

Course Unit	Advanced Financial 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	1	ECTS credits	6.0
Code	6395-515-1101-00-23				
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) Amélia Maria Martins Pires

### Learning outcomes and competences

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

1. Understand the relevance of the international accounting harmonization in the european and national accounting system;
2. Understand the role of the international accounting standards (IAS/IFRS) in the scope of the national, European and international accounting harmonization;
3. Understand the accounting principles in the scope of the conceptual framework and in the national accounting system (SNC);
4. Identify, measure and report economic-financial events according to the national accounting standards (NCR)

### Prerequisites

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

Use elementary knowledge accounting principles and concepts of accounting.

### Course contents

Accounting harmonization; The national accounting system (SNC) characterization and conceptual framework of the SNC; National financial reporting standards (NCRF) study.

### Course contents (extended version)

1. Accounting harmonization
  - The IAS/IFRS in the international accounting harmonization
  - The IAS/IFRS in the european accounting system
  - The IAS/IFRS in the national accounting system
2. The national accounting system (SNC) characterization and conceptual framework of the SNC
  - The SNC
  - The application of SNC
  - Characterization of SNC
  - Conceptual framework SNC/IASB
3. Study of the Accounting Standards and Financial Reporting (NCRF)
  - Property, plant and equipment and operation related
  - Intangibles assets
  - Non current assets held for sale
  - Investment property
  - Inventories
  - Financial instruments
  - Impairment of assets, provisions and contingent liabilities and contingent assets
  - Presentation of financial statements

### Recommended reading

1. Alexander, D., Britton, A., & Jorissen, A. (2020). International Financial Reporting and Analysis (8th Edition). Thomson Learning.
2. Almeida, R., Almeida, M., Pinheiro, P., Dias, A. I., Albuquerque, F. & Carvalho, F. (2013). SNC - Casos práticos e Exercícios Resolvidos (4.ª Edição). ATF Edições.
3. Epstein, B. J., & Jermakowicz, E. K. (2009). Wiley IFRS 2009: Interpretation and Application of International Accounting and Financial Reporting Standards. Wiley
4. Jeter, D., & Chaney, P. (2019). Advanced Accounting, (7th Edition). Wiley.

### Teaching and learning methods

Classes will be taught using a combination of lectures and tutorials (contact hours)

### Assessment methods

1. Alternative 1 - (Regular, Student Worker) (Final, Supplementary, Special)
  - Final Written Exam - 30%
  - Practical Work - 20%
  - Intermediate Written Test - 50%
2. Alternative 2 - (Regular, Student Worker) (Final, Supplementary, Special)
  - Final Written Exam - 100%

### Language of instruction

Portuguese

### Electronic validation

Amélia Maria Martins Pires	Joaquim Agostinho Mendes Leite	Ana Paula Carvalho do Monte	José Carlos Rufino Amaro
03-10-2023	03-10-2023	03-10-2023	07-10-2023