

Curricular Unit Accounting and Financial Reporting

Master in L&M 3E 2023/2024

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Office Hours	To be defined

Introduction

The course aims to provide students with the necessary skills to prepare and interpret the main financial statements.

To that end, we will cover the main concepts of financial accounting needed to prepare the balance sheet, the net income statement, the cashflow statement, the statement of changes in equity and notes.

Finally, we will analyze and interpret the financial statements.

Goals

We aim with this course to provide students with the necessary tools to understand the different financial documents provided by the financial accounting and to perform an economic and financial analysis of an organization.

The first chapters of the program are planned to introduce the main accounting concepts. The second chapter presents different financial statements. The third and fourth chapters present the accounting method and the main criteria and assumptions underlying the preparation of the balance sheet, income statement, cash flow statement and statement of changes in capital. Finally, the last chapter provides students with the necessary tools to interpret the financial statements and to perform an economic-financial analysis of an organization.

Methods

The classes will be theoretical and practical. First. The theoretical concepts are presented in a traditional way. Then, the students will be able to solve several practical exercises. Finally, the students will have to present and discuss case studies.

In all stages students are encouraged to engage in a meaningful discussion about the concepts and its

applications and then the students should have to solve several practical cases. In this practical component, students will be encouraged to actively participate in solving exercises and practical problems. All classes will be accompanied with the analysis of a real case, with the main aim to give students the skills to perform an integrated analysis of the economic and financial situation of a firm.

Lecturer

Maria João Coelho Guedes

Course Contents

- 1 Objective and the main concepts of financial accounting.
- 2 Financial statements.
- 3 Accounting method.
- 4 Accounting process.
- 5 Preparation and interpretation of the financial statements

Assessment

The evaluation assessment has the following components:

- 1 Case study 1 in class (10% final grade).
- 2 Case study 2 in class (10% of final grade).
- 3 Case study 3 in class (10% of final grade).
- 4 Case study 4 in class (10% of final grade).
- 5 Discussion in class (10% of final grade).
- 6 Final Exam (50% of final grade), with a minimum grade of 8.5/20.

For the re-seat exam: **Final Exam** (100% of final grade).

References

Case studies (provided to the students);

Lourenço, Isabel, Morais, Ana Isabel, Lopes, Ana Isabel, Fundamentos de Contabilidade Financeira -

Teoria e Casos, 2 edição, 2018, Edições Sílabo.