

A - General description

Programme Title – Bank Management and Administration

Qualification awarded – Bachelor's Degree (*Licenciatura*)

Admission requirements – Candidates may access the degree through the National Application for Admission to Higher Education, special admission regimes, re-enrolment, programme change and transfer schemes and mature applications. Candidates applying through the National Application have to take an exam on one of the following subjects: Mathematics, Economics and/or Geography.

Educational and Professional goals – The degree grants 180 ECTS distributed throughout 6 semesters and aims at:

- Preparing the students to respond rapidly and efficiently to the challenges within the financial sector.
- Delivering graduates in the financial intermediation domain.
- Delivering high-level specialists in the several dimensions of financial management, such as banks, insurance companies and investment societies.
- Providing the students with theoretical and practical knowledge of financial topics required for exercising a banking-related profession through a comprehensive approach to the banking sector.

Access to further studies – The degree allows access to post-graduate studies.

Course structure diagram with credits (60 per year) –

Course Title	Year	Semester	Number of credits
Financial Accounting I	1	1	6
Economics	1	1	6
Bank Service Production Management	1	1	4
Introduction to Management	1	1	6
Mathematics	1	1	6
Information Technologies and Innovation in Financial Institutions.	1	1	4
Financial Accounting II	1	2	6
Statistics I	1	2	4
Human Resources Management	1	2	6
Business-Oriented Operations Management	1	2	4
Introduction to Law	1	2	4
Introduction to Financial Markets	1	2	4
Financial Calculus	2	1	5
Bank Accounting	2	1	5

Management Accounting I	2	1	6
Banking Law	2	1	4
Statistic Decision	2	1	4
Taxation	2	1	5
Management Accounting II	2	2	6
Development of Interpersonal Skills	2	2	5
Entrepreneurship	2	2	6
Taxation of Bank and Financial Products	2	2	5
Quality Management in Financial Services	2	2	4
Strategic Management in Financial Institutions	2	2	5
Financial Analysis of Banking Institutions	3	1	5
Investment Operations Analysis	3	1	5
Bank Credit and Financing I	3	1	5
Management of Assets and Liabilities in Financial Institutions	3	1	5
Financial Marketing Fundamentals	3	1	4
Derivative Products and Markets	3	1	5
Risk analysis	3	2	5
Audit	3	2	6
Management Control and Performance	3	2	4
Corporate Finance	3	2	5
International Finance	3	2	6
Bank Credit and Financing II	3	2	5

Final examination, if any – Not applicable

Final and continuous assessment regulations –

ECTS departmental co-ordinator – Pedro Frouco Marques, PhD

	B - Description of individual course units
Course title	Financial Accounting I
Course code	992504
Type of course	Compulsory
Level of Course	I
Year of study	1 st
Semester/trimester	1 st Semester
Number of credits	5
Name of lecturer	Carlos António Rosa Lopes Carla Joaquim Daniel Ferreira de Oliveira Pedro Augusto Nogueira Marques
Objectives of the course (preferably expressed in terms of learning outcomes competences)	Fundamental accounting concepts. The balance sheets and income statements. Account: concept and study of key accounts. Introduction to the POC. Study of accounts: Available Cash, Third Parties and Inventories.
Prerequisites	Not Applicable
Course contents	Introduction; Property; The Inventory and Balance: The Account; Methods of accounting records; Financial Statements and balances; Accounting standards and accounting principles - POC (Plano Oficial de Contabilidade); Study of accounts: Available Cash, Third Parties and Inventories.
Recommended reading	Borges, António e outros; Elementos de Contabilidade Geral; Áreas Editora; 23 ^a Edição, 2005 Borges, António; e outros; Práticas de Contabilidade Financeira; Áreas Editora POC Simples
Teaching methods	Lectures
Assessment methods	Exams
Language of instruction	Portuguese

