

POLI ESCOLA SUPERIOR TECNOLOGIA GESTÃO TÉCNICO GUARDA	SUBJECT DESCRIPTION	MODELO PED.013.03
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Course	Management					
Subject	Financial Accounting I					
Academic year	2023/2024	Curricular year	1st	Study period	1st semester	
Type of subject	Compulsory	Student workload (H)	Total: 224	Contact: 90	ECTS	8
Professor(s)	Prof. Doutora Ermelinda Oliveira					
X Area/Group Coordinator ☐ Head of Department		(select)	Prof. Doutora Rute Abreu			

PLANNED SUBJECT DESCRIPTION

1. LEARNING OBJECTIVES

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

- Framework of the themes 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 registration of equity facts related to Investments, Capital, Reserves and Retained Earnings, Expenses, Income and Results.

And, in view of the International Norms (IAESB-IFAC), the student in this UC must acquire the following learning results, which can be applied in work environments characterized by moderate levels of ambiguity, complexity and uncertainty: apply accounting principles to transactions and others events; apply the national jurisdiction's accounting standardization system; apply International Financial Reporting Standards and other relevant standards; evaluate the adequacy of the accounting policies used in the preparation of 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, further, interpret reports that include non-financial data and information.

2. PROGRAMME

1. Introduction

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 Financial Statements
- 2.4. Basis of presentation models and standards of the Financial Statements.
- 2.5. Financial Statements

3. Double-entry system

- 3.1. Accounts - Definition, classification, graphical representation
- 3.2. Change in accounts
- 3.3. Accounting for facts sheets

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4. Facts, operations and registration

- 4.1. Cash and cash equivalents
- 4.2. Sales, services, clients and others commercial debtors and accounts receivable
- 4.3. Purchase and commercial creditors
- 4.4. Stocks and biological assets
- 4.5. Salaries to employees
- 4.6. Tax and public entities
- 4.7. Others payable accounts
- 4.8. Others liabilities, deferrals and provisions

3. COHERENCE BETWEEN PROGRAMME AND OBJECTIVES

In subjects proposed in 1, 2 and 3 is intended to impart knowledge to enable the student to become familiar with the applicable regulatory system and thus have the general perception of the accounting system and consequent implementation, execution, control and coordination.

In subjects proposed in 4 will allow the analysis and registration of situations and facts, related functions identified for the production of financial reporting.

4. MAIN BIBLIOGRAPHY

- Borges, A. et al. (2014). Elementos de Contabilidade Geral. Lisboa: Áreas Editora.
- Caiado, A. e Madeira, P. (2008). O Encerramento de Contas. Lisboa: Áreas Editora.
- Cravo, D. et al. (2009). SNC Comentado. Lisboa: Texto Editores.
- Gonçalves, C et al. (2016). Contabilidade Financeira Explicada- Manual Prático. Lisboa: Vida Económica.
- Gonçalves, M. (2011). Contabilidade Geral. Lisboa: Plátano Editora.
- Internacional Accounting Education Standards Board (IAECS, 2019). Handbook of International Education Pronouncements. New York: IFAC
- Oliveira, E. (2023). Contabilidade Financeira I - Manual de Casos Práticos. Ano Letivo 2023/2024 Guarda: ESTG/PG.
- Oliveira, E. (2023), Conteúdos produzidos e da responsabilidade das Docentes e disponibilizados em e- Learning na Plataforma Blackboard Learn – <http://twintwo.ipg.pt/webapps/portal/frameset.jsp>, Ano letivo 2023-2024, ESTG-PG.
- Rodrigues, A. et al. (2015). SNC – Contabilidade Financeira: Sua Aplicação. Coimbra: Almedina.
- Rodrigues, J. (2019). SNC – Sistema de normalização Contabilística Explicado. Lisboa: Porto Editora.
- Silva, E.P. et al. (2011). Contabilidade Financeira: SNC – Casos Práticos. Lisboa: Rei dos Livros.
- SNC – Sistema de Normalização Contabilística (2019). Lisboa: Porto Editora

LEGISLAÇÃO:

- Aviso n.º 15652/2009, DR 2.ª série, n.º 173, de 7 de setembro: Estrutura Conceptual do SNC
- Aviso n.º 15653/2009, DR 2.ª série, n.º 173, de 7 de setembro: Normas Interpretativas do SNC.
- Aviso n.º 15654/2009, DR 2.ª série, n.º 173, de 7 de setembro: NCRF-PE do SNC.

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- Aviso n.º 15655/2009, DR 2.ª série, n.º 173, de 7 de setembro: NCRF do SNC.
- Decreto-Lei n.º 158/2009, de 13 de julho, SNC, com alteração das Lei n.º 20/2010, de 23 de agosto e Lei n.º 35/2010, de 2 de setembro e Artº 179 da Lei 83-C, de 31 de dezembro de 2013 (OE 2014).
- Decreto-Lei n.º 36-A/2011, de 9/3: NCM e NCRF-ESNL.
- 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 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 n.º 1011/2009, de 7 de setembro: Código de Contas do SNC.
- Portaria n.º 218/2015, de 23 de julho: republicação do Código de Contas, devido à Diretiva 2013/34/UE do Parlamento Europeu e do Conselho.
- Portaria n.º 986/2009, de 7 de setembro: Modelos de demonstrações financeiras do SNC.

WEB-Referências:

- Autoridade Tributária e Aduaneira (AT) - <http://www.portaldasfinancas.gov.pt>
- Comissão de Normalização Contabilística (CNC) - <http://www.cnc.min-financas.pt>

5. TEACHING METHODOLOGIES (INCLUDING EVALUATION)

The teaching methodology will mainly rely on the expository part, with regard to the regulatory framework and legal affairs to approach, promoting further discussion of the issues addressed, investigation and related matters, finally, the case study and troubleshooting

The student obtains approval, being exempted of examination, when the classification of the frequency, to be accomplished in the date to be defined by the Direction of the School, is equal or superior to 10 (ten) values

A student who has not gotten use in evaluating ongoing or has not done, get approval when the classification of the examination in any of the periods set by the Director of the School, is less than 10 (ten).

6. COHERENCE BETWEEN TEACHING METHODOLOGIES AND OBJECTIVES

Building on the goals of discipline knowledge in the accounting system, the expositive method, associated to debate and research will provide the student the ability to define the issues under review and develop the ability to seek solutions that may occur in the face of new issues or future changes. Case studies and problem solving essentially aims to develop the ability to produce financial reporting, giving emphasis to technical accounting resulting from legal and regulatory framework made previously.

7. ATTENDANCE

8. CONTACTS AND OFFICE HOURS

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Professor(s) UC:

Ermelinda Oliveira (ermelindaol@ipg.pt)

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Office Hours: Tuesday (16:00 – 17:00) and Wednesday (14:00 – 17:00)

Area Coordinator:

Rute Abreu: ra@ipg.pt;

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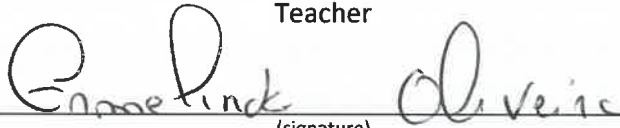
9. OTHERS

DATE

18 September 2023

SIGNATURES

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

Teacher

(signature)