

| Exame OCC  | Temas de Contabilidade Analítica      |                                          |                           |                                              |                                  |                           |                             |                                 |                          |                                      |
|------------|---------------------------------------|------------------------------------------|---------------------------|----------------------------------------------|----------------------------------|---------------------------|-----------------------------|---------------------------------|--------------------------|--------------------------------------|
|            | I. Introdução<br>II. Reclassificações | III. Mat.+MOD+GGF<br>IV. Mét. Repartição | V. Sistemas de<br>Custeio | VI. Análise CVR                              | VII. Método<br>directo/indirecto | VII. Produção<br>conjunta | VII. Produção<br>defeituosa | VIII. Custos padrão/<br>Desvios | X. Sistemas de<br>Contas | IX. Orçamentos;<br>4.3. ABC; XI. BSC |
| 15.10.2005 | 2,3,5,7,11,12,23                      | 1, 8, 9, 21, 24                          | 15, 26, 32                | 4, 6                                         | 29, 31                           | 10, 20, 22                | 13, <b>25</b>               | <u>16, 18, 19, 27, 30</u>       | <u>14, 28</u>            | <u>17 (ABC)</u>                      |
| 11.03.2006 | 2, 4, 10, 13                          | 15, 29, 30                               | 8, 23                     | <u>3, 5, 6, 12, 24,</u><br><u>25, 27, 28</u> | 7, 11, 14, 16, 19                | 9, 22                     | 21, 31                      | 17, 26, 32                      | <u>1</u>                 | <u>18, 20 (Orç.)</u>                 |
| 08.07.2006 | 21, 24, 34                            | 4, 8, 32                                 | ---                       | 10, 11                                       | ---                              | 31                        | ---                         | <b>5</b> , 6                    | <u>33</u>                | ---                                  |
| 16.12.2006 | 32                                    | ---                                      | 34                        | 33                                           | 15, <b>31</b>                    | 35                        | ---                         | <u>17</u>                       | <u>19</u>                | ---                                  |
| 14.04.2007 | 13, 17, 30                            | 31                                       | ---                       | 15, 16                                       | ---                              | ---                       | ---                         | <u>9, 33</u>                    | <u>32, 34</u>            | ---                                  |
| 07.07.2007 | 7, 18, 31                             | 8                                        | 30, 33                    | 20, 34                                       | 32                               | ---                       | ---                         | 35                              | ---                      | ---                                  |
| 17.11.2007 | 19                                    | ---                                      | 8, 20, 38                 | 6                                            | 21, <b>36</b>                    | 39                        | ---                         | <u>40</u>                       | <u>7, 23, 37</u>         | ---                                  |
| 08.03.2008 | 3, 5, 22                              | 16, 30                                   | 31, 32                    | 11, 12, 20, <u>33</u>                        | ---                              | 34                        | ---                         | ---                             | <u>13</u>                | ---                                  |
| 21.06.2008 | 7, 16, 17                             | 20, 33, 35                               | 23, 34                    | 21                                           | ---                              | ---                       | ---                         | <u>32</u>                       | <u>19, 31</u>            | ---                                  |
| 08.11.2008 | 10, 17                                | 33                                       | 7                         | 18, 19, <u>32</u> , 35                       | ---                              | 31                        | 24, 34                      | ---                             | ---                      | ---                                  |
| 14.03.2009 | 4, 10, 11, 31                         | <u>35</u>                                | ---                       | 21, <u>22</u>                                | <b>32</b> , 33                   | ---                       | ---                         | 2                               | <u>34</u>                | ---                                  |
| 27.06.2009 | 8, 12, 20                             | 24, <u>32, 35</u>                        | ---                       | 21, 22                                       | <b>33</b>                        | 31                        | ---                         | ---                             | <u>9, 34</u>             | ---                                  |
| 31.10.2009 | 24                                    | ---                                      | ---                       | 35                                           | 13, 32                           | 31                        | <b>33</b>                   | 12, 34                          | ---                      | ---                                  |
| 13.03.2010 | 20, 22, 36                            | ---                                      | ---                       | 16                                           | 12, 13, 33                       | 32                        | <b>34</b>                   | 17, 35                          | ---                      | ---                                  |
| 26.06.2010 | 11, 19                                | ---                                      | 32, 35                    | 20, 21                                       | 5, 31                            | ---                       | 34                          | 18, 33                          | ---                      | ---                                  |
| 30.10.2010 | 18, 33                                | 25, 37                                   | 38                        | 20                                           | 24, 39                           | 36 (Anulada)              | 34                          | 19, 35                          | ---                      | ---                                  |
| 26.02.2011 | 6, 35                                 | 15                                       | 34                        | 20, 37                                       | 33, 40                           | 36, 39                    | 38                          | ---                             | ---                      | ---                                  |
