

Course Unit: 196111 – Public Accounting and Finance

Year 1 Semester 2 ISCED Code: 0411 ECTS: 5

Type of Course Unit Compulsory Delivery Mode: Face-to-face / Distance Learning Language of Instruction: Portuguese

COURSE COORDINATOR: José Filipe Pires dos Reis

HOURS OF WORK

TOTAL HOURS	Contact Hours								Hours in autonomous work
	Theory	Theory and practice	Practical and laboratory work	Field work	Seminar	Internship	Tutorial guidance	Other	
125		35							90

Prerequisites (if applicable): Not applicable

LEARNING OUTCOMES (knowledge, skills and competence)

As one of the fundamental characteristics of the current economy is related to the importance of the public sector in the economic activity, this course aims to:

- 1 - Understand the role and responsibilities of state intervention in economic activity;
- 2- Know and understand the main concepts related to the financial activity of the state and the main intervention instruments in the area of public finances;
- 3 - Learning the Public Accounting standards in Portugal, including stages of revenue and expenditure, the economic classification of revenue and expenditure, the structure and functioning of the accounts of the Official Public Accounting System (POCP), under budget accounting and accrual accounting.

CONTENTS

1. The Budget and Financial Management in Public Administration;
 - 1.1. Budgetary Framework Law;
 - 1.2. Regional Finance Law;
 - 1.3. Local Finance Law;
 - 1.4. Law Commitments and Late Payments;
 - 1.5. Basic Law on Public Accounts;
 - 1.6. Regime of the State Financial Administration;
 - 1.7. Framework Law of Public Institutions;
 - 1.8. The State Treasury system.
2. Public Accounting
 - 2.1. The IPASB and the International Harmonization process in progress;
 - 2.2. The convergence between IFRS. IPSAS and EPSAS;
 - 2.3. The EU's objectives in terms of harmonization;
3. The harmonization process of the Portuguese public accounting;
 - 3.1. The New System of Accounting Standards - General Government

- 3.2. Harmonization with other systems.
- 3.3. Objectives and Main Elements of the System;
- 3.4. Impacts on Public Financial Management;
- 3.5. The Framework;
- 3.6. Budget Accounting;
- 3.7. Financial Accounting;
- 3.8. Financial and budgetary reporting;

DEMONSTRATION OF THE CONTENTS COHERENCE WITH THE COURSE UNIT'S LEARNING OUTCOMES

It is considered that the syllabus of this course are consistent with the previously stated learning objectives, by virtue of seeking to provide students a perspective on accounting and public finances, trying to identify some of its features and relate these with the activity developed by the organizations.

Furthermore, the goals of this curricular unit are established to a Master Degree, the level of complexity of the analytical instruments and its understanding in class try to meet the needs of the future masters in accounting and finance. The contents correspond to topics necessary for professionals in accounting and finance.

TEACHING METHODOLOGIES

The UC operates on a blended learning basis with 1/3 of its hours taught online. In the online sessions, active methodologies will be used, with student-centered learning and activities that encourage their participation (resolution of practical cases, participation in forums, guided debate/discussion of program topics). Regarding face-to-face classes, the subjects will be presented by the teacher in a theoretical-practical format through a pedagogical approach that establishes a relationship between theory and practice, with students, after each syllabus, solving several practical cases in the classroom and autonomously, encouraging them to do research within the scope of the subjects taught. This approach implies active participation in classes, discussion and resolution of proposed practical cases and the development of autonomous research aimed at stimulating self-esteem and student progression.

DEMONSTRATION OF THE COHERENCE BETWEEN THE TEACHING METHODOLOGIES AND THE LEARNING OUTCOMES

The goals of this curricular unit are focused on getting a set of theoretical and practical knowledge in public accounting systems. In this sense, the teaching methodologies proposed here, initially, and for each group of materials, use the transmission of theoretical knowledge that then, the students are intended to complement and deepen their knowledge, solving practical exercises. These exercises aim to establish a logical relationship between theory and practice.

Thus, resorting to the development of individual or group tasks, on the different topics, it is intended that students learn to apply their knowledge in new situations and to understand the importance of developing their knowledge independently.

EVALUATION METHODS

Assessment: Group work (40% of grade) and an individual written exam (60% of grade).

Exam (Final Exam): 100%.

MAIN BIBLIOGRAPHY

- Pires dos Reis, J. e Borralho, C. (2023). *Aprenda SNC-AP com casos práticos*. Lisboa: Ed. Sílabo. ISBN: 978-989-561-273-4
- Custódio, C.; Viana, C. (2019). *SNC-AP Sistema de Normalização Contabilística para as Administrações Públicas - Visão Prática*. Edições Almedina.
- Instrução N°1/2019 -PG. *Prestação de contas das entidades sujeitas à jurisdição e aos poderes de controlo do Tribunal de Contas*
- Carvalho, J.; Silveira, O.; Pires Caiado, A. e Simões, V. (2017). *Contabilidade Orçamental Pública de acordo com o SNC-AP*. Áreas Editora
- Nunes, Alberto V.; Viana, Luís C., e Rodrigues, Lúcia Lima (2019). *SNC-AP - O Sistema de Normalização Contabilística - Administrações Públicas. Teoria e Prática*. Edição
- Pereira, P. T.; Santos, José C. G.; Arcanjo, M.; e Afonso, A. (2022). *Economia e Finanças Públicas*. 6ª Ed.. Escolar Editora.
- Pinto, A. C.; Melo, Tiago J.; e Santos, P. G. (2015). *Gestão Orçamental & Contabilidade Pública*. ATF - Edições
- Ribeiro, J. (2010). *Lições de Finanças Públicas* 5.ª Ed. Coimbra.