

Course Unit	-	Field of study	-
	-	School	School of Technology and Management
Academic Year	2021/2022	Year of study	1
Type	Semestral	Semester	1
Workload (hours)	54	Contact hours	T - TP - PL - TC - S - E - OT - O 12
Level		ECTS credits	2.0
Code	5056-679-1106-00-21		

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 the context and objectives of public financial management reform.
2. Understand the new public management model.
3. Recognize the importance of the new public accounting and accounting system.
4. Identify the objectives of accounting and public account reform.
5. Know the structure of national and international standardization of public accounting.
6. Understand the influence of IPSAS on the SNC-AP.
7. Know the conceptual framework for financial and non-financial information.

### Prerequisites

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

1. Understand the organization of public administration.
2. Have knowledge of financial accounting.

### Course contents

Public Financial Management Reform; The New Accounting and Public Accounts System; The Conceptual Framework for Financial and Non-Financial Information.

### Course contents (extended version)

1. Public Financial Management Reform.
  - Diagnosis and objectives
  - The cycle of public financial management.
  - The new public management model.
  - Impact on public accountability.
2. The New Accounting and Public Accounts System.
  - Background and reasons for change.
  - Goals.
  - Accounting standardization.
  - Normative Pillars.
  - Structure of the SNC-AP.
  - The international paradigm: the influence of IPSAS.
  - The accounting dimension of the new Budgetary Framework Law.
3. The Conceptual Framework for Financial and Non-Financial Information.
  - Distinctive features of the public sector.
  - Purposes of the conceptual framework.
  - Objectives and users of information.
  - Qualitative characteristics.
  - Reporting Entity.
  - Recognition of financial statement elements.
  - Measurement of financial statement elements.

### Recommended reading

1. Decreto-Lei n.º 192/2015, de 11 de setembro.
2. International Public Sector Accounting Standards Board (2014), Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities.
3. Viana, L. (2018), "Reforma da Gestão das Finanças Públicas: O Pilar da Contabilidade e Contas Públicas", Revista de Finanças Públicas e Direito Fiscal, Ano X, No. 2, pp. 129-146.
4. Lei n.º 151/2015, de 11 de setembro, que aprova a Lei de Enquadramento Orçamental.
5. 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 supported by practical examples.

### Assessment methods

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

### Language of instruction

Portuguese

### Electronic validation

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