

Course Unit	Public Sector Accounting II	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	3
Type	Semestral	Semester	1
Workload (hours)	162	Contact hours	T - , TP 40, PL 20, TC - , S - , E - , OT 20, O -
Level	1-3	ECTS credits	6.0
Code	9165-315-3102-00-23		

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. know the financial framework of the Public Administrations.
2. Know, in financial optics, the public sector accounting system to be implemented in public entities.
3. Apply the public accounting standards in the realization of economic, financial and budgetary facts.
4. Know and apply the accounting consolidation rules.
5. To know how to implement a management accounting system in public entities.
6. Know the internal control system in public entities.
7. Assess the economic, financial and budget performance of public entities.

### Prerequisites

Before the course unit the learner is expected to be able to:  
have knowledge of public, financial and management accounting.

### Course contents

Financial accounting in the Accounting Standardization System of Government (SNC-AP). Standards of Public Sector Accounting. Public sector entities' annual individual accounts – structure and content of the financial statements. Consolidation of accounts in Public Administration. Management accounting. Internal control system. Indicators of financial and economics management. Management report.

### Course contents (extended version)

1. Financial accounting in the Accounting Standardization System of Government (SNC-AP)
  - Simplified system of accounting Public Sector Accounting
2. Standards of Public Sector Accounting (NCP)
  - Revenue from exchange and non-exchange transactions
  - Tangible and intangible assets, investment property; impairment
  - Leases and concessions (grantor)
  - Provisions, contingent liabilities and contingent assets
  - Approach to other standards of Public Sector Accounting; residual cases
3. Individual financial reporting – structure and content of the financial statements
4. Consolidation of accounts in Public Administration
5. Management accounting
6. Internal control system
  - Definition and objectives of internal control
  - General principles of internal control
  - Methods and procedures of internal control
7. Indicators of financial and economics management
8. Management report.

### 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. ISBN: 978-0-230-50655-8.
2. Decreto-Lei n.º 192/2015, de 11 de setembro - Sistema de normalização contabilística para as administrações públicas.
3. Portaria n.º 218/2016, de 9 de agosto - Regime simplificado do sistema de normalização contabilística para as administrações públicas.
4. MANUAL DE IMPLEMENTAÇÃO SNC-AP Versão 2 Homologado SEO
5. Custódio, C. , Viana, C. (2019). SNC- AP, Sistema de Normalização Contabilística Para as Administrações Públicas, Visão Prática do SNC- AP. Almedina. ISBN: 978-972-40-7948-6.

### Teaching and learning methods

The course works in theoretical-practical classes, combining an expositive approach of more theoretical matters with discussion and resolution of case studies and exercises in more practical classes. The none presence hours should be dedicated to the analysis of scientific papers and the development of applied papers.

### Assessment methods

1. Continuous evaluation - (Regular, Student Worker) (Final, Supplementary)
  - Intermediate Written Test - 60%
  - Practical Work - 40%
2. Final Written Exam - (Regular, Student Worker) (Final, Supplementary, Special)
  - Final Written Exam - 100%
3. Incoming Students - (Regular, Student Worker) (Final, Supplementary, Special)
  - Development Topics - 100% (Individual work specific Public Sector Accounting)

### Language of instruction

Portuguese, with additional English support for foreign students.

## Electronic validation

Sandra Maria de Sousa Nunes	Bernadete de Lourdes Bittencourt	Catarina Alexandra Alves Fernandes	Luisa Margarida Barata Lopes
04-12-2023	04-12-2023	04-12-2023	06-12-2023