

POLI ESCOLA SUPERIOR TECNOLOGIA GESTÃO TÉCNICO GUARDA	SUBJECT DESCRIPTION	MODELO PED.013.03
--	----------------------------	-----------------------------

Course	Accounting					
Subject	Accounting and Corporate Law					
Academic year	2022/2023	Curricular year	3º	Study period	2º	
Type of subject	Mandatory	Student workload (H)	Total: 140	Contact: 75	ECTS	5
Professor	Carlos Sampaio, PhD					
<input checked="" type="checkbox"/> Area/Group Coordinator <input type="checkbox"/> Head of Department		(select)	PhD Rute Maria Abreu			

Planned SD

1. LEARNING OBJECTIVES

The objectives defined in the course “Accounting and Company Law”, in view of the normative changes that led to the use of the Accounting Standardization System (SNC), are intended for the students to:

- plan, organize, coordinate and evaluate, in contexts of the implementation and execution of the process of setting up commercial enterprises (companies) and the respective accounting movements according to the form of capital realization, as well as in the transformation, liquidation and extinction processes of the same;
- apply the Accounting Standardization System (SNC) and NCRF according to the national, European and international legislation and the production of financial reports;
- account and classify, within the scope of the Commercial Companies Code (CSC) and the Accounting Standardization System (SNC), equity facts that involve changes in the composition of Equity Capital;
- Develop the formal process (stages, intervening bodies and deadlines) of Accountability to the partners and other corporate bodies, as well as their legal deposit.

In view of the International Norms (IAESB-IFAC), a student of this course must acquire the following learning results, which are intended to be applied in work environments characterized by moderate levels of ambiguity, complexity and uncertainty: apply the accounting principles to transactions and other events; apply the accounting system in agreement with the national jurisdiction; apply the International Financial Reporting Standards (IFRS) and other relevant standards, particularly the International Standards on Auditing; evaluate the adequacy of the accounting policies used in the preparation of the financial statements; prepare financial statements, individual or consolidated, in accordance with the rules of national or international jurisdiction or other relevant rules; interpret the financial statements and related disclosures; interpret reports that include non-financial data and information.

2. PROGRAMME

1. Introduction
2. Constitution of legal entities
3. Characterization of capital stock
4. Analysis of the accounts of reserves and results application
5. Alterations to the value of the shareholders' equity
6. Corporate Governance

<p>POLI ESCOLA SUPERIOR TECNOLOGIA GESTÃO TÉCNICO GUARDA</p>	<p>SUBJECT DESCRIPTION</p>	<p>MODELO PED.013.03</p>
---	-----------------------------------	--------------------------------------

7. Presenting financial information formally in an organization
8. Dissolution, liquidation and transformation of an organization

3. COHERENCE BETWEEN PROGRAMME AND OBJECTIVES

The first objective will be achieved with the teaching of point 2 “Constitution of legal entities”, of point 3. “Characterization of capital stock” and from point 8 “Dissolution, liquidation and transformation of an organization”.

The second and third objectives will be achieved with the teaching of point 4 “Analysis of the accounts of reserves and results application” and point 5 “Alterations to the value of the shareholders’ equity”

The fourth objective will be achieved with the teaching of point 6 “Corporate Governance” and point 7 “Presenting financial information formally in an organization”.

4. MAIN BIBLIOGRAPHY

- Código das Sociedades Comerciais (Decreto-Lei n.º 262/86, de 2 de setembro) e alterações subsequentes (até 2022).
- Sistemas de Normalização Contabilísticos (Decreto-Lei n.º 158/2009, de 13 de julho) e legislação complementar, quer publicados até 2015, quer após 2016.
- Normas Contabilísticas de Relato Financeiro (NCRF) relacionadas com UC.
- BORGES, A. *et al.* (2014). *Elementos de Contabilidade Geral*, 26.ª Edição, Áreas Editora, Lisboa.
- COSTA, C. e ALVES, G. (2014). *Contabilidade Financeira*. 9.ª Edição. Rei dos Livros, Lisboa.
- GONÇALVES, Cristina *et al.* (2015). *Contabilidade Financeira Explicada*, 1.ª Edição, Grupo Editorial Vida Económica
- [PIRES, Jorge](#) e [GOMES, João](#) (2015). *SNC - Teoria e Prática*, 5ª Edição, Livraria [Vida Económica](#), Porto.
- RODRIGUES, J. (2019). *SNC – Explicado*, 7.ª Edição, Porto Editora, Porto.
- RODRIGUES, A. *et al.* (2015). *SNC – Contabilidade Financeira: Sua Aplicação*, Reimpressão da 2ª Edição de 2011, Almedina, Coimbra.
- SANTOS, A. e MARQUES, L. (2003). *Contabilidade das Sociedades Comerciais*. Guarda: ESTG-IPG
- SILVA, E. P. *et al.* (2011). *Contabilidade Financeira: SNC – Casos Práticos Tomo I*, Rei dos Livros, Lisboa.

