

Course Unit	-	Field of study	-
	-	School	School of Technology and Management
Academic Year	2021/2022	Year of study	1
Type	Semestral	Semester	1
Workload (hours)	54	Contact hours	T - TP - PL - TC - S - E - OT - O 12
		Level	ECTS credits 2.0
		Code	5056-679-1102-00-21

T - Lectures; TP - Lectures and problem-solving; PL - Problem-solving, project or laboratory; TC - Fieldwork; S - Seminar; E - Placement; OT - Tutorial; O - Other

Name(s) of lecturer(s) Jorge Manuel Afonso Alves

Learning outcomes and competences

At the end of the course unit the learner is expected to be able to:

1. Characterise public groups;
2. Identify entities that can integrate a public group;
3. Prepare reports of public groups and consolidated financial statements.

Prerequisites

Before the course unit the learner is expected to be able to:

Use elementary knowledge regarding accounting principles and concepts of accounting.

Course contents

Framework for public groups. Individual financial statements. Consolidated financial statements.

Course contents (extended version)

1. Framework for public groups
 - Definitions
 - Classification of public groups
2. Individual financial statements
 - Financial participations
 - Recognition and measurement
3. Consolidated financial statements
 - Purpose and objectives of consolidated accounts
 - Delimitation of consolidation perimeter
 - Methods of consolidated accounts
 - Disclosures

Recommended reading

1. Lopes, C. (2017). Casos Práticos de Consolidação de Contas (3ª ed.). Edições Sílabo.
2. Nunes, A. , Viana, L. , & Rodrigues, L. (2019). SNC-AP. O Sistema de Normalização Contabilística –Administrações Públicas: Teoria e Prática. (2ª ed.). Almedina.

Teaching and learning methods

Lecture sessions to expose and discuss the main contents of the module. Problem solving.

Assessment methods

- Alternative 1 - (Regular, Student Worker) (Final, Supplementary, Special)
- Practical Work - 100%

Language of instruction

Portuguese

Electronic validation

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