



UNIVERSIDADE LUSÍADA  
LISBOA

Course Unit Program  
Complements of Financial Accounting

Academic Year 2026/2027

**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 financial statements.

#### 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



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The teaching will have a theoretical and 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.

## 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 - Financial Cycle

- 3.1 The financial cycle and accounting
- 3.2 Debt financing
- 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 (preparation and presentation of financial statements)

## 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 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



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## 21. Sustainability Objectives

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.

## 22. Keywords

Conceptual Framework  
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: 10.<sup>a</sup> Year: 2025  
Local: Porto  
Publisher: Porto Editora  
ISBN Code: 978-972-0-00416-1

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

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

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### 24. Complementary Bibliography

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

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Author(s):  
Title:  
Edition: Year:  
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| Ficha técnica MIP / MIP Datasheet |                                                                                            |
|-----------------------------------|--------------------------------------------------------------------------------------------|
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| Autor / Author                    | Prof. Doutora LEOPOLDINA MARIA DA COSTA ALMEIDA                                            |
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