

POLI ESCOLA SUPERIOR TECNOLOGIA GESTÃO TÉCNICO GUARDA	SUBJECT DESCRIPTION	MODELO PED.013.03
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Course	Human Resources Management					
Subject	Financial Accounting Fundamentals					
Academic year	2023/2024	Curricular year	1º	Study period	1º	
Type of subject	Mandatory	Student workload (H)	Total: 196	Contact: 90	ECTS	7
Professor	PhD Rute Maria Abreu					
<input checked="" type="checkbox"/> Area/Group Coordinator <input type="checkbox"/> Head of Department		(select)	PhD Rute Maria Abreu			

Planned SD

1. LEARNING OBJECTIVES

The student will gain knowledge and skills for planning, organizing, coordinating and evaluating the current system of accounting information in the context of standards, national and international. Still, will get skills, efficiently and effectively, that increase its ability to solve problems within the field of accounting for building and reasoning of their own arguments on the management. So, it will develop a question mind in the approach to the organization, graduating as a competent professional in the field of accounting and management itself.

The objectives defined in the Fundamentals of Financial Accounting, in view of the normative changes that led to the use of the Accounting Standardization System (SNC), intend that the student:

- Develop knowledge and skills in planning, organizing, coordinating, and evaluating the current accounting information system, in the context of national and international standards.
- Obtain skills to efficiently and effectively increase your ability to solve problems in the field of accounting for the construction and justification of your own arguments regarding management.
- Identify and discuss the specific objectives of an organization integrated in an economic sector in Portugal and in the EU;
- Promote an interrogative mind in the approach to the organization, training as a competent professional in accounting and management itself, and who also communicates and presents recommendations in a concise and logical way.

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

CHAPTER I – Basic Concepts of Accounting

- 1.1. The company and accounting
- 1.2. Real and financial cash flows
- 1.3. Importance of financial information for decision making
- 1.4. Document circuit

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CHAPTER II - Accounting Standards

- 2.1. Objectives of accounting standards
- 2.2. International Accounting Standards Board and the National Accounting Standards Board

CHAPTER III - Preparation and Presentation of Financial Statements

- 3.1. Objectives of Financial Statements
- 3.2. Elements of Financial Statements
- 3.3. Balance Sheet and Income Statement

CHAPTER IV - Dynamic Asset

- 4.1. Capital
- 4.2. Recording a transaction
- 4.3. Double-entry bookkeeping
- 4.4. Taxonomy and Accounting Plan

CHAPTER V – Study of operations and accounts

- 5.1. Accounts study
 - 5.1.1. Net Financial Resources
 - 5.1.2. Purchases and accounts payable
 - 5.1.3. Inventories
 - 5.1.4. Revenue (Sales, Services, Royalties, Interest) and accounts receivable
 - 5.1.5. State and Other Public Entities
 - 5.1.6. Expenses and Income
 - 5.1.7. Personnel expenses
 - 5.1.8. Non-Current Assets (versus Depreciation and Amortization Expenses)
 - 5.1.9. Capital, Reserves and Retained Earnings
 - 5.1.10. Liability
- 5.2. Operations of the ended period
- 5.3. Results
- 5.4. Presentation of accounts with financial statements

3. COHERENCE BETWEEN PROGRAMME AND OBJECTIVES

I – Basic Concepts of Accounting

(the student goal will graduate as a competent professional in the field of accounting and management itself)

II - Accounting Standards

(the student goal will gain knowledge and skills in the context of national and international standards)

III - Preparation and Presentation of Financial Statements

(the student goal will develop a question mind in the approach to the organization).

IV - Dynamic Asset

(the student goal will get skills, efficiently and effectively, that increase its ability to solve problems within the field of accounting for building and reasoning of their own arguments on the management).

V – Study of operations and accounts

(the student goal is to acquire knowledge and skills for planning, organizing, coordinating and evaluating the current system of accounting information).

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4. MAIN BIBLIOGRAPHY

Mandatory

Porto Editora (2023). SNC-Sistema de Normalização Contabilística. Lisboa: Porto Editora.
 Abreu, R. (2023a). Manual de Fundamentos de Contabilidade Financeira. Guarda: ESTG-IPG.
 Abreu, R. (2023b). Fundamentos de Contabilidade Financeira: Manual de Casos de Estudo-Vol I. Guarda: ESTG-IPG.
 Abreu, R. (2023c). Fundamentos de Contabilidade Financeira: Manual de Casos de Estudo-Vol II. Guarda: ESTG-IPG.
 Abreu, R. (2023d). Fundamentos de Contabilidade Financeira: Manual de Casos de Estudo-Vol III. Guarda: ESTG-IPG.

