



**NOVA**

**IMS**

**Information  
Management  
School**

**Postgraduate  
Program in**

# **Financial and Budgetary Management and Control**

In partnership with:



**[www.novaims.unl.pt](http://www.novaims.unl.pt)**

**Instituto Superior de Estatística e Gestão de Informação**  
Universidade Nova de Lisboa

# Postgraduate Program in Financial and Budgetary Management and Control



Following the success achieved in the previous editions of the Postgraduate Program in Financial and Budgetary Management and Control, NOVA Information Management School (NOVA IMS) of Universidade Nova de Lisboa offers the 6<sup>th</sup> edition of this program, in the academic year 2023-2024.

Developed in partnership with the Inspectorate General of Finances – Portuguese Audit Authority (IGF), the postgraduate program in Financial and Budgetary Management and Control aims to empower participants with a set of competencies in the area of management and financial control, which enable the development of new information management strategies relevant to the performance of functions in the financial and budgetary sphere.

This program is focused on scientific and professional development in financial and budgetary management, with the intention of providing a solid theoretical-practical training for professionals working in this area, both in public and private entities.

It also aims to address the most recent developments in the areas of management, control and financial reporting, with the aim of transmitting an integrated view of these important functional areas through integrated and interdisciplinary training, including the analysis and requirements of accounting and internal control systems, as well as the importance of the existence of procedures to enable adequate management control.

The Postgraduate Program in Financial and Budgetary Management and Control lasts two academic semesters, in a total of 224 hours and 60 ECTS (8 course units), corresponding to a diploma awarded by NOVA IMS.

The following section contains the syllabus for each course unit in the postgraduate program.

## Study Plan

To earn the postgraduate program diploma, students must complete 60 ECTS, corresponding to 8 course units:

	Course Units	Hours	ECTS
1 <sup>st</sup> SEMESTER	Audit Principles, Standards and Procedures	28	7,5
	Financial Accounting	28	7,5
	Public Procurement and Public-Private Partnerships	28	7,5
	Statistical Methods I	28	7,5
2 <sup>nd</sup> SEMESTER	Budgetary Policy and Process	28	7,5
	Law Studies*	28	7,5
	Principles of Financial Management**	28	7,5
	Public Accounting - SNC-AP	28	7,5
	Statistical Methods II	28	7,5

\* Course units for students who have basic training in the area of economics and/or management.

\*\* Course units for students who have basic training in the legal area.

During both academic semesters, short-term seminars (4 hours max.) in order to present practical cases may also be held. The successful completion of the aforementioned course units gives the student a

**Postgraduate Diploma in Financial and Budgetary Management and Control.**

# Program's Contents

## 1. Audit Principles, Standards and Procedures

- Concept and public audit interest-the profession and responsibilities of the auditor;
- Ethics and professional deontology;
- Transversal principles to be observed in auditing-process and research methodologies;
- Main audit typologies-applicable audit standards;
- The objective and auditing issues;
- Commitment and audit planning;
- Collection and evaluation of the audit test;
- Survey and evaluation of internal control;
- Other aspects to consider: continuity, subsequent events;
- Reports: Effectiveness of reports and opinion models;
- Monitoring the implementation of recommendations.

## 2. Financial Accounting

- Accounting Normalization System (SNC) architecture and structure;
- Accounting and financial reporting standards;
- Accounting code of practice and notes on the framework;
- The specific case of Small Entities-NCRF-PE (Accounting Norms and Financial Reports) financial statements;
- The financial statements in accordance with the SNC;
- The economic and financial analysis of financial statements prepared in accordance with the SNC;
- State financial administration;
- Normalization of national and international Public Accounting.

## 3. Public Procurement and Public-Private Partnerships

- European public procurement directives;
- Public procurement and competition;
- Scope of the Public Procurement Code;
- From the choice of procedure to the conclusion of the contract;
- General administrative contracts - contractual execution and vicissitudes;
- Special administrative contracts -public works, concessions of works and public services, leasing and acquisition of movable property, purchase of services;
- Characterization of public-private partnerships;
- Training and implementation of public-private partnership contracts.

