

ACCOUNTING I

Degree(s)	: Economics; Management; Finance; Mathematics Applied to Economics and Management
Type	: Compulsory course unit
Curricular year/semester	: 1st year - 1st / 2nd Semester (Economics; Management; Finance) : 3rd – 1st / 2nd Semester (MAEG)
ECTS / hours per week	: 6 ECTS / 4.0 Hours
Workload per Week	: 1Theoretical x 1Hour + 2Practical x 1.5Hours
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.

BIBLIOGRAPHY

Recommended Bibliography:

- David Alexander, Anne Britton and Ann Jorissen, International Financial Reporting and Analysis, 5th edition, South Western Cengage Learning., 2011
- Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, Financial Accounting: IFRS Edition, Wiley., 2011
- Darrel Mullis e Judith Orloff, O JOGO DA CONTABILIDADE, Editor: Centro Atlântico, 2009
- 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

Optional Bibliography:

- António Borges, Azevedo Rodrigues e Rogério Rodrigues, Elementos de Contabilidade Geral, 25ª Edição, Áreas Editora., 2010
- Rui P. Almeida, Pedro Miguel Pinheiro, Fernando P.M. Carvalho, Fábio de Albuquerque, Ana Isabel Dias, SNC - Casos Práticos e Exercícios Resolvidos, Editor: ATF., 2010