

Course Unit	Financial Accounting		Field of study	Accounting, Economics and Management	
Bachelor in	Management Informatics		School	School of Technology and Management	
Academic Year	2023/2024	Year of study	1	Level	1-1
Type	Semestral	Semester	2	Code	9186-709-1201-00-23
Workload (hours)	162	Contact hours	T -	TP 45	PL 15
			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) Amélia Maria Martins Pires, Paula Adriana Ferreri de Gusmao e Silva

### Learning outcomes and competences

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

1. Know the fundamental concepts of accounting in general, particularizing the financial accounting
2. Understand the equity variations that support the preparation of the financial statements
3. Identify, measure and report on equity variations related to cash, banks and credit institutions, receivables and payables, inventories and biological assets, fixed assets and equity
4. Interpret and use financial information, and other related; produce reports for decision making by internal and external users.

### Prerequisites

Before the course unit the learner is expected to be able to:  
Do not exist

### Course contents

Fundamental concepts underlying the study of accounting. Equity variations. Accounting standardization. Confirming and correcting accounts. Financial Statements.

### Course contents (extended version)

1. Fundamental concepts underlying the study of accounting
  - Equity: composition and value
  - Account and its requirements
  - Double-entry bookkeeping
2. Equity variations
  - Accounting Rules
  - Equity variations and its classification
3. Accounting standardization
  - Operations with cash, banks and credit institutions
  - Operations with receivables and payables
  - Operations with inventories and biological assets
  - Fixed Assets
  - Equity
  - Confirming and correcting accounts
  - Financial Statements

### Recommended reading

1. Borges, A., Rodrigues, A., & Rodrigues, R. (2021). Elementos de Contabilidade Geral (27ª Ed). Áreas Editora.
2. Gonçalves, C., Santos, D., Rodrigo, J., & Fernandes, S. (2017). Contabilidade Financeira Explicada - Manual Prático (3.ª Ed). Vida Económica.
3. Lopes, I. (2021). Exercícios Resolvidos e Propostos. (3.ª Ed). Edições Almedina.
4. Pires, J., & Gomes, J. (2015). Sistema de normalização Contabilística - Teoria e Prática (5.ª Ed). Vida Económica.
5. Rodrigues, J. (2021). SNC - Sistema de Normalização Contabilística - Explicado (8ª Ed). Porto Editora.

### Teaching and learning methods

Theoretical presentations that support exercises and cases

### Assessment methods

1. Alternative 1 - (Regular, Student Worker) (Final)
  - Practical Work - 50% (Practical work)
  - Final Written Exam - 50% (Final written exam)
2. Alternative 2 - (Regular, Student Worker) (Supplementary, Special)
  - Final Written Exam - 100% (Final written exam)

### Language of instruction

Portuguese

### Electronic validation

Amélia Maria Martins Pires, Paula Adriana Ferreri de Gusmao e Silva	Joaquim Agostinho Mendes Leite	José Carlos Rufino Amaro	Nuno Adriano Baptista Ribeiro
19-02-2024	20-02-2024	25-02-2024	16-03-2024