

POLI ESCOLA SUPERIOR TECNOLOGIA GESTÃO TÉCNICO GUARDA	SUBJECT DESCRIPTION	MODELO PED.013.03
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Course	Masters in Management - Public Administration					
Subject	Public Finance and Budgetary Management					
Academic year	2023-2024	Curricular year	Clique	Study period	2nd semester	
Type of subject	Compulsory	Student workload (H)	Total: 168	Contact: 60	ECTS	6
Professor(s)	FRANCISCO JOSÉ SANCHES TOMÉ					
<input checked="" type="checkbox"/> Area/Group Coordinator <input type="checkbox"/> Head of Department	(select)	Ph. D. Maria Manuela dos Santos Natário				

PLANNED SUBJECT DESCRIPTION

1. LEARNING OBJECTIVES

- A. Understand the role of the public sector in the economy;
- B. Recognize issues of efficiency and equity;
- C. Appreciate the budgetary activity;
- D. Learn about mechanisms of transparency and budgetary rigour;
- E. Outline the issue of public finances within the framework of the EU and on the present conjuncture.

2. PROGRAMME

1. Introduction to public finance

- 1.1. The functions of the public sector; Public goods versus Private Goods; Economic efficiency; Equity and social welfare function
- 1.2. Public choice and collective decision.

2. Public Debt and Fiscal stabilization

3. Decentralization of power and financial decentralization. The decentralization of the public sector and finances. Intergovernmental grants.

4. The General Public Sector

- 4.1. Characterization of the Public Sector
- 4.2. The European System of Accounts (ESA 95).

5. Public budget and administrative and financial Reform of the State. Budget. Rationalization or streamlining of administrative structures versus the constraints of current systems of budgeting.

6. Budgetary Management and decision.

- 6.1 - Integrated systems for budgetary decision.
- 6.2 - Constraints of budget decision.
- 6.3 - Budgetary accomplishment. Budgetary surveillance.

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5. COHERENCE BETWEEN PROGRAMME AND OBJECTIVES

Teaching methodology ⁽¹⁾	Objectives
Lesson expository / Interactive lesson	A - D – C - B - E
Individual research / Group work	B - E – D – C - A
Problem solving/Case study	B - C – E – D - A

- (1) The order of objectives illustrates the relevance of the methodology for the achievement of those, on a linear approach.

6. MAIN BIBLIOGRAPHY

Alexandre, J. – A Nova Lei das Finanças Locais – Dislivro, 2007.

Aronson, J. – Public Finance – McGraw Hill, 1985.

Barbosa, A. S. Pinto – Economia Pública - McGrawHill, 2006.

Franco, A. Sousa – Finanças Públicas e Direito Financeiro - Volumes I e II, 4ª Edição - Almedina, Coimbra, 2010.

Marques, Maria da Conceição C. - Prestação de Contas no Sector Público - DisLivro, Lisboa, 2002.

Pereira, Paulo T. *et al.* – Economia e Finanças Públicas, 5ª Edição - Escolar Editora, 2016.

Pereira, Paulo T. - Economia e Finanças Públicas - Da Teoria à Prática, 5ª Edição - Almedina, Coimbra, 2016.

Mueller, Dennis – Public Choice III – Cambridge University Press, Cambridge, 2003.

Musgrave, R. and Musgrave, P. – Public Finance in Theory and Practice, 5th Edition - McGraw Hill, 1989.

Silva, A. Cavaco and J. César das Neves. – Finanças Públicas e Política Macroeconómica, 2ª Edição - Universidade Nova de Lisboa, 1992.

7. TEACHING METHODOLOGIES (INCLUDING EVALUATION)

Methodologies used: Exhibition lesson, information research, seminars, simulations, Debate, Case study.

Evaluation Method: Continuous Evaluation

Continuous evaluation consists of the preparation of individual work, document analysis, collection and information processing, questions, case study and resolution and reading control, subordinated to the topics taught in class, to be held on dates to be combined.

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Or,

Evaluation by Exam: The evaluation by examination consists of a written test.

8. COHERENCE BETWEEN TEACHING METHODOLOGIES AND OBJECTIVES

The Exhibition Lessons, Debate, and Case Studies will enable students to provide the knowledge of concepts of Public Finance. With fieldwork, information collection and seminars, it is intended that students can operationalize the seized in the workplace. Reading Control, Debate and Seminars will enable better consolidation of knowledge Budgetary Management in any public entity.

9. ATTENDANCE

10.CONTACTS AND OFFICE HOURS

e-mail : tome@ipg.pt number of the office: 59

Office hours: Monday from 10:30 / 12:30; 16h30/17h30

11.OTHERS

DATE

19 de fevereiro de 2024

SIGNATURES

Professor Francisco José Sanches Tomé

(signature)

Area/Group Coordinator, Maria Manuela Santos Natário

(signature)