

POLI ESCOLA SUPERIOR TECNOLOGIA GESTÃO TÉCNICO GUARDA	SUBJECT DESCRIPTION	MODELO PED.013.03
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Course	Master of Management: Public Management					
Subject	Accounting and Public Auditing					
Academic year	2023/2024	Curricular year	1st	Study period	2nd semester	
Type of subject	Compulsory	Student workload (H)	Total: 168	Contact: 60	ECTS	6
Professor(s)	Prof. Doutora Maria de Fátima David					
☒ Area/Group Coordinator ☐ Head of Department	(select)	Prof. Doutora Rute Abreu				

PLANNED SUBJECT DESCRIPTION

1. LEARNING OBJECTIVES

Acquire knowledge and competence in key aspects and concepts of Portuguese public accounting, understanding the integration of three subsystems: budgetary accounting, financial accounting and cost accounting. Also, acquire knowledge and competence in key aspects and concepts of audit process in public institutions.

2. PROGRAMME

1. Portuguese public sector organization
2. The Reform of State Financial Management (RAFE)
3. The State Budget
4. Public Accounting
 - 4.1. Official Plan of Public Accounting (POCP) and Sectorial Accounts Plans
 - 4.2. Accounting Standards System for Public Administrations
 - 4.3. Subsystems of Public Accounting
 - 4.4. Accounting Principles; Principles and Budgetary Rules; Mensuration; Content and Operations of principal accounts
 - 4.5. The Financial Reporting of Public Entities
5. Types of Control in the State Financial Management
6. Financial Audit in Public Institutions
 - 6.1. Basic concepts and general aspects of Audit
 - 6.2. Standards and Audit Procedures
 - 6.3. Planning the Audit; Risk and Materiality in Auditing
 - 6.4. Internal Control Systems
 - 6.5. Finalization of Audit and Reporting

3. COHERENCE BETWEEN PROGRAMME AND OBJECTIVES

1. Portuguese public sector organization
 2. The Reform of State Financial Management (RAFE)
 3. The State Budget
- (Acquire knowledge and competence in key aspects and concepts of Portuguese public accounting)

	SUBJECT DESCRIPTION	MODELO PED.013.03
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4. Public Accounting

(To develop the critical capacity issues to understand the integration of three subsystems: budgetary accounting, financial accounting and cost accounting)

5. Types of Control in the State Financial Management

6. Financial Audit in Public Institutions

(Acquire knowledge and competence in key aspects and concepts of audit process in public institutions)

4. MAIN BIBLIOGRAPHY

Almeida, J.J. (2000). *Auditoria Previsional e Estratégica*. Lisboa: Vislis Ed.

Baptista da Costa, C. (2018). *Auditoria Financeira. – Teoria e Prática*. 12ª Ed. Lisboa: Rei dos Livros.

Baptista da Costa, C. e Alves, G.C. (2011). *Casos Práticos de Auditoria Financeira*. 6ª Ed. Lisboa: Rei dos Livros.

Baptista da Costa, C. e Alves, G.C. (2014). *Contabilidade Financeira*. 9ª Ed. Lisboa: Rei dos Livros.

Carvalho, J. e Alves, J. (2006). *Cadastro e inventário dos bens do estado (CIBE): Comentado*. Lisboa: Publisher Team.

Carvalho, J.C.; Martinez, V.P. e Pradas, L.T. (1999). *Temas de Contabilidade Pública*. Rei dos Livros.

Frade, C. (2003). *Gestão das Organizações Públicas e Controlo do Imobilizado*. Lisboa: Áreas Editora.

Marçal, N. e Marques, F.L. (2011). *Manual de Auditoria e Controlo Interno no Sector Público*. Lisboa: Edições Silabo.

Ministério das Finanças (MF, 1997). *Decreto-Lei n.º 232/97, aprova o Plano Oficial de Contabilidade Pública*. Diário da República, 203, Série I-A, 3 de setembro.

