

<b>POLI</b> ESCOLA SUPERIOR TECNOLOGIA GESTÃO <b>TÉCNICO</b> <b>GUARDA</b>	<b>GUIA DE FUNCIONAMENTO DA UNIDADE CURRICULAR</b> (GFUC)	<b>MODELO</b> PED.008.03
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Course	Accounting						
Subject	Financial Accounting II						
Academic year	2023/2024	Year	1º	Study period	2º		8
Type of subject	Compulsory	Student workload (H)			Total: 224	Contact: 90	
Professor	PhD. Armando L. Dias da Fé Jr.						
<input type="checkbox"/> Head of department <input checked="" type="checkbox"/> Coordinator(a) <input type="checkbox"/>		PhD. Rute Abreu					

## SUBJECT PREVIOUSLY

### 1. LEARNING OBJECTIVES

Following the objectives defined in the Financial Accounting UC I and the normative changes that led to the use of the Accounting Standardization System (SNC), it is intended that the student understands:

- Framing of the topics addressed in the assumptions and national accounting principles (SNC) and in the applicable measurement and recognition criteria.
- Framework, interpretation and recording of property facts related to Investments, Capital, Reserves and Retained Earnings, Expenses, Income and Earnings.
- Develop critical and action capacity in terms of financial reporting and mastery of the closure and accountability process in the organization.

And, in view of the International Standards (IAESB-IFAC), the student in this UC must acquire the following learning outcomes, likely to 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; assessing the adequacy of the accounting policies used in preparing the financial statements; prepare financial statements in accordance with national jurisdiction rules, 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. Framework for the SD in current accounting standards

#### 2. Investment

##### 2.1 Financial Investments

##### 2.2 Tangibles Fixed Assets

##### 2.3 Property Investments

##### 2.4 Intangibles Assets

##### 2.5 Non-current assets held for sale.

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### 3. Equity, Reserves and Retained Earnings

3.1 Concepts

3.2 Legal form of companies

3.3 Reserves and their typology

3.4 Application of results

3.5 Study of accounts and subaccounts of Class 5

3.6 Study of accounts 26 Shareholders / partners and interconnection with the Capital

**4. Expenses and Losses**

**5. Revenues and Gains**

**6. End Exercise Operations**

### 3. COHERENCE BETWEEN PROGRAMME AND OBJECTIVES

The **first** objective is achieved with point 1 - Framework of the UC in the accounting regulations in force.

The **second** objective is achieved with the teaching of points 2 to 5, framing, interpreting and recording the equity facts related to Investments, Capital, Reserves and Retained Earnings, Expenses, Income and Results through the detailed study of the respective Accounts and corresponding NCRF.

The **third** objective is achieved with the syllabus of point 6 - Year-end operations, with the development of critical capacity and action in terms of financial reporting and mastery of the process of closing accounts and accountability in the organization.

### 4. MAIN BIBLIOGRAPHY

**Borges**, A. et al. (2023). Elementos de Contabilidade Geral. Lisboa: Rei dos Livros.

**Caiado**, A. e **Madeira**, P. (2008). O Encerramento de Contas. Lisboa: Áreas Editora.

**Gonçalves**, C et al. (2023). Contabilidade Financeira Explicada- Manual Prático. **Lisboa**: Vida Económica.

**Gonçalves**, M. (2021). Contabilidade Geral. Lisboa: Plátano Editora.

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

**Dias-da\_Fé, A. L.** (2024). Contabilidade Financeira II - Manual de Casos Práticos. Guarda: ESTG/IPG.

**Rodrigues**, A. et al. (2011). SNC – Contabilidade Financeira: Sua Aplicação. Coimbra: Almedina.

**Rodrigues**, J. (2023). SNC – Sistema de normalização Contabilística Explicado. Lisboa: Porto Editora.

**SNC** – Sistema de Normalização Contabilística (2023). Lisboa: Porto Editora

**Silva**, E.P. et al. (2011). Contabilidade Financeira: SNC – Casos Práticos. Lisboa: Rei dos Livros.

#### **Legislation:**

**Decreto-Lei** n.º 98/2015, de 2 de junho: *transpõe a Diretiva n.º 2013/34/UE, do Parlamento Europeu e do Conselho, de 26 de junho de 2013, relativa às demonstrações*

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*financeiras anuais, às demonstrações financeiras consolidadas e aos relatórios conexos de certas formas de empresas.*

**Portaria** n.º 218/2015, de 23 de julho: *republicação do Código de Contas*

## 5. TEACHING METHODOLOGIES (INCLUDING EVALUATION)

### TEACHING METHODOLOGIES:

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

### EVALUATION RULES:

Continuous assessment: the student will obtain approval when the weighted average of two factors is equal to or greater than ten values, being exempt from the exam.

**First factor:** mandatory completion of a written test (with consultation and online), on a date to be defined by the ESTG Board, weighted with 50% of the final grade.

**Second factor:** mandatory completion of an individual work, with presentation and discussion, and delivery in digital support, weighted with 50% of the final grade.

**Continuous assessment:** the student obtains approval when the frequency classification (online regime) is equal to or higher than 10 values, being exempted from exam.

**Assessment at the time of the Normal Exam:** The student who has not passed the continuous assessment or has not taken it, obtains approval when the exam classification (online regime) is equal to or higher than 10 values.

**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 higher than ten values, on an entire scale between zero and twenty, on a date fixed by the Board.

## 6. COHERENCE BETWEEN TEACHING METHODOLOGIES AND OBJECTIVES

**Theoretical and practical lecture method:** use of multimedia contents, audiovisual material, and tools - gain knowledge in the financial accounting area through the learning process with the audiovisual material and tools, addressed in a dynamic based on content exposure; elaboration and resolution of tutorial practical cases; carrying out practical work in groups, using some of the main

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tools and services used in the business context and in professional life (PRIMAVERA software).

**Case studies and Harvard Method:** acquire knowledge and competence in key aspects of the models e methods of the financial accounting, using case studies.

**Seminar:** gain knowledge in the financial accounting area, through experiences from well-known people.

**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 capacity, with arguments, facts and reasoning logically consistent, especially in terms of e methods of the financial accounting.

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

## 7. ATTENDANCE

Not applicable.

## 8. CONTACTS AND SERVICE HOURS

Teacher: Armando Junior. ( [armando.jr@ipg.pt](mailto:armando.jr@ipg.pt) ) TLM 920 428 249

Cabinet 52 ESTG-IPG

Opening hours: Wednesday (14h00-17h00) Thursday (14h00-17h00)

Scientific Area Coordinator: **PhD Rute Abreu** (ra@ipg.pt)

ESTG Office 50, Phone: + 351 271 220 120 (VoIP: 1250)

## 9. OTHERS

In all sessions, the student must demonstrate interest and commitment in carrying out the activities, participation, and ability to express themselves (overcoming all difficulties inherent in the training process), integration into the group and punctuality with an impact on the assessment system (factors 1 and 2).

## 10. DATE

Guard, March 17, 2024.

## 11. SUBSCRIPTIONS

Teacher

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(PhD Armando Junior)