<p>POLI ESCOLA SUPERIOR TECNOLOGIA GESTÃO TÉCNICO GUARDA</p>	<p>SUBJECT DESCRIPTION</p>	<p>MODELO PED.013.03</p>
--	-----------------------------------	-------------------------------------

- SILVA, E. P. *et al.* (2011). *Contabilidade Financeira: SNC – Casos Práticos Tomo II*, Rei dos Livros, Lisboa.
- SILVA, G. *et al.* (2006). *Contabilidade das Sociedades*. Lisboa: Plátano Editora.
- SNC – *Sistemas de Normalização Contabilístico*. Edição de 2019 (ISBN 978-972-0-01983-7), Porto Editora.

5. TEACHING METHODOLOGIES (INCLUDING EVALUATION)

TEACHING METHODOLOGIES:

Theoretical-practical expository method using audio-visual media; Case Study; Seminar; Provision of e-learning content; Collaborative work tools; Periodic collaboration sessions.

EVALUATION RULES:

The evaluation of the unit will be accomplished through two tests, as following:

Two written tests of frequency evaluation: The writings assessment tests will be conducted prior to the end of semester, without consultation:

1st Evaluation moment: 1st frequency test - 50%;

2nd Evaluation moment: 2nd frequency test - 50%.

The minimum mark in each written test will be of 7.5.

Assessment at the time of the Normal Exam: The student who has not passed the continuous assessment or has not taken it, obtains approval when the exam classification is equal to or higher than 10 values.

Assessment at the time of the Appeal Exam: the student who has not been successful in the continuous assessment or at the time of the normal exam, or has not taken them, obtains approval when the exam classification is equal to or higher than ten values, on an entire scale between zero and twenty, on a date fixed by the Board.

6. COHERENCE BETWEEN TEACHING METHODOLOGIES AND OBJECTIVES

- **Periodical collaborative sessions:** reinforce the acting ability and solidify knowledge and competences to be able to have a good performance in the Accounting and Corporate Law.
- **Theoretical and practical lecture method:** use of multimedia contents, audiovisual material and tools - gain knowledge in the auditing area through the learning process with the audiovisual material and tools.
- **Case studies:** acquire knowledge and competence in key aspects of the models, methods and evaluation standards, using case studies.
- **Seminar:** gain knowledge in the Accounting and Corporate Law, as well as in the internal control, through experiences from well-known people.
- **E-learning contents:** produced by the professor.

<p>POLI ESCOLA SUPERIOR TECNOLOGIA GESTÃO TÉCNICO GUARDA</p>	<p>SUBJECT DESCRIPTION</p>	<p>MODELO PED.013.03</p>
--	-----------------------------------	-------------------------------------

- **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 internal control process.
- **Periodical collaborative sessions:** reinforce the acting ability and solidify knowledge and competences to be able to have a good performance in the Accounting and Corporate Law.

7. ATTENDANCE

Not applicable

8. CONTACTS AND OFFICE HOURS

Teaching Area: Carlos Sampaio (cfsampaio@ipg.pt)

ESTG Office 52, Phone: + 351 271 220 120

Opening hours: Wednesday (12:00-13:00), but the student must send an email to set the day and time of the service to be agreed between him or her and professor.

Coordinator of the Scientific Area: Rute Abreu (ra@ipg.pt)

ESTG Office 50, Phone: + 351 271 220 120

9. OTHERS

Not applicable

DATE

Guarda, February 22, 2022

SIGNATURES

Professor

(PhD)

Scientific Coordinator Area

(PhD Rute Abreu)