

POLI ESCOLA SUPERIOR TECNOLOGIA GESTÃO TÉCNICO GUARDA	SUBJECT DESCRIPTION	MODELO PED.013.03
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Course	Accounting					
Subject	Financial Accounting I					
Academic year	2023/24	Curricular year	1st	Study period	1st semester	
Type of subject	Compulsory	Student workload (H)	Total: 224	Contact: 90	ECTS	8
Professor(s)	Armando Dias da Fé Junior					
<input checked="" type="checkbox"/> Area/Group Coordinator <input type="checkbox"/> Head of Department	(select)	Profª. PhD. Rute Abreu				

PLANNED SUBJECT DESCRIPTION

1. LEARNING OBJECTIVES

The objectives defined in the CU Financial Accounting I, in view of the normative changes that led to the use of the Accounting Standardization System (SNC), aim for the student to:

Framework of the topics addressed in the national accounting assumptions and principles (SNC) and in the applicable measurement and recognition criteria.

Development of critical capacity and action in terms of financial reporting and mastery of the process of closing accounts and rendering accounts in the organization.

Framework, interpretation and recording of patrimonial facts related to Investments, Capital, Reserves and Retained Earnings, Expenses, Income and Results.

And, in view of the International Standards (IAESB-IFAC), the student in this UC must acquire the following learning outcomes, which can be applied in work environments characterized by moderate levels of ambiguity, complexity and uncertainty: apply accounting principles to transactions and other events; apply the accounting standardization system of the national jurisdiction; apply International Financial Reporting Standards and other relevant standards; assess the adequacy of the accounting policies used in the preparation of the financial statements; prepare financial statements in accordance with national jurisdiction standards, IFRS or other relevant standards; interpret the financial statements and related disclosures; and also interpret reports that include non-financial data and information.

2. PROGRAMME

1. Introduction

- 1.1. Importance of financial information for decision making
- 1.2. Accounting concept and divisions
- 1.3. Accounting standardization in Portugal and accounting harmonization at an international level (CNC and IASB)
- 1.4. Accounting Standardization System (SNC).

2. Preparation and presentation of Financial Statements

- 2.1. Purpose of Financial Statements
- 2.2. Fundamental assumptions and qualitative characteristics of financial information
- 2.3. Elements of the Financial Statements
 - 2.3.1. Active (Current and non-current)
 - 2.3.2. Passive (Current and non-current)
 - 2.3.3. Equity
 - 2.3.4. income
 - 2.3.5. Spending
 - 2.3.6. Recognition and measurement of the elements of the Financial Statements
- 2.4. Bases of models and standards for the presentation of Financial Statements.
- 2.5. Financial Statements

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- 2.5.1. Swing
- 2.5.2. Income Statement by nature
- 2.5.3. Income Statement by Functions
- 2.5.4. Statement of cash flows
- 2.5.5. Statement of changes in equity
- 2.5.6. Attachment
- 3. Asset Dynamics
- 3.1. Accounts - Concept, classification, graphic representation
- 3.2. Account movement
- 3.3. Accounting for patrimonial facts - Digraphic Method
- 4. Operations and Accounts Studies
- 4.1. Net Financial Means
- 4.1.1. concepts
- 4.1.2. Internal control aspects
- 4.1.3. Cashier
- 4.1.4. Demand Deposits
- 4.1.5. Bank reconciliations
- 4.1.6. Financial Instruments (Financial Assets held for trading)
- 4.2. Sales, Services and Customers Accounts Receivable
- 4.2.1. concepts
- 4.2.2. Internal control aspects
- 4.2.3. Revenue - Recognition and Measurement
- 4.2.4. Accounting for sales operations
- 4.2.5. Debts Receivable and Factoring
- 4.2.6. Impairment losses, their reversal, and bad debts
- 4.2.7. advances from customers
- 4.2.8. Titles to receive
- 4.3. Purchases and Accounts Payable
- 4.3.1. concepts
- 4.3.2. Internal control aspects
- 4.3.3. Accounting for purchase operations
- 4.3.4. Invoices at conference and reception
- 4.3.5. Advances to suppliers
- 4.3.6. Titles to pay
- 4.4. Inventories and biological assets
- 4.4.1. concepts
- 4.4.2. Internal Control Aspects
- 4.4.3. Inventories acquired and produced. measurement
- 4.4.4. Derecognition (Cost of exits)
- 4.4.5. Perpetual and periodic inventory systems
- 4.4.6. Inventories held by third parties
- 4.4.7. Impairment losses
- 4.4.8. Biological assets and agriculture
- 4.5. Personnel Expenses
- 4.5.1. Employee benefits. concepts
- 4.5.2. Internal control aspects
- 4.5.3. Processing and payment of short-term employee benefits
- 4.5.4. Advances and collateral
- 4.5.5. Fees versus remuneration.
- 4.5.6. Other benefits (post-employment; termination of employment; remuneration in equity)
- 4.6. State and other public entities
- 4.6.1. Income tax
- 4.6.2. Withholding tax on income
- 4.6.3. Value-added tax
- 4.6.4. Social security and other taxes
- 4.7. Other accounts receivable and payable
- 4.7.1. Financing obtained and borrowing costs
- 4.7.2. Shareholders / Partners
- 4.7.3. Debtors and creditors by accruals
- 4.7.4. Accounting for Government Grants and Others