	B - Description of individual course units
Course title	Economics
Course code	992501
Type of course	Compulsory
Level of Course	Not applicable
Year of study	1 st
Semester/trimester	1st Semester
Number of credits	6
Name of lecturer	Maria do Rosário Baeta Neves Luís Carlos Cardoso
Objectives of the course (preferably expressed in terms of learning outcomes competences)	At the end of the course, students should be able to understand and describe macro and micro economic issues using the reasoning of economic science; to use sources of statistical and bibliographic data to obtain the relevant information for approaching each problem and write reports on economics issues.
Prerequisites	Not Applicable
Course contents	Basic concepts in economic science. National accounting as a measurement technique of the economic activity. Different integrated chains of economic thought at its historical time. Policy-mix and the impact in the external environment of an economic unit: application to the Portuguese economy. Presentation of the basic elements of the demand and supply. Application of the elasticity concept. Basic characteristics in competitive, monopolistic and oligopolistic markets.
Recommended reading	Castro, Alberto de, Barbot, Cristina e Nascimento, Álvaro (1994), <i>Microeconomia</i> , Lisboa, McGraw-Hill. Frank, Robert H. e Bernanke, Ben S. (2003), <i>Princípios de Economia</i> , Lisboa, McGraw-Hill. Medeiros, Eduardo Raposo (2000), <i>Economia Internacional</i> , Lisboa, ISCSP. Neves, João César das (1992), <i>Introdução à Economia</i> , Lisboa, Editorial Verbo. Porto, Manuel (2004), <i>Economia</i> , Coimbra, Livraria Almedina. Samuelson, Paul A. e Nordhaus, William D. (2005), <i>Economia</i> , Lisboa, McGraw-Hill. Santos, Jorge, Braga, Jacinto, Teixeira, Manuel e Aubyn, Miguel St. (2001), <i>Macroeconomia</i> , Lisboa, McGraw-Hill.
Teaching methods	Lectures including case studies analyses.
Assessment methods	The students can choose between: a) Continuous assessment: individual mid-term tests with minimum arithmetic average of 10. b) Final exam: minimum pass grade is 10
Language of instruction	Portuguese

	B - Description of individual course units
Course title	Bank Service Production Management
Course code	992505
Type of course	Compulsory
Level of Course	Not applicable
Year of study	1 st
Semester/trimester	1st Semester
Number of credits	4
Name of lecturer	Bruno Miguel Silva Valada
Objectives of the course (preferably expressed in terms of learning outcomes competences)	Distinguish between property operations and service operations. Understand the specificity of banking operations. Analyse the existing operations and the evolution of banking services. Devise functional areas where banking services may be created.
Prerequisites	Not Applicable
Course contents	Bank context. Service as a system. Operational strategies. Technological choice. Decision making patterns. Design of service production systems. Location of banking branches. Waiting queues. Design and layout of the facilities. Management of branch networks/alternative channels.
Recommended reading	Dilworth, James – Operations and Non Operations Management - Bruel, Oliver – Aprovisionamento das Empresas - Marques, Ana Paula – Gestão da Produção - Courtois, Alain – Gestão da Produção - Davis, Steven I. – A Excelência na Banca
Teaching methods	Lectures and tutorials
Assessment methods	End-of-term test. Final exam. Students with a grade of 10 or higher will be exempt from exam. Final exam is worth 100%. Assiduity and class participation may increase the mark up to 1 grade point.
Language of instruction	Portuguese

	B - Description of individual course units
Course title	Introduction to Management
Course code	992503
Type of course	Compulsory
Level of Course	Not applicable
Year of study	1 st
Semester/trimester	1st Semester
Number of credits	6
Name of lecturer	Jorge Manuel Marques Simões
Objectives of the course (preferably expressed in terms of learning outcomes competences)	Upon completion of the course, the students should be able to understand the various management concepts and solve management-related cases.
Prerequisites	Not Applicable
Course contents	1. What is an Organization? Administration by objectives. The Production Function. The Financial Function. The Commercial Function. The Human Resources Function.
Recommended reading	- Rego, Arménio; Cunha, Miguel (2007). O Tão da Eficácia Organizacional, Edições Sílabo, Lisboa. - Reis, Lopes dos; Paulino, António (1994). Gestão dos Stocks e Compras, Editora Internacional, Lisboa. - Robalo, António (1997). Teorias Contingenciais de Organização, Edições Sílabo, Lisboa. - Rocha, José António de Oliveira (1999). Gestão de Recursos Humanos, Editorial Presença, Lisboa. - Sousa, António de (1998). Introdução à Gestão: Uma Abordagem Sistémica, Editorial Verbo, Lisboa.
Teaching methods	- Case studies discussion. Oral and written examples and application exercises. - Review of assignments on issues dealt with. - Sessions supported by audiovisual equipment (data-show, power-point).
Assessment methods	Mid-term test (100%). Examination worth 100% for students failing continuous assessment (grades below 10).
Language of instruction	Portuguese

	B - Description of individual course units
Course title	Mathematics
Course code	992502
Type of course	Compulsory
Level of Course	Not applicable
Year of study	1st
Semester/trimester	1st Semester
Number of credits	6
Name of lecturer	Cristina M. M. Andrade, Ana Cristina B. Nata
Objectives of the course (preferably expressed in terms of learning outcomes competences)	The main goal of the course is to provide the students with the mathematical knowledge and tools necessary to a better understanding of real economical and social problems. The contents also provide the requirements needed for other courses.
Prerequisites	Not Applicable
Course contents	Part one - Linear Algebra 1. Matrices 2. Determinants Part two - Mathematical Analysis 1. Functions in $\mathbb{R}$ and $\mathbb{R}^n$ 2. Derivative in $\mathbb{R}$ and $\mathbb{R}^n$ 3. Integral calculus 4. Applications to financial mathematics
Recommended reading	Ferreira, M.A.M.; Amaral, Isabel (2006): Exercícios de Álgebra Linear 1º Volume Matrizes e Determinantes. Edições Sílabo Ferreira, M.A.M.; Amaral, Isabel (2006): Exercícios de Primitivas e Integrais. Edições Sílabo Ferreira, M.A.M. (1999): Exercícios de cálculo diferencial em $\mathbb{R}^n$. Edições Sílabo Armstrong, Bill; Davis, Don (2002): College Mathematics, Solving problems in finite mathematics and calculus. Pearson Education
Teaching methods	Lectures and www.e-learning.ipt.pt
Assessment methods	End-of-term tests and Exams (face-to-face)
Language of instruction	Portuguese

