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ABSTRACT

This study examines non-profit organizations (NPOs) in Angola and the accounting standards that currently govern them, assessing the extent to which these standards address the specific characteristics of the sector. NPOs play a crucial role in the political, economic, social, and academic spheres, contributing to collective well-being, transparency, and the sustainable development of vulnerable communities.

The research aims to evaluate whether Angola would benefit from the adoption of accounting standards specifically designed for NPOs. To do this, it identifies the main limitations and challenges faced by organizations in applying the existing framework, analyzes the perceptions of professionals and managers regarding the need for differentiated standards, and examines the potential consequences of such a change for reporting and accountability practices – particularly in terms of comparability, transparency, and credibility of financial information.

By articulating these dimensions, the study seeks to promote academic and professional debate on the adequacy of current accounting regulations for the non-profit sector, supporting the development of policies that strengthen efficiency, sustainability, and trust in the management and accountability practices of these organizations.

To achieve these objectives, the study adopts a qualitative approach based on document analysis of the regulatory framework and accounting standards used by Angolan non-profit entities, complemented by semi-structured interviews with professionals and managers.

Keywords: Accounting; NPOs; Accounting Standards; Angola