

Course Unit	Financial Accounting II	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	2
Workload (hours)	162	Contact hours	T - , TP 60, PL - , TC - , S - , E - , OT 20, O -
Level	1-1	ECTS credits	6.0
Code	9165-315-1202-00-23		

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. Proceed to proper accounting treatment and disclosure of patrimonial facts related with investments cycle;
2. Proceed to proper accounting treatment and disclosure of patrimonial facts related with financing cycle;
3. Proceed to proper accounting treatment and disclosure of the provisions, contingent liabilities and contingent assets;
4. Proceed to proper accounting treatment and disclosure of the prior periods errors, accounting policies and estimates;
5. Proceed to proper accounting treatment and disclosure of the events after the reporting period.

Prerequisites

Before the course unit the learner is expected to be able to:
Understand and apply the financial accounting bases.

Course contents

Investments; Internal and external financing; Provisions, contingent liabilities and contingent assets; Prior periods errors, accounting policies and estimates; Events after reporting period.

Course contents (extended version)

1. Financial Investments
2. Tangible Fixed Assets
3. Intangible Assets
4. Investment Property
5. Equity
6. External Financing
7. Provisions, Contingent Liabilities and Contingent Assets
8. Prior Periods Errors, Accounting Policies and Estimates
9. Events After the Reporting Period

Recommended reading

1. Almeida, R. , Almeida, M. , Pinheiro, P. , Dias, A. , Albuquerque, F. , Carvalho, F. (2013). SNC Casos Práticos e Exercícios Resolvidos (4ª Edição). Cacém: ATF Edições Técnicas: ISBN: 9789899641211
2. Borges, A. , Rodrigues, J. A. , & Rodrigues, R. (2021). Elementos de contabilidade geral (27.ª ed.). Lisboa: Áreas Editora: ISBN: 9789899010048.
3. Costa, C. B. , & Alves, G. C. (2021). Contabilidade financeira (10.ª ed.). Carcavelos: Rei dos Livros. ISBN: 9789895650408.
4. Menezes, C. (2023). SNC Sistema de Normalização Contabilística. Coimbra: Almedina. ISBN: 9789894015741.
5. Rodrigues, J. (2024). SNC - Sistema de normalização contabilística explicado (9.ª ed.). Porto: Porto Editora. ISBN: 978-972-0-00542-7.

Teaching and learning methods

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

Assessment methods

1. Continuous Evaluation - (Regular, Student Worker) (Final)
 - Intermediate Written Test - 50%
 - Intermediate Written Test - 50%
2. Final Exam Evaluation (CE Alternative) - (Regular, Student Worker) (Final, Supplementary, Special)
 - Final Written Exam - 100% (Final assessment from all course contents)
3. Exchange 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
28-02-2024	29-02-2024	01-03-2024	12-03-2024