	B - Description of individual course units
Course title	Information Technologies and Innovation in Financial Institutions.
Course code	992506
Type of course	Compulsory
Level of Course	Not applicable
Year of study	1 st
Semester/trimester	1st Semester
Number of credits	4
Name of lecturer	José Ribeiro Mendes Vasco Gestosa da Silva
Objectives of the course (preferably expressed in terms of learning outcomes competences)	Consolidate basic notions of computer science and computer architecture. Develop skills to explore tools such as word processors, spreadsheets, presentations and databases systems. Explore network and Internet resources.
Prerequisites	Not Applicable
Course contents	Introduction to Information Technology (IT) and Computer Architecture. Text Processing: Microsoft Word. Spreadsheet: Microsoft Excel. Presentations: Microsoft Powerpoint. Networks and Internet. Database Management Systems: Microsoft Access. Information and Innovation Systems in the Financial Institutions.
Recommended reading	MENDES, J.R., MARQUES, C.G., SILVA, V., CAMPOS, R., <i>Noções de Arquitectura de Computadores</i> , AIDTIC, IPT, 2007. MENDES, J.R., MARQUES, C.G., SILVA, V., CAMPOS, R., <i>Processamento de Texto: Microsoft Word</i> , AIDTIC, IPT, 2008. MENDES, J.R., MARQUES, C.G., SILVA, V., CAMPOS, R., <i>Folha de Cálculo: Microsoft Excel</i> , AIDTIC, IPT, 2008. MENDES, J.R., MARQUES, C.G., SILVA, V., CAMPOS, R., <i>Apresentações: Microsoft Powerpoint</i> , AIDTIC, IPT, 2008. MENDES, J.R., MARQUES, C.G., SILVA, V., CAMPOS, R., <i>Redes de Computadores e Internet</i> , AIDTIC, IPT, 2008. MENDES, J.R., MARQUES, C.G., SILVA, V., CAMPOS, R., <i>Sistema de Gestão de Bases de Dados: Access</i> , AIDTIC, IPT, 2008.
Teaching methods	Attendance-based sessions
Assessment methods	Test (50%) + Project (45%) + Individual Work (5%)
Language of instruction	Portuguese

	B - Description of individual course units
Course title	Financial Accounting II
Course code	992508
Type of course	Compulsory
Level of Course	II
Year of study	1 st
Semester/trimester	2 nd Semester
Number of credits	5
Name of lecturer	Carlos António Rosa Lopes Carla Joaquim Daniel Ferreira de Oliveira Pedro Augusto Nogueira Marques
Objectives of the course (preferably expressed in terms of learning outcomes competences)	Consolidation of knowledge acquired previously in Financial Accounting I. Study of the accounts: Permanent Asset, Capital, Cost and Losses, Revenues and Profit, and Earnings. Closing provisions. Financial Statements.
Prerequisites	Not Applicable
Course contents	Accounts: Permanent Asset, Capital, Cost and Losses, Revenues and Profit, and Earnings. Closing provisions. Financial Statements.
Recommended reading	Borges, António e outros; Elementos de Contabilidade Geral; Áreas Editora; 23 ^a Edição, 2005 Borges, António; e outros; Práticas de Contabilidade Financeira; Áreas Editora POC Simples
Teaching methods	Lectures
Assessment methods	Tests and Exams
Language of instruction	Portuguese

	B - Description of individual course units
Course title	Probability and Statistics I
Course code	992511
Type of course	Compulsory
Level of Course	I
Year of study	1 st
Semester/trimester	2nd Semester
Number of credits	4
Name of lecturer	Francisco Paulo Vilhena Antunes Bernardino Carvalho Ricardo Jorge Viegas Covas
Objectives of the course (preferably expressed in terms of learning outcomes competences)	At the end of the course, students should have developed a critical and objective attitude regarding data analysis. Likewise, they must be able to argue and make decisions based on the appropriate statistical instruments.
Prerequisites	Not Applicable
Course contents	I – Descriptive Statistics. 1.1 Concepts; 1.2 Tables, Charts and Numerical Indicators. II – Probabilities. 2.1 Definition; 2.2 Conditional Probabilities and Bayes Theorem. III – Distributions. 3.1 Discrete Random Variables; 3.2 Continuous Random Variables. IV – Estimation. 4.1 Punctual Estimation; 4.2 Confidence Intervals. V – Hypothesis Tests. 5.1 Concepts; 5.2 Significance Level; 5.3 Tests for various parameters. VI – Index Numbers. 6.1 Concepts; 6.2 Properties; 6.3 Laspeyres, Paasches and Fisher Indexes; 6.4 Time Series Deflation.
Recommended reading	Guimarães, R.; Sarsfiels Cabral, J.A. – Estatística – McGraw Hill Murteira, B.J., et al – Introdução à Estatística – McGraw Hill Murteira, B.J., BLACK, G.H. – Estatística Descritiva, McGraw Hill Robalo, António – Estatística – Exercício, Vol I e Vol II – Edições Sílabo
Teaching methods	Lectures
Assessment methods	Final exam
Language of instruction	Portuguese

