

Course Unit -		Field of study -	
-		School School of Technology and Management	
Academic Year 2021/2022	Year of study 1	Level	ECTS credits 3.0
Type Semestral	Semester 1	Code 5056-679-1101-00-21	
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:
Know the standards related to non-current assets of the Accounting Standardization System for Public Administrations (SNC-AP).

Prerequisites

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

Course contents

Non-current Assets - Accounting Standardization System for Public Administrations (SNC-AP)

Course contents (extended version)

1. NCP 5 - Tangible fixed assets.
2. NCP3 - Intangible Assets.
3. NCP8 - Investment Properties.
4. NCP 6 - Leasing contract.
5. NCP 7 - Borrowing costs incurred.
6. NCP 9 - Impairment of assets.
7. NCP 4 - Service concession judgments: grantor.

Recommended reading

1. Decreto Lei 19/2015, de 11 de setembro
2. Portaria nº 189/2016, de 14 de julho – Notas de Enquadramento do Plano de Contas Multidimensional
3. CNC, SNC-AP Manual de Implementação (2ª versão – Junho 2017)
4. 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