



SYLLABUS

COURSE DESCRIPTION		
Type of the course: <input checked="" type="checkbox"/> Normal <input type="checkbox"/> Teaching Assistant (TA) <input type="checkbox"/> Thesis/Dissertation		
Course Title: Public Management and <i>Accountability</i>		
Periodicity: <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Semestral <input type="checkbox"/> Sporadic		
Academic term: Trimester		
WORKLOAD		
Workload: 60-hour course		Credits: 4
Theoretical: (1 credit = WL 15)	Research: (1 credit = WL 15)	Theoretical-empirical: (2 credits = WL 30)
Academic Degree: <input type="checkbox"/> Master <input type="checkbox"/> PhD <input checked="" type="checkbox"/> Master and PhD		
Course Type:		
Master: <input checked="" type="checkbox"/> Elective - <input type="checkbox"/> Compulsory		Doctorate: <input checked="" type="checkbox"/> Elective - <input type="checkbox"/> Compulsory
COURSE INSTRUCTOR		
AREA OF CONCENTRATION / LINE OF RESEARCH		
Research Area: Controllership and Governance		
Research Line: Management Control and Performance Evaluation Financial Accounting and Governance		
COURSE PURPOSE		
a) Knowledge – stimulate the student to broaden the knowledge about the accountability fundamentals and applications and the public governance; b) Skills – develop the intellectual abilities of the student aiming the comprehension and insights about the Accountability role in public governance; and c) Attitude – motivate the students to hold and disseminate researches in this knowledge area.		
COURSE DESCRIPTION		
Accountability and Public Management theories, principles and methods. Theory of Externality and public assets. Organizational theories applied to public sector. Subjects related to public policies and governance subsidized by Accountability.		
COURSE CONTENT		
1. <i>New public management</i> and public governance. 2. Public policies and budget. 3. Transparency and accountability. 4. Public assets and property controls. 5. Externality theories and accounting decisions. 6. Vision theory based on the public accountability context resources. 7. Institutional theory and Public Accountability. 8. Efficiency in using resources in the public service provisions. 9. Cost management systems and rules applied to public sector. 10. Sustainable cities: use and efficiency of public resources.		
METHODOLOGY		
Debates and forums with students, seminars, theoretical-empirical studies about the subject.		
GRADING POLICY		
Attendance in the classroom (10%); activities related to contents according to discipline teaching plan (45%); final paper elaboration and presentation (45%).		



MAIN REFERENCES

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