

**Universidade do Minho**  
Instituto de Estudos da Criança

Paulo Jorge Franco Rodrigues de Carvalho

**Logo e Educação Matemática: Um Estudo de Caso no 4º ano de escolaridade**

UM | 2005

Paulo Jorge Franco Rodrigues de Carvalho **Logo e Educação Matemática: Um Estudo de Caso no 4º ano de escolaridade**

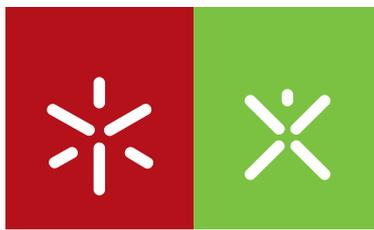
Outubro de 2005

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses, transfers, and adjustments. The text explains that a thorough record-keeping system is essential for identifying trends, detecting errors, and providing a clear audit trail.

Next, the document addresses the process of reconciling bank statements with the company's internal records. It highlights the need to compare the bank's record of deposits and withdrawals against the company's cash ledger. Any discrepancies should be investigated immediately to determine the cause, such as a bank error or a missing transaction. Regular reconciliation helps prevent fraud and ensures that the company's cash balance is always up-to-date.

The following section covers the preparation of the income statement. It details how to calculate net income by starting with total revenue and subtracting all operating expenses, including cost of goods sold, salaries, rent, and depreciation. The text notes that a positive net income indicates that the company is profitable, while a negative net income suggests operational losses. This information is crucial for management to make informed decisions about the company's future.

Finally, the document discusses the importance of reviewing financial statements regularly. It advises that management should not only review the statements but also discuss them with the board of directors and other stakeholders. This review process allows the company to assess its financial health, identify areas for improvement, and adjust its strategy as needed. The document concludes by stating that consistent and accurate financial reporting is the foundation of a successful business.



**Universidade do Minho**  
Instituto de Estudos da Criança

Paulo Jorge Franco Rodrigues de Carvalho

**Logo e Educação Matemática: Um Estudo de  
Caso no 4º ano de escolaridade**

Mestrado em Estudos da Criança  
Especialização em Ensino e Aprendizagem da Matemática

Trabalho efectuado sob a orientação do  
**Professor Doutor António José Meneses Osório**