

Course Unit -		Field of study -	
-		School School of Technology and Management	
Academic Year 2021/2022	Year of study 1	Level	ECTS credits 2.0
Type Semestral	Semester 1	Code 5056-679-1103-00-21	
Workload (hours) 54	Contact hours	T -	TP -
		PL -	TC -
		S -	E -
		OT -	O 12

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. Identify the main objectives of Management Accounting in a Public Entity
2. Understand how SNC-AP integrates Management Accounting into its objectives and for what purposes.
3. Identify the scope and objectives of the Management Accounting Standard (NCP27)
4. Understand and apply the main criteria for sharing indirect costs according to NCP 27
5. Design an information system for management in a local authority, applying a chart of accounts
6. Evaluate the role of Management Accounting as a performance monitoring tool for Public Entities

Prerequisites

Before the course unit the learner is expected to be able to:

Know how to apply basic concepts of Financial Accounting and Management Accounting.

Course contents

1. Objectives of Management Accounting in a Public Entity 2. Management Accounting under the SNC-AP 3. Scope and Objectives of the Management Accounting Standard (NCP27) 4. Main criteria for the allocation of indirect costs, according to NCP 27 5. Information system for management in a local authority 6. Management Accounting as a tool for monitoring the performance of public entities.

Course contents (extended version)

1. Objectives of Management Accounting in a Public Entity
 - Management Accounting vs. Financial Accounting
 - Accounting and Management Control
 - Main features of Management Control
2. Management Accounting under the SNC-AP
 - The framework of management accounting in the SNC-AP
 - The Role of Management Accounting in the New Public Management
 - Management Accounting in International Standards
3. Scope and Objectives of the Management Accounting Standard (NCP27)
 - Objectives of NCP 27
 - Management Accounting Scope according to NCP 27
 - Main features of the information provided by the Management Accounting
4. Main criteria for the allocation of indirect costs, according to NCP 27
 - Direct costs versus indirect costs: concepts and definitions
 - Simple base methods and multiple base methods
 - Multiple Base Criteria: Section Method vs. Activity Based Costing
5. Sistema de informação para a gestão numa Entidade Autárquica
 - Design of an information system for management accounting
 - Suggested chart of accounts: application to a local authority
 - Disclosure requirements required by NCP27
6. Management Accounting as a tool for monitoring the performance of public entities.
 - Value creation, strategic alignment and performance monitoring
 - The definition of performance indicators and the involvement of managers in their conception

Recommended reading

1. Franco, V. , Oliveira, A. V. , Morais, A. I. , Oliveira, B. J. , Lourenço, I. , Major, M. J. , Jesus, (2015) Os Custos, os Resultados e a Informação para a Gestão, 4ª Edição, Livros Horizonte, Lisboa
2. Jordan, H. , J. C. Neves, e J. A. Rodrigues. O Controlo de Gestão - ao Serviço da Estratégia e dos Gestores, 10ª Ed. Lisboa, ÁREAS Ed. , 2015. [ISBN 978-989-8058-9-1]
3. Nunes, Alberto; Rodrigues, Lúcia Lima; Viana, Luís (2016), O Sistema de Normalização Contabilística. Administrações Públicas. Teoria e Prática; Edições Almedina, ISBN: 978-972- 40-6843-5
4. SNC-AP Sistema de Normalização Contabilística para as Administrações Públicas. Editora: Vida Económica (2016), ISBN: 978-989-768-192-9
5. Manual de Implementação do SNC-AP – Capítulo 4

Teaching and learning methods

Theoretical exposition supported by practical examples

Assessment methods

- Evaluation - (Regular, Student Worker) (Final, Supplementary, Special)
- Final Written Exam - 100%

Language of instruction

Portuguese

Electronic validation

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06-05-2022	06-05-2022	12-05-2022