

Course Unit	Financial Accounting I	Field of study	Accounting
Bachelor in	Accounting	School	School of Technology and Management
Academic Year	2025/2026	Year of study	1
Type	Semestral	Semester	1
Level	1-1	ECTS credits	6.0
Code	9056-847-1101-00-25		
Workload (hours)	162	Contact hours	T - TP 60 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) Amélia Maria Martins Pires, Guery Tã Baute e Silva

Learning outcomes and competences

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

1. Know the purposes and principles of financial reporting underlying the introductory study of accounting
2. Know the fundamental concepts of accounting in general, particularizing the financial accounting
3. Understand the equity variations that support the preparation of the financial statements
4. Identify, measure and report on equity variations related to cash, banks and credit institutions and receivables and payables, according accounting standardization

Prerequisites

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

Course contents

Introduction to the study of accounting. Fundamental concepts underlying the study of accounting. Equity variations. Accounting standardization.

Course contents (extended version)

1. Introduction to the study of accounting
 - Historical note: from the primitive accounts to the double entry bookkeeping system
 - The relation between company and financial information
 - Accounting as an information system
 - Concept, objectives and stakeholders
 - Concept and perspectives (areas of study) of accounting
2. Fundamental concepts underlying the study of accounting
 - Equity: composition and value
 - Account and its requirements
 - Double-entry bookkeeping
 - Inventory and balance sheet
 - Profit and loss
 - Components of financial statements: analysis of chart of accounts
3. Equity variations
 - Accounting Rules
 - Equity variations and its classification
 - Daily cash book and ledger
 - Trial balance
 - Balance sheet and income statement
4. Accounting standardization
 - Importance and purposes of financial information
 - Accounting standardization in Portugal
 - Structure and organization of the Accounting Standardization System (ASS)
 - Underlying assumptions and qualitative characteristics of financial statements
 - Portuguese Financial Reporting Standards: brief approach
 - Operations with cash, banks and credit institutions: recognition, measurement and disclosures
 - Operations with receivables and payables: recognition, measurement and disclosures

Recommended reading

1. Borges, A., Rodrigues, A., & Rodrigues, R. (2021). Elementos de Contabilidade Geral (27ª Ed). Áreas Editora.
2. Costa, C. & Alves, G. (2021). Contabilidade Financeira (10ª Ed). Rei dos Livros.
3. Granha, C., Cravo, D., Baptista, L., & Pontes, S. (2009). Anotações ao Sistema de Normalização Contabilística. Ordem dos Técnicos Oficiais de Contas.
4. Miller-Nobles, T. L., Mattison, B. L., & Matsumara, E. M. (2020). Horngren's Accounting. The Financial Chapters (13th Ed). MA: Pearson.
5. Rodrigues, J. (2025). Sistema de Normalização Contabilística - SNC Explicado (10ª Ed). Porto Editora.

Teaching and learning methods

Theoretical presentations that support exercises and cases, using the SIMEMP application

Assessment methods

1. Alternative 1 - (Regular) (Final)
 - Practical Work - 40% (Class questions throughout the semester)
 - Intermediate Written Test - 30% (Midterm exam)
 - Final Written Exam - 30% (Final exam)
2. Alternative 2 - (Student Worker) (Final)
 - Final Written Exam - 100% (Final Exam Written)
3. Alternative 3 - (Regular, Student Worker) (Supplementary, Special)
 - Final Written Exam - 100%

Language of instruction

Portuguese

Electronic validation

Amélia Maria Martins Pires, Guery Tã Baute e Silva	Joaquim Agostinho Mendes Leite	Jorge Manuel Afonso Alves	José Carlos Rufino Amaro
03-10-2025	08-10-2025	09-10-2025	01-11-2025