

Course Unit	Consolidated Group Accounting		Field of study	Accounting	
Master in	Accounting and Finance		School	School of Technology and Management	
Academic Year	2023/2024	Year of study	1	Level	2-1
Type	Semestral	Semester	2	ECTS credits	6.0
Code	6395-515-1202-00-23				
Workload (hours)	162	Contact hours	T -	TP 36	PL -
			TC -	S 3	E -
			OT 9	O -	

T - Lectures; TP - Lectures and problem-solving; PL - Problem-solving, project or laboratory; TC - Fieldwork; S - Seminar; E - Placement; OT - Tutorial; O - Other

Name(s) of lecturer(s)

### Learning outcomes and competences

At the end of the course unit the learner is expected to be able to:

1. Understand and discuss notions and assumptions associated with the process of preparation and presentation of consolidated financial statements with the adoption the IFRS and NCRF;
2. Analyse and implement of the specific rules about the preparation and presentation of consolidated financial statements;
3. Understand the importance of coordination between the accounting standard and the legal framework of economic groups to Portuguese Commercial Company Code;
4. Emphasise the quality of the financial information expressed in the consolidated financial statements;
5. Understand corporate restructuring (mergers and divestitures).

### Prerequisites

Before the course unit the learner is expected to be able to:

Use elementary knowledge regarding accounting principles and concepts of accounting.

### Course contents

Framework of economic groups: Brief recall of concepts. Previous approach to the individual financial statements. Preparation and elaboration of the consolidated financial statements. Implementation of the consolidated accounts process. Corporate restructuring.

### Course contents (extended version)

1. Framework of economic groups: Brief recall of concepts
  - The corporate perspective
  - The accounting perspective
  - The taxation perspective
2. Previous approach: The individual financial statements
  - Assumptions
  - The measurement of the investments in the subsidiaries and joint ventures
  - Related parties disclosures
3. Preparation and elaboration of the consolidated financial statements
  - Purpose and objectives of the consolidated accounts
  - Methods of the consolidated accounts
4. Implementation of the consolidated accounts process
  - Defining the scope of consolidation
  - Procedures for the pre-consolidation
  - Operations and techniques of consolidation
  - The consolidated financial statements
5. Corporate restructuring
  - Mergers
  - Divestitures

### Recommended reading

1. Alves, S., & Carmo, C. (2021). Contabilidade das Sociedades e Consolidação de Contas (2ª ed.). Edições Almedina.
2. Christensen, T., Cottrell, D., & Budd, C. (2023). Advanced Financial Accounting (13th ed.). Mcgraw-Hill.
3. Lopes, C. (2022). Casos Práticos de Consolidação de Contas (2ª ed.). Edições Sílabo.
4. Rodrigues, J. (2005). Práticas de Consolidação de Contas (3ª ed.). Áreas Editora.
5. Silva, F., Pereira, J., & Rodrigues, L. (2006). Contabilidade das Sociedades (12ª ed.). Plátano Editora.

### Teaching and learning methods

Lecture sessions to expose and discuss the main contents of the course unit. Problem solving and case studies analysis.

### Assessment methods

1. Alternative 1 - (Regular, Student Worker) (Final)
  - Practical Work - 70% (Practical works. Presentations and class discussions)
  - Final Written Exam - 30% (Final assessment from all course contents)
2. Alternative 2 - (Regular, Student Worker) (Supplementary, Special)
  - Final Written Exam - 100% (Final assessment from all course contents)
3. Alternative 3 - (Regular, Student Worker) (Final)
  - Final Written Exam - 100% (Final assessment from all course contents)

### Language of instruction

Portuguese, with additional English support for foreign students.

## Electronic validation

Jorge Manuel Afonso Alves	Joaquim Agostinho Mendes Leite	Ana Paula Carvalho do Monte	José Carlos Rufino Amaro
23-02-2024	27-02-2024	28-02-2024	02-03-2024