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| 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) | 81 | Contact hours | T - TP - PL - TC - S - E - OT - O 16 |
| | | Level | ECTS credits 3.0 |
| | | Code | 5056-679-1101-00-21 |

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) 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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| Nuno Adriano Baptista Ribeiro | António Borges Fernandes | Paulo Alexandre Vara Alves |
| 06-05-2022 | 06-05-2022 | 12-05-2022 |