

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	5056-679-1108-00-21

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. Know the objectives, fundamental concepts, recognition and measurement criteria associated with NCP 13 and 14  
 2. Identify equity facts related to transactions with and without consideration

#### Prerequisites

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

#### Course contents

NCP 13 and 14 - Income from transactions with and without consideration

#### Course contents (extended version)

1. Transactions with consideration (NCP 13)
  - Sales
  - Provision of services
  - Interest; royalties and dividends
2. Transactions without consideration (NCP 14)
  - Taxes
  - Owner contributions
  - Transfers / Grants / Fines / Legacies e Donations

#### Recommended reading

Nunes; Rodrigues e Viana (2016), O Sistema de Normalização Contabilística, AP; Ed. Almedina; .

#### Teaching and learning methods

Theoretical exposition and case studies

#### Assessment methods

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

#### Language of instruction

Portuguese

#### Electronic validation

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