

# RESTRUCTURING THE STUDY PLAN OF THE INTEGRATED MASTER IN MILITARY ADMINISTRATION AND THE MEMBERSHIP OF THE CERTIFIED ACCOUNTANTS

REESTRUTURAÇÃO DO PLANO DE ESTUDOS DO  
MESTRADO INTEGRADO EM ADMINISTRAÇÃO  
MILITAR E A PERTENÇA À ORDEM DOS  
CONTABILISTAS CERTIFICADOS

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## Abstract

This paper assesses whether membership in the Order of Certified Accountants<sup>1</sup> by Military Administration officers is required in order to achieve efficiency and effectiveness in financial support processes, given that the curriculum of the MSc in Military Administration does not grant direct access to the Order of Certified Accountants. Thus, we have analysed the decisions that must be made to meet the army's need for officers with extensive financial expertise. The methodology used is based on the exploratory, analytical and conclusive phases, and the data that support the research were obtained by conducting a literature review, as well as interviews and surveys.

We have found that changes to the Integrated Master's in Military Administration curriculum would be an advantage in personal and institutional terms, as well as in terms of civil recognition, and proposed different scenarios for implementing these changes.

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<sup>1</sup> Law No. 139/2015 of 7 September, issued by the Assembleia da República, changed the *Ordem dos Técnicos Oficiais de Contas* [Order of Chartered Accountants] to *Ordem dos Contabilistas Certificados* [Order of Certified Accountants].

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In conclusion, the presence of Certified Accountants in the army is both necessary and constitutes an added value to the army in general, and to the Military Administration service in particular.

Keywords: Training plan, Change, Military Administration, Chartered Accountants.

## **Resumo**

O presente artigo perspectiva a necessidade de oficiais de Administração Militar pertencerem à Ordem dos Contabilistas Certificados, de modo a alcançarem a eficiência e eficácia dos processos de apoio financeiro, atendendo a que o curriculum do mestrado em Administração Militar não permite o acesso direto à Ordem dos Contabilistas Certificados. Desta forma, são analisadas as decisões a tomar, para fazer face às necessidades de oficiais com profundos conhecimentos financeiros no Exército. A metodologia utilizada baseia-se nas fases exploratória, analítica e conclusiva, e os dados que sustentam a investigação foram obtidos através da realização de uma pesquisa bibliográfica, bem como através da aplicação de entrevistas e inquéritos.

Conclui-se que as alterações ao plano de estudos do Mestrado Integrado em Administração Militar é uma mais-valia no âmbito pessoal, institucional e no reconhecimento por parte da sociedade civil, tendo sido propostos cenários para a realização das alterações. Em suma, a existência de Contabilistas Certificados no Exército, apresenta-se como uma necessidade e mais-valia para o Exército em geral, e para o serviço de Administração Militar em particular.

Palavras-chave: Plano de formação, Mudança, Administração Militar, Contabilistas Certificados.

## **Introduction**

Career development “is a permanent, organized, formal effort to develop and enrich workers, making them more capable” (Bilhim, 2008, p. 288). Therefore, the army endeavours to meet the need for personnel with profiles suited to their respective position in order to achieve its mission in an effective manner, as well as to see its investment in human resources rewarded.

In the current changing environment, where society is faced with events taking place at unprecedented speed, training is increasingly taking on a prominent role and organizations must assess their needs in order to plan and organize the type of training that best suits them, providing it in a timely manner and under the required conditions.

The Statute of the Armed Forces Military Personnel (EMFAR) states that training consists of “courses, training, internship, instruction, operational and technical training according to the category and rank (...) of the officer” (Decree-Law No. 236/99, Article 73); thus, for officers in the permanent staff, the training offered at the Military Academy (AM) - due to its status as a Higher Military Studies Institution, in accordance with the provisions of the Military Academy Regulations (Directive No. 22/2014, Article 1) - is particularly relevant, as it trains officers to carry out the different duties that they will be performing in the permanent staff of the army and of the *Guarda Nacional Republicana* (Academia Militar, 2014).

The **general objective** of this paper is to analyse the curriculum of the Integrated Master’s in Military Administration in order to make it more efficient.

The following **specific objectives** have been outlined:

- Assessing the need for and relevance of Military Administration officers registered with the Order of Certified Accountants (OCC).
- Identifying the academic requirements that will allow officers to take the OCC exam.
- Ascertaining the reasons why the OCC does not recognise the Integrated Master’s in Military Administration curriculum, which results in candidates being barred from registering.
- Outlining possible proposals for restructuring the Integrated Master’s in Military Administration curriculum.

After the objectives had been defined, the following **research question** was formulated: What changes can be made to the Integrated Master’s in Military Administration curriculum to increase the effectiveness and efficiency of the training provided to Military Administration officers?