	B - Description of individual course units
Course title	Human Resources Management
Course code	992512
Type of course	Compulsory
Level of Course	Not Applicable
Year of study	1 st
Semester/trimester	2nd Semester
Number of credits	6
Name of lecturer	Sílvia Manuel da Rocha Brito
Objectives of the course (preferably expressed in terms of learning outcomes competences)	To provide the students with an overview of human resources management and some of the essential tools that will facilitate work in business management especially as far as the human component is concerned.
Prerequisites	Not Applicable
Course contents	1 - Administrative Management of Human Resources 2 - Analysis and description of duties 3 - Performance Appraisal 4 – Career organization and planning 5 – Health and Safety at Work
Recommended reading	Câmara, P. Guerra, P. Rodrigues, J. (2000). Humanator – Recursos Humanos e Sucesso Empresarial. Publicações. D. Quixote. Ceitil, Mário (2006) Gestão dos Recursos Humanos para o séc. XXI, Edições Sílabo. Chiavenato, I. (2008). Recursos Humanos. Edição Compacta, Coleção Atlas Gomes, J.F; Cunha, M.P; Rego, A; Campos e Cunha, R; Cabral – Cardoso; Marques, C.A. (2008), Manual de Gestão de Pessoas e do Capital Humano, 1. ^a Edição, Edições Sílabo Moura, Estêvão de (2008). Manual de Gestão de Pessoas, 3. ^a Edição, Edições Sílabo Pereti, M. (2008). Recursos Humanos. 9. ^a Edição, Edições Sílabo.
Teaching methods	Lectures including case studies.
Assessment methods	Continuous assessment: Individual research work 50% Mid-term assessment: test 50% Final assessment: examination Tests and exams include a minimum of 50 questions, most of them practical. A mark of 10 or higher will exempt students from examination.
Language of instruction	Portuguese

	B - Description of individual course units
Course title	Business-Oriented Operations Management
Course code	992510
Type of course	Compulsory
Level of Course	Not Applicable
Year of study	1st
Semester/trimester	2nd Semester
Number of credits	4
Name of lecturer	José Manuel Barros Pinheiro Nogueira
Objectives of the course (preferably expressed in terms of learning outcomes competences)	The purpose of this course is to provide the students with skills to understand and apply the concepts and techniques of business-oriented operations management.
Prerequisites	Not Applicable
Course contents	1. The process of value creation in financial institutions 2. Different value creation perspectives 3. The goals and bank operations 4. The main operational decisions 5. The process of operational decision making 6. The role of incentives in bank operations 7. The performance appraisal.
Recommended reading	- Arnold, J. R. T.; Chapman, S. N. (2000). Introduction to Materials Management , Prentice Hall. - Chiavenato, Idalberto (1999). Introdução à teoria geral da administração , Editora Campus, Rio de Janeiro. - Reis, Lopes dos; Paulino, António (1994). Gestão dos Stocks e Compras , Editora Internacional, Lisboa.
Teaching methods	Lectures and tutorials
Assessment methods	End-of-term test. Final exam. Students with a grade of 10 or higher will be exempt from exam. Final exam is worth 100%. Assiduity and class participation may increase the mark up to 1 grade point.
Language of instruction	Portuguese

	B - Description of individual course units
Course title	Introduction to Law
Course code	992511
Type of course	Compulsory
Level of Course	Not Applicable
Year of study	1st
Semester/trimester	2nd Semester
Number of credits	4
Name of lecturer	Baeta Neves
Objectives of the course (preferably expressed in terms of learning outcomes competences)	The students should be able to recognize and identify law as a social order. Furthermore they should know the types of law and the governmental institutions and also the dynamics of legal relations.
Prerequisites	Not Applicable
Course contents	Part I. Basic notions Chapter I – Introductory notions ; Chapter II – Sources of law; Chapter III Branches of law; Chapter IV Interpretation and integration of law; Chapter V – Law enforcement across time; Chapter VI – Law enforcement through space; Chapter VII - Actions in conformity with the law; Chapter VIII – Actions against the law; Chapter IX Law enforcement; Chapter X – Juridical relation Part II – Law of obligations Part III – Rights in rem Part IV – Family law Part V – Succession law
Recommended reading	Almeida Costa “ Noções de Direito”, Almedina; Castro Mendes,” Introdução ao Estudo do Direito”, Lisboa, 1994.
Teaching methods	Lectures including worksheets
Assessment methods	Two written tests or final exam.
Language of instruction	Portuguese

