

# ECTS - Instituto Superior de Contabilidade e Administração do Porto

## Degree: Administrative Assistance And Translation

### Course: Introduction to Accounting II

Academic Year: 2014/2015

Academic year: 2

Term: Summer Semester

Attendance: Optional

Course Responsible Teacher: Dr.<sup>a</sup> Susana Neto

Number of Credits (ECTS): 5.0

Theoretical/Practical Work (hours): 3.0 h

#### Objectives:

Provide students with the understanding of basic principles and concepts of accounting, as well as its relevant application in the preparation of financial statements, so that the students are empowered to interpret and use such information in decision making.

#### Syllabus:

1. INVENTORIES (PERPETUAL SYSTEM)
2. TANGIBLES ASSETS
3. LEASING: OPERATING AND FINANCE LEASES
4. INTANGIBLES ASSETS
5. INVESTMENT PROPERTIES
6. FINANCIAL INSTRUMENT'S FOR NEGOTIATION AND FINANCIAL INVESTMENTS
7. IMPAIRMENT
8. ACCRUALS AND DEFERRELS
9. PROVISIONS, CONTINGENT ASSETS AND LIABILITIES
10. ELABORATION OF THE BALANCE SHEET AND INCOME STATEMENT

#### Teaching methodologies:

Collective educational sessions using the explanatory and demonstrative method aimed to skills development and some practical lessons, in a risk-free business environment, where students use accounting software.

#### Assessment Methods:

Continuous evaluation and final evaluation

#### References:

- ALMEIDA, RUI M. P., DIAS, ANA ISABEL e CARVALHO, FERNANDO (2010): #SNC explicado#, ATF Edições Técnicas, Lisboa.
- ALMEIDA, RUI M. P. et al. (2010): #SNC casos práticos e exercícios resolvidos#, ATF Edições Técnicas, Lisboa.
- BORGES, ANTÓNIO et al. (2010): # Elementos de Contabilidade Geral#, Áreas Editora, Lisboa. 25ª edição.
- BORGES, ANTÓNIO et al. (2012): # SNC casos práticos#, Áreas Editora, Lisboa. 2ª edição.
- CRAVO, DOMINGOS et al. (2009): #SNC comentado#, Texto Editora, Lisboa.
- GOMES, JOÃO e PIRES, JORGE (2011): #SNC # Sistema de Normalização Contabilística - Teoria e Prática#, Vida Económica, Porto. 4ª edição.
- RODRIGUES, JOÃO (2014): " Sistema de Normalização Contabilística Explicado", Porto Editora, Porto, 4ª edição.
- SILVA, EUSÉBIO PIRES et al. (2011): #Contabilidade Financeira casos práticos#- Tomo I, Rei dos Livros
- SISTEMA DE NORMALIZAÇÃO CONTABILÍSTICA (2011) - 3ª edição - Porto Editora.
- [www.cnc.min-financas.pt](http://www.cnc.min-financas.pt)
- Power points

Dr.<sup>a</sup> Susana Neto

S. Mamede Infesta, 27 de Fevereiro de 2015