

PUBLIC FINANCES

Degree in Public Management

Code: 11702

Main Scientific Area: Public administration and finance

Lecturer: Paulo Alexandre Matos Cunha

Language of Instruction: Portuguese

Regime: S2

Contact Hours: 45h Total Workload: 95h

ECTS: 5,0

Objectives

The main objectives of the curricular unit of Public Finances consist of analysis and understanding:

The different approaches of Public Finance, as a result of different conceptions of the state;

The institutional and financial capacity of government in Portugal, including the analysis of the accounts and balances;

The composition of revenue and public expenditure;

The process of preparation, approval, implementation, and control of the public budget.

Learning Outcomes

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At the end of the semester students should be able to:

Explain and understand the main concepts of public budgeting and its ;

Calculate balances and execute public budget preparation tasks;

Know and follow the budgetary cycle.

Course Contents

1. Public Finances and the role of the State

1.1. Concept and meanings of public finances

1.2. The public sector roles: allocation, distribution, and stabilization

1.3. Conceptions of State: "Minimum", Welfare and Imperfect

- 1.4. Approaches to Public Finance
- 2. Public revenue
 - 2.1. Classification and typology
 - 2.2 Public revenues and tax system
- 3. Public spending
 - 3.1. Concept and elements
 - 3.2 Classification and growth
 - 3.3. Public expenditure in the European Union
- 4. Public Sector in Portugal
 - 4.1. Scope and structure of the SPA
 - 4.2. Public accounts
- 5. Public Budget
 - 5.1. The Budget and Rules
 - 5.2. Budgetary Cycle

Recommended Bibliography

Azevedo, Maria Eduarda, 2018, Manual de Financas Publicas e Direito Financeiro. Quid Juris.

Franco, Antonio L. Sousa, 2002, Financas Publicas e Direito Financeiro, 4.a Edicao, Almedina, Coimbra. Pereira, Paulo Trigo et al., 2022, Economia e Financas Publicas, Escolar Editora, 6.a edicao.

Sarmiento, Joaquim Miranda, 2016, Manual de Financas Publicas e de Contas Nacionais no Setor das Administracoes Publicas: O processo europeu e o calculo do defice e da divida publica. Edicoes Almedina.

Learning and Teaching Methods

The content inherent in each of the different points of the program of the course meets the objectives, whose implementation is aligned with the teaching-learning methodologies.

Assessment Methods

The Evaluation will be carried out in accordance with the Knowledge and Skills Assessment Regulation of the IPCA Higher School of Management.

DAY CLASS (elements of assessment): Elements of assessment:

1. Frequency and participation - weighting factor of 10%. The participation of students in the Knowledge Consolidation Classes (ACC) will be evaluated, where group exercises will be carried out. The note of presence and participation remains valid for all seasons of the exam to which the student is subject, until it is approved, within the same school year.

2. Written work, group - weighting factor of 40% in the final grade. The note of the work remains valid for all times of examination to which the student is subjected, until it is approved, within the same school year. The weighting shall be apportioned equally between the mandatory submission and the consideration of the written report.

3. Two on-site tests- weighting factor 50% (25% each) on the final grade, where a minimum score of 8 is required on the scale from zero to twenty; Students who fail the minimum grade (8) will be deemed to fail, irrespective of the grade obtained in the other elements of the assessment, and shall be subject to the appeal examination. APPEAL ASSESSMENT (assessment elements): Final exam - weighting factor 100%

CLASS DISTANCE LEARNING (elements of evaluation):

1. Attendance and participation - weighting factor of 10%. The participation of students in the knowledge consolidation classes (Accs) will be evaluated, where group exercises will be carried out. The attendance and participation note remains valid for all exam seasons to which the student is subjected, until it is approved, within the same school year.

2. Written work, individual - weighting factor of 40% in the final grade. The note of the work remains valid for all times of examination to which the student is subjected, until it is approved, within the same school year.

3. Final test - 50% weighting factor on the final note, where a minimum score of 8 on the scale from zero to twenty is required. Students who do not score a minimum (8) will be considered failed, regardless of the grade obtained in the other elements of evaluation, and will be submitted to the appeal exam.

APPEAL ASSESSMENT (assessment elements): Final exam - weighting factor 100%