

Course Unit	Public Sector Accounting I	Field of study	Accounting
Bachelor in	Public Management and Administration	School	School of Public Management, Communication and Tourism
Academic Year	2023/2024	Year of study	2
Type	Semestral	Semester	2
Workload (hours)	162	Contact hours	T - , TP 40, PL 20, TC - , S - , E - , OT 20, O -
Level	1-2	ECTS credits	6.0
Code	9165-315-2202-00-23		

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) Sandra Maria de Sousa Nunes

Learning outcomes and competences

At the end of the course unit the learner is expected to be able to:

1. Understand how the reform stages led to the SNC-AP, and which transformations it provides, namely in terms of producing more and better information to support decision-making and accountability.
2. Know the concepts associated to the financial area of public entities, including government at its different levels, to understand budgetary and financial reporting and the annual accounts in APS.
3. Understand the fundamentals, framework and objectives of the SNC-AP.
4. Understand the new system (SNC-AP) adapted from the international standards public accounting.
5. Know and to interpret the Public Sector's Conceptual Framework.
6. Assimilate the concepts of accounting in budgetary perspective, both in terms of estimated maps and in terms of Budget execution.
7. Know how to prepare and to analyze the main budget reports related to budget execution.
8. Understand the application of budgetary management indicators.

Prerequisites

Before the course unit the learner is expected to be able to:
There are no prerequisites.

Course contents

Public sector and business accounting – public sector framework in Portugal. Reform of Public Sector Accounting in Portugal in the international context. Public finances and budgetary accounting. The Accounting Normalization System for Public Administrations (SNC-AP). Approach to Public Accounting Standard 26 - Accounting and Budget Reporting. Budgetary management indicators.

Course contents (extended version)

1. Public sector and business accounting – Public Sector framework in Portugal
2. Reform of Public Sector Accounting in Portugal in the international context
 - From the Bases Law to the POCF
 - International and European harmonization: approaching to IPSAS and the SNC-AP
3. Public finances and budgetary accounting
 - Public revenues and expenditures, classifications, Budget and LEO
 - Execution of public revenues and expenditures and LCPA
 - Budgetary accounting and reporting in the SNC-AP
4. The Accounting Normalization System for Public Administrations (SNC-AP)
 - General characterization, accounting bases, regimes and accounting subsystems
 - Conceptual framework
 - Multidimensional Accounts Plan; special reference to Class 0
5. Approach to Public Accounting Standard 26 - Accounting and Budget Reporting
6. Indicators of budgetary management

Recommended reading

1. Carvalho, J. ; Silveira, O. ; Caiado, P. , & Simões, V. (2017). Contabilidade orçamental pública de acordo com o SNC-AP. Lisboa: Areal Editoras. ISBN: 978-989-8058-93-5.
2. IPSASB (2020). 2020 Handbook of International Public Sector Accounting Pronouncements. International Public Sector Accounting. New York. ISBN: 978-1-60815-451-7 .
3. Pinto, A. ; Melo, T. ; Santos, P. , & Costa, P. (2015). Gestão de compromissos. Lei dos compromissos e dos pagamentos em atraso analisada e comentada. 2.ª Ed Lisboa: INA Editora. ISBN: 9789898096494.
4. Viana, L. ; Rodrigues, L. , & Nunes, A. (2019). SNC-AP: O Sistema de Normalização Contabilística - Administrações Públicas. Lisboa: Almedina. ISBN: 9789724080482.
5. Custódio, C. ; Viana, C. (2019). SNC-AP: Sistema de Normalização Contabilística Para as Administrações Públicas- Visão Prática do SNC- AP. Lisboa: Almedina. ISBN: 9789724079486.

Teaching and learning methods

The course works in theoretical-practical classes, combining an expositive approach of more theoretical matters (complemented when appropriate, by illustrative examples), with discussion and resolution of case studies and exercises in more practical classes.

Assessment methods

1. Continuous evaluation - (Regular, Student Worker) (Final, Supplementary)
 - Intermediate Written Test - 40% (Minimum (7/20))
 - Practical Work - 60% (Minimum (7/20))
2. Final Exam Evaluation - (Student Worker) (Final, Supplementary, Special)
 - Final Written Exam - 100% (For students who did not undergo continuous assessment)
3. Incoming Students - (Regular) (Final, Supplementary)
 - Practical Work - 100% (Individual research project specific of Public Sector Accounting)

Language of instruction

Portuguese

Electronic validation

Sandra Maria de Sousa Nunes	Bernadete de Lourdes Bittencourt	Catarina Alexandra Alves Fernandes	Luisa Margarida Barata Lopes
01-05-2024	07-05-2024	10-05-2024	15-05-2024