



UNIVERSIDADE DE COIMBRA

COMPLEMENT TO THE CURRICULAR UNIT

Course unit title (curricular unit's official name in English)
Public Finance I
Class
Second Class
Responsible academic staff member (teacher's full name)
Fernando António Portela Rocha de Andrade
Syllabus (1000 characters available)
Introduction 1. Object of the Course: State financial activity 2. Public provision of goods 3. State rationality as an economic operator Part I – Budget 4. Concept and function of the National Budget (NB) 5. Rules for the organization of the NB 6. Drawing-up of the NB 7. Discussion and voting of the NB 8. Budgetary balance 9. Execution of the NB 10. Scrutiny of the NB General State Account (GSA) 11. Financial decentralization: Local authorities and Autonomous Regions Part II – Public Expenditure 12. Functions of accounting and treasury 13. Enforcement and control of public expenditure from the viewpoint of the “accounting entity” 14. Types and structure of public expenditure 15. Trends on public expenditure
Bibliography (1000 characters available)
Bibliografia Geral: Textos Base; J.J. Teixeira RIBEIRO, Lições de Finanças Públicas, 5ª Edição, Coimbra, Coimbra Editora, 1994 Aníbal ALMEIDA, Relatório com o programa, os conteúdos e os métodos de ensino teórico e prático da disciplina de Economia e Finanças Públicas, elaborado com vista a um concurso para professor associado do Grupo de Ciências Económicas da Faculdade de Direito da Universidade de Coimbra,, Coimbra, edição do autor, policopiado, 1991, Cota: Biblioteca da FDUC: J-55-7 - 75 761 Sumários desenvolvidos da autoria do responsável pela disciplina Leituras complementares – obras gerais Aníbal Almeida, "Sobre a racionalidade do “Estado” ou “Governo” como operador económico", Separata