

Course Unit	Governmental Accounting	Field of study	Accounting
Bachelor in	Accounting	School	School of Technology and Management
Academic Year	2023/2024	Year of study	3
Type	Semestral	Semester	1
Level	1-3	ECTS credits	6.0
Code	9056-514-3104-00-23		
Workload (hours)	162	Contact hours	T - , TP 50, PL - , TC - , S - , E - , OT 10, 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) 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. Know the organization and features of the Portuguese Public Sector.
  2. Understand the functioning of the Public Finance and Budget Accounting.
  3. Understand the successive reforms stages since the 90s until the SNC-AP.
  4. Understand the fundamentals, framework and objectives of the SNC-AP.
  5. Know and interpret the Conceptual Framework of the Public Sector.
  6. Assimilate the concepts of budgetary, financial and management accounting perspectives.
  7. Know the main Public Accounting Standard (NCP).
  8. 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 sector framework in Portugal: 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 sector framework in Portugal
2. 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
3. Reform of Public Sector Accounting in Portugal in the international context
  - From the Bases Law to the POCP
  - International and European harmonization: approaching to IPSAS and the SNC-AP
4. The System of Accounting Standards for Public Administrations (SNC-AP)
  - General characterization, accounting bases, regimes and accounting subsystems
  - Conceptual framework
  - Multidimensional Accounts Plan (PCM)
5. 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
6. 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. Budding, T., Grossi, G. & Tagesson, T. (2015). Public Sector Accounting. Taylors & Francis Group.
3. Decreto-Lei nº 192/2015, de 11 de setembro - Sistema de Normalização Contabilística para as Administrações Públicas.
4. IPSASB (2018). Handbook of International Public Sector Accounting Pronouncements, Vols. I, II and III. International Federation of Accountants (IFAC).
5. Pinto, A., Santos, P. & Melo, T. (2013). Gestão Orçamental & Contabilidade Pública. ATF-Edições Técnicas.

#### Teaching and learning methods

Class will be taught using a combination of lectures, tutorials and computer-based sessions

#### Assessment methods

1. Alternative 1 - (Regular, Student Worker) (Final, Supplementary)
  - Final Written Exam - 70% ((Minimum grade 7/20))
  - Practical Work - 30%
2. Alternative 2 - (Regular, Student Worker) (Final, Supplementary, Special)
  - Final Written Exam - 100%

#### Language of instruction

Portuguese, with additional English support for foreign students.

## Electronic validation

Celia Cristina Alves Borges, Nuno Adriano Baptista Ribeiro	Joaquim Agostinho Mendes Leite	Oliva Maria Dourado Martins	José Carlos Rufino Amaro
10-10-2023	10-10-2023	10-10-2023	20-10-2023