

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) Jorge Manuel Afonso Alves

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		
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