

Course Unit	Accounting Principles		Field of study	Accounting and Taxation	
Bachelor in	Tourism		School	School of Public Management, Communication and Tourism	
Academic Year	2021/2022	Year of study	1	Level	1-1
Type	Semestral	Semester	2	ECTS credits	6.0
Code	9254-532-1205-00-21				
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) 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. Understand the importance of accounting in organizations, particularly for making decisions.
2. Identify different accounting documents and understand their meaning.
3. Analyze and describe financial facts.
4. Identify and classify the several types of expenses and income.
5. Know and use the accounting parlance underlying the preparation of the financial statements.
6. Understand and interpret the accounting information included in the financial statements.

### Prerequisites

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

### Course contents

1. Accounting in the Management Subsystem
2. Fundamental Concepts
3. Heritage, Patrimonial facts and Inventory
4. Account, representation, classification And balance sheets
5. Accounting documents
6. Economic and Financial Analysis

### Course contents (extended version)

1. ACCOUNTING IN THE MANAGEMENT SUBSYSTEM
  - Evolution and Role of Accounting as a Management Tool
  - Importance of Financial Information for Decision Making
  - Analysis Views of Company Flows
2. FUNDAMENTAL CONCEPTS
  - Accounting: Concept, Purpose and Division
  - Accounting as a Measurement and Information System
  - Fundamental Accounting Equation
3. HERITAGE, PATRIMONIAL FACTS AND INVENTORY
  - Heritage: Concept and Representation
  - Patrimonial Facts: Definition and Classification
  - Inventory: Definition and Classification
4. ACCOUNT, REPRESENTATION, CLASSIFICATION AND BALANCE SHEETS
  - Account: Concept, Classification, Characterization and Representation
  - Accounting Registration Methods
  - BalanceSheets: Concept and Types
  - Diarie and Ledger
  - BalanceSheets
5. SUMMARY OF ACCOUNTING DOCUMENTS
  - Balance: Definition and Classification
  - IncomeStatement: Definition and Classification
  - Appendix to the Balance and Income Statement
6. ECONOMIC AND FINANCIAL ANALYSIS
  - Support Information: Financial and Non-financial
  - Ratios Method

### Recommended reading

1. Albuquerque, F. , Almeida, R. M. P. , Carvalho, F. & Dias, A. I. (2010). SNC Explicado (2ª ed. ). ATF- Edições Técnicas. ISBN: 9789899641235
2. Almeida, R. M. P. (2010). SNC Legislação. ATF - Edições Técnicas. ISBN: 9789899641228
3. Borges, A. , Rodrigues, J. A. & Rodrigues, R. (2014). Elementos de Contabilidade Geral (26ª ed. ). Áreas Editora. ISBN: 9789898058874
4. Rodrigues, J. (2019). SNC - Sistema de Normalização Contabilística Explicado (7ª ed. ). Porto Editora. ISBN: 9789720002280
5. SNC - Sistema de Normalização Contabilística (2019). (6ª ed. ). Porto Editora. ISBN: 9789720019837

### 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. Distributed Evaluation - (Regular, Student Worker) (Final)
  - Practical Work - 15% (Resolution of practical exercises.)
  - Final Written Exam - 85% (Covers all the chapters.)
2. Final evaluation - (Regular, Student Worker) (Final, Supplementary, Special)
  - Final Written Exam - 100% (Alternative to distributed evaluation. Exam, including all the contents.)
3. Incoming students - (Regular) (Final, Supplementary)
  - Final Written Exam - 100% (Covers all the chapters.)

**Language of instruction**

Portuguese, with additional English support for foreign students.

**Electronic validation**

Maria Patrocínia Correia Ferreira Sobrinho Correia	Catarina Antónia Martins	Catarina Alexandra Alves Fernandes	Luisa Margarida Barata Lopes
14-03-2022	14-03-2022	17-03-2022	28-03-2022