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|------------------|------------------------|----------------|---|
| Course Unit      | Option II - null       | Field of study | Accounting/Finance                              |
| Master in        | Accounting and Finance | School         | School of Technology and Management             |
| Academic Year    | 2023/2024              | Year of study  | 1   |
| Type             | Semestral              | Semester       | 2   |
| Workload (hours) | 162                    | Contact hours  | T - , TP 36, PL - , TC - , S 3, E - , OT 9, O - |
|                  |                        | Level          | 2-1   |
|                  |                        | ECTS credits   | 6.0   |
|                  |                        | Code           | 6395-515-1204-03-23                             |

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) Celia Cristina Alves Borges, 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 functioning of the Public Finance and Budget Accounting.
2. Understand the successive reforms stages since the 90s until the SNC-AP.
3. Understand the fundamentals, framework and objectives of the SNC-AP.
4. Know and interpret the Conceptual Framework of the Public Sector.
5. Assimilate the concepts of budgetary, financial and management accounting perspectives.
6. Know the main Public Accounting Standard (NCP).
7. Know the structure and content of financial statements in order to be able to prepare financial reporting.

#### Prerequisites

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

#### Course contents

Public finances and budgetary accounting; Reform of Public Sector Accounting in Portugal in the international context; The System of Accounting Standards for Public Administrations (SNC-AP); Public Accounting Standard (NCP); Financial Reporting - Structure and content of the financial statements.

#### Course contents (extended version)

1. Public finances and budgetary accounting
  - Public finances and theories about the role of government
  - Public revenue and expenditure, classifications, Budget and LEO
  - Execution of public revenue and expenditure and LCPA
2. Reform of Public Sector Accounting in Portugal in the international context
3. The System of Accounting Standards for Public Administrations (SNC-AP)
  - General characterization, accounting bases, regimes and accounting subsystems
  - Conceptual framework
  - Multidimensional Accounts Plan (PCM)
4. Public Accounting Standard (NCP)
  - Accounting and Budget Reporting
  - Revenue from Exchange and Non-exchange Transactions
  - Concession Agreements: Grantor
  - Management Accounting
  - Brief Approach to other Public Accounting Standard
5. Financial Reporting - Structure and content of the financial statements

#### Recommended reading

1. Brusca, I., Caperchione, E., Cohen, S., & Manes Rossi, F. (2015). Public Sector Accounting and Auditing in Europe - The Challenge of Harmonization. Palgrave-MacMillan.
2. Ribeiro, P. (2016). Contabilidade Pública - Sistema de Normalização Contabilística para as Administrações Públicas e Regime Simplificado. Vida Económica.
3. Pinto, A., Melo, T., & Santos, P. (2013). Gestão Orçamental & Contabilidade Pública. ATF - Edições Técnicas.
4. IPSASB. (2018). Handbook of International Public Sector Accounting Pronouncements, vols. I, II and III. International Federation of Accountants (IFAC).
5. Decreto-Lei nº 192/2015, de 11 de setembro - Sistema de Normalização Contabilística para as Administrações Públicas.

#### 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)
  - Practical Work - 40%
  - Final Written Exam - 60% ((Minimum mark of 7))
2. Alternative 2 - (Regular, Student Worker) (Final, Supplementary, Special)
  - Final Written Exam - 100%
3. International Students - (Regular, Student Worker) (Final, Supplementary, Special)
  - Development Topics - 100%

#### Language of instruction

Portuguese, with additional English support for foreign students.

## Electronic validation

|   |                                |                             |                          |
|---|--------------------------------|-----------------------------|--------------------------|
| Celia Cristina Alves Borges, Nuno<br>Adriano Baptista Ribeiro | Joaquim Agostinho Mendes Leite | Ana Paula Carvalho do Monte | José Carlos Rufino Amaro |
| 27-02-2024  | 27-02-2024                     | 28-02-2024                  | 02-03-2024               |