

FUC - Ficha de Unidade Curricular Curricular Unit's File

Code	L0639
Name (PT)	Contabilidade Financeira II
Name (EN)	Financial Accounting II
Regime	Semestral
Level	1.º Ciclo
Teaching language	Português , Inglês
School	Escola de Gestão (EG)
Department	DC
Scientific area	Contabilidade (Cont)
Responsible academic staff	António Alexandre Pereira Borges
Pre-requisites	Not required
Objectives	Students shall develop competency in financial accounting in order to 1) Demonstrate an appropriate mastery of the knowledge of the International Financial Reporting framework and standards ; 2) Apply critical thinking skills by developing the ability to identify and evaluate accounting problems and arrive at reasoned conclusions in the light of IFRS; 3) Demonstrate competency in utilizing the data and accounting information and search for authoritative answers to specific financial accounting issues to prepare financial statements and reporting.
Learning outcomes	At the end of the course, students should be able to: 1st Understand national regulatory accounting systems within the European Union in the context of the adoption of IFRS issued by the IASB. 2nd Understand the accounting related aspects of starting a new business enterprise. 3rd Identify, interpret, compute, judge and record business transactions related to operating decisions. 4th Identify, interpret, compute, judge and record business transactions related to investing decisions. 5th Identify, interpret, compute, judge and record business transactions related to financing decisions. 6th Prepare and present companies' financial statements as well as other financial reports and information required.
Syllabus	1-Accounting harmonization-1.1 International standards;1.2 National account. systems;1.3 National account. vs. IASB standards 2-Business creation-2.1 Business creation;2.2 Companies constitution proc.;2.3 Relationships between comp. 3-Operating transactions-3.1 Operating transactions and accounting 3.2 Purchase and sales;3.3 Receivables impairments;3.4 Inventories measurement;3.5 Inventories impairments;3.6 Other transactions 4-Investing transactions for nonfinancial assets-4.1 Investment transactions and accounting;4.2 Nonfinancial fixed assets;4.3 Fixed assets revaluations;4.4 Fixed assets impairments;4.5 Derecognition and disposals 5-Financing transactions-5.1 Financ. transactions and accounting 5.2 Third parties financing; 5.3 Shareholders funding 6-Investing transactions for financ. assets-6.1 Financial investment transactions and accounting;6.2 Financial assets;6.3 Financ. assets impairments 7-Financial reporting-7.1. Financial statements;7.2. The annual financial report.
Assessment	Two different processes: 1-Continuous evaluation: Mid-term exam(20%);A group assignment,which may include an oral examination discussion,and individual assignments(30%);Final exam(50%) Requirements: At least 80% attendance;Completion of all assignments;Minimum grade of 8 points in the mid-term exam and in the final exam Access to final exam requires: a minimum of 10 points compounded average. 2-Final sitting exam(100%) Further oral confirmation examination for final grades above 16 pts.
Teaching methodology	To meet students attainment skills the following learning method(LM)will be pursued: 1.Expositional, regarding the lectures of the theoretical reference frames; 2.Participative,connected with the students in-class analysis and resol. of exerc.; 3.Particip., regarding students in-class analysis and discussion case studies as well as of specific readings; 4.Active through the completion of individual and group assignments; 5.Self-study, through autonomous students indiv. work following Class Plan.

Demonstration of the syllabus coherence with the curricular unit's objectives	<p>Demonstration of consistency stems from the interconnection of syllabus with the learning goals as follows:</p> <p>LG1-Chapter 1, LG2-Chapter 2, LG3-Chapter 3, LG4-Chapters 4 and 6, LG5-Chapter 5, LG6-Chapter 6</p>
Demonstration of the coherence between the teaching methodologies and the learning outcomes	<p>Learning/teaching methodologies are designed to meet the learning goals and aim at supporting and developing students' learning abilities and competencies. The table below shows the juxtaposition and adherence of learning goals and learning methodologies.</p> <p>LM1-All LGs; LM2-LG2, LG3, LG4; LM3-LG1; LM4-LG2, LG3, LG4 LM5-All LGs</p>
Main Bibliography	Não.
Complementary Bibliography	No.