

Course Unit	-	Field of study	-
	-	School	School of Technology and Management
Academic Year	2022/2023	Year of study	1
Type	Semestral	Semester	1
Workload (hours)	54	Contact hours	T - TP - PL - TC - S - E - OT - O -
		Level	ECTS credits 2.0
		Code	5069-791-1104-00-22

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 functioning of the Public Finance and Budget Accounting.
2. Understand the fundamentals, framework and objectives of the SNC-AP.
3. Assimilate the concepts of budgetary, financial and management accounting perspectives.
4. Know the main Public Accounting Standard (NCP).
5. Know the structure and content of financial statements in order to be able to prepare financial reporting.

#### Prerequisites

Before the course unit the learner is expected to be able to:  
Have Knowledge in financial and management accounting.

#### Course contents

Public finances and budgetary accounting; The System of Accounting Standards for Public Administrations (SNC-AP); Public Accounting Standard (NCP); Financial Reporting - Structure and content of the financial statements.

#### Course contents (extended version)

1. Public finances and budgetary accounting
  - Public finances and theories about the role of government
  - Public revenue and expenditure, classifications, Budget and LEO
  - Budgetary accounting - Execution of public revenue and expenditure and LCPA
2. The System of Accounting Standards for Public Administrations (SNC-AP)
  - General characterization, accounting bases, regimes and accounting subsystems
  - Conceptual framework
  - Multidimensional Accounts Plan (PCM)
3. Public Accounting Standard (NCP)
  - Tangible Fixed Assets
  - Income from Transactions without Consideration
  - Brief Approach to other Public Accounting Standard
4. Financial Reporting - Structure and content of the financial statements

#### 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.
2. Ribeiro, P. (2016). Contabilidade Pública - Sistema de Normalização Contabilística para as Administrações Públicas e Regime Simplificado. Vida Económica.
3. Pinto, A., Melo, T., & Santos, P. (2013). Gestão Orçamental & Contabilidade Pública. ATF - Edições Técnicas.
4. IPSASB. (2018). Handbook of International Public Sector Accounting Pronouncements, vols. I, II and III. International Federation of Accountants (IFAC).
5. Decreto-Lei nº 192/2015, de 11 de setembro - Sistema de Normalização Contabilística para as Administrações Públicas.

#### Teaching and learning methods

Lectures and theoretical explanation. Practical exercises related to the contents explained.

#### Assessment methods

- Alternative 1 - (Regular, Student Worker) (Final, Supplementary, Special)
- Final Written Exam - 100%

#### Language of instruction

Portuguese

#### Electronic validation

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16-06-2023	16-06-2023	16-06-2023