Ministério das Finanças (MF, 2015). *Decreto-Lei n.º 192/2015, aprova o Sistema de Normalização Contabilística para Administrações Públicas*. Diário da República, 178, Série I, 11 de setembro.

Ministério das Finanças (MF, 2016a). *Portaria n.º 218/2016, aprova o Regime Simplificado do Sistema de Normalização Contabilística para as Administrações Públicas*. Diário da República, 152, Série I, 9 de agosto.

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Ministério das Finanças e Ministério da Educação (MFME, 2000). *Portaria nº 794/2000, aprova o Plano Oficial de Contabilidade Pública para o Sector da Educação*. Diário da República, 218, I Série-B, 20 de setembro.

Ministério das Finanças e Ministério da Saúde (MFMS, 2000). *Portaria nº 898/2000, aprova o Plano Oficial de Contabilidade do Ministério da Saúde*. Diário da República, 225, I Série-B, 28 de setembro.

Ministério do Equipamento, do Planeamento e da Administração do Território (MEPAT, 1999). *Decreto-Lei n.º 54-A/99, aprova o Plano Oficial de Contabilidade das Autarquias Locais (POCAL)*. Diário da República, 44, Suplemento, Série I-A, 22 de fevereiro.

Morais, G. e Martins, I. (2014). *Auditoria Interna, Função e Processo*. 4.ª ed. Lisboa: Áreas Editora.

Rodrigues, J. (2021). *Sistema de Normalização Contabilística Explicado*. 8ª ed. Porto: Porto Editora.

5. TEACHING METHODOLOGIES (INCLUDING EVALUATION)

TEACHING METHODOLOGIES:

Lecture with audiovisual material and tools. Case studies. Use of the e-learning platform as a component of distance education. Collaborative work tools. Periodical collaborative sessions.

	SUBJECT DESCRIPTION	MODELO PED.013.03
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EVALUATION METHODOLOGIES:

Continuous assessment and 1st Exam: written test (25%); group research work (maximum 3 elements - 60%); individual presentation of research work (15%).

2nd Exam or Final assessment: those who failed or not having chosen the continuous assessment; will pass with a grade equal or higher than 10.

6. COHERENCE BETWEEN TEACHING METHODOLOGIES AND OBJECTIVES

- Theoretical and practical lecture method: use of multimedia contents, audiovisual material and tools - gain knowledge in the public accounting area and audit of public institutions through the learning process with the audiovisual material and tools.
- Case studies: acquire knowledge and competence in key aspects and concepts of Portuguese public accounting, understanding the integration of three subsystems: budgetary accounting, financial accounting and cost accounting, as well as in the audit process of public institutions, using case studies.
- E-learning contents: on the e-Learning Blackboard there are the contents and exercises produced by the teacher.
- Collaborative work tools: participate in an active way in the elaboration and discussion of new strategies; develop the critical competence in terms of public accounting, understanding the integration of three subsystems: budgetary accounting, financial accounting and cost accounting, as well as in the audit process of public institutions.
- Periodical collaborative sessions: reinforce the acting ability and solidify knowledge and competences to be able to have a good performance in the public accounting area and audit of public institutions.

7. ATTENDANCE

Not applicable.

8. CONTACTS AND OFFICE HOURS

Professor: *Fátima David* (sdavid@ipg.pt)
Phone: + 351 271 220 120 (Gab. 49)
Office hours: *Friday (12:15-13:00)*

Area Coordinator: *Rute Abreu* (ra@ipg.pt)
Phone +351 271 220 120 (Gab. 50)

9. OTHERS

Not applicable.

	SUBJECT DESCRIPTION	MODELO PED.013.03
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DATE

11 de março de 2024

SIGNATURES

Professor

(Prof. Doutora Maria de Fátima David)

Area/Group Coordinator

(Prof. Doutora Rute Abreu)