The problem having been formulated, it was necessary to articulate subsidiary questions that would support the research by clarifying our reasoning, allowing us to answer the research question. This led to the following subsidiary questions:

- SQ1: What are the vulnerabilities of the current Integrated Master’s in Military Administration curriculum?
- SQ2: What Integrated Master’s in Military Administration curriculum would best suit the careers of Military Administration officers?
- SQ3: How important is it for the Portuguese army to have its officers registered with the OCC?
- SQ4: What are the advantages of restructuring the Integrated Master’s in Military Administration curriculum so that it grants immediate access to application for registration with the OCC?

In order to discover whether this is possible, the following hypotheses have been elaborated:

- H1: The current curriculum is not suitable for training Certified Accountants;
- H2: The Integrated Master's in Military Administration curriculum grants direct access to the Order of Certified Accountants;
- H3: Having officers who are members of the OCC would ensure the accreditation and approval of the army's accounting documents;
- H4: Restructuring the Integrated Master's in Military Administration curriculum ensures better responsiveness to future challenges by the Army Financial Services.

### 1. Training plan and career development

Organizations aim to provide stability to their members through human resource planning, "an indispensable tool of business development, as it enables them to have the right people, in the right numbers, at the right time and at a suitable cost" (Camara, Guerra, & Rodrigues, 2007, p.449).

For an organization, stabilising the careers of its members is not an easy task because organizations inhabit an ever-changing, dynamic, and highly competitive environment. These factors determine working relationships and influence how an organization functions, making it "a requirement to provide priority support to the organization's human resources and to provide suitable conditions for the development of their careers, the main goal being to attract, retain and develop" (Teixeira, 2000, p. 21). Therefore, "career development is a permanent and organized effort to develop workers and to make them more capable".

Thus, a career development system can be defined as an "organized, planned, formal system through which an organization can balance individual career needs and the organization's strategic objectives" (Passos, 2007, p. 438).

The major changes taking place in the environment surrounding organizations require flexible organizational structures and a creative climate, thus, "sensitive and flexible organizations have the ability and versatility to quickly redistribute resources to maximise adaptability and to better achieve their objectives" (Chiavenato, 2008, p. 435). The same thing occurs in the Portuguese army, where **"the evolution of military technological systems, the uncertainty and dynamics of operational environments, the new challenges and threats, and the age of information and knowledge we live in require a paradigm shift from knowing how to do as one is told to knowing how to act consciously"** (Exército Português, 2010).

This has led us to propose that, while the existence of committed, responsible and entrepreneurial employees is a requirement, it is also not sufficient. According to Madelino, "if technology and knowledge were widely disseminated assets available to all, without any restrictions, an organization's competitive edge would reside solely in its production costs, that is, in its physical capital" (2007, p. 533).

Thus, the acknowledgement that man is the basic, fundamental factor, and a precious resource for any organization, resulted in knowledge taking on a more prominent role in the development of organizations.

According to Chiavenato, “in organizations, people are important because they are the only living, intelligent element, and because they have tremendous potential for development” (2008, p. 395); therefore, it is necessary to invest increasingly more in training, as developing its people can set an organization apart from the others.

One question that we must attempt to answer is who should be trained and why. Ceitil argues that training “simultaneously responds to the development needs of both people and companies, performing the dual role of generating both job satisfaction and high standards of economic performance” (2007, p. 327). Training is “an investment with short-term costs in terms of work hours, salaries, and registration fees, but one that is expected to yield future benefits” (Meignant, 1999, p. 58). As such, those in charge of an organization must inform trainees in advance about what they are being trained for, so that they are not trained without knowing why and how they will use that training, which means that “the training effort does not depend only on how well it suits the requirements, but also on how stakeholders perceive it” (Cardim, 2005, p. 91).

Once these requirements have been defined, a training plan will be devised to address them. This diagnosis must be done so that training does not turn into a cost without return, but rather into a return on investment.

According to Oliveira, a training plan “specifically focuses on the expected outcomes of training, on the actions that will be taken to achieve those outcomes, and on how to evaluate them” (1993, p. 6). However, a training plan does not only deal with responding to needs, but also involves recognising the objectives, intent, motivation and aspirations of trainees.

The training plan is the instrument that outlines the objectives and training activities to be undertaken within a given time-frame (usually one year) in order to implement a given training policy and certain priorities. After defining a set of training requirements, that list will be consolidated into a Training Plan. The training plan specifies who is to be trained, in what area, by whom, and where and when the training will be administered, and is designed to achieve the training objectives. One such objective “is to maximize organizational effectiveness and development, thus generating an added value for the organization” (Camara et al., 2007, p. 560), and another states that “training is the instrument par excellence to facilitate the process of change by strongly contributing to the development of new organizational skills” (Ceitil, 2007, p. 332).

In conclusion, the entire training process must be integrated into the organizational strategy so that the costs can turn into a return on investment. Training allows the organization to constantly enhance the potential of its Human Resources, since the effect of training on people’s competencies allows each individual to act effectively in response to a given situation or problem.

