UNIVERSIDADE LUSÍADA
LISBOA

Course Unit Program
Public Finances

Academic Year 2025/2026

1. Organic Unit

Faculty of Law

2. Course

LAW

3. Cycle

1st

4. Course Unit

Public Finances (02311)

5. Scientific Area

6. Curricular Year

1st

7. Type of Curricular Unit / Semester

2nd Semester

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8. Class type and workload (work time)

Theoretical classes:	
Practical classes:	
Theoretical-Practical Classes	30,00
Tutorial Guidance:	20,00

9. ECTS Credits

6,00

10. Scientific Area Coordinator

11. Regent

Prof. Doutor GUILHERME VALDEMAR PEREIRA DE OLIVEIRA MARTINS

12. Assistants

Prof. Doutora ANA SOFIA DE ASSIS PACHECO DA SILVA

13. Teaching Language

Portuguese

14. General Objectives

An adequate and rigorous knowledge of the public financial phenomenon and the public economy, with emphasis on the genesis and configuration of a rule of law based on the consent of taxpayers (no taxation without representation) and understanding the main institutions of public finance and financial law. On the other hand, a macroeconomic approach is complementary to that carried out in the subject of Introduction to Economics.

15. Specific Objectives

It is about ensuring that first-year legal students have a global vision of the relationship between Law and Public Economy, so that they better understand the genesis and performance of the institutions of the Rule of Law from the perspective of scarcity, satisfaction of the need and allocation of public and private resources to meet individual and public needs.

16. Skills to be acquired

Provide students with basic but solid knowledge of Financial Law.

17. Teaching Methodology

A strong complementarity is intended between the theoretical exposition of the themes, so that the acquired knowledge is rigorously treated, and the practical approach, allowing an understanding of the economic and financial systems.

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18. Course Unit Program

I. Concept of Public Finance and Political Economics
1.1 Public Finance and Private Finance.
1.2 Public Finance phenomenon.
1.3 Political power and Economics: ordination, intervention and action.
1.4 Public provision of economic goods.
1.5 Economic regulation and public choice.
1.6 Public Choice and preservation of competition.
1.7 Groups of interest and defense of general interest.
II. Public Accounting and National Accounting
2.1 Economic offer and demand aggregates
2.2 National Accounting essential concepts.
2.3 National Expenditure and National Income.
2.4 Gross National Product and Net National Product, factor cost and market prices.
2.5 Consumption, Investment and State expenditures.
2.6 State Budget, public expenditure and public revenue.
2.7 Cash accounting and accrual system.
III. Public financial activity in legal, political and economic terms.
3.1 State and financial activity.
3.2 Political and financial decision.
3.3 State and Civil Society.
3.4 Sources of law in Public Finance.
3.5 Autonomy and nature of public of financial law.
IV. Structures and Financial Institutions.
4.1. State and public sector.
4.2. Administrative Public Sector.
4.3.Different forms of financial autonomy.
4.4. Administrative subsectors.
4.5. Public enterprises.
4.6. Central Administration; Social Security; Local Authorities; Regional Authorities and European Union.
4.7.Financial institutions.
4.8. Financial Constitution.
4.9. Financial deciders.
4.10. Financial Administration.
4.11. Jurisdictional institutions.
4.12. State Heritage.
4.13. State Budget.
V. State Budget.
5.1. Concept, origin and functions of Budget.
5.2. Budget and financial activity.
5.3. Functions of Budget.
5.4. Historic origin of Budget.
5.5. Budgetary principles and rules.

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5.5.1. Budgetary Plenitude.
5.5.2. Budgetary Stability.
5.5.3. Sustainability of Public Finance.
5.5.4. Reciprocal solidarity.
5.5.5. Intergenerational equity.
5.5.6. Annual and pluriannual.
5.5.7. Budgetary Discrimination.
5.5.8. Economy, efficiency and efficacity.
5.5.9. Budgetary transparency .
5.6. Balance, deficit and superavit.
5.7. Structure of State Budget.
5.7.1. Formal perspective
5.7.2. Substantial perspective
5.7.3. Political, economic and legal elements.
5.7.4. Consequences of non-approval of Budget.
5.8. Preparation and approval of Budget.
5.8.1. Constitution and Law.
5.8.2. Parliament and Government.
5.8.3. Process of prevision and execution.
5.9. Execution, Control and Responsibility.
5.9.1. Execution of Budget.
5.9.2. Changes of Budget.
5.9.3. Public Treasury and budget execution.
5.9.4. State Heritage.
5.95. Financial and budgetary control.
VI. Public Revenue and Public Expenditure.
6.1. Tax revenue, heritage revenue and credit revenue.
6.2. ?Impostos? and ?taxas? , Direct and indirect public revenue.
6.3. Typicity of revenues and expenditure.
6.4. Economic effects of public revenues and expenditure.
VII. Macroeconomic balance.
7.1. Growth and Development.
7.2, Model of full employment
7.3. Model of price stability
7.4. Economic cycle adjustment.
7.5. Economic policy objectives
7.6. Obligations towards European Union.
VIII. Macroeconomics ? objectives and instruments
8.1. Price stability, Full employment, balance of public accounts, external balance.
8.2. Monetary, budgetary, yields and prices policies.
8.3. Objectives and instruments ? compatibility.
8.4. Social objectives and economic policies.
8.5. Modern State and economic governance.

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19. Assessment Methods

Two assessment tests.

20. Didactic Resources

In addition to the recommended bibliography, technical texts will be made available on the University's website.

21. Sustainability Objectives

1 - Promote the rule of law, and guarantee equality and universal access to justice.
2 ? Contribute to responsible, inclusive, participatory and representative decision-making at all levels.

22. Keywords

financial phenomenon
Financial constitution
Financial Sustainability

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23. Main Bibliography

Author(s):	- Franco, António L. de Sousa ,		
Title:	Finanças Públicas e Direito Financeiro		
Edition:	4ª	Year:	2002
Local:	Coimbra		
Publisher:	Almedina		

Author(s):	Ribeiro, José Joaquim Teixeira,		
Title:	Lições de Finanças Públicas		
Edition:	5ª	Year:	1997
Local:	Coimbra		
Publisher:	Coimbra editora		

Author(s):	MARTINS, Guilherme d'Oliveira; MARTINS, Guilherme Waldemar d'Oliveira; MARTINS Maria d'Oliveira		
Title:	A Lei de Enquadramento Orçamental - Anotada e Comentada		
Edition:	2ª	Year:	2009
Local:	Coimbra		
Publisher:	Almedina		

24. Complementary Bibliography

Author(s):	Trigo Pereira, Paulo;Afonso, António;Arcanjo, Manuela;Santos,José Carlos Gomes		
Title:	Economia e Finanças Públicas		
Edition:	5ª	Year:	2016
Local:	Coimbra		
Publisher:	Almedina		

Author(s):	Maria Eduarda Azevedo		
Title:	Manual de Finanças Públicas e Direito Financeiro		
Edition:		Year:	2018
Local:	Lisboa		
Publisher:	Quid Iuris		

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Ficha técnica MIP / MIP Datasheet	
Título / Title	Course Unit Program 'FINANÇAS PÚBLICAS': Academic Year 2025/2026
Autor / Author	Prof. Doutor GUILHERME VALDEMAR PEREIRA DE OLIVEIRA MARTINS
Classificação / Classification	-
Descritores / Descriptors	-
Colaborador(es) / Colaborator(s)	-
Data Hora / Date Time	
Formato de dados / Data Format	Texto / Text, PDF
Estatuto de utilização / Usage	Acesso público / Public Access
Relação / Relation	Version 1,0

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