

Updated On	2023/09/12																																									
Curricular Year / Period	2023/24 / S1																																									
Course	Tourism																																									
Curricular Unit	Accounting and Finance																																									
Language(s) of Instruction	Português.																																									
ECTS/tempo de trabalho (horas)	<table border="1"> <thead> <tr> <th rowspan="2">ECTS</th> <th rowspan="2">Total</th> <th colspan="9">Horas de contacto semestral</th> </tr> <tr> <th>T</th> <th>TP</th> <th>PL</th> <th>S</th> <th>TC</th> <th>E</th> <th>O</th> <th>OT</th> <th>EC</th> </tr> </thead> <tbody> <tr> <td>4</td> <td>100</td> <td>0</td> <td>40</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>5</td> <td>0</td> </tr> </tbody> </table> <p>T - Theoretical; TP - Theoretical and practical; LP - Laboratory Practice; S - Seminar; TG - Tutorial guidance; FW - Fieldwork; T - Training; ; EC - Clinical teaching; O* - Other hours typified as Clinical Training under the Directive 77/453/EEC of June 27, adapted by Directive 2005/36/EC.</p>											ECTS	Total	Horas de contacto semestral									T	TP	PL	S	TC	E	O	OT	EC	4	100	0	40	0	0	0	0	0	5	0
ECTS	Total	Horas de contacto semestral																																								
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4	100	0	40	0	0	0	0	0	5	0																																
Teacher in charge (GDPR consent) <small>[complete name, email]</small>	Nicolau Miguel Do Monte De Almeida / nicolau@ippportalegre.pt																																									
Prerequisites <small>[Curricular Units that must precede and specific entry competences]</small>	----																																									
Learning outcomes <small>[Description of the overall and specific objectives] [Knowledge, skills and competences to be developed by students]</small>	<p>Demonstrate the importance of accounting in determining the patrimonial variation of organizations as economic units in continuity; Use accounting as an essential tool for the management of tourism organizations, through the production of information on their economic and financial status; Understand the financial statements (Balance Sheet and Income Statement) and its annexes, based on accounting rules, standards, principles and criteria; Address the preparation of financial decision making; Understand economic, financial and monetary analysis; Understand the forecasts for an economic period, in order to allow the implementation of the business strategy of a tourism organization and the orientation of its management, in terms of analyzing the current conditions of the activities and plans of action for the future.</p>																																									
Sustainable Development Goals																																										
Syllabus	<ol style="list-style-type: none"> 1. Fundamental concepts: economic activity, financial position, accounts movement, verification balance sheet, results calculation, accounting organization and preparation of the financial statements 2. Accounting standardization system (CNS) 3. Conceptual structure of the CNS 4. Account plan and account codes 5. Accounting transactions 6. The financial statements and their annexes 7. Accounting and financial information 8. Financial decisions 9. Economic, financial and monetary analysis 10. The budget and financial statements estimate 																																									
Teaching methodologies (including assessment) <small>[Specify the types of assessment and the weights and evaluation criteria]</small>	<p>1 - Teaching methodologies</p> <p>Oral presentation and demonstrative examples in pursuing goals and emphasizing the critical aspects of the themes or content. Resolution of practical cases. Readings made by students in dealing with case studies and summaries of individual presentation in the classroom.</p> <p>2 - Period assessment</p> <p>Attendance assessment: Written-test (50%, with the student's participation in classroom, and 70% without participation). Work in groups of 2 to 3 students (30%). Participation in the classroom for students without special status (20%). The student will be approved in the U.C. if they get the final weighted grade of at least 95 points (9.5 values).</p>																																									

	<p>3 - Examination assesement</p> <p>Exam assessment: Written-test (70%). Work in groups of 2 to 3 students (30%). This work will be considered in assessment by examination only if it is presented and discussed in the attendance assessment. The grade obtained in that work will be considered with the relevant weighting in each of the exam periods for which the student must sit. The student will be approved in the CU if they get the final weighted grade of at least 95 points (9.5 values).</p>
<p>Bibliography</p>	<p>1 - Main Bibliography</p> <p>Borges, A. & Rodrigues, J. A. (2014). Contabilidade e Finanças para a Gestão. 5ª edição. Lisboa: Áreas Editora.</p> <p>Monteiro, S. M. S. (2013). Manual de Contabilidade Financeira. Porto: Vida Económica.</p> <p>Silva, E. P., Jesus, T. A. & Silva, A. C. P. (2010). Contabilidade Financeira: casos práticos para SNC. Lisboa: Reis dos Livros.</p> <p>2 - Complementary Bibliography</p>
<p>Special Situations [Students with special status]</p>	<p>1 - Period assessment - Students with special status</p> <p>According to the regulated.</p> <p>2 - Examination assesement - Students with special status</p> <p>According to the regulated.</p>