

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) Jorge Manuel Afonso Alves

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

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