## 2. Characterisation and training of certified accountants

In accordance with the Statute of the Order of Certified Accountants (EOCC), Article 5, “Certified Accountants shall mean professionals, nationals or from other EU countries, who are registered with the order, pursuant to this Statute, and to whom is granted exclusively the use of that professional designation, as well as the performance of its respective duties” (Gonçalves, Gonçalves & Sequeira, 2014, p. 111). Bessa also notes, in the OCC journal, that the profession “goes beyond the preparation of conventional accounting records (balance sheets, profit and loss account and cash flow statements) and the issuance of notes clarifying, and even explaining the values presented” (2010, p. 27).

The profession of Certified Accountant (CA) is still seen as an activity related to public service, one in which professionals are perceived to fulfil a social role. In practical terms, “when a CA signs financial statements and tax returns together with the legal representative of a company, he or she also takes on their responsibilities in a clear manner to ensure true and appropriate representation” (Guimarães, 2007, pp. 349-350).

It is a social interest service because it has an immediate and direct impact on a group of people, the members of the company where CAs are agents that lend credibility to the information provided to the company’s members, investors, and funders. On the other hand, at a higher level, the service provided by CAs affects a region’s economy, since governments need to convey a “truthful image” of their accounts, so as to “be accountable to investors in a responsible way” (Rodrigues, 2013, p. 64).

The CA profession requires an association to oversee and support its activity due to “its inherent complexity and its importance for the national economy” (Decree-Law No. 310/2009), therefore mechanisms should be created that combine the synergies of those professionals in order to enhance their performance. This led to the creation of the OCC, a professional public association established by Decree-Law No. 452/99 of 5 November, later amended by Decree-Law No. 310/2009 of 26 October.

We believe it pertinent to mention the principle of competence embodied in Decree-Law No. 310/2009, Article 3, Number 1, Item e), which states that “the principle of competence implies that Certified Accountants must fulfil their duties in a diligent and responsible manner”. This principle calls for professional excellence, and thus, “in order to achieve that objective, particularly in a profession that undergoes constant legislative changes, training is absolutely necessary in order to keep knowledge up-to-date” (Gonçalves et al., 2014, p. 231), and, as Azevedo further underlines, “without training, we run the risk of becoming outdated in the span of three or four years. *Our concern with training is not economic, but qualitative.*

Therefore, when we create mandatory training mechanisms, we do it to foster an idea of accountability in the profession, to emphasise the need to keep up-to-date” (2014a, 12).

The OCC promotes training activities and encourages its members to attend them, demanding training as a way to attain professional excellence.

In addition to training activities, the OCC also holds “bi-weekly open meetings on Wednesdays in order to provide up-to-date knowledge and to clarify any questions CAs may have” (Guimarães, 2007, p.291). These meetings do not only provide CAs with the opportunity to ask questions, but also to listen to the questions posed by other CAs, thereby allowing knowledge sharing with other professionals in the area.

### **3. The need to improve the public accounts and the public accounting system**

Rodrigues believes that “this environment of multiple inefficiencies in public accounting means that Portugal must improve its public accounts and begin meeting international public accounting standards (IPSAS, 2013, p.64). This goal is shared by the President of the Court of Auditors, Guilherme d’ Oliveira Martins, who stresses that “it is good that there are follow-up mechanisms in place that lend credibility to the accounts. The Court deems it crucial that the accounts presented have maximum credibility” (2006, p.10). These are the opinions of experts in the area, but the assumption is strong as “Portugal has begun to design and develop the new Accounting Standardisation System for Public Administrations based on the IPSAS” (Fernandes, 2014b, p. 60).

The reality is that accounting is a complex affair and it should be practiced by accounting professionals. Martins points out that “quality intervention by specialised technicians such as Certified Accountants is surely a positive factor that will make life easier for the Court of Auditors” (2006, p. 9).

One of the advantages of having CAs in Public Administration is that they know “the standards of the International Accounting Standards Board (IASB) and those of the SNC [Accounting Normalization System], which is the IAS/IFRS as adapted to Portugal” (Rodrigues, 2013, p. 13). Azevedo considers that future accounting professionals will be “professionals that collaborate with companies and who will be able to act as advisors to entrepreneurs due to their knowledge, capacity for intervention, and business knowledge” (2010, pp. 10-11).

The economic crisis has led to changes and “external pressures, especially from the European Union, call for more informative public accounting systems” (Fernandes, 2014b, p. 60). On his part, Martins opines that “only good can come from it, if it means modernising the accounting instruments and lending credibility to how those instruments are presented” (2006, p. 10).

In fact, the coming reforms will drive the public accounting system closer to the one in place in private companies (as was the case with the Official Public Accounting Plan (POCP), which was based on the Official Accounting Plan (POC).

The Portuguese accounting profession has overcome the challenge issued by the SNC to private and non-profit bodies, and today’s CAs hold key competencies in international standards.

The public accounts reform should not be seen as an issue of distributing human resources, since our Public Administration is part of our final competitiveness as a people

in relation to other peoples, but rather as a means to create the best possible Public Administration system, one which can inspire a heightened sense of public trust.

