UNIVERSIDADE LUSÍADA
LISBOA

Course Unit Program
Financial Accounting

Academic Year 2026/2027

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

Português

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

The Regulations for the Assessment of Knowledge and Skills currently in force will apply. Continuous assessment must include oral contributions distributed throughout the teaching period and a final written test, and may also include a midterm written test, as specified in the respective Continuous Assessment Plan.

20. Didactic Resources

PowerPoint presentations 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: develop fundamental analytical and technical skills for the training of qualified professionals
SDG 8 - Decent Work and Economic Growth and SDG 12 - Sustainable Production and Consumption: 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

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:	
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Ficha técnica MIP / MIP Datasheet	
Título / Title	Course Unit Program 'CONTABILIDADE FINANCEIRA': Academic Year 2026/2027
Autor / Author	Prof. Doutora LEOPOLDINA MARIA DA COSTA ALMEIDA
Classificação / Classification	-
Descritores / Descriptors	-
Colaborador(es) / Colaborator(s	-
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