

Course Unit	Accounting	Field of study	Business Sciences
Bachelor in	Sports - Minor in Sports Management	School	School of Education
Academic Year	2023/2024	Year of study	2
Type	Semestral	Semester	1
Level	1-2	ECTS credits	4.0
Code	9563-624-2101-00-23		
Workload (hours)	108	Contact hours	T 15 TP 30 PL - 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) Orlando Miguel Pina Gonçalves Martins Gama

#### Learning outcomes and competences

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

1. Dominate the concepts and the accountant and financial language
2. Know in that it consists the accounting normalization applicable to entities of physical exercise and sports
3. Understand the accounting and financial mechanisms
4. Understand and to interpret the information contained in Financial accounting statements
5. Identify, understand and use the financial information relevant for the take decision and for the management control

#### Prerequisites

Before the course unit the learner is expected to be able to:  
Don't have

#### Course contents

1. The economical circuit 2. Accounting as information system of the entities of physical exercise and sports 3. The accounting standard system 4. Financial accounting statements 5. Current operations 6. Investment cycle of operations 7. Financial cycle of operations 8. Performance

#### Course contents (extended version)

1. The economical circuit
  - Types of organizations: Federations, associations and sports clubs
  - The organization and the economical circuit
  - Real and financial flows: Costs and advantages versus expenses and incomes
2. The accounting as system of information of the organizations of physical exercise and sports
  - Definition
  - Objectives
  - Divisions of the accounting
3. The accounting standard system
4. Financial accounting statements
5. Current operations
6. Investment cycle of operations
  - Fixed assets
  - Financial assets
  - Investment properties
7. Financial cycle of operations
  - Equity
  - Debt capital
8. Performance
  - Revenues and expenses
  - Accrual accounting and results

#### Recommended reading

1. Costa, C. B. , & Alves, G. C. (2021). Contabilidade, Contabilidade Geral (10ª ed. ). Rei dos Livros
2. Gonçalves, C. , Rodrigo, J. , Santos, D. , & Fernandes, S. A. (2020). Contabilidade Financeira Explicada - Manual Prático (4ªed. ). Edições Sílabo
3. Lopes, A. I. , Morais, A. I. , & Lourenço, I. C. (2020). Fundamentos de Contabilidade Financeira: teoria e casos (3ª ed. ). Edições Sílabo
4. Moreira, J. A. C. (2020). Contabilidade – Da Preparação à Interpretação da Informação Financeira (2ª ed. ). Edições Sílabo
5. Mullis, D. , & Orloff, J. (2009). O Jogo da Contabilidade: iniciação à contabilidade. Edições Centro Atlântico

#### Teaching and learning methods

- Discussion. - Individual work. - Problems and applications resolution.

#### Assessment methods

1. Alternative 1 - Continuous evaluation - (Regular, Student Worker) (Final)
  - Intermediate Written Test - 50%
  - Practical Work - 50% (1 work - Economic and financial analysis of a sports organization with oral presentation)
2. Alternative 2 - Exam Evaluation - (Regular, Student Worker) (Supplementary, Special)
  - Final Written Exam - 100%

#### Language of instruction

Portuguese, with additional English support for foreign students.

## Electronic validation

Orlando Miguel Pina Gonçalves Martins Gama	Paula da Felicidade Ferreira Martins	Pedro Miguel Queirós Pimenta Magalhaes	Carlos Manuel Costa Teixeira
13-02-2024	17-02-2024	26-02-2024	27-02-2024