

1.
General presentation

2.
Learning goals

3.
Summarized programme

4.
Main Bibliography

1.

Course: Business Finance

Area/Subarea: Finance and Economics / Finance

Semester: 6th semester

Hourly load: 3 hours per week

ECTS: 4

2.

Strong public financial management systems are essential for effective and sustainable economic management and public service delivery. States are effective and accountable when they are underpinned by good public financial management institutions and systems. In this subject we'll develop public financial management institutions core concepts, sectors and essential framework, making sure a proper understanding about finance, accounting and internal control principles in use in Portuguese public financial management are properly covered. A holistic approach will be provided, aiming critical thinking about the topics and concepts involved.

3.

- Public financial management overview;
- Public financial management accounting systems;
- Accountability and internal control system;
- Financial and operational approach.

4.

ANAO (2011), Development and Implementation of Key Performance Indicators to Support the Outcomes and Programs Framework, Audit Report No. 5, 2011, Commonwealth of Australia.

Bouckaert Geert (2012) Public Sector Performance: Managing Governments by the Numbers. In Tria Giovanni, and Valotti Giovanni (Eds) Reforming the Public Sector: How to Make the Difference? The Brookings Institution Press, Washington

OECD (2009), Measuring Government Activity. OECD, Paris (Authored and Edited by Christopher Pollitt, Geert Bouckaert, and Wouter Van Dooren).

IPSASB - International Public Sector Accounting Standards Board (2013), Final Pronouncement, The Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities

Pinto, A., Melo, T., Santos, P. e Costa, P. (2015), Gestão de Compromissos: LCPA analisada e comentada. Lisboa: INA Editora.

Pinto, A., Santos, P. e Melo, T. (2014), Gestão Orçamental e Contabilidade Pública. Lisboa: ATF Edições.

Van Dooren Wouter, Geert Bouckaert, John Halligan (2010), Performance Management in the Public Sector. Routledge: London,

NÃO SERVE PARA EFEITOS DE CERTIFICAÇÃO