| 18.06.2011 | 20, 33                                | 38                                       | 36                        | 18, 19, 37                                   | 39                               | 34                        | 35                          | 22 (Orç.)                       | ---                      | ---                                  |
| 15.10.2011 | 16, 35                                | 14, 34                                   | 13, 15, 36                | 37                                           | 39                               | 38 (Anulada)              | ---                         | 40 (Anulada)                    | ---                      | ---                                  |
| 11.02.2012 | 22, 25                                | 23                                       | 33,34,35,38,39            | 21, 36                                       | ---                              | 37                        | ---                         | ---                             | 24                       | ---                                  |
| 02.06.2012 | 10, 12, 19, 23                        | 22                                       | 34                        | 37                                           | 21, 33, 35                       | ---                       | 36                          | 38                              | ---                      | ---                                  |
| 20.10.2012 | 9, 12, 24                             | 22                                       | 34, 37                    | 38                                           | 33                               | 35                        | 36                          | 39                              | ---                      | ---                                  |
| 23.02.2013 | 14, 17, 22, 23, 37                    | ---                                      | ---                       | 15, 16, 33, <b>35</b>                        | 36, 38                           | 34                        | ---                         | ---                             | ---                      | ---                                  |
| 29.06.2013 | 19                                    | 38                                       | 34, 35, 39                | 16                                           | ---                              | 36                        | ---                         | 37                              | 17                       | 18 (Orç.)                            |
| 12.10.2013 | 9, 17, 33, 34                         | 35, 39                                   | ---                       | ---                                          | 37                               | 18                        | 36                          | ---                             | 19, 38                   | ---                                  |
| 01.02.2014 | 12                                    | ---                                      | 35, 39                    | 8,14,33,34,37                                | 17, 36                           | ---                       | ---                         | 38                              | ---                      | ---                                  |

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| 17.05.2014 | 2, 21                                 | 36                                       | 37                        | 4, 35           | 34                               | 33                        | 5                           | 3, 38                           | ---                      | ---                                  |
| 04.10.2014 | 23, 24, 25                            | 48                                       | 50                        | 21, 22, 46      | ---                              | 49                        | ---                         | 47                              | ---                      | ---                                  |
| 31.01.2015 | 15, 25, 33, 34                        | ---                                      | 24, 36                    | 17              | 38                               | 37                        | 35                          | ---                             | ---                      | ---                                  |
| 16.05.2015 | 21, 22, 23, 24                        | 37                                       | 25                        | 33, 38          | 34                               | 36                        | ---                         | 35                              | ---                      | ---                                  |
| 03.10.2015 | 8, 33                                 | 34, 35, 37                               | ---                       | 23              | 17, 38                           | 36                        | ---                         | ---                             | 22                       | 21 (BSC)                             |
| 27.02.2016 | 5, 7, 20, 22, 24                      | 38                                       | 37                        | 33              | 36                               | 35                        | 34                          | ---                             | 34, 36                   | ---                                  |
| 04.06.2016 | 10, 37                                | ---                                      | 35                        | 17, 18          | 33                               | 36                        | 34                          | 19 (Orç.), 38                   | ---                      | ---                                  |
| 22.10.2016 | 6                                     | 12, 34, 35, 40                           | 11                        | ---             | 36, 41                           | 39                        | 38                          | ---                             | 37                       | ---                                  |
| 18.02.2017 | 15, 18, 20                            | 33, 39                                   | 34                        | 37              | ---                              | 38                        | 19, 36                      | 16, 35                          | ---                      | 17                                   |
| 03.06.2017 | 11, 13, 25, 34                        | 37                                       | 39                        | 36              | 35                               | 40                        | 41                          | 38                              | ---                      | ---                                  |
| 14.10.2017 | 20, 22, 33                            | 15, 38                                   | 14                        | 36              | 19, 34                           | 39                        | 40                          | 37                              | ---                      | 35                                   |
| 03.03.2018 | 11, 17                                | 34, 38                                   | 10                        | 36              | 35, 39                           | 37                        | 9, 12                       | ---                             | ---                      | ---                                  |