

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 8th edition of this program, in the academic year 2025-2026.

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:

1 st Semester	Course Units	Hours	ECTS
	Audit Principles, Standards and Procedures	28	7,5
	Financial Accounting	28	7,5
	Public Procurement and Public-Private Partnerships	28	7,5
	Analytic Methods	28	7,5

2 nd Semester	Course Units	Hours	ECTS
	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
	Sampling for Audit and Control	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

1st Semester

Course Unit	Program
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

Course Unit	Program
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

Course Unit	Program
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



Course Unit	Program
Analytic Methods	Introduction and fundamental concepts
	Descriptive data analysis and visualization
	Relationship between variables
	Index numbers
	Information sources
	Inference statistics
	Regression analysis

2nd Semester

Course Unit	Program
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

Course Unit	Program
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



Course Unit	Program
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

Course Unit	Program
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

Course Unit	Program
Sampling for Audit and Control	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



Postgraduate Program

Financial and Budgetary Management and Control



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.

Program Coordinator

- Professor Doutor Pedro Simões Coelho

Contacts

For more information about this program, please contact:

Admissions Office

admissions@novaims.unl.pt

+351 213 828 610

How to get to NOVA IMS

Carris

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

Metro

São Sebastião (Blue and red line)

Praça de Espanha (Blue line)

GPS Coordinates

38.732462 | -9.159921

Campus de Campolide, 1070-312 Lisboa

Tel: +351 213 828 610 (Call to the national landline network)

Fax: +351 213 828 611



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