

POLI ESCOLA SUPERIOR TECNOLOGIA GESTÃO TÉCNICO GUARDA	GUIA DE FUNCIONAMENTO DA UNIDADE CURRICULAR (GFUC)	MODELO PED.008.03
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Course	Accounting						
Subject	Financial Reporting						
Academic year	2023/2024	Year	1º	Study period	2º	ECTS	8
Type of subject	Compulsory	Student workload (H)			Total: 84	Contact: 60	
Professor	PhD. Armando L. Dias da Fé Jr.						
<input type="checkbox"/> Head of department <input checked="" type="checkbox"/> Coordinator(a) <input type="checkbox"/>		PhD. Rute Abreu					

SUBJECT PREVIOUSLY

1. LEARNING OBJECTIVES

The Financial Reporting Curricular Unit aims to provide students with laboratory experience of practical activities common in the Accounting profession. These activities are developed in computer systems that include an ERP, Excel files and other electronic forms of data transmission, in order to promote the union of acquired knowledge with the activities necessary for the profession. Thus, through the two proposed stages and paying special attention to the Accounting Standardization System (SNC), the aim is for the student to develop the ability to:

- I. Understand the framework of the topics covered in national accounting assumptions and principles (SNC), as well as in International Financial Reporting Standards and other relevant standards;
- II. Evaluate the adequacy of the accounting policies used in preparing the financial statements;
- III. Interpret, classify and record, in different computer systems, accounting facts of different natures;
- IV. Prepare Financial Statements with or without the aid of computer support;
- V. Develop critical and action capacity in terms of financial reporting and mastery of the accounting and accountability process in the organization;

Given these skills, the objective is to train a professional capable of classifying, measuring and adequately disclosing accounting information in the reports that make up a complete set of financial statements. However, the objectives are fully satisfied when the student becomes able to understand and analyse financial information and reports, including those that contain information of a non-financial nature.

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2. PROGRAMME

This UC is made up of two stages:

Stage 1 - Theoretical Concepts of Financial Reporting

- 1) Framing
- 2) Accountability
 - i) Scope and definition
 - ii) Documents that make up the accountability
 - iii) Availability and registration of accounts
 - iv) Duty to report and present accounts
 - v) Approval of accounts
- 3) The importance of accounting as a management tool
- 4) Operations prior to closing accounts
- 5) Accounting aspects of closing accounts
- 6) Financial reporting specific to certain sectors
- 7) Annual and interim report

Stage – 2 - Business Simulation

In this stage, which takes place throughout the class period, students must develop work of a practical nature and using resources from different computer media, which aims to allow the practical application of the knowledge acquired. It is expected that at the end of this work the student will develop the ability to perform:

1. Opening the accounts (company data, creation of the chart of accounts)
2. Preparation of the opening balance sheet
3. The Organization, Classification and Registration of accounting facts and other current operations of the month
4. Closing of operations registered this month
5. The entry, evolution and regularization of Inventories
6. Monitoring of changes in assets and liabilities, including regularization operations (month 13)
7. Calculation of the estimated net profit for the period

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8. Estimated tax calculation for the period (month 14)
9. The preparation of Financial Statements in accordance with national regulations and, alternatively, International Financial Reporting Standards (IFRS).

3. COHERENCE BETWEEN PROGRAMME AND OBJECTIVES

Stage 1 of the Program Contents meets objectives I. II., namely the understanding of accounting assumptions and principles and the ability to assess whether the accounting policies adopted are appropriate and objective III, with regard to enabling the student to interpret accounting facts.

Stage 2 of the Program Contents consolidates the knowledge acquired in this and other UCs as practical application work, being consistent with objective III, with regard to developing the ability to classify and record, in a computer environment and with Objectives IV and V by allowing the student to be able to prepare and analyze financial reports. In the end, the student must autonomously be able to develop their activity productively, wherever they may be integrated.

4. MAIN BIBLIOGRAPHY

Dias-da-Fé, Armando, (2024) Manual prático de relato financeiro, ESTG-IPG

Gonçalves, C., Fernandes, S., Santos, D. e Rodrigo, J. (2020). Contabilidade Financeira Explicada. Manual Prático. 4ª ed. Vida económica. ISBN: 9789897684319.

Gonçalves, C., Fernandes, S., Santos, D. e Rodrigo, J. (2020). Relato Financeiro - Interpretação e Análise. 4a edição. Vida Económica. ISBN: 9789897687105

International Accounting Education Standards Board (IAECS, 2019). Handbook of International Education Pronouncements. New York: IFAC.

Monteiro, A. P., Silva, A., Cepêda, C., & Soares, R. (2023). Relato Financeiro: Demonstrações Financeiras de Finalidades Gerais. Vida Económica Editorial.

Rodrigues, J. (2024). SNC – Sistema de normalização contabilística SNC explicado. 9a edição. Porto: Porto Editora. ISBN: 978-972-0-00542-7

Legislation:

Aviso nº. 8254/2015, publicado no DR. 2.a série, nº 146, de 29 de julho de 2015. Estrutura Conceptual (EC).