For Azevedo, a mistake was made when “an Accounting Standardisation Commission (CNC) was created for the private sector, separate from the one created for the public sector. This has led to greater rigour, organization and competitiveness by businesses in contrast to a Public Administration that seems to have remained stuck in the past” (2014a, p. 10).

With regards to accounting, the Public Administration and the private sector have experienced rather different realities. While accounting may belong to a single academic and professional area, structural differences, however, require adjustments that depend on the context in which a given public or private body operates. In order to ensure homogeneity of knowledge and language between the private and public sectors, accounting professionals must work together to make accounting consolidation processes more efficient and to assimilate accounting standards that are somewhat complex.

If organizations are to survive the changes in their environment, they must know that environment. However, “conditions must be created for that change to occur in a manner that fits the realities experienced by public bodies.

The arguments and facts presented above concern Public Administration, and, as an integral part of this sector, the army must also keep up with these changes in order to operate in an active manner, which is the only manner acceptable. Azevedo states, and we agree, that “only those unfamiliar with the profession could think that everything has already been done” (2014a, pp. 10-11).

## 4. Fieldwork

### 4.1. Methodology

The fieldwork entailed two information collection methods: a documentary analysis and the inquisitive method. The broad application of these methods allowed us to obtain several perspectives on the same reality, and this triangulation helped us avoid some pitfalls intrinsic to the methods of data collection that could call into question the validity of the research (Coutinho, 2008).

The documentary analysis, the starting point of this research, began with an information search conducted at the OCC and in the libraries of several higher education establishments.

The inquisitive method consisted of **semi-structured interviews**. The script questions were **validated** by experts in technical and scientific areas, namely Professor Manuela Sarmiento (PhD), Professor Custódio Bento (PhD) and Raquel Marques (PhD), who suggested changes to the content of the questions. They were also **pre-tested** by Professor Ezequiel Fernandes (PhD) and by Military Administration Captain Nuno Gomes, who suggested three changes to the order in which the questions were presented in the initial interview.

The **sample of interviewees** was designed to obtain information from individuals who hold detailed knowledge on the subject, namely, 6 Military Administration officers and 1 CA:

M Gen José Jesus da Silva; Col Rui Lopes; Lt Col Fernando Barnabé; Lt Col Paulo Inocêncio; Maj David Rosado(PhD); Capt Nuno Gomes and Professor Ezequiel Fernandes (PhD).

The purpose of the **questionnaire survey** was to gather the opinions of Military Administration officers regarding training, teaching and learning in the Integrated Master's in Military Administration in the MA, specifically regarding the financial area. It also aimed to ascertain the officers' opinions on the army's need for certified accountants.

A questionnaire is a measuring instrument devised to confirm or deny one or more research hypotheses. The questionnaire in question comprised thirty-six close-ended questions organized into three sections. The first section features mainly multiple choice questions. In sections two and three, the answers were scored on a seven-point Likert scale ranging from (1) - Strongly disagree to (7) Strongly agree.

Prior to implementation, and in order to optimise the content and form, the survey was subject to review by "specialists in technical and scientific research" (Sarmiento, 2013, p. 94), namely Professor Manuela Sarmiento (PhD), Professor Ezequiel Fernandes (PhD), Professor Custódio Bento (PhD) and Raquel Marques (PhD).

The final version of the survey was applied to the **sample of respondents**, which consisted of 32 officers holding ranks of Lieutenant, Captain, Major, Lieutenant Colonel and Colonel. All the Military Administration officers selected had performed or were currently performing duties at the Army Finance Directorate. This criterion was based on the fact that these Military Administration officers perform duties in the army U/E/O [Units/ Establishments/Bodies] with greater financial responsibilities, and as such are familiar with the training competencies required to improve performance in this area, as they are in constant contact with other army U/E/O.

Only three of the surveys administered were rejected due to failure to answer some questions. After the questionnaire response data were entered into the database and validated to avoid Type 1 and Type 2 errors, the reliability of the questionnaire was determined through Cronbach's Alpha test.

#### **4.2. Presentation and analysis of interview results**

First, content analysis was conducted on the interviews. The first phase entailed differentiating text segments in each of the questions, that is, context units were defined for each question. In the second phase, recording units were colour-coded in each question. These units consist of comparable statements that have similar content. In the third phase, a content matrix was elaborated to aggregate the similarities between the context units and the recording units in each question. In the fourth phase, categories composed of context units were defined and, in the fifth phase, conclusions were drawn based on the content analysis for each question. Finally, the final conclusions were drawn based on the conclusions for each interview question.

The content analysis (Table 1) allowed us to conclude that most respondents find the presence of CAs in the army to be a necessity. However, the presence of CAs is not mandatory for Public Administration bodies at the present time, which poses constraints to the inclusion of these professionals in the army.

