

## **ACCOUNTING I**

Degree(s)	: Economics; Management
Type	: Compulsory course unit
Curricular year/semester	: 1st year / 2nd Semester
ECTS / hours per week	: 6 ECTS / 4.0 Hours
Workload per week	: 1 Theoretical x 1 Hour + 2 Practical x 1.5 Hours
Teacher responsible	: Professor Ana Isabel Abranches Pereira de Carvalho Morais

### **OBJECTIVES**

- Understand the objective and the main concepts of financial accounting.
- Understand the main accounting financial statements and how they are prepared.
- Develop skills to understand, analyze and use financial statements.

### **PROGRAM**

1. Objective and the main concepts of financial accounting.
2. Financial statements.
3. Accounting method.
4. Accounting process.
5. Accounting for transaction related to operating, financing and investing activities.
6. Earnings and presentation of financial statements.

### **Demonstration of the syllabus coherence with the curricular unit's objectives**

This demonstration of consistency stems from the interconnection of the syllabus with learning goals (LG) and is explained as follows:

LG1: 1. Objective and the main concepts of financial accounting

LG2: 2. Financial statements; 3. Accounting method; and 4. Accounting process

LG3: 5. Accounting for transaction related to operating, financing and investing activities; and 6. Earnings and presentation of financial statements.

### **Demonstration of coherence between the teaching methodologies and the learning outcomes**

The learning-teaching methodologies are aimed at the development of the students' main learning competences that allow to fulfill each of the learning goals, therefore, in the grid below, it is presented the main interlinks between the learning-teaching methodologies and the respective goals:

1. Expository, to the presentation of the theoretical reference frames: LG1, LG2 and LG3.
2. Participative, with analysis and resolution of application exercises: LG2 and LG3.
3. Active, with the realization of individual and group works: LG2 and LG 3.
4. Self-study, related with autonomous work by the student, as is contemplated in the class planning: transversal to all the LG.

### **BIBLIOGRAPHY**

#### **Recommended Bibliography:**

- Comissão de Normalização Contabilística (2009), Sistema de Normalização Contabilística.
- Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso (2011), Financial Accounting: IFRS Edition, Wiley.
- David Alexander, Anne Britton and Ann Jorissen (2011), International Financial Reporting and Analysis, 5th edition, South Western Cengage Learning.

#### **Optional Bibliography:**

- Rui P. Almeida, Pedro Miguel Pinheiro, Fernando P.M. Carvalho, Fábio de Albuquerque, Ana Isabel Dias (2010), SNC - Casos Práticos e Exercícios Resolvidos, Editor: ATF.
- Darrel Mullis e Judith Orloff (2009), O JOGO DA CONTABILIDADE, Editor: Centro Atlântico.
- Aviso n.º 15652/2009, Estrutura Conceptual, Diário da República, 2.ª série, N.º 173, 7 de Setembro de 2009 (p.36227-p.36234), 2009.
- António Borges, Azevedo Rodrigues e Rogério Rodrigues (2010), elementos de Contabilidade Geral, 25ª Edição, Áreas Editora.