School of Technology and Management
Course Unit Syllabus

Level of qualification:
First cycle (EQF level 6) - Bachelor
Study cycle:
Business Management

Course Unit: **9152320; 9994320 – Públic Accounting**

Year 2 **Semester 4** **ISCED Code: 344** **ECTS: 4,0**

Tipe of Course Unit: Compulsory **Delivery Mode:** Face-to-face **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	
100		**45**							**55**

Prerequisites (if applicable): <<Max 500 characters with spaces>>

LEARNING OUTCOMES (knowledge, skills and competence)

- The IPSASB and the accounting harmonzation in the public setor;
- Characterization and organization of the Portuguese public sector;
- The principles of financial management in the public sector;
- New models of public management;
- The importance of accountability in public administration;
- The rules for establishing and implementing the State Budget;
- The budgetary aspects;
- The Official Plan of Public Accounting (SNC-AP) and other legislation;
- The role of financial control in Portugal and the most important measures of internal control

CONTENTS

1) International harmonization in public accounting;
2) The structure and organization of public administrations;
3) The public finances;
4) National accounts;
5) The New System of Accounting Standards - Government (SNC - AP);
6) The Multidimensional Chart of Accounts;
7) CNS Framework - AP;
8) Study of Accounting Standards and the Budgetary and Financial Reporting of Government (NCP)
9) Accountability and budget and financial statements of SNC-AP;
10) Audit and Internal Control in Public Administration.

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

The objectives of this Course are directed to the transmission of the first students to concepts of public accounting in order that they acquire knowledge about the set of rules in Portugal by authorities and bodies of state and master the rules and procedures

attached to the implementation . In this sense, the syllabuses were designed in order to achieve these objectives.

TEACHING METHODOLOGIES

Lecture; resolution of practical cases, the discussion of subjects taught, among others. The evaluation is conducted based on written tests without consultation and group work done in the classroom.

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

The exposure of the syllabus is followed with a resolution of practical cases, allowing students to apply their knowledge in an area highly relevant in the course and their future professional life.

EVALUATION METHODS

Completion of a practical group work with an overall weighting of 40% of the final grade and also a proof of frequency weighting of 60% and a minimum grade of 7.5 values, so that students get the benefit Course. Students who do not obtain final score of 10.0 values in the ratings by frequency regime may perform a final examination in the same circumstances, that is, with them counted the notes of the work performed (also with final 40% weighting) and the examination will also have a weighting of 60%, again with a minimum grade of 7,5 values.

MAIN BIBLIOGRAPHY

Novo Sistema de Normalização Contabilística das Administrações Públicas (Decreto-Lei nº 192/2015).

Classificador Económico (Decreto-Lei 26/2002

Contabilidade Orçamental Pública - De Acordo com o SNC-AP (2017). João Carvalho, Olga Silveira, Pires Caiado e Victor Simões. Áreas Editora;

O Sistema de Normalização Contabilística - Administrações Públicas (2016). Teoria e Prática. Alberto Velez Nunes, Lúcia Lima Rodrigues, Luís Cracel Viana. Almedina;

Gestão Orçamental & Contabilidade Pública (2015). Ana Calado Pinto; Tiago Joanaz Melo e Paula Gomes Santos. ATF Edições.

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