	B - Description of individual course units
Course title	Introduction to Financial Markets
Course code	992507
Type of course	Compulsory
Level of Course	Not Applicable
Year of study	1st
Semester/trimester	2nd Semester
Number of credits	4
Name of lecturer	João Rosa Lopes
Objectives of the course (preferably expressed in terms of learning outcomes competences)	Characterise the financial system as per financial markets and products. Identify the major properties of markets. Distinguish between primary and secondary markets as according to issuing and transaction of financial products. Derivatives and risk management.
Prerequisites	Not Applicable
Course contents	Financial market concepts. Money and Capital Markets. Major Capital Markets Transactions. Derivatives and Financial Risk Management.
Recommended reading	- Arshadi, Nasser and Karels, Gordon V. Modern Financial Intermediaries & Markets. Prentice Hall International. (1997). - Mota, António Gomes e Tomé, Jorge. Mercado de Títulos: Uma Abordagem Integrada. Texto Editora. (1997). - Fabozzi, Frank and Modigliani, Franco. Capital Markets. Prentice Hall International (1996). - Ross, Sthephen, Westerfield, Randolph and Jordan, Bradford. Fundamentals of Corporate Finance. International Student Edition. (1999).
Teaching methods	Lectures and tutorials
Assessment methods	Test and final exam. A mark of 10 or higher will exempt students from examination.
Language of instruction	Portuguese

	B - Description of individual course units
Course title	Financial Calculus
Course code	992514
Type of course	Compulsory
Level of Course	Not Applicable
Year of study	2 nd
Semester/trimester	1 st Semester
Number of credits	5
Name of lecturer	Luís António Antunes Francisco
Objectives of the course (preferably expressed in terms of learning outcomes competences)	Each student should be able to: - Calculate present and future values of one or more capitals; - Calculate and solve problems related to different financing alternatives and financial investments; - Evaluate and decide between different financing alternatives and financial investments.
Prerequisites	Attendance of mathematics modules.
Course contents	1 – Introduction 2 - Capitalization processes 3 - Annuities 4 - Debts amortization 5 - Bond loans
Recommended reading	Matias, Rogério (2007) – Cálculo Financeiro, Teoria e Prática, 2 ^a Edição, Escolar Editora, Lisboa, Portugal. Mateus, Alves (1999) - Cálculo Financeiro, 2 ^a Edição, Edições Sílabo, Lisboa, Portugal. Rodrigues, Azevedo; Nicolau, Isabel (2003) - Elementos de Cálculo Financeiro, 7 ^a Edição, Áreas Editora, Lisboa, Portugal.
Teaching methods	Lectures
Assessment methods	- "Mini-tests"– 40% of final grading - A final test - 60% of final grading
Language of instruction	Portuguese

	B - Description of individual course units
Course title	Bank accounting
Course code	992516
Type of course	Compulsory
Level of Course	Not Applicable
Year of study	2nd
Semester/trimester	1st Semester
Number of credits	5
Name of lecturer	Carla Joaquim Pedro Marques Carlos António Rosa Lopes
Objectives of the course (preferably expressed in terms of learning outcomes competences)	Learn the importance of accounting regarding the management information systems as an element that provides useful information for decision making. Know the accounting principles and the POCB valuation criteria. Know and apply the POC. Be able to draw up compulsory accountability documents.
Prerequisites	
Course contents	I - Introduction; II - Norms and principles of accounting; - III definitions and concepts; - IV Accounts chart and scope; - V valuation criteria; - VI Elements of accounting; VII – Accounting documents ; VIII - Specific accounting standards; IX - Major Notices and instructions by the Banco de Portugal
Recommended reading	- PCSB –Plano de Contas para o Sistema Bancário;- Operações Bancárias , Carlos Figueiredos Santos, Editora Rei dos Livros; Avisos e Instruções do Banco de Portugal; http://www.cnc.min-financas.pt/ (Comissão Normalização Contabilística); http://www.iasc.org.uk/ (Comité das NIC's (IFRS) - Normas Internacionais de Contabilidade
Teaching methods	Lectures and tutorials
Assessment methods	Mid-term test: ≥10 grade points will exempt students from exam. Final exam: ≥10 grade points to pass. Note: ≥16 grade points will require taking an oral exam to maintain the grade; otherwise students will be awarded 15 grade points.
Language of instruction	Portuguese