**Table 1 – Analysis of interview content**

Categories	Recording units	Results (%)
<b>Question 1</b>		
<b>Presence of CAs in the army</b>	Adds value to the institution	4/7 (57%)
	Lends credibility to the presentation of accounts and accounting functions	3/7 (43%)
	Development of the officers in the permanent staff	4/7 (57%)
	OCC recognition and support	5/7 (71%)
	There are no disadvantages	5/7 (71%)
	The army does not have an immediate need for CAs.	2/7 (29%)
<b>Question 2</b>		
<b>Advantages of the existence of CAs in the army</b>	Better training provided to Military Administration officers	4/7 (57%)
	Officers in the permanent staff registered with the governing body for the accounting profession	5/7 (71%)
	Possibility of a career in the private sector	3/7 (43%)
	New knowledge and expertise for the military	4/7 (57%)
	Ability to adapt to financial challenges and changes	3/7 (43%)
<b>Question 3</b>		
<b>Dangers resulting from the presence of CAs in the army</b>	The need to rely on external services to validate the army's accounts	6/7 (86%)
<b>Question 4</b>		
<b>Duties that require a CA</b>	Duties related to the army's accounts	7/7 (100%)
	Leadership position duties	2/7 (29%)
	Duties performed in large units	3/7 (43%)

**Table 1 – Analysis of interview content (cont.)**

Categories	Recording units	Results (%)
<b>Question 10</b>		
<b>Need to attend training activities</b>	Training is required for any activity	4/7 (57%)
	It lends credibility and trustworthiness to professionals	3/7 (43%)
	It ensures that professionals are constantly up-to-date	4/7 (57%)
	There are gaps in the training activities geared towards public areas	3/7 (43%)
<b>Question 5</b>		
<b>Quality control by the OCC</b>	Would ensure that the officers in the permanent staff are prepared to perform their duties	4/7 (57%)
	Recognition by the body that governs the accounting profession	3/7 (43%)
	Would improve the quality of accounting	2/7 (29%)
	There are gaps in the training geared towards the public sector	4/7 (57%)
<b>Question 6</b>		
<b>The Integrated Master's in Military Administration curriculum</b>	The Integrated Master's in Military Administration has a suitable curriculum	4/7 (57%)
	The Integrated Master's in Military Administration curriculum, while sufficient, is not ideal	4/7 (57%)
	A curriculum that grants direct access to the OCC suits the army's current financial situation	5/7 (71%)
<b>Question 7</b>		
<b>Final thoughts</b>	Any changes made to benefit the financial area should take care not to neglect other training areas	3/7 (43%)
	Better education for Military Academy students	3/7 (43%)

Source: Adapted from Sarmento (2013, 65).

It was also concluded that the entire sample of respondents believes that duties related to the presentation of accounts are a crucial part of the CA profession. With regard to training activities, respondents see them as a requirement and, in combination with quality control, as a guarantee that Military Administration officers are capable of performing their duties.

The training prescribed by the OCC is currently geared towards the private sector, but in the future, after the Public Accounting Standardisation System enters into force, it will also be geared towards the public sector. Based on respondents' opinions, a curriculum

that suits the Integrated Master's in Military Administration should grant direct access to the OCC. Although the current curriculum is sufficient, it is important to aim higher and do better. Still, respondents also consider it necessary, when possible, to avoid prioritising this area over other training areas.

### 4.3. Presentation and analysis of survey results

Cronbach's Alpha test  $\alpha = 0.903$  showed that the questionnaire reliability is excellent (Maroco, 2003). Once the respondents had been characterised, the results obtained from the questionnaire were presented. Thus, Chart 1 was elaborated to depict the profile of the questionnaire survey questions.

