

POLI ESCOLA SUPERIOR TECNOLOGIA GESTÃO TÉCNICO GUARDA	SUBJECT DESCRIPTION	MODELO PED.013.03
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Course	Master of Management and Accounting					
Subject	Accounting Harmonization and Corporate Governance					
Academic year	2023/2024	Curricular year	1st	Study period	1st semester	
Type of subject	Compulsory	Student workload (H)	Total: 168	Contact: 60	ECTS	6
Professor(s)	Helena Saraiva					
☒ Area/Group Coordinator ☐ Head of Department	(select)	Rute Abreu				

PLANNED SUBJECT DESCRIPTION

1. LEARNING OBJECTIVES

- Acquisition of skills and knowledge about the process on the national and international harmonization.
- Review of the causes and stages of the international standardization process.
- Review and integration of the SNC (Sistema de Normalização Contabilística), as a process of Portuguese accounting standards; study of Accounting and Financial Reporting Standards.
- Deepening of knowledge associated with the governance of commercial companies and identification of some corporate rules.

2. PROGRAMME

- The international accounting diversity and the need for harmonization and standardization of accounting**
- International accounting harmonization**
 - General aspects of accounting standardization objectives
 - Objectives
 - Advantages and disadvantages
 - Accounting standards and accounting planning
 - Some references to accounting harmonization worldwide
 - Objectives of the international accounting harmonization
 - Contemporary accounting planning - major models accounting standards
 - The IASB : origin, objectives and structure
 - Standards issued by the IASB
 - The EU accounting harmonization in Europe
- Accounting harmonization in Portugal**
 - The Accounting Standards Committee
 - Accounting standardization in Portugal
 - Accounting standard setters
 - Instruments accounting standard
 - Sector accounting standards in the public and private sectors of the economy
- The Accounting Standards System (SNC – Sistema de Normalização Contabilística)**
 - Presentation of the CNS ;
 - Framework;
 - Study of the NCRF (Normas Contabilísticas de Relato Financeiro): 1, 4 , 5, 6 , 7, 8 , 9, 10 , 11, 12, 18 , 19, 20 , 21, 22 and 24.
- Corporation Management**
 - Management and supervision of Societies
 - Corporate Aspects
 - Company formation and realization of capital;
 - Responsibilities of partners, managers, and members of supervisory boards
 - Accountability and application of results

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5.2.4 *The assumption of continuity and the article . 35th . of the Companies Code Law.*

5.2.5 *Concentrations of business activities (NCRFs 13, 14 , 15)*

5.2.6 *Working capital increases and reductions.*

3. COHERENCE BETWEEN PROGRAMME AND OBJECTIVES

The first chapter describes the theme of international accounting diversity. At this stage the pedagogical objective involves the identification of the need for accounting harmonization .

In the second and third chapters of the frame is held accounting standardization in a Global, an European and a national level. Here, the pedagogical objectives relate to the acquisition of knowledge about the process of international harmonization - the main causes and steps - and on this kind of evolution in the Portuguese case.

The fourth chapter is performed a review of the SNC and its annexes . At this stage the pedagogical objectives are the identification of the legal framework of the SNC and main normative references for understanding the conceptual structure of the SNC , its main concepts and their practical application. The overall goal is the understanding of this system and the main aspects of the rules that constitute it.

Finally societal aspects of corporate governance are addressed.

4. MAIN BIBLIOGRAPHY

Araújo, Duarte Nuno, Cardoso, Patrícia e Novais, José (2013), Manual de prestação de Contas nas Sociedades Comerciais – o processo de relato financeiro em SNC, 3ª edição, Jornal Fiscal ed.

Borges, A., Gamelas, E., Rodrigues, J., Martins, M., Magro, N., & Ferreira, P. (2009). SNC–Sistema de normalização contabilística–Casos práticos, Lisboa: Áreas Editora.

Cascais, D.; Farinha, J. P. (2010), SNC e as PME – Casos Práticos, Lisboa: Texto Editora.

Cunha, A. F. G.; Saraiva, H. I. B. (2023), Paralelismo entre o ensino da contabilidade e a evolução da profissão de contabilista em Portugal – Séculos XX e XXI, De Computis, Revista Española de Historia de la Contabilidad, 20(1), 45–73. <https://doi.org/10.26784/issn.1886-1881.20.1.8035>

Gomes, J.; Pires J. (2011), SNC-Sistema de Normalização Contabilística (SNC) Teoria e Prática, 2ª Edição, Vida Económica.

Guimarães, J.F.C. (2007), Técnicos Oficiais de Contas – História da Profissão e do associativismo, Estatuto e Código Deontológico, Contabilidade e Fiscalidade, Encerramento de Contas, Edições INFOCONTAB.

Guimarães, , J.F.C. (2011), Estudos sobre a Normalização Contabilística em Portugal, Vida Económica.

Kaizeler, C; Cascais, D.; Farinha, J. P. (2017), Novo SNC – todas as normas em casos práticos, Objectiva.

Lopes, I. T. (2021). Contabilidade Financeira-Exercícios Resolvidos e Propostos, 3a Edição, Leya.

Rodrigues, A. M.; Carvalho, C.; Cravo, D.; Azevedo, G. (2013), Contabilidade Financeira: sua aplicação, Edições Almedina.