	B - Description of individual course units
Course title	Management Accounting I
Course code	992515
Type of course	Compulsory
Level of Course	I
Year of study	2nd
Semester/trimester	1st Semester
Number of credits	6
Name of lecturer	José Manuel Lopes Farinha
Objectives of the course (preferably expressed in terms of learning outcomes competences)	The students should acquire the following abilities: ➤ Recognise the limitations of the financial accounting and identify the usefulness of the management accounting; ➤ Differentiate the systems of total cost, variable, rational and of attributed fix costs through theoretical shares and its influence in the verification of results; ➤ Understand the conditions, range of application and limit of the CVR(Costs/Volume/Results) analysis; ➤ Describe and apply the different production systems, calculate the costs of joint products and value the production in course.
Prerequisites	Not Applicable
Course contents	Book-keeping sections; main cost concepts and types; financial statement by functions; costs ascribing - homogeneous sections system; cost covering systems; the importance of the cost-volume-results analysis and the point of balance; design of accounting management systems.
Recommended reading	Pereira, C. e V. Franco: 1994, "Contabilidade Analítica", <i>Rei dos Livros</i>, 6.^a edição; Caiado, A.: 2003, "Contabilidade de Gestão", <i>Áreas Editora</i>, 3.^a edição; Franco, V. e Outros: 2005, "Contabilidade de Gestão – O Apuramento dos Custos e a Informação de Apoio à Decisão", <i>Publisher Team</i>, 1.^a edição; Horngren, C., G. Foster e S. Datar: 2000, "Cost Accounting – A Managerial Emphasis", <i>Prentice-Hall International</i>, 10.^a edição
Teaching methods	Attendance-based sessions
Assessment methods	Mid-term test: ≥10 grade points will exempt students from exam. Final exam: ≥10 grade points to pass. Note: ≥16 grade points will require taking an oral exam to maintain the grade; otherwise students will be awarded 15 grade points.
Language of instruction	Portuguese

	B – Description of individual course units
Course title	Banking Law
Course code	992518
Type of course	Compulsory
Level of Course	Not Applicable
Year of study	2 nd
Semester/trimester	1 st Semester
Number of credits	4
Name of lecturer	Manuel Baeta Neves
Objectives of the course (preferably expressed in terms of learning outcomes competences)	The students should familiarise themselves with the general aspects of credit institutions and remaining financial institutions, analyse the banking relationship in its different legal dimensions, the intervening parties and object as well as analyse the legal system for contracts.
Prerequisites	Not Applicable
Course contents	I – Introduction ; The institutional banking law; The material banking law; Banking relationships in general; Banking transactions in general; The opening of an account; special banking activities; guarantees.
Recommended reading	José Maria Pires, Direito Bancário – 1 ^o , 2 ^o e 3 ^o Vols.; José Simões Patrício, Direito de Crédito/Introdução, Lisboa, 1994; António Meneses Cordeiro, Manuel de Direito Bancário, 3 ^a ed., 2006; Jorge Henrique Pinto Furtado, Títulos de crédito, 2005; Paul e Hélder Quintas, Regime jurídico dos títulos de crédito, 2000; Armindo Saraiva Matias, Direito Bancário, Coimbra, 1998.
Teaching methods	Lectures
Assessment methods	Two written tests or Final exam
Language of instruction	Portuguese

	B – Description of individual course units
Course title	Statistic Decision
Course code	992513
Type of course	Compulsory
Level of Course	Not Applicable
Year of study	2 nd
Semester/trimester	1st Semester
Number of credits	4
Name of lecturer	Francisco Paulo Vilhena Antunes Bernardino Carvalho Ricardo Jorge Viegas Covas
Objectives of the course (preferably expressed in terms of learning outcomes competences)	The students will be introduced to the theory of statistical decision. Statistical decision is approached from a scientific perspective using statistical theories and probabilities. By the end of the course, students should know a set of rules that will help them to deal with Uncertainty and Risk. They should be able to interpret a problem and transfer it to a statistical model, simulate several scenarios, make a decision with an objective in mind and quantify errors and decision costs.
Prerequisites	Not Applicable
Course contents	I – Linear Models. 1.1 Econometric Uniequation Models and Least Square Method; 1.2 Multiple Linear Regression. II – Topics in Time Series. 2.1 Concepts; 2.2 Decomposition; 2.3 Exponential Smoothing. III – Simulation. 3.1 Introduction; 3.2 Random Variables Generation; 3.3 Statistical Models and Monte Carlo Process. IV – Decision with Uncertainty and Risk. 4.1 Introduction; 4.2 Concept of Probability; 4.3 Sampling; 4.4 Decision Trees; 4.5 Sensibility Analysis; 4.6 Utility Function and Risk; 4.7 Risk Profiles.
Recommended reading	HOLLOWAY, C. A., Decision Making Under Uncertainty: Models and Choices, Prentice-Hall, 1979. MURTEIRA, B.J., Decisão Estatística Para Gestores, Universidade Autónoma de Lisboa, 1996. CHARNES, J., Financial Modeling with Crystal Ball and Excel, Wiley, 2007.
Teaching methods	Computer-based classes.
Assessment methods	Final test and practical assignment.
Language of instruction	Portuguese

