

POLI ESCOLA SUPERIOR TECNOLOGIA GESTÃO TÉCNICO GUARDA	SUBJECT DESCRIPTION	MODELO PED.013.03
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Course	Accounting					
Subject	Advanced Financial Accounting					
Academic year	2023-2024	Curricular year	3rd	Study period	1st semester	
Type of subject	Compulsory	Student workload (H)	Total: 168	Contact: 75	ECTS	6
Professor(s)	Professora Doutora Aida Brito					
<input checked="" type="checkbox"/> Area/Group Coordinator <input type="checkbox"/> Head of Department	(select)	Professora Doutora Rute Abreu				

PLANNED SUBJECT DESCRIPTION

1. LEARNING OBJECTIVES

Within the UC of Advanced Financial Accounting, it is intended that the student is able to:

- Plan, organize, coordinate, implement and evaluate, in contexts of Group relations, Joint Ventures and Interests in Associates, the consolidated Financial Information;
- Identify the particular aspects related to the structural specificity of each Economic Group, namely direct, indirect and reciprocal Shareholdings;
- Accounting for Business Concentration, namely Mergers and Acquisitions in their various legal and accounting forms;
- Apply the Accounting Standardization System (SNC) and the Accounting and Financial Reporting Standards (NCRF) in accordance with national, European and international legislation, in the production of consolidated financial reports;
- Transpose the Consolidated Financial Statements in foreign currency and deal with Deferred Taxes in the Consolidation of Accounts.

In view of the International Standards (IAESB-IFAC), of this curricular unit, the student must acquire the 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 (IFRS) and other relevant standards; assessing the adequacy of the accounting policies used in preparing the financial statements; prepare financial statements, including consolidated financial statements, in accordance with national jurisdiction rules, IFRS or other relevant standards; interpret the financial statements and related disclosures; and interpret reports.

2. PROGRAMME

1. Financial holdings and Accounting Standards applicable to the consolidated financial information
2. Concentration of Business Activities
3. Financial Investments in Subsidiaries, Joint Ventures, Associates and Other Companies
4. Account Consolidation
5. Translation of Financial Statements in Foreign Currency into Euro

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3. COHERENCE BETWEEN PROGRAMME AND OBJECTIVES

The first objective will be achieved with the teaching of point 1 - Financial holdings and Accounting Standards applicable to the consolidated financial information.

The second objective will be achieved through point 2 – Concentration of Business Activities.

The third objective will be achieved with the teaching of point 3 - Financial Investments in Subsidiaries, Joint Ventures, Associates and Other Companies.

The fourth objective will be obtained with the teaching of point 4 - Consolidation of Accounts, and the fifth objective will be achieved through point 5 - Translation of Financial Statements in Foreign Currency into Euro.

4. MAIN BIBLIOGRAPHY

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- Brito, A. (2023). *Contabilidade Financeira Avançada*. ESTG/IPG.
- Costa, C. e Alves, G. (2021). *Contabilidade Financeira*. (10ª Edição), Rei dos Livros.
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- Macedo, A.; Azevedo, G. e Oliveira, J. (2013). *Consolidação de Contas*. Escolar Editora, Lisboa.
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- Rosa, E. (2013). *Os grupos económicos e o desenvolvimento em Portugal no contexto da globalização*. Editora Página a Página. Lisboa.

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5. TEACHING METHODOLOGIES (INCLUDING EVALUATION)

Teaching methodology:

Theoretical-practical expository method, using audiovisual means; presentation of examples and performance of exercises. The contents will be made available in e-learning.

Evaluation Methodology:

Continuous assessment - the student obtains approval, being exempt from the exam, when the weighted average of the following three factors is equal to or greater than 10 points:

- (i) Written test, with a minimum grade of seven and a half points (65%);*
- (ii) Elaboration of a group work of 2 elements (35%). The works are valued on a scale of 0 to 20 points, according to the following criteria: application of the proposed contents (35%); written essay (35%); presentation and discussion in class (30%);*

Assessment at the time of the Normal and/or Appeal Exam: the student who has not been successful in the continuous evaluation or at the time of the normal Exam, or has not taken them, obtains approval when the classification of the exam is equal to or greater than ten points, on a whole scale between zero and twenty, on a date fixed by the Management.

6. COHERENCE BETWEEN TEACHING METHODOLOGIES AND OBJECTIVES

Theoretical-practical expository method using audiovisual means - so that the student gains knowledge in the area of Advanced Accounting Topics through the dynamics of the learning process that is driven by the use of audiovisual means;

Case studies – so that the student gains knowledge and skills in the main aspects related to account studies, through a practical case study approach;

Seminar - for the student to gain knowledge in the area of Advanced Accounting Themes, in a real context, through the transmission of 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 and communication tools, which reinforce their capacity for critical action and provide them with a global vision to optimize their performance in the area of Advanced Themes in Accounting;

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 arguments, facts and logically consistent reasoning, namely in terms of the study of accounts Advanced Subjects in Accounting.

Periodic collaboration sessions - so that the student reinforces his capacity for critical action and consolidates knowledge in order to gain skills that guarantee him a global vision to optimize his performance in the area of Advanced Subjects in Accounting.

7. ATTENDANCE

With the exception of student workers, only students who attend 75% of classes can undergo continuous assessment.

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8. CONTACTS AND OFFICE HOURS

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Telef: (+351) 320 800 ESTH

Office hours: Monday, from 16:00 to 17:00

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DATE

18 September 2023

SIGNATURES

Professor

(Professora Doutora Aida Brito)

Area/Group Coordinator

(Professora Doutora Rute Abreu)