

## **FINANCIAL ACCOUNTING II**

Degree in Accounting

Degree in Accounting

Degree in Finance

Degree in Taxation

Degree in Taxation

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Code: 12803

Main Scientific Area: Accounting and Financial Reporting

Lecturer: Sónia Maria da Silva Monteiro

Language of Instruction: Portuguese

Regime: S2

Contact Hours: 60h Total Workload: 108h

ECTS: 6,0

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### **Objectives**

Considering that the students of this course can be, in a near future, Chartered Accountants in the Portuguese companies, it is intended with this course to provide some of the necessary skills to the exercise of this profession, namely in what concerns to the implementation of the actual Portuguese accounting standards, according to the new Portuguese Accounting Standards System.

Due to the actual panorama of accounting harmonization at an international level, and specifically in the European Union domain, to ensure financial information comparability, International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS) from IASB (International Accounting Standards Board) will be additionally studied, when applied.

### **Learning Outcomes**

The program presented is intended to obtain the following knowledge/skills: interpretation and practical application of the new Portuguese Accounting Standardization System, with regard to core issues of financial accounting, namely aspects related to: the recognition and measurement of investments, accounting practices concerned to assets impairment, employees operations and costs, leases and, finally, financial reporting at the end of the period.

### **Course Contents**

1. Investments

1.1. Fixed Assets

1.2. Investment Property

1.3. Ongoing Investments

- 1.4. Intangible Assets
- 1.5. Non-current Assets Held for Sale and Discontinued Operations
- 1.6. Impairment of non-current Assets
2. Provisions/contingencies
3. Accrual basis
4. Costs and other operations with employees
5. Leasing
6. Financial reporting at the end of the period

### **Recommended Bibliography**

Sistema de Normalização Contabilística:

- Decreto-Lei nº 158/2009, de 13 de julho, Sistema de Normalização Contabilística (SNC), alterado pela Lei nº 20/2010, de 23 de Agosto, pelo Decreto-Lei nº 36 -A/2011, de 9 de março, e pelas Leis nº 66 -B/2012, de 31 de dezembro, e 83 -C/2013, de 31 de dezembro.

- Decreto-Lei nº 98/2015, de 2 de junho, transpõe para a ordem jurídica interna a Diretiva nº 2013/34/UE, do Parlamento Europeu e do Conselho, de 26 de junho de 2013, alterando o Decreto-Lei nº 158/2009, de 13 de julho.

Aviso nº 8254/2015 de 29 de julho, alterado pela Declaração de Retificação nº 917/2015, Estrutura Conceptual do SNC.

Aviso nº 8258/2015, de 29 de julho, Normas Interpretativas do SNC.

Aviso nº 8257/2015, de 29 de julho, alterado pela Declaração de Retificação n.º 915/2015, Norma Contabilística e de Relato Financeiro para pequenas Entidades (NCRF-PE).

Aviso nº 8256/2015, de 29 de julho, alterado pela Declaração de Retificação n.º 918/2015, Normas Contabilísticas e de Relato Financeiro (NCRF) do Sistema de Normalização Contabilística.

Portaria nº 220/2015, de 24 de julho, alterado pela Declaração de Retificação nº 41-B/2015, de 21 de setembro, modelos de demonstrações financeiras de acordo com o SNC.

Portaria nº 218/2015, de 23 de julho, Código de Contas do SNC.

Aviso nº 8255/2015, de 29 de julho, alterado pela Declaração de Retificação n.º 914/2015, Norma Contabilística e de Relato Financeiro para Microentidades.

Aviso nº 8259/2015, de 29 de julho, alterado pela Declaração de Retificação n.º 916/2015, Norma Contabilística e de Relato Financeiro para Entidades do Setor Não Lucrativo.

Normas Internacionais de Contabilidade (NIC/IAS) e Normas Internacionais de Relato Financeiro (NIRF/IFRS) emanadas pelo IASB (International Accounting Standards Board).

Livros:

Almeida, Rui; Dias, Ana; Albuquerque, Fábio; Carvalho, Fernando; Pinheiro, Pedro; (2021), SNC Casos práticos e exercícios resolvidos, 4ª edição, ATF Edições Técnicas.

Borges, António; Rodrigues, José Azevedo; Rodrigues, Rogério (2021), Elementos de Contabilidade Geral (27ª edição), Áreas Editora. (Em conformidade com SNC aprovado em 2015)

Cascais, Domingos; Kaizeler, Ana Catarina; Farinha, Jose Pedro (2017), Novo SNC – Todas as normas em casos praticos, Editora Objectiva

Costa, Carlos Baptista; Alves, Gabriel Correia (2021), Contabilidade Financeira (10ª edição), Rei dos Livros. (Em conformidade com SNC aprovado em 2015)

Jorge, Susana; Pimentel, Liliana; Cruz, Isabel (2019). Aplicações De Contabilidade Financeira, Almedina

