

Course Unit	Accounting and Finance of the Firm		Field of study	Business Sciences	
Bachelor in	Marketing		School	School of Public Management, Communication and Tourism	
Academic Year	2023/2024	Year of study	1	Level	1-1
Type	Semestral	Semester	2	ECTS credits	6.0
Code	9205-714-1205-00-23				
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) Ricardo Jorge Vieira Correia

### Learning outcomes and competences

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

1. Understand the importance of accounting in organizations, particularly for making decisions.
2. Analyze the firm heritage and describe these heritage facts.
3. Understand the accounting process of the firm's main current operations.
4. Know and use the accounting language underlying the preparation of the financial documents.
5. Solve problems by applying the notions of financial calculation.
6. Understand and interpret the accounting information included in the financial documents.

### Prerequisites

Before the course unit the learner is expected to be able to:  
Not applicable.

### Course contents

1. Introduction 2. Heritage 3. Account, representation, classification and balance sheets 4. Accounting documents 5. Economic and Financial Analysis 6. Elementary concepts of financial calculation

### Course contents (extended version)

1. INTRODUCTION
  - Evolution and Role of Accounting as a Management Tool
  - Importance of Financial Information for Decision Making
  - Analysis Views of Company Flows
  - Accounting: Concept, Purpose and Division
  - Accounting as a Measurement and Information System
2. HERITAGE
  - Heritage: Concept and Representation
  - Fact Asset: Definition and Classification
  - Fundamental Accounting Equation
3. ACCOUNT, REPRESENTATION, CLASSIFICATION AND BALANCE SHEETS
  - Account: Concept, Classification, Characterization and Representation
  - Methods of Accounting Registration
  - Balance Sheets: Concept and Species
  - Analysis of the firm's main current operations
  - Balance Sheets
4. SUMMARY OF ACCOUNTING DOCUMENTS
  - Balance: Definition and Classification
  - Income Statement: Definition and Classification
  - Appendix to the Balance and Income Statement
5. ECONOMIC AND FINANCIAL ANALYSIS
  - Fundamental objectives and issues
  - Support Information: Financial and Non-financial
  - Ratios Method
  - Formation of results and profitability measures
  - Risk analysis
  - Financial balance
6. ELEMENTARY CONCEPTS OF FINANCIAL CALCULATION
  - Basic concepts
  - Simple and compound interest capitalization schemes
  - Actualization and capitalization

### Recommended reading

1. Albuquerque, F. , Almeida, R. , Dias, A. , & Carvalho, F. (2010). SNC Explicado (2ª ed. ). ATF Edições Técnicas: Lisboa. ISBN: 9789899641235
2. Alves, G. , & Costa, C. (2014). Contabilidade Financeira (9ª ed. ). Rei dos Livros: Lisboa. ISBN: 9789898305848
3. Borges, A. , Rodrigues, R. , & Rodrigues, A. (2014). Elementos de Contabilidade Geral (26ª ed. ). Áreas Editora: Lisboa. ISBN: 9789898058874
4. Matias, R. (2018). Cálculo Financeiro - Teoria e Prática (6ª ed. ). Escolar Editora: Lisboa. ISBN: 9789725925393
5. Nabais, C. , & Nabais, F. (2011). Prática financeira I – Análise económica & financeira (6ª ed. ). Lidel: Lisboa. ISBN: 9789727577293

### Teaching and learning methods

The course unit will be taught through the theoretical contents exhibition (expositive method), followed by the analysis and resolution of practical exercises (demonstrative method). To promote greater students involvement in the acquisition of knowledge and skills, case studies will be distributed, in order to proceed to its resolution and analysis.

### Assessment methods

1. Final Evaluation (alternative 1) - (Regular, Student Worker) (Final, Supplementary)
  - Intermediate Written Test - 40%
  - Intermediate Written Test - 30%
  - Final Written Exam - 30%

Assessment methods

2. Final evaluation (alternative 2) - (Regular, Student Worker) (Final, Supplementary, Special)  
- Final Written Exam - 100% (Alternative to distributed evaluation. Exam, including all the contents.)  
3. Incoming students - (Regular, Student Worker) (Final, Supplementary, Special)  
- Work Discussion - 100% (Discussion of relevant work under the program of the course.)

Language of instruction

Portuguese, with additional English support for foreign students.

Electronic validation			
Ricardo Jorge Vieira Correia	Luisa Margarida Barata Lopes	Catarina Alexandra Alves Fernandes	Sonia Paula da Silva Nogueira
07-03-2024	09-03-2024	10-03-2024	13-03-2024