

Course Unit: 9242501 – Accounting

Year 1 Semester 1 ISCED Code: 344 ECTS: 6,00

Type of Course Unit: Compulsory Delivery Mode: Face-to-face Language of Instruction: Portuguese

COURSE COORDINATOR: Isidro Lourenço Rodrigues Góis Féria

HOURS OF WORK

TOTAL HOURS	Contact Hours								Hours in autonomous work
	Theory	Theory and practice	Practical and laboratory work	Field work	Seminar	Internship	Tutorial guidance	Other	
150		45	30						75

Prerequisites (if applicable): Not applicable

LEARNING OUTCOMES (knowledge, skills and competence)

- 1 - Explain the importance of Accounting as an information tool
- 2 - Analyze the main business operations in the accounting and tax aspects
- 3 - Study in detail the principles underlying the preparation of the financial statements
- 4 - Provide the acquisition of knowledge to interpret and understand the accounting of companies, in order to be able to rule on various matters, such as the economic and financial balance of an entity, analyse insolvencies, bankruptcies, compliance with tax obligations and compliance with accounting practices.

CONTENTS

- 1 - Introduction
 - 1.1 - The importance of accounting as an information tool
 - 1.2 - Fundamental accounting principles and concepts
 - 1.3 - Representation and measurement of assets and results
- 2 - Models of Financial Statements
 - 2.1 - Conceptual structure according to the SNC
 - 2.2 - Accounting and financial reporting standards
 - 2.3 - Study of accounts, accounting records and tax framework
 - 2.4 - The financial statements in the national and international regulations
- 3 - Accountability and economic and financial analysis of an entity
 - 3.1 - Accountability
 - 3.2 - Document analysis / Case study
 - 3.3 - Financial reporting
 - 3.4 - Brief views of an entity's economic and financial analysis
- 4 - Pernicious practices in corporate transactions

4.1 - Introduction and importance of the problem

4.2 - Identification and analysis of fraudulent practices

DEMONSTRATION OF THE CONTENTS COHERENCE WITH THE COURSE UNIT'S LEARNING OUTCOMES

The first point of the problem is to raise students' awareness of the importance of accounting as an information system in the context of business management. The second point will emphasize accounting standardization, with special relevance to the concepts enshrined in the CNS, and the relationship between the accounting system and the tax system. At this same point, the accounts will be studied according to the CNS, as well as their tax framework. The third point will analyse the accountability process, the supplementary tax aspects and the interpretation and analysis of financial statements. In the last point, some accounting practices will be examined which may misstate their results.

TEACHING METHODOLOGIES

Exhibition (using diversified media: oral, written, with multimedia projection and use of moodle)

Presentation and discussion of case studies in the classroom with the participation of students

Simulation of activities.

DEMONSTRATION OF THE COHERENCE BETWEEN THE TEACHING METHODOLOGIES AND THE LEARNING OUTCOMES

Exhibition (using diversified media: oral, written, with multimedia projection and use of moodle) - number 1 to 4

Presentation and discussion of case studies in the classroom with students' participation - number 3 to 4

Activity simulation - number 3 and 4

EVALUATION METHODS

Evaluation scheme (see detail in uc's Operating Guide)

Continuous evaluation consisting of two individual written tests - weightings of (50% + 50%)

Final examination, as well as the appeal examination, will consist of a written assessment - 100% weighting

MAIN BIBLIOGRAPHY

- General Accounting Elements (26th edition). Antonio Borges, Azevedo Rodrigues. Publishing Areas, 2014.
- CNS and the Accounting Standardization Regime for Microentities - Cases and exercises resolved (1st edition). Rui Almeida, Ana Isabel Dias, Fábio de Albuquerque, Fernando Carvalho, Pedro Pinheiro. ATF - Technical Editions, 2012.
- Financial Accounting - Practical Manual (3rd edition). Cristina Gonçalves, Dolores Santos, J. Rodrigo, Sant'Ana Fernandes. Economic Life, 2017.
- Accounting Manual for Jurists (1st edition). António Ribeiro Gameiro, Nuno Moita da Costa, Liliana Pimentel. Almedina, 2019.
- Financial Practice I - Economic & Financial Analysis (2nd edition). Carlos Nabais, Francisco Nabais (Lidel - Technical Editions, Lda, 2013.

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