Financial Accounting II

UNDERGRADUATE COURSES: MANAGEMENT, ECONOMICS AND FINANCE

2026/2027 – 1S

1

2

COURSE PRESENTATION

SYLLABUS

BIBLIOGRAPHY

ASSESSMENT

OFFICE HOURS

2

3

SYLLABUS

1)TOPICS ON FINANCIAL ACCOUNTING

REVISIONS OF FINANCIAL ACCOUNTING

SHAREHOLDERS’ EQUITY: ISSUANCE AND REDUCTION OF CAPITAL & OWN SHARES

GRANTS AND SUBSIDIES: RELATED TO ASSETS/INCOME & FORGIVABLE LOANS/REPAYABLE GRANTS

LEASING: FINANCIAL/OPERATIONAL & SALE AND LEASEBACK

Readings: Chapters 1, 2, 3, 4, 6(8), 11, 12 (8), 16

3

4

SYLLABUS (cont.)

2) IFRS

ACCOUNTING HARMONIZATION

STANDARDS: IAS 1, IAS 2, IAS 16, IAS 36, IAS 37 & IAS 38

Readings: Chapters 5, 7, 8, 9, 12

3) BUSINESS COMBINATIONS

MERGERS & ACQUISITIONS

CONSOLIDATED FINANCIAL STATEMENTS

Readings: Chapter 13

4

5

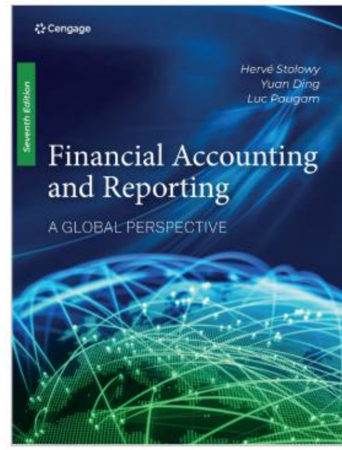
BIBLIOGRAPHY

BOOK: FINANCIAL ACCOUNTING AND REPORTING, A GLOBAL PERSPECTIVE (7^{TH} ED.), STOLOWY, DING & PAUGAM, CENGAGE (2024)

CLASSES' NOTES AND PROBLEM SETS

IASB Conceptual Framework

SPECIFIC IAS/IFRS as adopted by the European Union



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5

6

ASSESSMENT

CONTINUOUS ASSESSMENT

PRATICAL CLASSES' QUIZ N^{ER} 1 – 15%
PRATICAL CLASSES' QUIZ N^{ER} 2 – 15%
FINAL EXAM – 70%

-closed book (and notes) policy
-continuous assessment only increases final grade
(each quiz is considered individually)
-minimum grade on final exam – 8
-students with a final grade > 18 may be subject to additional testing for confirmation of final grade

6

7

TEAM

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7