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FINANCIAL ACCOUNTING II



UNDERGRADUATE COURSES:
MANAGEMENT, ECONOMICS AND
FINANCE

2024/2025
1S



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COURSE PRESENTATION



SYLLABUS

BIBLIOGRAPHY

ASSESSMENT

OFFICE HOURS

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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

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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



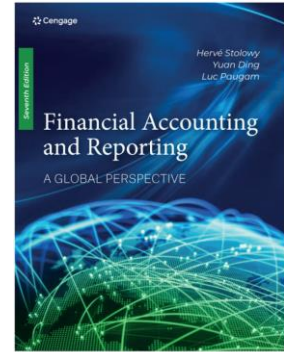
BIBLIOGRAPHY

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

CLASSES' NOTES AND PROBLEM SETS

IASB Conceptual Framework

SPECIFIC IAS/IFRS as adopted by the European Union



ISEG Students have 25% off Cengage.uk coupon code for the Fall:

JBRBACKTOUNIVERSITY224

Valid: 01/09/2024 - 31/11/2024

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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 > 17 may be subject to additional testing for confirmation of final grade

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OFFICE HOURS

- ▶ Cristina Gaio
- ▶ cgaio@iseg.ulisboa.pt
- ▶ Pedro de Almeida Fernandes
- ▶ pafernandes@iseg.ulisboa.pt
- ▶ Office hours: Wednesday, 14:00h – 15:00h
 - Students should send an e-mail with at least 48h notice
- ▶ Yi Wang
- ▶ yi.wang@iseg.ulisboa.pt
- ▶ Office hours: Tuesday, 14:15h – 15:15h
 - Students should send an e-mail with at least 48h notice

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