

	<h2>SUBJECT DESCRIPTION</h2>	MODELO PED.013.03
---	------------------------------	-----------------------------

Course	Master of Management: Accounting					
Subject	Accounting and Taxation					
Academic year	2023-2024	Curricular year	1st	Study period	1st semester	
Type of subject	Compulsory	Student workload (H)	Total: 168	Contact: 60	ECTS	6
Professor(s)	PhD Maria de Fátima David					
<input checked="" type="checkbox"/> Area/Group Coordinator <input type="checkbox"/> Head of Department	(select) PhD Rute Abreu					

PLANNED SUBJECT DESCRIPTION

1. LEARNING OBJECTIVES

Acquire knowledge and competence in key aspects of accounting and taxation theory, as well as in the field of dependence / independence and the development of critical capacity issues in the study.

In view of the International Educational Standard of the IAESB (IFAC), the student of this UC must acquire learning results, which can be applied in work environments characterized by moderate levels of ambiguity, complexity and uncertainty.

2. PROGRAMME

1. Accounting standards versus Taxation standards
2. Relationship between accounting and taxation
3. Issues of income tax
4. Different types of entities and their taxation

3. COHERENCE BETWEEN PROGRAMME AND OBJECTIVES

1. Accounting standards versus Taxation standards
(acquire knowledge and competence in key aspects of accounting and taxation theory)
2. Relationship between accounting and taxation
(acquire knowledge and competence in the field of dependence / independence between accounting and taxation)
3. Issues of income tax;
4. 4. Different types of entities and their taxation
(to develop the critical capacity issues in the study)

	SUBJECT DESCRIPTION	MODELO PED.013.03
---	----------------------------	-----------------------------

4. MAIN BIBLIOGRAPHY

- Alonso, L., Corona, J. e Valera, F. (1997). *La Armonización Fiscal en la Unión Europea*. Barcelona: Cedecs Editorial.
- Amat, O. e Blake, J. (1996). *Contabilidad Europea*. Madrid: Asociación Española de Contabilidad y Administración de Empresas.
- Beechy, T.H. (1983). *Accounting for Corporate Income Taxes: Conceptual Considerations and Empirical Analysis*. Toronto: The Canadian Institute of Chartered Accountants.
- Buijink, W., Janssen, B. e Schols, Y. (2000). *Evidence of the Effect of Domicile on Corporate Average Effective Tax Rates in the European Union*. Working Paper, Universiteit Maastricht.
- Caiado, A.C.P., Viana, L.C. e Madeira, P.J. (2011). *Relato Fiscal e Financeiro no Encerramento de Contas*. Lisboa: Áreas Editora.
- Cunha, C.A. e Rodrigues, L.L. (2014). *A Problemática do Reconhecimento e Contabilização dos Impostos Diferidos: Sua Pertinência e Aceitação*. 2ª ed. Lisboa: Áreas Editora.
- International Accounting Education Standards Board (IAECS, 2019). *Handbook of International Education Pronouncements*. New York: IFAC.
- Labatut, G. (1992). *Contabilidad y Fiscalidad del Resultado Empresarial*. Madrid: Instituto de Contabilidad y Auditoria de Cuentas.
- Nabais, C. e Nabais, F. (2013). *Prática Contabilística – SNC + NCM*. 5ª ed. Lisboa: Lidel.
- Nobes, C. e Parker, R. (2012). *Comparative International Accounting*. 12th. Harlow: Prentice Hall.
- Pais, C. (2000). *Impostos sobre os Lucros: A Contabilização dos Impostos Diferidos*. Lisboa: Áreas Editora.
- Pereira, R., Estevam, M. e Almeida, R. (2009). *Harmonização Contabilística Internacional: Análise das suas implicações em Portugal*. Lisboa: Bnomics.
- Roberts, C., Weetman, P. e Gordon, P. (2005). *Internacional Financial Accounting: a comparative approach*. Harlow: Prentice Hall.
- Rodrigues, J. (2021). *Sistema de Normalização Contabilística Explicado*. 8ª ed. Porto: Porto Editora.
- Código das Sociedades Comerciais;*
Códigos do I.R.S., I.R.C., C.A. e Estatuto dos Benefícios Fiscais

5. TEACHING METHODOLOGIES (INCLUDING EVALUATION)

TEACHING METHODOLOGIES:

Lecture with audiovisual material and tools. Case studies. Use of the e-learning platform as a component of distance education. Collaborative work tools. Periodical collaborative sessions.

	<h2>SUBJECT DESCRIPTION</h2>	<p>MODELO PED.013.03</p>
---	------------------------------	-------------------------------------

EVALUATION METHODOLOGIES:

Continuous assessment: written test (25%); group research work (60%); individual presentation of research work (15%).

1st Exam: written test (25%); group research work (60%); individual presentation of research work (15%).

2nd Exam or Final assessment: those who failed or not having chosen the continuous assessment; will pass with a grade equal or higher than 10.

6. COHERENCE BETWEEN TEACHING METHODOLOGIES AND OBJECTIVES

Theoretical and practical lecture method: use of multimedia contents, audiovisual material and tools - gain knowledge in the accounting and taxation area through the learning process with the audiovisual material and tools.

Case studies: acquire knowledge and competence in key aspects of accounting and taxation theory, as well as in the field of dependence / independence between accounting and taxation, using case studies.

E-learning contents: on the e-Learning Blackboard there are the contents and exercises produced by the teacher.

Collaborative work tools: participate in an active way in the elaboration and discussion of new strategies; develop the critical competence in terms of in the field of dependence / independence between accounting and taxation.

Periodical collaborative sessions: reinforce the acting ability and solidify knowledge and competences to be able to have a good performance in the accounting and taxation area.

7. ATTENDANCE

Not applicable.

8. CONTACTS AND OFFICE HOURS

Professor: *Fátima David (sdavid@ipg.pt)*

Phone: + 351 271 220 120 (*Gab. 49*)

Office hours: *Thursday (16:00-17:00)*

9. OTHERS

Not applicable.

<p>POLI ESCOLA SUPERIOR TECNOLOGIA GESTÃO TÉCNICO GUARDA</p>	<p>SUBJECT DESCRIPTION</p>	<p>MODELO PED.013.03</p>
---	-----------------------------------	-------------------------------------

DATE

25 September 2023

SIGNATURES

Professor

(PhD Maria de Fátima David)

Area/Group Coordinator

(PhD Rute Abreu)