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TÍTULO DA TESE EM INGLÊS: “Proposal of a new analytical account model in and Higher Education Institution”

ABSTRACT

In the last decade, several reforms contributed to the implementation of a public account system and for the improvement of the economic and financial information exposed by the public services and public organisms. Defined in a context of redefinition of the public sector in the national economy, these reforms propose a control on the public expenses, through the progressive implementation of the management by goals and by the integration of management technics which allow the prosperity of the services.

The multiple objectives of the services, in these kind of organisms, the measurement of the efficiency, efficacy and the economy is a difficult process. As such, and besides the several alternatives developed in order to give this activity branch adequate administration mechanisms, it should be stressed the need for information on the analytic accountability, in order to actively contribute for the decision making process.

As such, this report aims to present a new analytical accountability proposal applied to a Higher Education Institution, considering the information provided by the financial account department (balances, results demonstrations; balance sheets, as other kind of account maps) and other information, in order to improve and present a beneficial image for the organization under study;

As so, there were grouped all the necessary information and done a clear description on the procedures which were used on the approach of the above mentioned issues, and consequently, the respective conclusions.

The realization of such report allowed the development of a new analytical proposal in order to better understand the importance it has in the organization's context. Such proposal allows a support on the decision of the different users of this information and a better analysis, evaluation and the comparison on the efficiency, efficacy and the economy of the resources management.

In this regards, the presente report will describe the activities developed in the professional contexto, and will suggest to the institution the development of a new analytical account system, considering the compulsory regulation of the POC-Educação. It is also supposed to develop a model using the Activity Based Cost system for the institution.

Keywords: Account information; POC-Educação; Analytical Account; Higher Education; Public Sector; ABC Analysis