

| | | | | | |
|------------------|------------------------|---------------|----------------|--------------------------------------|-------|
| Course Unit | Financial Accounting | | Field of study | Accounting, Economics and Management | |
| Bachelor in | Management Informatics | | School | School of Technology and Management | |
| Academic Year | 2021/2022 | Year of study | 1 | Level | 1-1 |
| Type | Semestral | Semester | 2 | ECTS credits | 6.0 |
| | | | Code | 9186-709-1201-00-21 | |
| 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, Pedro Miguel Castanheira Teixeira

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. Alves, G., & Costa, C. (2014). Contabilidade Financeira (9ª Ed). Rei dos Livros.
2. Borges, A., Rodrigues, A., & Rodrigues, R. (2021). Elementos de Contabilidade Geral (27ª Ed). Áreas Editora.
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., & Matsumura, E. M. (2020). Horngren's Accounting. The Financial Chapters (13th Ed). Pearson.
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 - 40% (Practical work)
 - Final Written Exam - 60% (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 | António Borges Fernandes | José Carlos Rufino Amaro | Paulo Alexandre Vara Alves |
| 19-02-2022 | 11-03-2022 | 12-03-2022 | 25-03-2022 |