LOCAL GOVERNMENT ACCOUNTING

MSc Degree in Municipal Management

Code: 24900

Main Scientific Area: Accounting and Financial Reporting

Lecturer: Susana Maria de Oliveira e Silva

Language of Instruction: Portuguese

Regime: S1

Contact Hours: 45h Total Workload: 119h

ECTS: 6,0

Objectives

The main goal of this curricular unit is to provide students with an in-depth study of the accounting system imposed to local government, namely, the SNC-AP approved by the decree law nº 192/2015 of 11 September, in your current wording. Under this curricular unit, special attention will be given to the budgeting and financial accounting system.

Learning Outcomes

The skills to be developed are as follows:
a) Knowledge of the accounting system to be implemented by local government;
b) Knowledge of the budgeting and financial system, its characteristics and underlying principles;
c) Knowledge of the previsional documents to be elaborated by the local government;
(d) Domain the rules of the expenses and revenues budget execution;
e) Knowledge and interpretation of the different accounting documents for accountability purposes.

Course Contents

In order to achieve objectives, the following program contents are defined:
1. The Public Sector Accounting in Portugal
2. Accounting Harmonization and Standardization
3. The Accounting Standardization System for Public Administrations (SNC-AP)

3.1 Scope

3.2 Conceptual Structure of Public Financial Information

3.3 Public Accounting Standards

3.4 Multidimensional Chart of Accounts

4. Public Accounting Standards (NCP) | NCP 1
5. Public Accounting Standards (NCP) | NCP 26

Recommended Bibliography

•Silva, R., Góis, C., Marque, M. (2021). SNC-AP – Prestação de Contas na Administração Pública. Coimbra: Edições Almedina.

•Custódio, C., Viana, C. (2019). SNC-AP – Sistema de Normalização Contabilística para as Administrações Públicas – Visão Prática do Normativo. Coimbra: Edições Almedina.

•Gameiro, A., Costa, N. Pimentel, L. (2020). As Finanças Públicas e o seu Controlo. Coimbra: Edições Almedina.

•Caiado, P., Carvalho, J., Silveira, O., Simões, V. (2017). Contabilidade Orçamental Pública de acordo com o SNC-AP. Lisboa: Áreas Editora.

•Liberato, M., Paiva, I. (2017). As Novas Demonstrações para Relato em Sistema de Normalização Contabilística para as Administrações Públicas. Lisboa: Vida Económica.

•Ribeiro, P. C. (2016). SNC-AP – Sistema de Normalização Contabilística para as Administrações Públicas. Porto: Vida Económica.

•Viana, L.C.; Rodrigues, L.; Nunes, A.V. (2016). O Sistema de Normalização Contabilística - Administrações Públicas - Teoria e Prática. Almedina.

•Decreto-Lei nº 155/92, de 28 de Julho – Regulamenta as Bases da Contabilidade Pública

•Lei nº 8/90, de 20 de Fevereiro – Lei de Bases da Contabilidade Pública

•Decreto-Lei nº 192/2015, de 11 de setembro - Sistema de Normalização Contabilístico para as Administrações Públicas (SNC-AP)

•Lei 151/2015, de 11 de setembro - Lei de Enquadramento Orçamental (LEO)

•Decreto-Lei nº 85/2016, de 21 de dezembro – 1ª alteração ao Sistema de Normalização Contabilística para as Administrações Públicas

•Portaria nº 189/2016, de 14 de julho – Notas de Enquadramento ao Plano de Contas Multidimensional

•Portaria nº 218/2016, de 09 de agosto - Regime Simplificado do SNC-AP

Learning and Teaching Methods

The program contents were defined based on the objectives that are intended to be achieved for this UC, as well as the competences to be acquired by the students. The consistency between these two parameters is then exemplified.

In a first point, the framework of public accounting in Portugal, with emphasis on accounting in the local sector, will be carried out.

In order to understand the accounting system imposed on local authorities, the Accounting Standardization System for Public Administrations (SNC-AP), approved by Decree-Law no. 192/2015 of September 11 and other legislation complementary for students to perceive the system as a whole as an aggregator of economic, budgetary, property and financial information.

After being presented the accounting system as a whole, the two main accounting systems - budgetary and equity – will be studied in order to provide a knowledge of the obligations inherent in budget execution (revenue and expenditure) and execution in equity terms.

It will still be presented and analyzed the forecast documents, within the budget system, of mandatory elaboration in the local authorities. For a deeper understanding of the accounting procedures of budget execution, the following is the accounting procedure underlying the execution of the revenue budget and the expenditure budget.

Finally, the objective of knowing and interpreting the different accounting documents is also provided for in this section of the program, which deals with the underlying accounting procedure (namely the type of documents to be presented and extracted from the different accounting systems), its interpretation and analysis.

The holding of discussion groups and face-to-face seminars will enable this objective to be better achieved.

Assessment Methods

Written work: 60% (group work – 2 elements / maximum 3 elements - the written part will have the same grade, and different grades may result from the oral presentation depending on participation/intervention in the presentation)

Oral defense of the evaluation work: 40%

During the appeal period, the student can opt for a 100% assessment exam.