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4.8. deferrals

4.8.1. Income and expenses to be recognized

4.9. provisions

4.9.1. Provisions, liabilities, and contingent assets

4.9.2. Events after the balance sheet date

4.9.3. Accounting policies, changes in accounting estimates and correction of errors

4.9.4. Environmental matters

3. COHERENCE BETWEEN PROGRAMME AND OBJECTIVES

The first objective will be achieved with the teaching of point 1. Introduction, with the framework of the UC in the accounting regulations in force.

The second objective will be achieved with the teaching of point 2. Preparation and presentation of Financial Statements allowing the development of critical capacity and action at the level of financial reporting and mastery of the process of closing accounts and rendering of accounts in the organization.

The third objective will be achieved with the syllabus of point 3. Asset dynamics and 4 Operations and Accounts Studies, framing, interpreting, and recording the asset facts related to Investments, Capital, Reserves and Retained Earnings, Expenses, Income and Results through the detailed study of the corresponding Accounts and NCRF.

4. MAIN BIBLIOGRAPHY

Borges, A.; Rodrigues, A.; Azevedo Rodrigues, J. A.; Rodrigues, B. (2021). Elementos de Contabilidade Geral. Lisboa: Áreas Editora.

Cascais, D.; Kaizeler, C.; Farinha, J.P. (2017). Novo SNC- Todas as normas em casos práticos. Lisboa: Ed. Objectiva

Gonçalves, C.; Santos, D.; Rodrigo, J.; Fernandes, A; (2020). Contabilidade Financeira Explicada- Manual Prático. Lisboa: Vida Económica.

Gonçalves, M. (2011). Contabilidade Geral. Lisboa: Plátano Editora.

International Accounting Education Standards Board (IAECS, 2019). Handbook of International Education Pronouncements. New York: IFAC

Lourenço, I. C.; Lopes, A. I.; Morais A. I. Fundamentos de Contabilidade Financeira-Teoria e Casos. Lisboa: Edições Sílabo

Dias da Fé, Armando. (2023). Contabilidade Financeira I - Manual de Casos Práticos. Guarda: ESTG/IPG.

Rodrigues, A. M.; Carvalho, C.; Cravo, D.; Azevedo, G. (2015). SNC – Contabilidade Financeira: Sua Aplicação. Coimbra: Almedina.

Rodrigues, J. (2021). SNC – Sistema de normalização Contabilística Explicado. Porto: Porto Editora.

Silva, José Luís; Morgado, João Pedro (2022) - Contabilidade financeira: enquadramento conceptual e operações correntes. Lisboa: Universidade Aberta.

