

POSTGRADUATE PROGRAM

Financial & Budgetary Management & Control

Developed in partnership with the Inspectorate-General of Finance – Portuguese Audit Authority (IGF), this postgraduate program is designed to equip participants with specialized knowledge and skills in financial management and control.

The program enables participants to develop innovative strategies for managing financial information, supporting the effective performance of financial and budget management responsibilities.

Partnership



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NOVA IMS was awarded 5 Stars in all categories by QS Stars - a mark of global excellence.



Financial & Budgetary Management & 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 10th edition of this program, in the academic year 2026-2027. 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.

Goals

This postgraduate program is designed to equip participants with specialized knowledge and skills in financial and budget management and control. It aims to develop the ability to design and implement effective financial information management strategies that are essential for professionals working in this field.

Calendar

Classes begin in October and conclude in June. The program is delivered in a daytime format, with classes held once a week.

Faculty

The program is taught by a distinguished faculty of internationally recognized scholars and experienced industry professionals, ensuring an academically rigorous education with a strong practical focus.

Who is it for?

This postgraduate program is intended for professionals who currently work - or aspire to work - in financial and budget management within the public or private sectors.

It is particularly suited to technical specialists and managers seeking to strengthen both their academic knowledge and practical expertise in response to the growing demands of financial management and control.



For more information or to apply, please visit
www.novaims.unl.pt/GCFO

Study Plan

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

1st 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

2nd 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, relevance of auditing and role of the auditor
	Conceptual Framework of International Standards on Auditing
	Ethics and professional deontology
	International standards on quality control
	International Standards on Auditing: General principles and responsibilities; Risk assessment and response to assessed risk Audit evidence Using the work of others Audit conclusions and reporting
	Auditing and the rules of good governance - the role of Audit Committees

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
	Data analysis and its visualization
	Relationship between variables
	Information sources
	Inferential analysis - hypothesis testing
	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
	Architecture and structure of the SNC-AP. General Regime and simplified regime
	Conceptual structure of public financial information
	Main public accounting standards of financial scope
	Accounting and budget reporting standard
	Management accounting Standard
	Budgetary and financial statements according to the SNC-AP
	Multidimensional chart of accounts and framework notes
	Analysis of economic, financial and budgetary performance

Course Unit	Program
Sampling for Audit 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

Program Coordinator



Pedro Simões Coelho

Contacts

For more information about the NOVA IMS' program, please contact our Admissions Office Department:

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WORLD	#2	#7		
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PORTUGAL	#1	#2	#1	#1

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Marketing Intelligence

Data Science and Advanced Analytics

Information Management
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WORLD	#2	#3		
EUROPE	#2	#3	#2*	#11*
PORTUGAL	#1	#1	#1	#2

POSGRADUATE PROGRAMS

Information Management and Business Intelligence in Healthcare

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