UNIVERSIDADE LUSÍADA
LISBOA

Course Unit Program
Complements of Financial Accounting

Academic Year 2023/2024

1. Organic Unit

Faculty of Business and Economic Sciences

2. Course

Business Management

3. Cycle

1st

4. Course Unit

Complements of Financial Accounting (24106)

5. Scientific Area

6. Curricular Year

1st

7. Type of Curricular Unit / Semester

2nd Semester

FUNDAÇÃO MINERVA CULTURA - ENSINO E INVESTIGAÇÃO CIENTÍFICA

Rua da Junqueira, 188 a 198 - 1349-001 LISBOA - Telefone 213 611 500 - Fax 213 638 307 - e-mail: info@lis.ulusiada.pt - https://www.lis.ulusiada.pt

8. Class type and workload (work time)

Theoretical classes:	
Practical classes:	
Theoretical-Practical Classes	30,00
Tutorial Guidance:	20,00

9. ECTS Credits

6,00

10. Scientific Area Coordinator

11. Regent

Prof. Doutora LEOPOLDINA MARIA DA COSTA ALMEIDA

12. Assistants

13. Teaching Language

Portuguese

14. General Objectives

Develop the knowledge of students regarding the importance of financial information in the area of Management.
Understand the accounting implications of a company's financing and investment operations.
Know how to prepare individual accountability documents.

15. Specific Objectives

Know how to recognize various operations related to the investment and financing cycles of an entity.
Know how to prepare the financial statements of an entity.

16. Skills to be acquired

Know how to recognise transactions relating to investment assets.
To know how to recognise transactions relating to the equity and foreign capital of a company.
Know how to prepare the Balance Sheet, the Income Statement, the Statement of Changes in Equity, the Statement of Cash Flows and Notes.

17. Teaching Methodology

The teaching will have a theoretical-practical characteristic and will be amply illustrated through examples.
The tutorial sessions will be used to support academic work and the development of practical cases.

FUNDAÇÃO MINERVA CULTURA - ENSINO E INVESTIGAÇÃO CIENTÍFICA

Rua da Junqueira, 188 a 198 - 1349-001 LISBOA - Telefone 213 611 500 - Fax 213 638 307 - e-mail: info@lis.ulusiada.pt - https://www.lis.ulusiada.pt

18. Course Unit Program

Chapter 1 - Business Creation
1.1 Business creation and accounting
1.2 Commercial companies and other organizations
1.3 Incorporation process
1.4 Links between companies

Chapter 2 - Non-Financial Investment Cycle
2.1 The non-financial investment cycle and accounting
2.2 Non-financial fixed assets
2.3 Depreciation/amortization of fixed assets
2.4 Revaluations of fixed assets
2.5 Divestments
2.6 Impairment

Chapter 3 - Funding Cycle
3.1 The funding cycle and accounting
3.2 Financing with foreign capital
3.3 Equity financing

Chapter 4 - Financial Investment Cycle
4.1 The financial investment cycle and accounting
4.2 Financial instruments
4.3 Impairment

Chapter 5 - Preparation of Financial Information and Financial Reporting
5.1 Preparation and presentation of financial information
5.2 Financial reporting (accountability)

19. Assessment Methods

According to the general evaluation regulation, it will be considered the performance of two tests (weighting of 50% each).

20. Didactic Resources

21. Sustainability Objectives

Provide quality, inclusive, equitable education, promoting learning opportunities at the level of higher education.
Equip students with the necessary skills to achieve high levels of productivity, technological updating and innovation in order to promote decent work and economic and sustainable growth.
Promote social inclusion and equal opportunities and reduce inequalities within the country and between countries.

FUNDAÇÃO MINERVA CULTURA - ENSINO E INVESTIGAÇÃO CIENTÍFICA

Rua da Junqueira, 188 a 198 - 1349-001 LISBOA - Telefone 213 611 500 - Fax 213 638 307 - e-mail: info@lis.ulusiada.pt - https://www.lis.ulusiada.pt

22. Keywords

Conceptual Structure
Investment Activities
Financing Activities
Financial Statements

23. Main Bibliography

Author(s):	Rodrigues, J.		
Title:	SNC - Sistema de Normalização Contabilística Explicado		
Edition:	8.ª	Year:	2021
Local:	Lisboa		
Publisher:	Porto Editora		

Author(s):	Borges, A., Rodrigues, A. e Rodrigues, R.		
Title:	Elementos de Contabilidade Geral		
Edition:	27.ª	Year:	2021
Local:	Lisboa		
Publisher:	Áreas Editora		

Author(s):	Almeida, R. et al		
Title:	SNC - Casos práticos e exercícios resolvidos		
Edition:	4.ª	Year:	2021
Local:	Lisboa		
Publisher:	ATF Edições		

24. Complementary Bibliography

Author(s):	Costa, C. e Alves, G.		
Title:	Contabilidade Financeira		
Edition:	9.ª	Year:	2014
Local:	Lisboa		
Publisher:	Rei dos Livros		

Author(s):	Borges, A. et al.		
Title:	SNC Casos Práticos		
Edition:	2.ª	Year:	2012
Local:	Lisboa		
Publisher:	Áreas Editora		

FUNDAÇÃO MINERVA CULTURA - ENSINO E INVESTIGAÇÃO CIENTÍFICA

Rua da Junqueira, 188 a 198 - 1349-001 LISBOA - Telefone 213 611 500 - Fax 213 638 307 - e-mail: info@lis.ulusiada.pt - https://www.lis.ulusiada.pt

UNIVERSIDADE LUSÍADA
LISBOA

Ficha técnica MIP / MIP Datasheet	
Título / Title	Course Unit Program 'COMPLEMENTOS DE CONTABILIDADE FINANCEIRA': Academic Year 2023/2024
Autor / Author	Prof. Doutora LEOPOLDINA MARIA DA COSTA ALMEIDA
Classificação / Classification	-
Descritores / Descriptors	-
Colaborador(es) / Colaborator(s)	-
Data Hora / Date Time	
Formato de dados / Data Format	Texto / Text, PDF
Estatuto de utilização / Usage	Acesso público / Public Access
Relação / Relation	Version 1,0

(c) Universidade Lusíada, 2024

FUNDAÇÃO MINERVA CULTURA - ENSINO E INVESTIGAÇÃO CIENTÍFICA

Rua da Junqueira, 188 a 198 - 1349-001 LISBOA - Telefone 213 611 500 - Fax 213 638 307 - e-mail: info@lis.ulusiada.pt - https://www.lis.ulusiada.pt