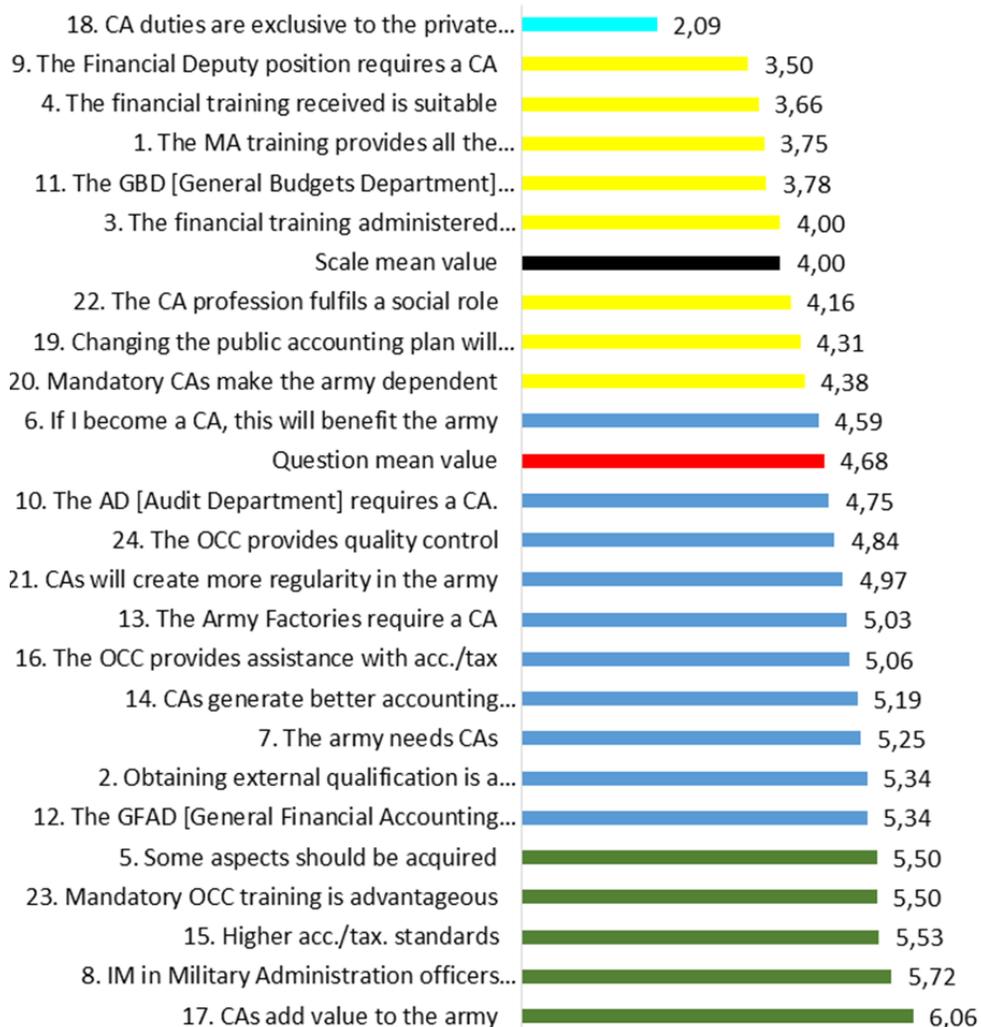


Chart 1 – Questionnaire survey questions profile (scale of 1 to 7).

Chart 1 shows that the response mean value ( $x_m = 4.68$ ) is higher than the scale mean value ( $x_m = 4.00$ ), which indicates that responses generally agreed with the survey questions.

The lowest mean value ( $x_m = 2.09$ ) was obtained by question 18 and reflects a strong disagreement regarding the duties performed by CAs being exclusive to the private sector. By contrast, the highest mean value ( $x_m = 6.06$ ) shows that CAs are an added value to the army. The second highest mean value ( $x_m = 5.72$ ) shows that the Integrated Master's in Military Administration should grant direct access to the OCC.

Table 2 presents the mean values obtained by Group I - Financial training. The highest mean value ( $x_m = 5.50$ ) refers to question 5, that is, respondents strongly agree that some aspects of training should have been acquired at the MA.

**On the other hand, the lowest mean value was obtained by question 4, as respondents disagree that the financial training on offer at the MA is suitable ( $x_m = 3.60$ ), and that training at the MA provides the necessary expertise ( $x_m = 3.75$ ).**

Opinions are more homogeneous in question 5, which refers to aspects that should have been acquired in training, and are more heterogeneous in question 2, which refers to the necessity of obtaining external qualifications.

**Table 2 - Measures of central tendency and dispersion in Group I of the survey**

Group I – Financial training (scale of 1 to 7)					
Question	Mean	SD	Mode	Mín	Máx
1. Training at the MA provides the necessary expertise	3,75	1,37	4	1	7
2. Obtaining external qualifications is a necessity	5,34	<b>1,70</b>	7	1	7
3. The financial training administered provided the required competencies	4,00	1,37	3	1	7
4. The financial training administered is suitable	<b>3,66</b>	1,33	4	1	7
5. Some aspects should have been acquired during training	<b>5,50</b>	<b>1,27</b>	6	1	7

Table 3 was devised to identify the need for CAs in the army. In Group II - Importance of Certified Accountants -, the highest mean value was obtained by question 17 and the lowest mean value was obtained by question 18, as mentioned in the analysis of Chart 1. It should be noted that opinions are more homogeneous in question 24, which refers to the OCC as a means of quality control, and more heterogeneous in question 10, which states that CAs are needed in the Audit Department.

