

Course Unit	Final Project		Field of study	Project	
Bachelor in	Accounting		School	School of Technology and Management	
Academic Year	2021/2022	Year of study	3	Level	1-3
Type	Semestral	Semester	2	ECTS credits	18.0
Code	9056-514-3203-00-21				
Workload (hours)	486	Contact hours	T -	TP 40	PL -
			TC -	S -	E -
			OT 140	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, Adelia Marlene Teixeira Morais, Amélia Maria Martins Pires, Carlos Manuel Goncalves Ferreira, Jose Bernardo Martins Alves, Norberto Celestino Vasques Loureiro, Nuno Filipe Lopes Moutinho, Paula Cristina Anta Fontes Xavier

Learning outcomes and competences

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

1. Organize accounting according to the Portuguese Accounting Standards System or other applicable accounting standards, from the reception of documents to their classification, record and archive;
2. Perform internal control practices;
3. Calculate social security contributions and taxes and fill the appropriate statements;
4. Close the accounts and prepare financial statements and other documents for the tax file;
5. Prepare accounting information for reporting, analysis and periodic information;
6. Handle issues with the support of services related to the profession and adopt an ethical and deontological behaviour associated to the profession;
7. Dominate the Accounting, Management and Entrepreneurial Simulation softwares;
8. Record all the patrimonial facts that occur in an organization.

Prerequisites

Before the course unit the learner is expected to be able to:

1. Dominate advanced topics of financial and management accounting
2. Dominate advanced topics of commercial and tax law
3. Dominate advanced topics of finance

Course contents

Legal and formal aspects of the company's constitution; Developing and implementing the business plan; Perform and record operations related to the development of activities in an organization; Consolidated accounts; Closing accounts and preparation of financial statements and tax file; Implementation of internal control practices; Solving issues using services related to the profession; Analysis of the problematic of ethics and deontology in accounting.

Course contents (extended version)

1. Legal and formal aspects of the company's constitution
2. Developing and implementing the business plan
3. Performance and recording operations related to the development of activities within an organization
 - Buying, selling, services and other transactions
 - Investments in non financial assets
 - Financing operations: banks, leasing, bonds, factoring, subsidies, letters of credit, and others
 - Temporary and permanent financial investments
 - Changes in equity
 - Transformations, mergers, acquisitions, demergers, dissolutions, and liquidations
 - Social security contributions, taxes and the filling of their statements
 - Supervision of the delivery of tax and social security statements related to salaries
 - Development of procedures withing management accounting
 - Critical analysis of legislation: accounting, tax, commercial, labour, and others
4. Consolidated accounts
5. Closing accounts and preparation of financial statements and other documents for the tax file
6. Implementation of internal control practices
7. Solving issues using services related to the profession
8. Analysis of the problematic of ethics and deontology in accounting

Recommended reading

1. Borges, A., Rodrigues, R., & Rodrigues, A. (2021). Elementos de Contabilidade Geral (27ª ed.). Áreas Editora.
2. Caiado, A. (2020). Contabilidade Analítica e de Gestão (9ª ed.). Áreas Editora.
3. Gomes, J., & Pires, J. (2015). Sistema de Normalização Contabilística - Teoria e Prática (5ª ed.). Vida Económica.
4. Lopes, C. (2022). Casos Práticos de Consolidação de Contas (2ª ed.). Edições Sílabo.
5. Pereira, M. (2020). Fiscalidade (6ª ed.). Almedina.

Teaching and learning methods

The course will be taught using a combination of lectures, tutorials (contact hours) and computer-based laboratory sessions

Assessment methods

- Alternative 1 - (Regular, Student Worker) (Final)
 - Projects - 100% (The evaluation methodology is available in the Project Regulation)

Language of instruction

Portuguese

Electronic validation

Jorge Manuel Afonso Alves	António Borges Fernandes	Oliva Maria Dourado Martins	Paulo Alexandre Vara Alves
23-02-2022	11-03-2022	12-03-2022	22-03-2022