

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

Nuno Adriano Baptista Ribeiro	António Borges Fernandes	Paulo Alexandre Vara Alves
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