## 4. Statistical Methods I

- Introduction and fundamental concepts;
- Descriptive data analysis and visualization;
- Relationship between variables;
- Index numbers;
- Information sources;
- Inference statistics;
- Regression analysis.



## 5. Budgetary Policy and Process

- European Reference Framework:
  - Budgetary treaty;
  - European semester.
- Public accounting and national accounts;
- Budgetary policies, principles and rules;
- Budgetary procedure:
  - First Phase – Stability programme, large options, multiannual budgetary programming;
  - Second Phase – Elaboration and approval of the State budget.
- Structure of the State budget:
  - Budgetary programmes;
  - State accounting entity.
- Budgetary implementation;
- Accounting and reporting;
- Control, accountability and transparency.

## 6. Law Studies

- Rules of interpretation of the legal norm;
- The elements of the criminal type;
- The tax process: liquidation, complaint, judicial challenge and appeal;
- Fiscal execution: Opposition and tax reversal;
- Main characteristics of the various societal types and fundamental principles of the company contract;
- Special commercial societies and other legal persons (foundations, cooperatives, the state business sector);
- Governance and operation models;
- Supervision: Supervisory bodies, general rules and their legal regime;
- Responsibility of the members of the administrative bodies and supervisory bodies; Legal regime;
- Cessation of corporate activity.

## 7. Principles of Financial Management

- Fundamental concepts of financial analysis and management;
- Sources of information for financial analysis and decision-making;
- Main methods and techniques of financial analysis;
- Financial capacity analysis;
- Analysis of cash flows;
- Economic performance analysis;
- Analysis of economic and financial risk and profitability.

## 8. Public Accounting – SNC-AP

- International accounting standards for the public sector – IPSAS;
- IPSAS versus EPSAS;
- Architecture and structure of the SNC-AP. General Regime and simplified regime;
- Conceptual structure of public financial information;
- Public accounting standards of financial scope;
- Accounting and budget reporting standard;
- Management accounting Standard;
- Budgetary and financial statements according to the SNC-AP;
- Chart of accounts and framework notes;
- Analysis of economic, financial and budgetary performance;
- Accountability Regime.

## 9. Statistical Methods II

- Audit risk and the audit procedure;
- Statistical concepts related to audit tests;
- General principles of sampling;
- Sampling techniques for control tests;
- Sampling techniques for substantive tests;
- Other selected topics.



For more information about this postgraduate programme, visit:  
[www.novaims.unl.pt/GCFO](http://www.novaims.unl.pt/GCFO)

## Program Coordinators

- Pedro Simões Coelho

## Faculty Staff

This faculty staff of this program includes internationally renowned academia and reputable experts, to ensure a scientific training.

## Academic Calendar

The classes will start in September, end in June and are held during the day, once a week.

## Contacts

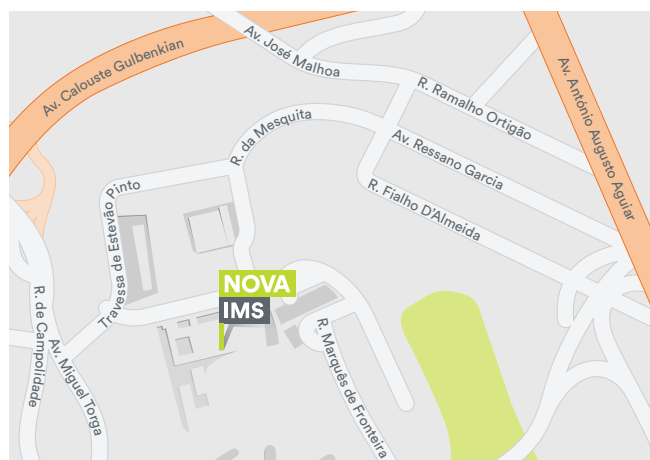
For more information about this program, please contact:

### Admissions Office Coordinator

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## How to get to NOVA IMS

### Carris

701, 713, 716, 726, 742, 746, 756, 758, 770

### Metro

São Sebastião (Blue and Red Lines)  
Praça de Espanha (Blue Line)

### GPS Coordinates

38.732462 | -9.159921

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### NOVA IMS' Accreditations and Certifications



### Cofinanced