Santos, R.; Santos, S.; Saraiva, H. I.B. (2019), As Associações na área da Contabilidade, durante o século XX, em Portugal, Atas do XVII CICA - Congresso Internacional de Contabilidade e Auditoria - ISBN:978-989-98660-8-9 - comunicação 164, Porto – ISCAP: Disponível em: https://xviicica.occ.pt/dtrab/trabalhos/xvii_cica/finais_site/164.pdf

Saraiva, H. I., Alves, M. do C.; Gabriel, V. M. (2015), As raízes do processo formal de harmonização contabilística, a sua evolução e influência em Portugal, De Computis, Revista Española de Historia de la Contabilidad, 12(22), 172–204. <https://doi.org/10.26784/issn.1886-1881.v12i22.32>

Saraiva, H. I.; Casalinho, C. (2022), Environmental, Social, and Governance Assets: Recent History of Green Bonds – Genesis and Current Perspectives. In M. Madaleno, E. Vieira, & N. Bărbuță-Mișu (Eds.), Handbook of Research on New Challenges and Global Outlooks in Financial Risk Management, 231-249). IGI Global. <https://doi.org/10.4018/978-1-7998-8609-9.ch011>

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Saraiva, H. I.; Gabriel, V. M. (2019), A profissão contabilística em Portugal–século XX. In Atas do XX Congresso Internacional AECA–Asociación Española de Contabilidad y Administración, Obra digital - ISBN: 978-84-16286-59-1. Disponível em: <https://xxcongreso.aeca.es/wp-content/uploads/2019/09/108e.pdf>

Saraiva, H. I.; Gabriel, V. M. (2018), Breve apontamento histórico sobre a Comissão de Normalização Contabilística, Atas do XVIII Encuentro AECA, Lisboa, ISCTE, setembro de 2018. Disponível em: https://www.researchgate.net/publication/328543149_BREVE_APONTAMENTO_HISTORICO_SOBRE_A_COMISSAO_DE_NORMALIZACAO_CONTABILISTICA

Saraiva, H.; Pereira, J. M. (2022), Revisão das iniciativas de formalização do Relato Não-Financeiro em Portugal, XX Encuentro Internacional AECA - Actas del XX Encuentro AECA – Porto, Portugal, 22 e 23 de setembro de 2022, ÁREA E- Historia de la Contabilidad. Disponível em: https://www.researchgate.net/publication/363861999_REVISAO_DAS_INICIATIVAS_DE_FORMALIZACAO_DO_RELATO_NAO_FINANCEIRO_EM_PORTUGAL

Sousa, F.; Rodrigues, B.; Amorim, P. (2018), Associações Profissionais de Contabilistas: das origens do movimento associativo às transformações operadas no Estado Novo, População e Sociedade, 30, 31-38.

Legislation and Regulations:

SNC I

Decreto-Lei 158/2009 de 13 de julho

Declaração de retificação nº 67-B/2009 de 11 de setembro

Aviso 15652/2009 de 7 de setembro

Portaria 1011/2009 de 9 de setembro

Portaria 986/2009 de 7 de setembro

Aviso 15655/2009 de 7 de setembro

Aviso 15654/2009 de 7 de setembro

Aviso 15653/2009 de 7 de setembro

Decreto-Lei 160/2009 de 13 de julho

Decreto-Lei 36-A/2011, de 9 de março.

Decreto-Lei 64/2013 de 13 de maio.

SNC II

Decreto-Lei 98/2015 de 2 de junho

Decreto-Lei 192/2015 de 11 de setembro – SNCAP

Portaria 218/2015 de 23 de Julho – C. Contas

Portaria 220/2015 de 24 de Julho – DF

Aviso 8254/2015 de 29 de Julho – EC

Aviso 8255/2015 de 29 de Julho NC-ME

Aviso 8256/2015 de 29 de Julho NCRF-RG

Aviso 8257/2015 de 29 de Julho NC-PE

Aviso 8258/2015 de 29 de Julho NI

Aviso 8259/2015 de 29 de Julho NC-ESNL

Sites

www.cnc.min-financas.pt

www.occ.pt/pt/

www.oroc.pt

http://ec.europa.eu/internal_market/accounting

<http://www.iasplus.com>

http://www.fasb.org/intl/convergence_iasb.shtml

<http://www.ifrs.org/Pages/default.aspx>

<http://www.ifrs.org>

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5. TEACHING METHODOLOGIES (INCLUDING EVALUATION)

Theoretical and practical classes, emphasizing the theoretical issues that frame the concepts of accounting harmonization and its legal and regulatory framework in Portugal, through lecture method and discussion of practical situations.

Continuous Assessment:

The student obtains approval when the weighted average of the theme of work assigned by choice/lottery, and the mini test, is higher than or equal to ten points, being exempt from examination.

Final assessment: the student who has not obtained the continuous assessment or have not done it, gets approval rating when the examination is equal to or greater than ten points, the same being held at the times and dates to be booked by the School Board.

6. COHERENCE BETWEEN TEACHING METHODOLOGIES AND OBJECTIVES

As already mentioned above are specific objectives of this course:

- *The acquisition of skills and knowledge about the process of national and international harmonization;*
- *Review of the causes and stages of the international standardization process;*
- *The review and integration of the SNC as Portuguese accounting standardization process;*
- *The study of the NCRF;*
- *Increasing the knowledge associated with the governance of commercial companies and identify some corporate rules.*

All these objectives are achieved by two methods: method of teaching and assessment method. In the first case it is intended to provide students with tools necessary for understanding and inclusion of these goals through the tools described in the previous paragraph and in the second case, validate the understanding of these goals. In this sense, the student will conduct continuous assessment or assessment by examination, as described in Section 5.

7. ATTENDANCE

Not applied/considered.

8. CONTACTS AND OFFICE HOURS

Adjunct Professor Helena Saraiva; Email: helenasaraiva@ipg.pt; Office: 56 ESTG

Office Hours: Wednesday: 14:00 - 16:30 or on dates and times to be agreed between the applicants.

DATE

24 de outubro de 2023

SIGNATURES

Professor

(Prof. Helena Saraiva)

Area/Group Coordinator

(Prof. Rute Abreu)

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