

Course Unit	Financial Accounting V		Field of study	Accounting	
Bachelor in	Accounting		School	School of Technology and Management	
Academic Year	2023/2024	Year of study	3	Level	1-3
Type	Semestral	Semester	1	ECTS credits	6.0
Code	9056-514-3103-00-23				
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](http://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](http://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 Regulamentar n.º 9/2022-R, 2/11 (disponível em [www.asf.com.pt](http://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

Norberto Celestino Vasques Loureiro, Nuno Adriano Baptista Ribeiro	Joaquim Agostinho Mendes Leite	Olivia Maria Dourado Martins	José Carlos Rufino Amaro
09-10-2023	10-10-2023	10-10-2023	20-10-2023