UNIVERSIDADE LUSÍADA
LISBOA

Course Unit Program
Financial Accounting

Academic Year 2025/2026

1. Organic Unit

Faculty of Business and Economic Sciences

2. Course

ECONOMICS

3. Cycle

1st

4. Course Unit

Financial Accounting (03303)

5. Scientific Area

6. Curricular Year

1st

7. Type of Curricular Unit / Semester

1st Semester

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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

Know the fundamentals and basic concepts of Accounting, in order to apply the accounting methods and techniques necessary for the preparation and disclosure of financial information of an entity that allows the making of economic and financial decisions of managers.

15. Specific Objectives

Learn the fundamental concepts of Accounting.
Know how to recognize transactions inherent in the operational activities of an entity within the framework of the Accounting Standardization System.

16. Skills to be acquired

Understand the basic concepts and fundamentals of Financial Accounting.
Understand the elements of the account classes of financial position and business performance.
Understand the accounting process of recognition of transactions inherent in operational activities.

17. Teaching Methodology

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

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18. Course Unit Program

Chapter 1 - Introduction
1.1. Scope and objectives of accounting
1.2. Characterization of business activity
1.3. Users of financial information
Chapter 2 - Regulatory framework
2.1. Accounting standardisation
2.2. Accounting harmonisation
Chapter 3 - Fundamental Concepts of Accounting
3.1. Assets, Liabilities and Equity
3.2. Expenses, Income and Result
3.3. Financial statements
3.4. Accounting recognition procedure
3.5. Accounting classification
Chapter 4 - The Operating Cycle
4.1 The operating cycle and accounting
4.2 Acquisition and sale of goods and services
4.3 The IRS/IRC and VAT
4.4 Inventories
4.5 Other operations of the operating cycle

19. Assessment Methods

According to the general evaluation regulation, two interim tests with a weighting of 50% each will be considered.

20. Didactic Resources

PowerPoints with the theoretical subjects and practical examples of the subjects taught
Exercise Books with practical cases illustrative of the subjects taught
Multimedia projector
Whiteboard for the joint resolution of case studies
Moodle platform for sharing various content and communication between teacher and students

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.

22. Keywords

Assets
Accounting
Balance sheet
Income Statement
Accounting Standardization System

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23. Main Bibliography

Author(s):	Rodrigues, J.		
Title:	SNC - Sistema de Normalização Contabilística Explicado		
Edition:	9.ª	Year:	2024
Local:	Lisboa		
Publisher:	Porto Editora		

Author(s):	Borges, A., Rodrigues, A. e Rodrigues, A.		
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:	10.ª	Year:	2021
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		

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Ficha técnica MIP / MIP Datasheet	
Título / Title	Course Unit Program 'CONTABILIDADE FINANCEIRA': Academic Year 2025/2026
Autor / Author	Prof. Doutora LEOPOLDINA MARIA DA COSTA ALMEIDA
Classificação / Classification	-
Descritores / Descriptors	-
Colaborador(es) / Colaborator(s)	-
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