

Course Unit	-	Field of study	-
	-	School	School of Technology and Management
Academic Year	2021/2022	Year of study	1
Type	Semestral	Semester	1
Level		ECTS credits	3.0
Code	5056-679-1107-00-21		
Workload (hours)	81	Contact hours	T - TP - PL - TC - S - E - OT - O 16

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) Nuno Adriano Baptista Ribeiro

Learning outcomes and competences

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

1. Identify the various dimensions of PCM and their relationship to CC2
2. Understand the role of the chart of accounts within the account consolidation process
3. To adapt the local chart of accounts to the reality of the public entity respecting the rules of management of chart
4. Use relevant account groups for accounting for transactions and other events
5. Apply chart of accounts mapping and account 564 as transition tools for SNC-AP

Prerequisites

Before the course unit the learner is expected to be able to:
Have knowledge of financial accounting.

Course contents

Multidimensional Chart of Accounts (PCM) - Objectives, Structure and Principles; PCM Key Features; The management of the various levels of internal Public Administration plans; The chart of accounts and its role in the account consolidation process; PCM and the various accounting areas (public accounting standards and framework notes); PCM and Account 564 on transition to SNC-AP;

Course contents (extended version)

1. Multidimensional Chart of Accounts (PCM) - Objectives, Structure and Principles
2. PCM Key Features
 - Dimensions, specific accounts for Public Administration
 - Relationship with Complementary Classifier 2
3. The management of the various levels of internal Public Administration plans
4. The chart of accounts and its role in the account consolidation process
5. PCM and the various accounting areas (public accounting standards and framework notes)
 - NCP 7 - Borrowing costs incurred
 - NCP 18 - Financial Instruments
 - NCP 15 - Provisions, Contingent Liabilities and Contingent Assets
 - Public Sector Specific Financial Instruments (IPSAS 29)
6. PCM and Account 564 on Transition to SNC-AP
 - Transitional accounting adjustments within the following standards
 - NCP 3 - Intangible Assets
 - NCP 5 - Tangible Fixed Assets
 - NCP 6 - Leases
 - NCP 8 - Investment Properties
 - NCP 9 - Asset Impairment
 - NCP14 - Transactions Income without Consideration

Recommended reading

1. Decreto-Lei n.º 192/2015, de 11 setembro (SNC-AP)
2. Portaria n.º 189/2016, de 14 de julho (Notas de Enquadramento ao Plano de Contas Multidimensional)
3. Portaria n.º 218/2016, de 9 de agosto (Regime Simplificado do SNC-AP)
4. CNC, SNC-AP Manual de Implementação (2ª versão – Junho 2017)
5. Nunes, A., L. Rodrigues e L. Viana (2016). O Sistema de Normalização Contabilística – Administrações Públicas: Teoria e Prática. Almedina

Teaching and learning methods

Theoretical exposition and practical cases.

Assessment methods

- Evaluation - (Regular, Student Worker) (Final, Supplementary, Special)
- Final Written Exam - 100%

Language of instruction

Portuguese

Electronic validation

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06-05-2022	06-05-2022	12-05-2022