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|------------------|--------------------------|---------------|----------------|-------------------------------------|------|
| Course Unit      | Financial Accounting III |               | 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      | 1              | ECTS credits                        | 6.0  |
| Code             | 9056-514-2102-00-23      |               |                |                                     |      |
| 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) Jorge Manuel Afonso Alves, Paula Adriana Ferreri de Gusmao e Silva

### Learning outcomes and competences

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

1. Communicate and estimate contingences and events after the date of the latest balance sheet;
2. Recognise specific situations that involve classify, measure and disclosure non-monetary and monetary assets and liabilities;
3. Understand the relevance of international accounting framework under the current Portuguese economic development situation;
4. Apply the main International Accounting Standards and International Financial Reporting Standards;
5. Understand the importance of professional judgment and ethics in making accounting and financial reporting decisions.

### 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

Events after the reporting period. Accounting treatment of specific situations. Accounting treatment of deferred tax. Accounting treatment of financial instruments. Accounting treatment of employee benefits. International standards not used by Accounting Normalization System.

### Course contents (extended version)

1. Events after the reporting period
  - Events after the reporting period
  - Disclosures
2. Accounting treatment of specific situations
  - Construction contracts
  - Factoring
  - Grants
  - Specific operations about equity
  - Environmental issues
  - Exploration and evaluation of mineral resources
3. Accounting treatment of deferred tax
  - Deferred tax
  - Accounting treatment
  - Disclosures
4. Accounting treatment of financial instruments
  - Financial instruments
  - Recognition and measurement
  - Disclosures
5. Accounting treatment of employee benefits
  - Defined benefits plans and defined contribution plans
  - Accounting treatment
  - Disclosures
6. International standards not used by Accounting Normalization System
  - Interim financial reporting
  - Operating segments

### Recommended reading

1. Borges, A., Rodrigues, A., & Rodrigues, R. (2021). Elementos de Contabilidade Geral (27.<sup>a</sup> ed.). Áreas Editora.
2. Gomes, J., & Pires, J. (2015). Sistema de Normalização Contabilística - Teoria e Prática (5.<sup>a</sup> ed.). Vida Económica.
3. Jeter, D., & Chaney, P. (2019). Advanced Accounting (7th ed.). Wiley.
4. Rodrigues, J. (2021). Sistema de Normalização Contabilística Explicado (8.<sup>a</sup> ed.). Porto Editora.
5. Silva, F., Pereira, J., & Rodrigues, L. (2006). Contabilidade das Sociedades (13.<sup>a</sup> ed.). Plátano 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 - 70% (Realization of work based practice)
  - Final Written Exam - 30% (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 | Oliva Maria Dourado Martins | José Carlos Rufino Amaro |
| 06-10-2023                | 06-10-2023                     | 09-10-2023                  | 10-10-2023               |

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