



UNIVERSIDADE LUSÍADA  
LISBOA

Course Unit Program  
Financial Accounting

Academic Year 2024/2025

**1. Organic Unit**

Faculty of Business and Economic Sciences

**2. Course**

Tourism Management

**3. Cycle**

1st

**4. Course Unit**

Financial Accounting (V2113)

**5. Scientific Area**

**6. Curricular Year**

2nd

**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

Chapter 5 - Accountability

5.1 Close of the Fiscal Year

5.2 Preparation of Financial Statements (Balance Sheet and Income Statement)

## 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.



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## 22. Keywords

Assets  
Accounting  
Balance sheet  
Income Statement  
Accounting Standardization System

## 23. Main Bibliography

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

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

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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

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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

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Author(s): Borges, A. et al.  
Title: SNC - Casos Práticos  
Edition: 2.<sup>a</sup> 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 2024/2025 |
| 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                                                             |
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