SNC – Sistema de Normalização Contabilística (2019). Porto: Porto Editora

Legislation

Aviso 8254/2015 de 29 de julho – Estrutura Conceptual do SNC

Aviso 8255/2015 de 29 de julho NC-ME

Aviso 8256/2015 de 29 de julho NCRF-RG

Aviso 8257/2015 de 29 de julho NC-PE

Aviso 8258/2015 de 29 de julho NI - Normas Interpretativas do SNC

Aviso 8259/2015 de 29 de julho NC-ESNL

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Decreto-Lei nº 158/2009, de 13 de julho, SNC, com alteração das Lei nº 20/2010, de 23 de agosto e Lei nº 35/2010, de 2 de setembro e Artigo 179 da Lei 83-C, de 31 de dezembro de 2013 (OE 2014).

Decreto-Lei nº 36-A/2011, de 9/3: NCM e NCRF-ESNL.

Decreto-Lei nº 98/2015, de 2 de junho: transpõe a Diretiva nº 2013/34/UE, do Parlamento Europeu e do Conselho, de 26 de junho de 2013, relativa às demonstrações financeiras anuais, às demonstrações financeiras consolidadas e aos relatórios conexos de certas formas de empresas.

Lei nº 20/2010, de 23 de agosto, alargamento do conceito de pequenas entidades: Alteração ao Decreto-Lei nº 158/2009, de 13 de julho.

Lei nº 35/2010, de 2 de setembro, Simplificação das NCME.

Portaria nº 1011/2009, de 7 de setembro: Código de Contas do SNC.

Portaria nº 218/2015, de 23 de julho: republicação do Código de Contas, devido à Diretiva 2013/34/UE do Parlamento Europeu e do Conselho.

Portaria nº 220/2015, de 24 de julho: Modelos de demonstrações financeiras do SNC.

WEB - references:

Autoridade Tributária e Aduaneira (AT) - <http://www.portaldasfinancas.gov.pt>

Comissão de Normalização Contabilística (CNC) - <http://www.cnc.min-financas.pt>

Ordem dos Revisores Oficiais de Contas (OROC) - <http://www.oroc.pt/>

Ordem dos Contabilistas Certificados - <http://www.occ.pt>

5. TEACHING METHODOLOGIES (INCLUDING EVALUATION)

Theoretical-practical expository method using audiovisual media; Case Study; Seminar; Provision of e-learning content; Collaborative work tools; Periodic collaboration sessions.

EVALUATION RULES:

Continuous assessment:

Composed of **two tests**, with a weighting of 50% each. The student obtains approval when the frequency classification (average of the two tests) is equal to or greater than 10 values, being exempt from the exam.

Assessment at the time of Normal Exam:

The student who has not been successful in the continuous assessment or has not performed it, obtains approval when the exam classification is equal to or greater than 10 values, on a date set by the Board.

Assessment at the time of the Appeal Exam:

The student who has not passed the continuous assessment or at the time of the normal exam, or has not taken them, obtains approval when the exam classification is equal to or greater than ten values, on a full scale between zero and twenty, on a date set by the Direction.)

6. COHERENCE BETWEEN TEACHING METHODOLOGIES AND OBJECTIVES

Theoretical-practical expository method - so that the student gains knowledge in the Financial Accounting field and reinforces their ability to act critically, to gain skills that guarantee a global vision.

Case studies – for the student to gain knowledge and skills in the main aspects related to accounting studies and respective implying a practical approach through case studies.

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Seminar - for the student to gain knowledge in the Financial Accounting field, in a real context, through the experiences of personalities of recognized merit.

Availability of multimedia content in e-learning – so that the student can access the contents of the curricular unit through new methods, activities, and communication tools, through which the student masters the tools, concepts, methodologies and techniques that reinforce their ability to critical performance and provide you with a global view to optimize your performance in the Financial Accounting field.

Collaborative work tools - so that the student participates in an interventional and proactive way in the elaboration and discussion of new strategies and practices that allow him to develop critical capacity with logically consistent arguments, facts, and reasoning, namely at the level of the study of the accounts of the Financial Accounting.

7. ATTENDANCE

Not applicable.

8. CONTACTS AND OFFICE HOURS

Cabinet 52.

Thursdays from 11:30 pm to 12:30 pm or Fridays from 11:30 am to 12:30 pm.

Email: armando.jr@ipg.pt

Mobile 920 428 249

DATE

02 de outubro de 2023

SIGNATURES

Professor(s), Area/Group Coordinator or Head of Department signatures

Professor

(signature)

Head of Department

(signature)