	B - Description of individual course units
Course title	Taxation
Course code	992517
Type of course	Compulsory
Level of Course	Not Applicable
Year of study	2 ^o
Semester/trimester	1 st Semester
Number of credits	5
Name of lecturer	Bruno José Machado de Almeida
Objectives of the course (preferably expressed in terms of learning outcomes competences)	The main goal of this course is to provide the students with the theories and techniques that will allow them to understand the structure and essential concepts underlying tax law and the tax system. Students will also familiarise themselves with the legal concepts and relevant principles to the tax system, developing skills in organizing and solving complex problems. The main taxes covered in this first course are the personal income tax and the Value-added tax.
Prerequisites	Not Applicable
Course contents	1 - Introduction to Taxation 2 – Personal Income tax 3 – Value-added tax (VAT)
Recommended reading	Joaquim Marcelino, M., Devesa, J., 2008, IRS.IRC.EBF, 10 ^a ed., Almedina; Devesa, J., 2008, IVA, 7 ^a ed., Almedina; Guia dos Impostos em Portugal 2008, Quid Júris; Guia do Fisco 2008, Inforfi; Silva Fernandes, 2005, Manual do IVA, Publisher Team;
Teaching methods	Lectures
Assessment methods	Mid-term tests and Exams
Language of instruction	Portuguese

	B - Description of individual course units
Course title	Management Accounting II
Course code	992522
Type of course	Compulsory
Level of Course	II
Year of study	2 nd
Semester/trimester	2 nd Semester
Number of credits	6
Name of lecturer	Pedro Augusto Nogueira Marques
Objectives of the course (preferably expressed in terms of learning outcomes competences)	Relate the drawing up of the master budget with the management functions and identify and draw up the different programs and budgets; Understand the importance and the implications of the adoption of a basic costing system; Distinguish and list the accountable variances and the non-accountable variances and analyse them; Identify the kind of company where standard costing can be adopted and describe the method for calculating standard cost; standard costing system; real costing system; budgeted costing system; activity based costing: identification of the five implementation stages; activity and cost driver concepts.
Prerequisites	Not Applicable
Course contents	1. The Master Budget; 2. Basic Costs Systems; 3. Budget Control; 4. Standard Costing; 5. Activity Based Costing.
Recommended reading	➤ Franco, Victor Seabra e Outros, <i>Contabilidade de Gestão – Orçamento Anual e Instrumentos de Avaliação do Desempenho Organizacional</i>, Lisboa, Publisher Team, 1.ª edição, 2006; ➤ Franco, Victor Seabra e Outros, <i>Gestão Orçamental – Exames Resolvidos e Exercícios Propostos</i>, Lisboa, Rei dos Livros, 1.ª edição, 1997; ➤ Pereira, Carlos Caiano e Victor Seabra Franco, <i>Contabilidade Analítica</i>, Lisboa, Rei dos Livros, 6.ª edição, 1994; ➤ Jordan, Hugues, J. Carvalho Neves e J. Azevedo Rodrigues, <i>O Controlo de Gestão – Ao Serviço da Estratégia e dos Gestores</i>, Lisboa, Áreas Editora, 7.ª edição, 2007; ➤ Franco, Victor Seabra e Outros, <i>Contabilidade de Gestão – O Apuramento dos Custos e a Informação de Apoio à Decisão</i>, Lisboa, Publisher Team, 1.ª edição, 2005;
Teaching methods	Attendance-based sessions
Assessment methods	Continuous assessment: an assignment (40% of final grade) and a written test (60% of final grade). Final assessment: a written test.
Language of instruction	Portuguese

