

Course Unit	Financial Accounting V		Field of study	Accounting	
Bachelor in	Accounting		School	School of Technology and Management	
Academic Year	2022/2023	Year of study	3	Level	1-3
Type	Semestral	Semester	1	ECTS credits	6.0
Code	9056-514-3103-00-22				
Workload (hours)	162	Contact hours	T -	TP 60	PL -
			TC -	S -	E -
			OT -	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) Norberto Celestino Vasques Loureiro, Nuno Adriano Baptista Ribeiro

Learning outcomes and competences

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

1. Identify the credit institutions and insurance companies activity and their functions;
2. Recognize the specificities of the accounting of credit institutions and insurance companies;
3. Account the main operations of credit institutions and insurance companies based on their specific activity;
4. Prepare and interpret financial statements of credit institutions and insurance companies.

Prerequisites

Before the course unit the learner is expected to be able to:
Apply the financial accounting fundamentals.

Course contents

The banking sector and its accounting; Insurance companies and their accounting.

Course contents (extended version)

1. The banking sector and its accounting
 - 1. 1. The banking and its functions
 - 1. 2. Legal framework for credit institutions
 - 1. 3. The chart of accounts for the banking system
 - 1. 4. Models of individual and consolidated financial statements for the credit institutions
2. Insurance companies and their accounting
 - 2. 1. The activity of insurance companies and their functions
 - 2. 2. Legal framework for insurance activity
 - 2. 3. The chart of accounts of insurance companies
 - 2. 4. Models of individual and consolidated financial statements for insurance companies

Recommended reading

1. Banco de Portugal - Plano de Contas para o Sistema Bancário (PCSB) - Instrução 4/96 (disponível em www.bportugal.pt)
2. Banco de Portugal - Reporte de informação contabilística, preparada de acordo com as NIC e com as NCA (Instrução 23/2004, de 17/01/2005) (disponível em www.bportugal.pt).
3. Caiado, A. (2019). Bancos - normativos, contabilidade e gestão (2.ª ed.). Edições Sílabo.
4. Caiado, A., & Caiado, J. (2018). Gestão de instituições financeiras (3.ª ed.). Edições Sílabo.
5. Autoridade de Supervisão de Seguros e Fundos de Pensões - Plano de Contas para as Empresas de Seguros (PCES), Norma n.º 3/2018-R, 29/03 (disponível em www.asf.com.pt).

Teaching and learning methods

Lectures based on theoretical exposition of the syllabus, using cases studies. Involve the active participation of students through interventions, group work and discussion of cases studies.

Assessment methods

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

Language of instruction

Portuguese, with additional English support for foreign students.

Electronic validation

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12-10-2022	28-10-2022	29-10-2022	03-11-2022