Complementary to the Individual Work

Comissão de Normalização Contabilística (CNC, 2023). Sistema de Normalização Contabilístico. Lisboa: CNC [disponível em <http://www.cnc.min-financas.pt>]
 Comissão de Mercado de Valores Mobiliários (CMVM, 2023). Sistema de Informação dos Emitentes. Prestação de Contas. Lisboa: CMVM. [disponível em www.cmvm.pt]

Complementary

Borges, A., Gamelas, E., Ferreira, P.A., Martins, M., Magro, N. e Rodrigues, J.P. (2011). Sistema de Normalização Contabilístico: Casos práticos. Lisboa: Áreas Editora.
 Borges, A., Rodrigues, A., Rodrigues, R. & Rodrigues, J.A.A. (2021). Elementos de Contabilidade Geral. Lisboa: Áreas Editora.
 Caiado, A.C.P., Viana, L.C. e Madeira, P.J. (2011). Relato Fiscal e Financeiro no Encerramento de Contas. Lisboa: Áreas Editora.
 Cascais, D, Kaizeler, C. e Farinha, J.P. (2017). Novo SNC. Todas as normas em casos práticos.
 Gomes, J. e Pires, J. (2015). SNC-Sistema de Normalização Contabilístico: Teoria e Prática. Porto: Vida Económica.
 Kieso, D., Weygant, J. & Warfield, T. (2022). Intermediate Accounting. London: John Wiley & Sons
 Lopes, I. (2017) Contabilidade Financeira: Preparação das Demonstrações Financeiras, sua Divulgação e Análise. Lisboa: Escolar Editora.
 Monteiro, S. (2013). Manual de Contabilidade Financeira. Porto: Vida Económica.
 Rodrigues, A.M. (2016). SNC-Sistema de Normalização Contabilístico. Coimbra: Editoria Almedina
 Rodrigues, J. (2022). Sistema de Normalização Contabilística. SNC-Explicado. Porto: Porto Editora.

5. TEACHING METHODOLOGIES (INCLUDING EVALUATION)

TEACHING METHODOLOGIES:

The learning process is subdivided into sessions of collective nature and tutorial orientation. Each session will develop the program in a theoretical-practical way and tutorial, with discussion of case studies and investigation of real cases, using audiovisual means. In addition, each student will work on exercises to apply accounting techniques; Seminars in several languages; Availability of content in e-learning; Collaborative work tools; Periodic collaboration sessions. The sessions will be presential regime, as well as, the evaluation system.

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EVALUATION METHODOLOGIES:

Continuous Assessment: the student obtains approval when the weighted average of three factors is equal to or greater than ten values, being exempt from examination.

First factor: written test (achievement required), weighted with 50% of the final grade, being scheduled by the Director of the ESTG-IPG.

Second factor: individual work (achievement required), entitled "Dynamic Patrimonial Analysis: Case Study", with presentation and defense, being delivery in paper and digital format, weighted with 40% of the final grade.

Third factor: attendance and participation, proven, two seminars, weighted, each one with 5% of the final grade.

Normal Exam Assessment: the student obtains approval when the weighted average of three factors is equal to or greater than ten values, being exempt from examination.

First factor: written exam (achievement required), weighted with 50% of the final grade, being scheduled by the Director of the ESTG-IPG.

Second factor: individual work (achievement required), entitled "Dynamic Patrimonial Analysis: Case Study", with presentation and defense, being delivery in paper and digital format, weighted with 40% of the final grade.

Third factor: attendance and participation, proven, two seminars, weighted, each one with 5% of the final grade.

Final Exam Assessment: those who failed or not having chosen the continuous or normal exam assessment, then the student could pass on the exam with a grade equal or higher than 10. The Director of the ESTG-IPG defined the date.

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 (platform Moodle and colibri/zoom)
- Case studies: acquire knowledge and competence in key aspects of the models, methods and evaluation standards, using case studies.
- Seminar: gain knowledge in the financial accounting area, as well as, through experiences from well-known people.
- E-learning contents.
- 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 models, methods, and evaluation standards, as well as the financial accounting process.
- Periodical collaborative sessions: reinforce the acting ability and solidify knowledge and competences to be able to have a good performance in the financial accounting area.

7. ATTENDANCE

Not applicable.

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8. CONTACTS AND OFFICE HOURS

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

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

Office hours: Tuesday (13h30-16h30, if you need any other schedule, please send an email to ra@ipg.pt before the meeting)

9. OTHERS

The student must in all sessions demonstrate interest and commitment in the performance of activities, participation, and ability to express (overcoming all the difficulties inherent to the training process), group integration and punctuality with impact on the evaluation system (factor 1, 2, 3).

Guarda, 18 September 2023

(PhD Rute Abreu)
Signature of Professor

(PhD Rute Abreu)
Signature of Scientific Coordinator Area