



UNIVERSIDADE LUSÍADA
LISBOA

Course Unit Program
Complements of Financial Accounting

Academic Year 2025/2026

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



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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

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

Classify and record investment asset transactions in the accounting records.

Identify, analyse, and apply accounting procedures related to equity and debt.

Prepare, interpret, and analyse the Statement of Financial Position, the Income Statement, the Statement of Changes in Equity, the Statement of Cash Flows, and the Notes to the Financial Statements.

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.



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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

- PowerPoint 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



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SDG 4 - Quality Education: Development of advanced technical skills in financial accounting, essential for training qualified professionals.

SDG 8 - Decent Work and Economic Growth: Capacity building for the preparation and analysis of accurate financial statements, supporting decision-making and corporate transparency.

SDG 10 - Reduced Inequalities: Training high-quality professionals capable of competing with their peers both domestically and internationally.

22. Keywords

Conceptual Structure
Investment Activities
Financing Activities
Financial Statements



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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
ISBN Code:

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

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

24. Complementary Bibliography

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

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



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Ficha técnica MIP / MIP Datasheet	
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