

Course Unit: 9152301;9994301 – Financial Accounting I

Year 1 Semester 1 ISCED Code: 344 ECTS: 6,0

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

COURSE COORDINATOR: José Filipe Pires dos Reis

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		75							75

Prerequisites (if applicable): Not applicable

LEARNING OUTCOMES (knowledge, skills and competence)

- Ability to choose the accounting standards to be adopted by companies;
- Understanding the conceptual framework of the National Accounting System (SNC);
- Ability to apply the National Accounting System (SNC);
- Practical application of the NCRF;
- Understanding and applying knowledge to real situations;
- Understanding and solving exercises.

CONTENTS

1. Historical Evolution of accounting;
2. Divisions of Accounting and its objectives
3. Normative to consider in Portugal;
 - 3.1. International Accounting Standards (IAS / IFRS)
 - 3.2. Accounting and Financial Reporting Standards (NCRF)
 - 3.3. Accounting Standards and Financial Reporting for small entities (NCRF-PE)
 - 3.4. Standards for micro entities (NC-ME)
4. Fundamental concepts in Accounting
5. Study of NCRF: scope and content, movement and articulation.

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

The objectives of this Course are directed to the transmission of the first students to concepts of financial accounting in order that they acquire knowledge about the set of rules applicable in Portugal and master the rules and procedures inherent in its implementation. In this sense, the syllabuses were designed in order to achieve these objectives.

TEACHING METHODOLOGIES

Lecture; resolution of practical cases, the discussion of subjects taught, among others. The evaluation is conducted based on written tests without consultation and group work done in the classroom.

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

he exposure of the syllabus is followed with a resolution of practical cases, allowing students to apply their knowledge in an area highly relevant in the course and their future professional life.

EVALUATION METHODS

Conducting two individual practical work with an overall weighting of 40% of the final grade and even a frequency test with weighting of 60% and a minimum grade of 7.5 values. Students who do not obtain final score of 10.0 values in the ratings by frequency regime may conduct an examination under the same circumstances, that is, with them counted the notes of the work performed (also with final 40% weighting) and that the examination also have a weighting of 60%, again with a minimum grade of 7.5 values.

MAIN BIBLIOGRAPHY

- Elementos de Contabilidade Geral (26ª edição). António Borges, Azevedo Rodrigues e Rogério Rodrigues, Áreas Editora. 2014.
- Fundamentos de Contabilidade Financeira. Isabel Costa Lourenço, Ana Isabel Morais e Ana Isabel Lopes. Edições Sílabo. 2015.
- Contabilidade Financeira Explicada - Manual Prático (3ªedição). Cristina Gonçalves, Dolores Santos, J. Rodrigo, Sant´Ana Fernandes. Vida Económica. 2017.

Year of implementation: 2019/2020 | Date of approval by the Technical-Scientific Board: 2015-09-01