

<b>POLI</b> ESCOLA SUPERIOR TECNOLOGIA GESTÃO <b>TÉCNICO</b> <b>GUARDA</b>	<b>SUBJECT DESCRIPTION</b>	<b>MODELO</b> PED.013.03
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Course	Management					
Subject	Financial Accounting II					
Academic year	2023 / 2024	Curricular year	1st	Study period	2nd semester	
Type of subject	Compulsory	Student workload (H)	Total: 224	Contact: 90	ECTS	8
Professor(s)	Professora Doutora Ermelinda Oliveira					
Area / Group Coordinator Head of Department		(select)	Professora Doutora Rute Maria Abreu			

## PLANNED SUBJECT DESCRIPTION

### 1. LEARNING OBJECTIVES

Following the goals defined in the Financial Accounting I and the changes on the regulatory framework of *Sistema de Normalização Contabilístico* (SNC). We intend to further that students make the framing of the issues addressed in the national assumptions and principles, and identifies the criteria of recognition and measurement to use.

Interpretation and recording of facts related to investments, equity, reserves and retained earnings, profits, losses and results.

Development of critical capacity and action at the level of the financial reporting process. Domain of the preparation of annual financial information of an organization.

### 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

#### 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

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### 3. COHERENCE BETWEEN PROGRAMME AND OBJECTIVES

The objective: "Following the regulatory changes that led to the use of Sistema de Normalização Contabilístico (SNC)" will be achieved with the study of "Framework for the SD in current accounting standards".

The objective "Interpretation and recording of facts related to investments, equity, reserves and retained earnings, profits, losses and results" will be achieved with the study of the chapter 2 to 5.

The objective "Development of critical capacity and action at the level of the financial reporting process. Domain of the preparation of annual financial information of an organization" will be achieved with the syllabus "End Exercise Operations" and gives skills in the preparation of financial information".

### 4. MAIN BIBLIOGRAPHY

Borges, A. et al. (2010). Elementos de Contabilidade Geral. Lisboa: Rei dos Livros.

Gonçalves, C et al. (2016). Contabilidade Financeira Explicada- Manual Prático. 2ª Ed. Lisboa: Vida Económica.

Oliveira, E. (2024). Contabilidade Financeira II - Manual de Casos Práticos. Ano letivo 2023/2024. Guarda: ESTG/PG.

Oliveira, E. (2024), Prática Laboratorial da Empresa RF Gestão2024, Lda. com utilização do Software PRIMAVERA, ano letivo 2023-2024, ESTG-IPG.

Oliveira, E. (2024), 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-IPG.

Rodrigues, A. et al. (2010). SNC – Contabilidade Financeira: Sua Aplicação. Coimbra: Almedina.

SNC – Sistema de Normalização Contabilística (2018). 6ª Ed. Lisboa: Porto Editora

Silva, E.P. et al. (2010). Contabilidade Financeira: SNC – Casos Práticos. Lisboa: Rei dos Livros.

#### Legislação:

- 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.*
- Portaria n.º 986/2009, de 7 de Setembro: *Modelos de demonstrações financeiras do SNC.*
- Portaria n.º 1011/2009, de 7 de Setembro: *Código de Contas do SNC.*

### 5. TEACHING METHODOLOGIES (INCLUDING EVALUATION)

#### TEACHING METHODOLOGIES:

Lecture with audiovisuals. E-learning contents. Group work. Case studies. Collaborative work tools. Tutorial guidance.

#### EVALUATION METHODOLOGIES:

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**Ongoing assessment:** the student passes (and does not need to take exam) when the weighted average of both factors is equal or greater than 10: first factor: One written test (60% of final grade) and second factor: One applied assignment (40% of final grade)

**Final assessment:** the student who has not passed via ongoing assessment or simply did not submit to assessment passes when weighted average of both factors is equal or greater than 10: first factor: One written test (60% of final grade) and second factor: One applied assignment (40% of final grade).

The applied work is **mandatory at any stage of evaluation**. The presentation and discussion of the work is mandatory, otherwise, the classification will be zero values. In each factor in mandatory the classification bigger than 7 values.

## 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.

**Case studies:** 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 OFFICE HOURS

### Professor(s) UC:

Ermelinda Oliveira ([ermelindaol@ipg.pt](mailto:ermelindaol@ipg.pt))

Contacts: Office 34; Tel.: +351 271 220 165 (VoIP 1234);

Office Hours: Wednesday (14H – 16H) and Thursday (16 H – 18H)

### Area Coordinator:

Rute Abreu: [ra@ipg.pt](mailto:ra@ipg.pt);

Contacts: Office 50; Tel: +351 271 220 148 (VoIP 148).

## 9. OTHERS

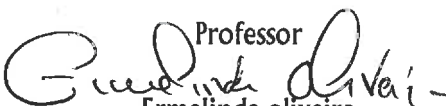
Not applicable

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**DATE**

**22 de fevereiro de 2024**

**SIGNATURES**

Professor  
  
 Ermelinda oliveira  
 (signature)

**Area/Group Coordinator**

**Rute Abreu**  
 (signature)

**Assinatura na qualidade de (clicar)**

(signature)

**Assinatura na qualidade de (clicar)**

(signature)