



UNIVERSIDADE LUSÍADA
LISBOA

Course Unit Program
Financial Accounting

Academic Year 2026/2027

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 enables managers to make economic and financial decisions.

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 and practical approach and will be amply illustrated through examples and practical cases.

The tutorial sessions will be used in support of academic assignments 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 standardization
- 2.2. Accounting harmonisation

Chapter 3 - Fundamental Concepts of Accounting

- 3.1. Assets, Liabilities and Equity
- 3.2. Expenses, Income and Profit or Loss
- 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

The Regulations for the Assessment of Knowledge and Skills currently in force will apply. Under continuous assessment, oral contributions distributed throughout the teaching period and a final written test will be mandatory.

20. Didactic Resources

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

21. Sustainability Objectives

SDG 4 - Quality Education: develop fundamental analytical and technical skills for the training of qualified professionals
SDG 8 - Decent Work and Economic Growth and SDG 12 - Responsible Consumption and Production: professionals capable of monitoring the efficient management of organizational resources and sustainable economic growth
SDG 16 - Peace, Justice and Strong Institutions: promotes ethical principles, transparency and reliability of information, strengthening trust in institutions



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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: 10.^a Year: 2025
Local: Porto
Publisher: Porto Editora
ISBN Code: 978-972-0-00416-1

Author(s): Borges, A.; Rodrigues, A.; Rodrigues, R. e Rodrigues, J.A.
Title: Elementos de Contabilidade Geral
Edition: 27.^a Year: 2021
Local: Lisboa
Publisher: Áreas Editora
ISBN Code: 978-989-9010-04-8

Author(s): Almeida, R. et al
Title: SNC - Casos práticos e exercícios resolvidos
Edition: 4.^a Year: 2021
Local: Lisboa
Publisher: ATF - Edições Técnicas
ISBN Code: 978-989-96412-1-1

24. Complementary Bibliography

Author(s): Costa, C. e Alves, G.
Title: Contabilidade Financeira
Edition: 10.^a Year: 2021
Local: Lisboa
Publisher: Rei dos Livros
ISBN Code: 978-989-565-040-8

Author(s):
Title:
Edition: Year:
Local:
Publisher:
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Autor / Author	Prof. Doutora LEOPOLDINA MARIA DA COSTA ALMEIDA
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