

Course Unit	Financial Accounting I	Field of study	Accounting
Bachelor in	Public Management and Administration	School	School of Public Management, Communication and Tourism
Academic Year	2023/2024	Year of study	1
Type	Semestral	Semester	1
Workload (hours)	162	Contact hours	T - , TP 60, PL - , TC - , S - , E - , OT 20, O -
		Level	1-1
		ECTS credits	6.0
		Code	9165-315-1102-00-23

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) Jose Paulo Azevedo Rafael

#### Learning outcomes and competences

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

1. Enumerate the purposes and principles of accounting and financial reporting;
2. Understand accounting as an information system;
3. Understand the purposes and perspective of financial accounting;
4. Know the different financial statements, particularly the balance sheet, income statement, cash flow statement and qualitative information;
5. Understand the basis for presenting financial statements, namely as a starting point for accounting standard;
6. Identify, measure and report events of an economic and financial nature that are subject to accounting treatment.

#### Prerequisites

Before the course unit the learner is expected to be able to:  
Basic knowledge of calculus and computer skills in user's perspective.

#### Course contents

Accounting; Elementary Concepts of Accounting; Accounting Standard; Accounting Standardization System

#### Course contents (extended version)

1. The Accounting
  - Accounting definition
  - Accounting purposes
  - Accounting divisions
  - Conceptual framework
2. Elementary Concepts of Accounting
  - Net assets
  - Inventory
  - Balance sheet
  - Net assets operations
  - Income statement
  - The account
  - Method of accounting records
  - Bookkeeping
  - Journal and ledger
  - Trial balances
3. Accounting Standard
  - Definition and purposes of standardization
  - Accounting standard-setters
  - Accounting and reporting financial standards
  - Portuguese accounting standard
4. Accounting Standardization System
  - Structure and organization of ASS
  - Study of accounts and Accounting and Financial Reporting Standards
  - Financial statements

#### Recommended reading

1. Almeida, R. , Albuquerque, F. , Carvalho, F. , Pinheiro, P. , Almeida, M. , & Dias, A. (2013). SNC - Casos práticos e exercícios resolvidos (4.ª Ed. ). Cacém: ATF-Edições Técnicas. ISBN 9789899641211
2. Borges, A. , Rodrigues, A. , & Rodrigues, R. (2014). Elementos de contabilidade geral. (27.ª Ed. ). Lisboa: Áreas Editora. ISBN 9789899010048
3. Costa, C. , & Alves, G. (2021). Contabilidade financeira. (10.ª Ed. ). Lisboa: Rei dos Livros. ISBN 9789895650408
4. Harrison, W. T. , Horngren, C. T. , Tietz, W. M. & Thomas, C. W. (2014). Financial accounting (11th ed. ). New Jersey: Pearson Education. ISBN-9781292211213
5. Rodrigues, J. (2021). SNC – Sistema de normalização contabilística explicado (8.ª Ed). Porto: Porto Editora. ISBN: 978-972-0-00324-9

#### Teaching and learning methods

The course unit will be taught through theoretical contents exhibition (expositive method), followed by the resolution of practical exercises (demonstrative method). To promote greater student's involvement in the acquisition of knowledge and skills, will be distributed practical cases to resolve and analyze.

#### Assessment methods

1. Final Evaluation Exam - (Regular, Student Worker) (Final, Supplementary, Special)
  - Final Written Exam - 100%
2. Continuous evaluation - (Regular, Student Worker) (Final)
  - Intermediate Written Test - 50%
  - Intermediate Written Test - 50%
3. Mobility students - (Regular, Student Worker) (Final, Supplementary, Special)
  - Development Topics - 100%

**Language of instruction**

Portuguese, with additional English support for foreign students.

**Electronic validation**

Jose Paulo Azevedo Rafael	Bernadete de Lourdes Bittencourt	Catarina Alexandra Alves Fernandes	Luisa Margarida Barata Lopes
05-10-2023	05-10-2023	06-10-2023	15-10-2023