**Table 3 – Measures of central tendency and dispersion in Group II of the questionnaire.**

<b>Group II - Importance of Certified Accountants (scale 1 to 7)</b>					
<b>Question</b>	<b>Mean</b>	<b>SD</b>	<b>Mode</b>	<b>Mín</b>	<b>Máx</b>
6. If I become a CA, this will benefit the army	4,59	1,72	4	1	7
7. The army needs CAs	5,25	1,63	5	1	7
8. The Integrated Master's in Military Administration should grant direct access to the OCC	5,72	1,61	7	1	7
9. The Financial Deputy position requires a CA	3,50	1,52	5	1	6
10. The Audit Department (AD) requires a CA	4,75	1,92	7	1	7
11. The General Budgets Department (GBD) requires a CA	3,78	1,84	4	1	7
12. The General Financial Accounting Department (GFAD) requires a CA	5,34	1,72	7	1	7
13. The Army Factories require a CA	5,03	1,69	7	1	7
14. A CA generates better quality accounting information	5,19	1,79	7	1	7
15. Higher standards of accounts and taxes	5,53	1,65	7	1	7
16. The OCC provides assistance with accounts and taxes	5,06	1,34	4	1	7
17. CAs are an added value to the army	6,06	1,46	7	1	7
18. CA duties are exclusive to the private sector	2,09	1,53	1	1	7
19. Changing the public accounting plan will create dependency	4,31	1,47	4	1	7
20. Mandatory CAs will make the army dependent	4,38	1,84	5	1	7
21. CAs in the army will result in greater technical regularity	4,97	1,56	4	1	7
22. The CA profession fulfils a social role	4,16	1,44	4	1	7
23. The OCC's mandatory training activities are beneficial	5,50	1,39	6	1	7
24. The OCC provides quality control	4,84	1,22	4	1	7

#### **4.4. Survey findings**

While the Military Administration officers surveyed generally found that the financial training administered was sufficient, they nevertheless felt it could have been more effective with regard to the performance of some duties. Therefore, they find it necessary to complement that training with training outside the army.

With regard to the importance of having CAs in the army, respondents generally agree that it is a necessity, and there is a strong opinion that the Integrated Master's in Military Administration should grant direct access to the OCC.

The duties that respondents pointed out as requiring CAs were those performed in the General Financial Accounting Department and in the Army Factories.

Regarding the CA activity, the results show that respondents agree that the level of demand for accounts and tax services will increase and that these professionals will guarantee more reliable accounting.

Thus, it was concluded that the army would benefit from having CAs. It is also worth noting that respondents disagreed with the fact that the duties performed by CAs are exclusive to the private sector. There was moderate agreement regarding the army's dependence on CAs due to the central tendency of response, that is, the lack of opinion on the subject.

Finally, it was concluded that Military Administration officers see OCC training activities as beneficial. Likewise, albeit not as strongly, respondents also agree that the OCC provides quality control to its members.

## 6. Proposal of a military administration curriculum model

### 6.1 Analysis of the current Integrated Master's in Military Administration curriculum

It should be noted that the analysis of the Integrated Master's in Military Administration curriculum has been carried out with the intent of obtaining direct access to the Order of Certified Accountants.

Thus, the analysis was based on the OCC requirements provided for in Notice No. 6060/2010, which determines the criteria for recognition of the academic qualifications required to practice the profession of Certified Accountant.

The Integrated Master's in Military Administration curriculum was consulted in Regulation No. 12819/2013, which lists the course structure and curriculum of Military Academy courses. However, a careful analysis of the course units required an examination of the Course Unit Files (CUF) detailing the programmes of those units.

Afterwards, the course units required by the OCC were identified and the corresponding CUF were selected for analysis. The study plan was analysed with the invaluable assistance of João Carlos Silva, adviser to the Head of the Order of Certified Accountants.

Once this analysis had been conducted, it was concluded that the Integrated Master's in Military Administration curriculum must comply with the following requirements in order to grant direct access to OCC:

- **Additional ECTS required (in accordance to Number 5 of Notice No. 6060/2010):**
  - Analytical and Management Accounting: 2 ECTS and 30 contact hours;
  - Taxation: 3 ECTS and 50 contact hours;

- Ethics and Deontology: although the unit already has the credits required it lacks some programme subjects.
- **Additional programme subjects required (in accordance to Number 5 of Notice No. 6060/2010):**
- Corporate Law: law of obligations; mergers and demergers; insolvency and corporate restructuring; general aspects of labour laws;
  - Ethics and Deontology: OCC Statute and Deontological Code; Ethics codes of the organization and of other professional organizations in areas related to accounting.

## 5.2. Possible scenarios for Integrated Master's in Military Administration curricula

Bearing in mind the above deficiencies and the course units that are not required for registration with the OCC, two possible scenarios were elaborated to grant access to the Order of Certified Accountants after graduation from the Military Academy course, shown in Table 4.

**Table 4 – Possible changes to the course units**

Added CU	Number of ECTS (Required)	Number of Hours (Required)	Removed CU	Number of ECTS (Obtained)	Number of Hours (Obtained)
<b>Scenario 1</b>					
Analytical and Management Accounting III	2	30	Mathematics I	6	75
Taxation II:	3	50	Mathematics II	6	75
Ethics and Deontology (devised for OCC access)	2	45			
<b>Total required</b>	<b>7</b>	<b>125</b>	<b>Total obtained</b>	<b>12</b>	<b>150</b>
<b>Scenario 2</b>					
Analytical and Management Accounting III	2	30	Mathematics I/II	6	75
Taxation II:	3	50	General Notions of Administrative Law	5	60
Ethics and Deontology (devised for OCC access)	2	45			
<b>Total required</b>	<b>7</b>	<b>125</b>	<b>Total obtained</b>	<b>11</b>	<b>135</b>

These scenarios would address the credits lacking from the Analytical and Management Accounting and Taxation core areas.

