarães, Joaquim Fernando da Cunha (2007), Técnicos Oficiais de Contas – História da Profissão e do associativismo, Estatuto e Código Deontológico, Contabilidade e Fiscalidade, Encerramento de Contas, Edições INFOCONTAB.

Moreira, José Manuel (1996), Ética, Economia e Política. Lello & Irmão, Editores, Porto.

Saraiva, Helena (2020). Deontologia e Mediação de Conflitos. Revista Contabilista, 249, pp.62-66. ISSN 1645-9237

#### Laws and regulations:

- Código Deontológico da OCC (Anexo II da Lei n.º 139/2015 no Diário da República, I Série, n.º 174, de 7 de setembro) (Atualizado).

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- Código de Ética para os contabilistas profissionais – IFAC.
- Código de Ética da Ordem dos Revisores Oficiais de Contas.
- Código das Sociedades Comerciais.
- Estatuto da Ordem dos Contabilistas Certificados, Lei n.º 139/2015 no Diário da República, I Série, n.º 174, de 7 de setembro (Atualizado);
- Lei n.º 2/2013, de 10 de janeiro - Regime jurídico de criação, organização e funcionamento das associações públicas profissionais;
- Lei n.º 140/2015, de 07 de Setembro - Estatuto da Ordem dos Revisores Oficiais de Contas  
Lei atualizada pelos seguintes normativos:  
Lei n.º 99-A/2021, de 31/12
- Lei n.º 83/2017, de 18 de agosto - MEDIDAS DE COMBATE AO BRANQUEAMENTO DE CAPITAIS E AO FINANCIAMENTO DO TERRORISMO  
Lei atualizada pelos seguintes normativos:  
Lei n.º 99-A/2021, de 31/12  
DL n.º 56/2021, de 30/06  
DL n.º 9/2021, de 29/01  
Lei n.º 58/2020, de 31/08  
DL n.º 144/2019, de 23/09
- Lei Geral Tributária;
- Normas Interpretativas da Direção da OCC;
- Planeamento Fiscal Abusivo - Lei n.º 26/2020, de 21 de julho (revogando o Decreto-Lei n.º 29/2008, de 25 de fevereiro).
- Regime Geral de Infrações Tributárias.

## 5. TEACHING METHODOLOGIES (INCLUDING EVALUATION)

*Theoretical and practical classes, emphasizing the theoretical issues of ethics and deontology and its legal and tax framework professional in Portugal, through expositive method and discussion of regular practical situations.*

### **Continuous assessment:**

*The student gets approval when the weighted average of the following two factors is equal to or greater than ten points, being exempted from examination.*

*First factor - performing frequency / mini test, weighted with 75% of the final grade.*

*Second factor - practical exercises, in class, on the dates requested by the teacher and without notice, individually weighted with 25% of the final grade.*

### **Final assessment:**

*The student who has not obtained success in the continuous assessment or has not completed it, gets approval when the examination of the rating is equal to or greater than ten values, the same being held at the times and dates booked by the School Board. If the student has performed individual activities (2nd factor), it could be considered for the benefit of the student, taking on 25% of the final grade.*

## 6. COHERENCE BETWEEN TEACHING METHODOLOGIES AND OBJECTIVES

*As mentioned above, the specific objectives of this course are:*

- *to identify the ethical and deontological standards applicable to accounting professionals;*
- *deepening the knowledge associated with the functions, rights and duties of CAs;*
- *the importance of neutrality in the face of conflicts of interest and the need to make value judgements about accounting options;*

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- raising awareness among future accounting professionals of the need to comply with the ethical standards issued by the respective organisation when carrying out their duties;
- an understanding of the fiscal responsibility inherent in the role of CA.

All these objectives are achieved through two methods: the teaching method and the assessment method. In the first case, the aim is to provide the student with the necessary tools to understand and include these objectives through the tools described in the previous point, and in the second case, to validate the understanding of these objectives. In this sense, the student will be subject to either continuous assessment or assessment by examination, as described in point 5.

### 7. ATTENDANCE

*Class attendance is valued for the purposes of the final grade with a weighting of 25 per cent, through the completion of small tasks assigned in the classroom context. As for students with student-worker status, this rule applies if and only if it benefits the student.*

### 8. CONTACTS AND OFFICE HOURS

Adjunct Professor Helena Saraiva; Email: helenasaraiva@ipg.pt; Office: 56 ESTG

Office Hours: Wednesday: 14:00 - 16:30

#### DATE

**24 de outubro de 2023**

#### SIGNATURES

Professor

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(Prof. Helena Saraiva)

Area/Group Coordinator

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(Prof. Rute Abreu)