

<b>ID</b>	625
<b>Curricular Unit</b>	Cost Accounting
<b>Regent</b>	Inês Maria Galvão Teles Ferreira da Fonseca Pinto
<b>Learning Outcomes</b>	<p>This course is designed to introduce students to the principles and concepts of financial accounting.  The main objectives of the course are to:</p> <ul style="list-style-type: none"> <li>* Emphasize the importance of accounting in the context of the information system of a company.</li> <li>* Provide an overview of the accounting process and present what are the mandatory financial statements and how they are prepared.</li> <li>* Provide a set of basic tools in order to allow students to develop the study of accounting.</li> </ul> <p>The specific objectives are to:</p> <ul style="list-style-type: none"> <li>* Present the basic principles of accounting, the accounting model and the accounting cycle underlying the preparation of financial statements.</li> <li>* Discuss the various financial statements and the links between them (Balance Sheet, Income Statement and Cash Flow Statement).</li> <li>* Explain accounting cycle: current operations, investment and financial cycle.</li> <li>* Preparation of financial statements.</li> </ul>
<b>Syllabus</b>	<ol style="list-style-type: none"> <li>1. Introduction.</li> <li>2. International Standards Convergence.</li> <li>3. Conceptual Framework.</li> <li>4. Financial Accounting Statements.</li> <li>5. Current Operations: 5.1 Financial Assets; 5.2 Inventories; 5.3 Financial Liabilities.</li> <li>6. Investment Cycle: 6.1 Long-lived Assets; 6.2 Intangible Assets; 6.3 Financial Assets; 6.4 Investment Properties.</li> <li>7. Financial Cycle: 7.1 Equity; 7.2 Liabilities.</li> <li>8. Performance: 8.1 Revenues and Expenses; 8.2 Accrual Accounting and Results.</li> </ol>

**Evaluation**

The unit will be taught using a combination of theoretical and practical lectures. Students will be encouraged to actively participate in the realization of class exercises and problems. Continuous assessment in class will have a weight of 30% in the final student's classification, including 3 midterm exams. The end-semester exam will account for 70% of the course grade and required a minimum score of 8 points out of 20. If the student's classification is higher than 17 points, an oral exam is required.

**Bibliography**

- \* Borges, António, Azevedo Rodrigues e Rogério Rodrigues, Elementos de Contabilidade Geral, 25ª edição, Áreas Editora, 2010.
- \* Gomes, João e Jorge Pires, SNC - Sistemas de Normalização Contabilística, 4ª edição, Vida Económica, 2010.
- \* Rodrigues, Ana Maria, Carvalho, Carla, Cravo, Domingos e Graça Azevedo; SNC Contabilidade Financeira: Sua Aplicação, 2ª Edição, Almedina, 2011.
- \* Sistema de Normalização Contabilística, disponível em [www.cnc.min-financas.pt](http://www.cnc.min-financas.pt)