

Course Unit	Option I - Advanced Governmental Accounting and Public Finance		Field of study	Accounting/Finance	
Master in	Accounting and Finance		School	School of Technology and Management	
Academic Year	2013/2014	Year of study	1	Level	2-1
Type	Semestral	Semester	1	ECTS credits	6.0
Code	6395-515-1105-03-13				
Workload (hours)	162	Contact hours	T -	TP 36	PL -
			TC -	S 3	E -
			OT 9	O -	

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. Have critical capacity on the foundations of the public intervention.
2. Know the theoretical and technical knowledge at the level of revenues and expenditures.
3. Provide to the students theoretical and practical knowledge on the macroeconomic framework of political decision-making, in particular fiscal policy in the context of the economic and monetary union.
4. Implement, in public institutions, the differences and various procedures related to the sectoral accounting plans.
5. Implementation of sectoral plans of public accounting under the OPAP.
6. Know the specific characteristics of each sectoral plan.
7. Interpret and analyze information generated by different accounting systems (budget, financial and management).
8. Understand the application of management indicators: economy, effectiveness, efficiency, equity, excellence and sustainability.

### Prerequisites

Before the course unit the learner is expected to be able to:  
Have Knowledge in financial and management accounting

### Course contents

Expenditures and Revenues: Theory and Practice. Public Finance at various levels of government. Fiscal Policy. Sustainable Public Finance. Fiscal Policy in the European Union. Evolution of Public Accounting in Portugal. Official Public Accounting Plan. Official Plan of Local Government Accounting. Official Plan of Education Sector. Official Plan of System Institutions of Solidarity and Social Security. Official Plan of health sector.

### Course contents (extended version)

1. PUBLIC FINANCE - PART I
  - Study of local finance: Classic; Interventional.
  - Financial Policies: Monetary Policy; Fiscal Policy.
  - Revenue; Local Finance Law.
  - Expenditures; Public Contract Code.
  - Economic Classifier of Revenue and Expenditure.
  - State Budget; Stability and Growth.
2. PUBLIC ACCOUNTING - PART II
  - Evolution of Public Accounting in Portugal.
  - Official Public Accounting Plan.
  - Official Plan of Local Government Accounting.
  - Official Plan of Education Sector.
  - Official Plan of System Institutions of Solidarity and Social Security.
  - Official Plan of Health Sector.

### Recommended reading

1. CARVALHO, João Baptista da Costa; FERNANDES, Maria José e TEIXEIRA, Ana – POCAL Comentado - Plano Oficial de Contabilidade das Autarquias Locais. 2ª Edição Rei dos Livros, Lisboa, 2006.
2. CRAVO, D. ; CARVALHO, J. ; FERNANDES, O. e SILVA, S. - POC - EDUCAÇÃO (Explicado) - Plano Oficial de Contabilidade para o Setor da educação. Rei dos Livros, Lisboa, 2002.
3. Grupo de Trabalho Coordenado; DUARTE, Isabel. POCISSSS - EXPLICADO Plano Oficial de Contabilidade as Instituições do Sistema de Solidariedade de Segurança Social. Rei dos Livros, Lisboa, 2002.
4. JORGE, S; CARVALHO, J; FERNANDES, M (2006) Compliance with the New System of Local Government Accounting in Portugal; in Accounting reform in the Public Sector: mimicry, fad or necessity? ; pp145-162
5. FRANCO, Sousa. 2008. Finanças Públicas e Direito Financeiro I e II. Almedina. 4ªEdição - 12ª Reimpressão

### Teaching and learning methods

Lectures and theoretical explanation. Practical exercises related to the contents explained. Presentation and discussion of papers.

### Assessment methods

1. Alternative 1 - (Regular, Student Worker) (Final, Supplementary)
  - Work Discussion - 50%
  - Final Written Exam - 50% (Minimum mark of 7)
2. Alternative 2 - (Regular, Student Worker) (Special)
  - Final Written Exam - 100%

### Language of instruction

Portuguese, with additional English support for foreign students.

## Electronic validation

Nuno Adriano Baptista Ribeiro	José Carlos Lopes	Ana Paula Carvalho do Monte	Albano Agostinho Gomes Alves
03-11-2013	15-11-2013	22-11-2013	02-12-2013