

Course Unit	Financial Statements		Field of study	-	
Classification	Postgraduate Degree in Accounting Standardization System for Public Administrations		School	School of Technology and Management	
Academic Year	2021/2022	Year of study	1	Level	2-1
Type	Semestral	Semester	1	ECTS credits	2.0
			Code	5056-679-1105-00-21	
Workload (hours)	54	Contact hours	T -	TP -	PL -
			TC -	S -	E -
			OT -	O -	12

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 nº 73/2013, de 3 de setembro, estabelece o Regime Financeiro das Autarquias Locais e das Entidades Intermunicipais
4. LEI nº 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

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