

Course Unit	Local Government Finance and Accounting		Field of study	Public Administration	
Master in	Local Government		School	School of Public Management, Communication and Tourism	
Academic Year	2023/2024	Year of study	1	Level	2-1
Type	Semestral	Semester	1	ECTS credits	6.0
Code	5047-585-1102-00-23				
Workload (hours)	162	Contact hours	T -	TP 45	PL -
			TC -	S -	E -
			OT 6	O -	

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) Bernadete de Lourdes Bittencourt

Learning outcomes and competences

At the end of the course unit the learner is expected to be able to:

1. Characterize the local finance and differentiated them to the logic and principles of private financial activity.
2. Analyze the local finance evolution from a national and compared perspective.
3. Characterize the political and economic dimensions of local government and identify the different dimensions of decentralization.
4. Characterize the local government financial regime .
5. Know the rules and principles associated to the financial area of local entities, allowing he to understand budgetary and financial reporting and the annual accounts in the local authorities.
6. Understand the new system (SNC-AP) adapted from the international public sector accounting standards.
7. Interpret and analyze information produced by the accounting system for this information to be useful for the decisions-making.
8. Understand the application of indicators of local government financial management.

Prerequisites

Not applicable

Course contents

1. LOCAL FINANCE 2. LOCAL GOVERNMENT ACCOUNTING

Course contents (extended version)

1. LOCAL FINANCE
 - 1. 1. Introduction
 - 1. 2. Historical evolution of Portuguese local finances
 - 1. 3. Comparative perspective of local finance
 - 1. 4. Political dimension of local finance
 - 1. 5. Decentralization
 - 1. 6. Economic functions of the local government
 - 1. 7. Local financial system of local authorities
 - 1. 8 The budget of local authorities
2. LOCAL GOVERNMENT ACCOUNTING
 - 2. 1. The reform of local government accounting in Portugal in the international context
 - 2. 2. The System of Accounting Standards for Public Administrations (SNC-AP)
 - 2. 3. Indicators of local financial management

Recommended reading

1. Baleiras, N. (coord), Dias, R. & Almeida, M. (2018). Finanças Locais: Princípios económicos, instituições e a experiência portuguesa desde 1987. Colecao Livros do CFP, v. 1.
2. Bravo, A. (2022). Finanças Públicas Teoria e Prática em Portugal e na União Europeia. Lisboa: Silabo. ISBN: 978-989-561-224-6
3. Dias, R. ; Almeida, M. , & Pereira, P. (2016). Autarquias Locais: Democracia, Governação e Finanças. Lisboa: Edições Almedina. ISBN: 978-972-4065-83-0.
4. Ribeiro, A. (2018). Lei das Finanças Locais Comentada e anotada – 2019. Lisboa: Silabo. ISBN: 789-726-189-749
5. Pereira, P., Afonso, A., Santos, J., Arcanjo, M. & Cabral, R. (2022). Economia e Finanças Públicas. Lisboa: Escolar Editora. ISBN: 9789725925805

Teaching and learning methods

The contact hours will be focused on discussion and analysis of programmatic content accompanied by the interpretation of real situations and practices. 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)
 - Practical Work - 55% (Prepared in the classroom, under the supervision of the professor)
 - Presentations - 35% (Based on work done in the classroom)
 - Work Discussion - 10% (Based on presentations of work in the classroom and interaction between students and the teacher)
2. Incoming Students - (Regular) (Final, Supplementary)
 - Development Topics - 100% (Individual work specific local government.)
3. Final Exam Evaluation - (Regular, Student Worker) (Final)
 - Final Written Exam - 100% (For students who have not undergone continuous assessment)
4. Appeal Exam - (Regular, Student Worker) (Supplementary)
 - Final Written Exam - 100%

Language of instruction

Portuguese, with additional English support for foreign students.

Electronic validation			
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23-01-2024	23-01-2024	23-01-2024	24-01-2024

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