

## Course Unit: 1961009 – Corporate Groups Accounting

Year 1 Semester 2 ISCED Code: 0411 ECTS: 6

Type of Course Unit Compulsory Delivery Mode: Face-to-face / Distance Learning Language of Instruction: Portuguese

COURSE COORDINATOR: José Filipe Pires dos Reis

### HOURS OF WORK

TOTAL HOURS	Contact Hours								Hours in autonomous work
	Theory	Theory and practice	Practical and laboratory work	Field work	Seminar	Internship	Tutorial guidance	Other	
150		45							105

Prerequisites (if applicable): Not applicable

### LEARNING OUTCOMES (knowledge, skills and competence)

The interconnected societies and corporate groups have, in national and international accounting standards, a specific approach, where the consolidated information constitutes the instrument of disclosure of the financial position and performance of these entities. The aim is to develop the capacities to classify, within the framework, several types of group societies, as well as to understand the various stages of an accounting process of consolidation of accounts with reference to international accounting standards and the SNC, considering their similarities and differences.

In operations of "acquisition" in order to obtain positions of significant influence or dominance, the goal is to develop a spirit of critical analysis and subsequently, to define the accounting framework.

We also intend to analyze and fit specific transactions of business combination, including mergers and divisions of companies.

### CONTENTS

- 1) Financial holdings;
- 2) Concentrations of business activities;
- 3) Methods of accounting for financial holdings;
- 4) Financial holdings in: - Subsidiaries; - Joint ventures; - Associates; - In other companies.
- 5) Non-current assets held for sale;
- 6) Consolidation of accounts;
- 7) Transposition of financial statements in foreign currency;
- 8) Differences between NCRF and IAS/IFRS;
- 9) Taxation of Corporate Groups.

### DEMONSTRATION OF THE CONTENTS COHERENCE WITH THE COURSE UNIT'S LEARNING OUTCOMES

The syllabus of this curricular unit addresses several topics considered appropriate to achieve the learning objectives already mentioned, which seek to give the Master' students the theoretical and practical skills that will enable them to understand the principles of consolidated accounts, as the fundamental accounting standard, for financial reporting of business groups.

### TEACHING METHODOLOGIES

The UC operates on a blended learning basis with 1/3 of its hours taught online. In the online sessions, active methodologies will be used, with student-centered learning and activities that encourage their participation (resolution of practical cases, participation in forums, guided debate/discussion of program topics). Regarding face-to-face classes, the teaching methodology adopted for this course combines theory with practical exposition. The theoretical classes will be for the presentation of the concepts, clarify the criteria for recognition, measurement, presentation and disclosure of the themes of the course. These classes will present the framework of the various operations in the context of the activities of business groups.

The case studies will be analyzed in view of the entity's accounting standards and accounting standards applicable to such cases.

### **DEMONSTRATION OF THE COHERENCE BETWEEN THE TEACHING METHODOLOGIES AND THE LEARNING OUTCOMES**

A combination of lectures for presentation and explanation of key concepts and implementation of practical cases, aims to achieve the following objectives:

- To encourage students' critical capacity;
- To deepen the knowledge of the accounting standards related to the topics in the syllabus;
- To understand the importance of the size of the entity in the selection of its accounting standard.

### **EVALUATION METHODS**

The evaluation is based on a written test and a group work on the critical analysis of a scientific article with presentation in the classroom.

### **MAIN BIBLIOGRAPHY**

ALVES, Sandra; & Carmo, Cecília (2021). Contabilidade das Sociedades e Consolidação de Contas - Casos Práticos. Lisboa. Edições Sílabo.

LOPES, Carlos Rosa (2022). Consolidação de Contas – Teoria e Casos Práticos. Lisboa. Edições Sílabo.

Complementary:

- ALFREDSON, K.E OUTROS (2013). Applying International Financial Reporting Standards (3rd Edition), Wiley.
- ELLIOTT, B.; ELLIOTT, J. (2019). Financial Accounting and Reporting (19th Edition); Pearson.
- GOMES, J. e PIRES, J. (2015). SNC – Teoria e Prática. 9ª Edição. Vida Económica, Porto.
- LOPES, Carlos Rosa (2017). Casos Práticos - Consolidação de Contas – De acordo com o SNC e as Normas Internacionais (IAS/IFRS); Edições Sílabo, Lisboa.
- PKF International Ltd. (2020). Interpretation and Application of IFRS Standards. 1st edition. Wiley.
- NOBES, C.; PARKER, R. (2020). Comparative International Accounting (14th Edition); Pearson.
- Normas do IASB (2016) e Sistema de Normalização Contabilística (2016).

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