

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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08-02-2022	06-03-2022	16-03-2022