School of Technology and Management
Course Unit Syllabus

Level of qualification:
First cycle (EQF level 6) - Bachelor
Study cycle:
Business Management

Course Unit: 9152308; 9994308 – Financial Accounting II

Year 1 **Semester 2** **ISCED Code: 344** **ECTS: 6,0**

Tipe of Course Unit: Compulsory **Delivery Mode:** Face-to-face **Language of Instruction:** Portuguese

COURSE COORDINATOR: Orlando Manuel Barrocas Roque

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		60							90

Prerequisites (if applicable):

LEARNING OUTCOMES (knowledge, skills and competence)

Develop a framework for understanding higher level financial accounting skills,particularly in respect of the following issues:

- Rules that govern the application of the Generally Accepted Accounting Principles in national accounting regulations (SNC);
- Domain and application of the NCRF;
- Closing the financial year;
- Preparing the main financial statements;
- To adapt theory concepts to the current reality;
- Group consolidation.

CONTENTS

TEMAS PROGRAMÁTICOS:

1. Individual accounts
   - Closing accounts;
   - Adjustment of accounts;
   - Calculation and disclosure results;
   - Tax estimate;
   - Closing and reopening accounts;
   - Producing the main Financial Statements:
   - Income Statement;
   - Balance sheet;
   - Cash Flow Statement;
   - Statement of changes in shareholders' equity;
   - Financial annexes.

2. Account Consolidation

- Consolidation methods;
- Consolidation perimeter;
- Consolidating operations;
- Consolidation Financial Statements.

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

The aim of the course is focused to transmit to students the concepts of financial accounting related to financial reporting in order to acquire knowledge about the demands of accountability at the individual and consolidated in accordance with the applicable set of rules in Portugal. In this sense, the syllabuses were designed in order to achieve these objectives.

TEACHING METHODOLOGIES

Lecture, practical resolution of cases; Development of a group-based accounting software, discussion of subjects taught, among others. The evaluation is conducted based on written tests without consultation and group work carried out autonomously by the students.

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

The exposure of the syllabus is followed with a resolution of practical cases, allowing students to apply their knowledge in an area highly relevant in the course and their future professional life

EVALUATION METHODS

Completion of a practical group work with an overall weighting of 40% of the final grade and also a proof of frequency weighting of 60% and a minimum grade of 7.0 values, so that students get the benefit Course. Students who do not obtain final score of 10.0 values in the ratings by frequency regime may perform a final examination in the same circumstances, that is, with them counted the notes of the work performed (also with final 40% weighting) and the examination will also have a weighting of 60%, again with a minimum grade of 7.0 values.

MAIN BIBLIOGRAPHY

Mandatory:

- Elementos de Contabilidade Geral. António Borges, Azevedo Rodrigues e Rogério Rodrigues. 25.ª Edição. Áreas Editora. 2010 (last version).

Addtional:

- Sistema de Normalização Contabilística, 2.ª Edição. José Gonçalves Roberto e José Araújo. Verlag Dashofer, 2010 (Last version).
- SNC – Sistema de Normalização Contabilística. 3.ª Edição. Gil Fernandes Pereira. 2011.
- Sociedades Comerciais. O processo de Relato Financeiro em SNC. 2.ª Edição. Duarte Nuno Araújo, Patrícia Cardoso e José Novais. Editora Jornal Fiscal. 2011 (last version).
- SNC – Manual de Contabilidade. Eusébio Pires da Silva e Ana Cristina Pires da Silva. Rei dos Livros. 2010 (last version)

Complementary:

- SNC Contabilidade Financeira - Casos Práticos - Tomo 1 – 2ª Edição (2011). ISBN: 978-989-8305-16-9. Rei dos Livros. Autores: Eusébio Pires da Silva; José Luís Miguel da Silva; Tânia Alves de Jesus; Ana Alves de Jesus.

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