

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	5056-679-1105-00-21

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:

1. Understand the scope of public sector financial reporting and its main components, in accordance with NCP1 - Structure and Content of Financial Statements
2. Recognize the role of general purpose financial reporting as a tool for improving the transparency of public sector entities
3. Prepare and understand the content of the main financial statements in accordance with NCP 1

#### Prerequisites

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

#### Course contents

NCP 1 - Structure and Content of Financial Statements, for the preparation of the individual accounts and the final report.

#### Course contents (extended version)

1. Introduction
2. Accountability in entities subject to the SNC-AP
  - Reporting Entity
  - Accountability Context
  - General purpose financial reporting in public entities in Portugal
  - Financial reporting, transparency and accountability
  - Financial Reporting Audit
3. The Financial Statements in accordance with NCP 1
  - Elements and bases of presentation of the financial statements
  - Main components of the set of financial statement
  - Accounting statement
  - Income statement
  - Statement of Changes in net Assets
  - Cash Flow Statement
  - Annex
4. Case Study

#### Recommended reading

1. COMISSÃO DE NORMALIZAÇÃO CONTABILÍSTICA (2017), Manual de Implementação do SNC-AP, Versão 2, Junho
2. DECRETO-LEI n.º 192/2015, de 11 de setembro, Sistema de Normalização Contabilística para as Administrações Públicas (SNC-AP)
3. LEI n.º 73/2013, de 3 de setembro, estabelece o Regime Financeiro das Autarquias Locais e das Entidades Intermunicipais
4. LEI n.º 151/2015, de 11 de setembro, Lei de Enquadramento Orçamental
5. LEI n.º 140/2015, de 7 de setembro, novo Estatuto da Ordem dos Revisores Oficiais de Contas

#### Teaching and learning methods

heoretical-practical sessions, combining an expository approach to the most theoretical subjects, accompanied, where appropriate, by illustrative examples; discussion and resolution of a case study at the end of the module.

#### Assessment methods

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

#### Language of instruction

Portuguese

#### Electronic validation

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