Aviso nº. 8255/2015, publicado no DR. 2.a série, nº 146, de 29 de julho de 2015. Norma Contabilística para Microentidades (NC-ME)

Aviso nº. 8256/2015, publicado no DR. 2.a série, nº 146, de 29 de julho de 2015. Normas Contabilísticas e de Relato Financeiro (28 normas)

Aviso nº. 8258/2015, publicado no DR. 2.a série, nº. 146, de 29 de julho de 2015. Norma Interpretativas (NI)

Decreto Regulamentar n.º 25/2009, de 14 de setembro (inclui alterações do Decreto Regulamentar n.º 4/2015, de 22 de abril) estabelece o regime das depreciações e amortizações para efeitos do imposto sobre o rendimento das pessoas coletivas

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Portaria nº. 218/2015, de 23 de julho. Aprova o Código de Contas (incluindo Quadro Síntese de Contas, Código de Contas e Notas de Enquadramento).

Portaria nº. 220/2015, de 24 de julho. Aprova os modelos de demonstrações financeiras para as diferentes entidades que aplicam o SNC.

5. TEACHING METHODOLOGIES (INCLUDING EVALUATION)

TEACHING METHODOLOGIES:

The methodology used in the UC is based on principles of theoretical-practical training, where both aspects are addressed together. In particular, the methodology consists of expository lessons; Work carried out in pairs; Debates; Case studies, Individual research in bibliographic references and digital tools; Case Study and the construction of digital content capable of helping other students. The methodology used favors practical application exercises and the analysis of business situations and scenarios that require clear and assertive decisions in line with the theoretical concepts developed.

EVALUATION METHODOLOGIES

The assessment of student performance focuses on the student's ability to carry out practical tasks and also in theoretical terms. It is made up of two factors, in all phases, where factor 1 is mandatory and will compose the grade in all phases:

Factor 1: Practical Aspect: Equivalent to 50% of the assessment.

It is a mandatory factor and will make up the grade in all phases. It is equivalent to 50% of all assessments.

It consists of the preparation of a work, carried out mostly in person and during classes and which must be prepared in digital format and printed during classes and presented by the student at the end of the semester. This work is individual and can be carried out in pairs of students and requires a minimum grade of 7.

Factor 2: Theoretical aspect: Equivalent to 50% of the assessment.

Composed of a theoretical frequency that takes place on the date set by the ESTG management. Grade improvement is only possible in Factor 2.

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In the Assessment, students can choose to:

CONTINUOUS ASSESSMENT: Continuous assessment consists of completing the UC work (Factor 1), which represents 50% of the grade, and a written test (Factor 2) on a date set by the ESTG management. Approval occurs when the individual score of these factors is greater than 7 (seven) values and the average of these two factors is equal to or greater than ten values (on an entire scale of one to twenty values), with the student being exempt from the exam.

REGULAR SEASON EXAMINATION - Students who have not opted for continuous assessment or who have not obtained a minimum grade of 10 (ten) points will be subject to examination. Approval occurs when the student obtains a final classification of 10 (ten points) considering two factors, with 50% of the evaluation for each factor, namely, the Exam test (factor 2) and the work (factor 1)..

APPEAL SEASON EXAMINATION - Students who have not opted for the continuous assessment or exam in the normal season or who have not obtained a minimum grade of 10 (ten) points will be subject to the exam. Approval occurs when the student obtains a final classification of 10 (ten points) considering two factors, with 50% of the evaluation for each factor, the Exam test (factor 2) and the work (factor 1).

6. COHERENCE BETWEEN TEACHING METHODOLOGIES AND OBJECTIVES

To achieve the proposed objectives, the methodology used in the curricular unit is based on principles of theoretical-practical training. The pedagogical methods and techniques to be applied during the sessions are:

- (a) Affirmative method with interconnection between expository technique and practical application;
- (b) Collective constructions, where students will be encouraged to produce support material for other students, through explanatory videos, Excel files or practical tutorials.
- (c) Peer interaction method, which aims to develop verbal, social and teamwork skills.
- (d) Simulations and role play techniques, to reinforce learning, and
- (e) Videos and video classes for discussion and consolidation of knowledge.

7. ATTENDANCE

Teacher: Armando Júnior

armando.jr@ipg.pt

Phone: 920 428 249

Cabinet 52 ESTG-IPG

Opening hours: Wednesday (2pm-4pm) or by appointment.

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Scientific Area Coordinator: Rute Abreu (ra@ipg.pt)
ESTG Office 50, Telephone: + 351 271 220 120 (VoIP: 1250)

8. OTHERS

In all sessions, the student must demonstrate interest and commitment in carrying out the activities, participation, and ability to express themselves (overcoming all difficulties inherent in the training process), integration into the group and punctuality with an impact on the assessment system (factors 1 and 2).

9. DATE

Guarda, July, 2024.

10. SUBSCRIPTIONS

Teacher

(PhD Armando Junior)

Coordinator

(PhD Rute Abreu)