

Course Unit	Financial Accounting II		Field of study	Accounting	
Bachelor in	Accounting		School	School of Technology and Management	
Academic Year	2025/2026	Year of study	1	Level	1-1
Type	Semestral	Semester	2	ECTS credits	6.0
Code	9056-847-1201-00-25				
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, Marcio Manuel Rebelo Felix**

#### Learning outcomes and competences

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

1. Prepare basic financial information for sole proprietorships and corporations
2. Discuss the nature and the proper accounting treatment for the different categories of assets and liabilities, as well as for some specific revenues and expenses
3. Report the output resulting from the accounting treatment through the adequate preparation of a comprehensive set of financial statements
4. Interpret and use financial information, and other related; and produce reports for decision making by internal and external users

#### Prerequisites

Before the course unit the learner is expected to be able to:  
Apply basics concepts of quantitative methods and financial accounting

#### Course contents

Inventory; Fixed Assets; Equity and Reserves; Grants; Financial Statements Preparation; Events after the reporting period

#### Course contents (extended version)

1. Inventory
  - Recognition and measurement
  - Operations with inventories and biological assets
  - Disclosures
2. Fixed Assets
  - Recognition and measurement
  - Operations with fixed assets
  - Disclosures
3. Equity and Reserves
  - Concept and equity maintenance
  - Operations with equity
  - Reserves
  - Disclosures
4. Grants
5. Financial Statements Preparation
  - Confirming and correcting accounts
  - Financial Statements
6. Events after the reporting period
  - Events after the reporting period
  - Disclosures

#### Recommended reading

1. Borges, A., Rodrigues, R., & Rodrigues, J. (2021). Elementos de Contabilidade Geral (27.ª Ed). Áreas Editora
2. Gonçalves, C., Santos, D., Rodrigo, J., & Fernandes, S. (2020). Contabilidade Financeira Explicada - Manual Prático (4.ª Ed). Vida Económica
3. Lopes, I. (2023). Exercícios Resolvidos e Propostos. (4.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. (2024). SNC - Sistema de Normalização Contabilística - Explicado (9ª Ed). Porto Editora

#### Teaching and learning methods

Theoretical-practical sessions to present and discuss the main syllabus contents of the course. Resolution of worksheets and practical cases. Work in a simulated practice environment within the scope of Project-Based Learning

#### Assessment methods

1. Alternative 1 - (Regular, Student Worker) (Final)
  - Practical Work - 70% (Exercises proposed in class)
  - Experimental Work - 30% (Create a company and develop its activity in a simulated environment)
2. Alternative 2 - (Student Worker) (Final)
  - Final Written Exam - 100% ((Student Worker) (Final) - Final Written Exam - 100% (from all course contents))
3. Alternative 3 - (Regular, Student Worker) (Supplementary, Special)
  - Final Written Exam - 100% (Final Written Exam - 100%)

#### Language of instruction

Portuguese

## Electronic validation

Amélia Maria Martins Pires, Marcio Manuel Rebelo Felix	Joaquim Agostinho Mendes Leite	Jorge Manuel Afonso Alves	Maria Olga de Amorim Sá Ferreira
05-03-2026	05-03-2026	05-03-2026	06-03-2026