Gonçalves, Cristina; Santos, Dolores; Rodrigo, José; Sant'Ana Fernandes (2020), Contabilidade Financeira Explicada – Manual Prático, 4ª edição, Vida Económica. (Em conformidade com SNC aprovado em 2015)

Lopes, Ilídio (2017), Contabilidade Financeira. Preparação das demonstrações financeiras e análise, Escolar Editora

Lopes, Ilídio (2021), Contabilidade Financeira: Exercícios resolvidos e propostos, Almedina

Lourenço, Isabel; Morais, Ana Isabel; Lopes, Ana (2017). Fundamentos de Contabilidade Financeira. Teoria e Casos, Edições Sílabo

Monteiro, Albertina; Cepeda, Catarina; Silva, Amelia; Soares, Regina (2023). Relato Financeiro – Demonstrações financeiras de finalidades gerais, 1.a edição, Vida Económica

Nabais, Carlos; Nabais, Francisco (2021), Prática Contabilística (7ª edição), Editora Lidel. (Em conformidade com SNC aprovado em 2015)

Rodrigues, João (2022), Sistema de Normalização Contabilística Explicado – 8ª edição, Porto Editora. (Em conformidade com SNC aprovado em 2015)

Silva, Eduardo Sá; Anjos, Paulo; Silva, Tânia (2015), O novo SNC – Decreto-Lei no 98/2015 de 2 de junho, Vida Económica. (Em conformidade com SNC aprovado em 2015)

Silva, Eduardo; Martins, Carlos (2014), Classe 4 - Investimentos Abordagem contabilística, fiscal e auditoria, Vida Económica.

Sistema de Normalização Contabilística (SNC) – 6ª edição, 2020, Porto Editora. (Em conformidade com SNC aprovado em 2015)

### **Learning and Teaching Methods**

The contents were defined with relation to the objectives to be attained within this curricular unit, as well as the

competencies to be acquired by the students. The consistency of these parameters is exemplified in the next paragraphs.

With the aim of providing some accounting skills to students, some of the core issues of accounting are studied, also providing information about the main accounting obligations, thus continuing the study started in the curricular unit of financial accounting I. Issues related to investments, provisions and contingencies, employees operations and costs, leases and, finally, financial reporting at the end of the period.

At the end of the semester, students will have acquired the basic knowledge required for the interpretation and implementation of a large part of accounting legislations in the general accounting.

### **Assessment Methods**

DEGREE IN ACCOUNTING AND DEGREE IN TAXATION:

Students will be submitted to a continuous evaluation. The final classification will be the result of the following components:

a first test, with a weight of 60% of the final classification;

a second test, with a weight of 40% of the final classification.

Both written tests have minimal of 7 points. For to have approval in this curricular unit, the average classification of the two elements of evaluation should be greater than 9,5 points (in a scale ranging from 0 to 20).

When students have not approved in the continuous evaluation, they will have to do a written examination in the appeal season.

Nota: For more information please consult the academic regulation.

DEGREE IN FINANCE

The assessment methodology for the degree in Finance will be as follows:

1. To students enrolled in all the Curricular Units (CU) of the 1st year, for the first time:

Final Classification CU = 85% Assessment CU + 15% Project, in Continuous Assessment and 2nd semester Examination Period (the grade of the Project to be considered is that obtained in continuous assessment).

Final Classification CU = 100% Assessment CU, in the Special and Exceptional Period of Examination and Grade Improvement.

Validity of the Project: Continuous assessment and 2nd semester Examination Period of the academic year in which it was performed.

Assessment of CU (50h): 85%

This classification will be the result of the following components:

a first test, with a weight of 60% of the final classification;

a second test, with a weight of 40% of the final classification.

Both written tests have minimal of 7 points.

Project (10h): 15% -The project is mandatory, as well as the attendance to Skills classes and the classes (from 27.05.2024 to 07.06.2024). Groups must be formed by 14.03.2024.

For to have approval in this curricular unit, the average classification of the elements of evaluation should be greater than 9,5 points (in a scale ranging from 0 to 20).

2. For Students who are not enrolled in all 1st year CU, for the first time, the Evaluation Methodology referred to in point 1 applies. However, instead of the project, these students must do substitute work. These students must communicate to the teacher of the CU, until 14.03.2024, that they will perform the substitute work, so the teacher can define the groups and the topic of the work. In the absence of communication, it is assumed that the student does not intend to do the substitute work, being automatically failed in the continuous assessment.

3. For students with student-worker status issued by the academic services the Evaluation Methodology referred to in point 1 applies. However, these students may choose to do the project or the substitute work. The option must be communicated by 14.03.2024 to the teacher of the CU. In the absence of communication, it is assumed that the student does not intend to do the project/substitute work, being automatically failed in the continuous assessment.

4. For students who do not do the project/substitute work, the following rules apply:

- Continuous Assessment: the student has missed an element of assessment and thus the Final Classification CU = Failed;

- 2nd semester Examination Period: zero is considered in the component of the evaluation concerning the project/substitute work, so Final Classification CU = 85% Assessment CU.