

1.  
General presentation
2.  
General objective
3.  
Summarized programme
4.  
Main bibliography

1.  
**Couse:** Business Finance  
**Area/Subarea:** Accounting and Auditing / Financial Accounting  
**Semester:** 3º Semestre  
**Hourly load:** 4,5h/semana  
**ECTS:** 6

2.

To prepare, understand and to analyse the entities financial reporting, namely the elements that should be part of the information to the various stakeholders interested in the economic and financial development of the entities.

3.

- Main normative aspects and essential concepts of the financial reporting;
- Financial reports, volunteer and non-volunteer information to be supplied by the companies;
- Relevance of the conceptual framework to the financial reporting;
- Financial accounts – Structure, presentation standards, main contents and disclosures;
- Interim information;
- Financial reporting – Main normative;
- Analysis of frequent situations of results and financial structure manipulation.

4.

Almeida, Rui; Dias, Ana Isabel e Carvalho, Fernando, *et al.* (2010) *SNC Explicado*, (2ª Edição) ATF-Edições Técnicas;

Gonçalves, Cristina; Santos, Dolores; Rodrigo, José; Fernandes Sant'ana, (2017),Relato Financeiro Interpretação e Análise (3ª edição), Vida Económica;

SNC- Sistema de Normalização Contabilística

NÃO SERVE PARA EFEITOS DE CERTIFICAÇÃO