As Table 5 shows, the Mathematics I, Mathematics II and General Notions of Administrative Law course units were selected for removal from the current curriculum. The remaining Course Units listed in the table are not required for direct access to the OCC (according to Number 5 of Notice No. 6060/2010).

Even though other CUs could have been selected, we took care not to remove course units related to the military, logistics and public finance.

**Table 5 – Course units not required for access to the OCC**

<b>NOT RELEVANT/UNRELATED</b>	
Geography	General Tactics and Military Operations I/II
<b><i>General Notions of Administrative Law</i></b>	Public Finance
Military Organization	Topography I
Economic and Social History	Territorial Organization
Elements of Weaponry	Operational Research
Military Sociology	Scientific Research Methods
Military History	Public Administration and Public Management
Military Administration Tactics	General Military Training
<b>MINIMUM ECTS REQUIRED AND/OR CU CONTENTS ARE NOT ESSENTIAL FOR CAs</b>	
<b><i>Mathematics I/II</i></b>	General Theory of Strategy
English II/III	Human Resource Management
Logistics I/II	

Because **Ethics and Deontology** is an area with specific subjects defined by the OCC<sup>2</sup>, a new CU must also be created for that purpose. In fact, the Ethics and Leadership CU is not accepted for purposes of access to the OCC. It should be noted that there is still a need

<sup>2</sup> Interview with João Carlos Silva, advisor to the Head of the Order of Certified Accountants, conducted at the OCC in April 2014.

to address the gap in the Corporate Law programme, which must therefore be subject to review.

Finally, there is pressing need for an internship that grants direct access to the OCC exam. As such, in hopes of obtaining direct and immediate access upon completion of the MA course, we looked at the possibility of integrating the internship in the curriculum as an academic internship or as a business simulation project<sup>3</sup>.

However, we concluded that it is not possible to include an academic internship in the five-year curriculum because, according to Article 28, item a) of the Professional Registration, Internship and Examination Regulation, an internship must award “a minimum of 15 ECTS and cover a time span of at least six months”.

As for the business simulation project, this option implies costs in equipment and human resources<sup>4</sup>. For that reason, we found that the best solution would consist of a professional internship under specific conditions.

Pursuant to Article 28, item c) of the Regulation, the internship may consist of “professional experience of at least three years providing accounting services to public entities with organized accounts in accordance with the accounts plan legally in force”.

This means that a Military Administration officer has access to the OCC examination after a three-year period as an accounting services provider.

## Conclusions

The aim of this research paper was to answer the research question: “What changes can be made to the Integrated Master’s in Military Administration curriculum to increase the effectiveness and efficiency of the training provided to Military Administration officers?”

We found that, as a general rule, Military Administration officers find their financial training to be sufficient, although they feel that it could have been more effectively geared towards certain duties, and therefore consider it necessary to complement that training outside the army.

The training of Military Administration officers should be improved in order to develop an enhanced officer staff, as well as to obtain direct access to the OCC, thereby ensuring that the accounting language used by officers is in line with that of other accounting professionals and that the army can benefit from the acquisition of new expertise and experience.

Regarding the changes that can be made to the Integrated Master’s in Military Administration curriculum, we analysed the curriculum with the aim of obtaining direct access to the OCC in mind.

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<sup>3</sup> Alternatives to a professional internship in accordance to the Professional Registration, Internship and Examination Regulation.

<sup>4</sup> Interview with the OCC Deputy Director, Ezequiel Fernandes, in April 2014.

At the outset, these changes may seem unfeasible and lacking support, as they may take priority over other areas of training. However, this analysis took care not to neglect other areas that are also important for the training of Military Administration officers. Thus, we have found that it is crucial to replace some course units to address the need for direct access to OCC membership by Military Administration officers.

As for the professional internship, it was found that it should be undertaken upon completion of the Military Academy course in the form of a professional internship module due to the time-span required.

As with everything else in life, those who are able to better understand the environment that surrounds them, those who are able to turn danger into opportunity, those who are more flexible, more adaptable and faster to respond will prevail.

In fact, should the Integrated Master's in Military Administration improve the training it administers, it would enrich and elevate its purpose on a personal level since students would have access to better training institution-wide, and guarantee that the army would have an officer staff with enhanced qualifications, which would in turn ensure the recognition of civil society.

### **Future research and research limitations**

In this era of profound, rapid changes, it is crucial that we find answers to the following question: Can and should Military Administration change in order to be more effective? Therefore, it was found that further research on the subject is required as there may be other solutions, for example removing the Topography I, Military Sociology and Geography CUs.

As for research limitations, the main limitation was the difficulty in obtaining some interviews due to the busy schedules of interviewees.

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