

Course Unit	-	Field of study	-
	-	School	School of Technology and Management
Academic Year	2021/2022	Year of study	1
Type	Semestral	Semester	1
Level		ECTS credits	3.0
Code	5056-679-1104-00-21		
Workload (hours)	81	Contact hours	T - TP - PL - TC - S - E - OT - O 16

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. Understand how Budget Accounting works.
2. Accounting for the various phases of expenditure execution and revenue collection, as well as the closing of accounts in the context of budget accounting.
3. Know the structure and content of the budget statements and the different budget indicators.

Prerequisites

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

1. Know the organization and characteristics of the Portuguese Public Sector.
2. Understand how Public Finance works.

Course contents

Brief approach to the Budgetary Framework Law; SNC-AP budget accounting system framework; Accounting for income and expenditure; Closing of budget accounts and indicators.

Course contents (extended version)

1. Brief approach to the Budgetary Framework Law.
2. SNC-AP budget accounting system framework.
3. Accounting for income and expenditure.
4. Closing of budget accounts.
5. Budgetary consolidation.
6. Budgetary statements.
7. Budgetary indicators.

Recommended reading

1. Decreto-Lei n.º 192/2015, de 11 de setembro, que aprova o Sistema de Normalização Contabilística para as Administrações Públicas
2. Lei n.º 151/2015, de 11 de setembro, que aprova a Lei de Enquadramento Orçamental.
3. Norma de Contabilidade Pública 26 (NCP 26) - Contabilidade e Relato Orçamental.
4. Nunes, A., L. Rodrigues e L. Viana (2016), O Sistema de Normalização Contabilística – Administrações Públicas: Teoria e Prática, Almedina.

Teaching and learning methods

Theoretical exposition of the syllabus. Realization of practical exercises related to the contents explained.

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