

Course Unit	General Accounting		Field of study	Economics and Management	
Bachelor in	Law for Solicitors		School	School of Public Management, Communication and Tourism	
Academic Year	2023/2024	Year of study	2	Level	1-2
Type	Semestral	Semester	1	ECTS credits	6.0
Code	9242-317-2101-00-23				
Workload (hours)	162	Contact hours	T -	TP 60	PL -
			TC -	S -	E -
			OT 20	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) Jose Paulo Azevedo Rafael, Maria Patrocínia Correia Ferreira Sobrinho Correia

#### Learning outcomes and competences

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

1. Transmit basic concepts associates to the financial accounting
2. Identify the assets of a company, determining and calculating its value
3. knows the main accounts of the Balance and the Demonstration of Results
4. Analyze and identifies the main current operations of an entity
5. Interpret economic and financial situation of the company

#### Prerequisites

Before the course unit the learner is expected to be able to:  
Basic knowledge of calculation

#### Course contents

1. Introduction 2. Basic principles and Concepts. 3. Financial accounting.

#### Course contents (extended version)

1. Introduction
  - General considerations.
  - The evolution and the paper of the Accounting as instrument of support to the management.
  - Divisions of the Accounting.
2. Basic principles and Concepts
  - Active and passive patrimonial elements.
  - The assets elements in Accounting, composition and value.
  - Permutatives and modifying patrimonial facts.
  - The Balance, concept and classifications. The Basic Equation of the Balance.
  - The Demonstration of Results.
  - The accounting Process and the accounting normalization.
  - The accounts: constituent notion, parts, requisite, representation and classifications.
  - The Method of the Double entries.
3. Financial accounting
  - Study of the great groups of classrooms.
  - Analysis of the main current operations of an entity.
  - The Financial Demonstrations.

#### Recommended reading

1. Almeida, R. , Albuquerque, F. , Carvalho, F. , Pinheiro, P. , Almeida, M. & Dias, A. (2013). SNC – Casos práticos e exercícios resolvidos (4ª ed. ). Cacém: ATF –Edições Técnicas. ISBN 9789899641211.
2. Borges, A. , Rodrigues, A. , & Rodrigues, R. (2021). Elementos de contabilidade geral (27ª ed. ). Lisboa: Áreas Editora. ISBN 9789899010048.
3. Costa, C. & Alves, G. (2021). Contabilidade financeira (10ª ed. ). Lisboa: Rei dos Livros. ISBN 9789895650408.
4. Nabais, C. & Nabais, F. (2021). Prática contabilística (7ª ed. ). Lisboa: Lidel - Edições Técnicas, Lda. ISBN 9789897524806.
5. Rodrigues, J. (2021). SNC – Sistema de normalização contabilística explicado (8ª ed). Porto: Porto Editora. ISBN 978-972-0-00324-9.

#### Teaching and learning methods

This curricular unit will be in theoretician-practical lessons. Whenever practicable case studies. Elements in format paper and, whenever possible, in digital format will be supplied to the pupils, as form of support and/or complement of the lessons.

#### Assessment methods

1. Continuous evaluation - (Regular, Student Worker) (Final)
  - Development Topics - 40%
  - Intermediate Written Test - 60%
2. Final exam - (Regular, Student Worker) (Final, Supplementary, Special)
  - Final Written Exam - 100%
3. Mobility students - (Regular, Student Worker) (Final, Supplementary, Special)
  - Development Topics - 100%

#### Language of instruction

Portuguese, with additional English support for foreign students.

## Electronic validation

Jose Paulo Azevedo Rafael, Maria Patrocínia Correia Ferreira Sobrinho Correia	Susana Isabel Pinto Ferreira dos Santos Gil	Catarina Alexandra Alves Fernandes	Luisa Margarida Barata Lopes
02-11-2023	02-11-2023	02-11-2023	05-11-2023