

Course Unit	Financial Accounting IV		Field of study	Accounting	
Bachelor in	Accounting		School	School of Technology and Management	
Academic Year	2023/2024	Year of study	2	Level	1-2
Type	Semestral	Semester	2	ECTS credits	6.0
Code	9056-514-2204-00-23				
Workload (hours)	162	Contact hours	T -	TP 50	PL -
			TC -	S -	E -
			OT 10	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. Recognise the aspects related with accounting for business combinations;
2. Explain the principal aspects of company dissolutions;
3. Prepare reports of groups of companies and consolidated financial statements;
4. Analyse consolidated financial statements and other related information;
5. Understand the main aspects related with accounting for not-for-profit organizations.

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

Accounting for business combinations. Corporate restructurings. Concentrations and consolidated accounts. Not-for-profit organizations financial reporting.

Course contents (extended version)

1. Accounting for business combinations
 - Definition and scope
 - Accounting treatment
 - Disclosures
2. Corporate restructurings
 - General considerations
 - Divestitures
 - Dissolution
 - Liquidation
 - Transformation of societies
 - Disclosures
3. Concentrations and consolidated accounts
 - Concentrations
 - The economic groups
 - Forms of company cooperation
 - Consolidated accounts
 - Translation methods of financial statements in foreign currency
 - Disclosures
4. Not-for-profit organizations financial reporting
 - Characterisation of not-for-profit organizations
 - Plan of accounts of not-for-profit organizations

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. McCarthy, J., Shelmon, N., & Mattie, J. (2016). Financial and Accounting Guide for Not-for-Profit Organizations (8th ed.). John Wiley & Sons.
5. Rodrigues, J. (2024). Sistema de Normalização Contabilística - SNC Explicado (9ª ed.). Porto Editora.

Teaching and learning methods

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

Assessment methods

1. Alternative 1 - (Regular, Student Worker) (Final)
 - Practical Work - 60% (Realization of work based practice)
 - Final Written Exam - 40% (Written exam: final assessment from all course contents)
2. Alternative 2 - (Regular, Student Worker) (Supplementary, Special)
 - Final Written Exam - 100% (Written exam: final assessment from all course contents)
3. Alternative 3 - (Regular, Student Worker) (Final)
 - Final Written Exam - 100% (Written exam: 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	José Carlos Rufino Amaro
23-02-2024	27-02-2024	02-03-2024