	B - Description of individual course units
Course title	Development of Interpersonal Skills
Course code	992524
Type of course	Compulsory
Level of Course	Not Applicable
Year of study	2nd
Semester/trimester	2nd Semester
Number of credits	5
Name of lecturer	Maria Fernanda Pires Aparício
Objectives of the course (preferably expressed in terms of learning outcomes competences)	Be resilient, strongly oppose to difficulties, be able to solve problems, evaluate skills and competencies, train and consult with others, be a change agent, act towards results, monitor change, be able to guide and advise.
Prerequisites	Not Applicable
Course contents	1 – Skills: definitions and perspectives 2 - Skills and meta-skills 3 - Management skills and knowledge management 4 - History of skills 5 - Intervention models 6 – Intervention methodologies and policies in skills management 7 – Skill evaluation 8 -- Intercultural skills 9 - emotional skills
Recommended reading	Almeida, Paulo Pereira de; Rebelo, Glória, A Era Da Competência – Um novo paradigma para a Gestão dos Recursos Humanos e o Direito do Trabalho, 1.ª Edição, RH Editora, 2004 Caetano, António, Avaliação de Desempenho – Metáforas, Conceitos e Práticas, 1.ª Ed. RH Editora, Lisboa, 1998 Cascão, Ferreira, Entre a Gestão de Competências e a Gestão do Conhecimento – Um estudo exploratório de inovações na gestão das pessoas, 1.ª Edição, RH Editora, 2004 Ceitel, Mário, Gestão e Desenvolvimento de Competências, 1.ª Edição, Ed. Sílabo, 2006 Ceitel, Mário, Sociedade Gestão e Competências, 1.ª Edição, Ed. Sílabo 2004 Finuras, Paulo, Gestão Intercultural, 1.ª Edição, Ed. Sílabo 2003 Neves, José Gonçalves das; Garrido, Margarida; Simões, Eduardo, Manual de Competências Pessoais, Interpessoais, Instrumentais – Teoria e Prática, 1.ª Edição, Ed. Sílabo, 2006
Teaching methods	Lectures and tutorials
Assessment methods	End-of-term test. Final exam. Students with a grade of 10 or higher will be exempt from exam. Final exam is worth 100%. Assiduity and class participation may increase the grade up to 1 point.
Language of instruction	Portuguese

	B - Description of individual course units
Course title	Entrepreneurship
Course code	992520
Type of course	Compulsory
Level of Course	Not Applicable
Year of study	2 nd
Semester/trimester	2 nd Semester
Number of credits	6
Name of lecturer	Carlos Duarte
Objectives of the course (preferably expressed in terms of learning outcomes competences)	The students are expected to develop skills that enable them to build a business plan, prepare the opportunity diagnosis, the implementation strategy, the investment project and the implementation plan.
Prerequisites	Basic concepts of management.
Course contents	1- Concepts of entrepreneurship. 2- Entrepreneurial process 3- Project selection methodologies 4- Development of a business plan 5- Project financing 6- How to create your own business 7- Business success / failure.
Recommended reading	1- Costa, Horácio e Ribeiro, Pedro (2004). <i>Criação & Gestão de Microempresas & Pequenos Negócios</i> , Lisboa: Lidel-Edições Técnicas. 2- Silva, Fábio Geraldês (2001). <i>Manual do Empreendedor</i> , Lisboa: Bertrand.
Teaching methods	Lectures including case studies.
Assessment methods	Presentation and discussion of the Analysis/Opportunity Plan, the Business Plan and the Project Report. Students with a grade below 10 will be deemed eligible to take an Exam.
Language of instruction	Portuguese

	B - Description of individual course units
Course title	Taxation of Bank and Financial Products
Course code	992523
Type of course	Compulsory
Level of Course	Not Applicable
Year of study	2nd
Semester/trimester	2nd Semester
Number of credits	5
Name of lecturer	Bruno José Machado de Almeida
Objectives of the course (preferably expressed in terms of learning outcomes competences)	An introduction to taxation of financial products, namely stocks, bonds, investment funds and insurance products. Distinguish between the different taxation rules as according to the type of product holder (residents, non-residents, privates or companies).
Prerequisites	Not Applicable
Course contents	Stocks; Bonds; Bank deposits; Investment fund holdings; insurance products.
Recommended reading	Joaquim Marcelino, M., Devesa, J., 2007, IRS.IRC.EBF, 10^a ed., Almedina; Freitas Pereira, M., 2005, Fiscalidade, Almedina; Lemos Pereira, J., Cardoso Mota, A., 2000, Teoria e Técnica dos Impostos, 23^a ed., Editora Reis dos Livros. Legislação fiscal complementar
Teaching methods	Lectures
Assessment methods	Mid-term test and Exam
Language of instruction	Portuguese

	B - Description of individual course units
Course title	Quality Management in Financial Services
Course code	992521
Type of course	Compulsory
Level of Course	Not Applicable
Year of study	2nd
Semester/trimester	2nd Semester
Number of credits	4
Name of lecturer	Bruno Miguel Silva Valada
Objectives of the course (preferably expressed in terms of learning outcomes competences)	Learn the quality concepts and the structure and functioning of the Portuguese Quality System (SPQ). Be able to interpret key ISO 9000 family of standards and use quality tools for constant improvement. Be able to significantly contribute to the implementation of a process management in financial services.
Prerequisites	Not Applicable
Course contents	- Basic quality concepts - The NP EN ISO 9000 family of standards - Quality tools - Quality-related costs - The certification of enterprises, products and services - The implementation of a Quality Management System - Quality projects in the Finance System
Recommended reading	Cruz, Carlos e Carvalho, Óscar , <i>Qualidade – Uma Filosofia de Gestão</i>, 3ª edição, Texto Editora, 1998. Juran, J. e Gryna, F., <i>Controle da Qualidade Handbook – Conceitos, Políticas e Filosofia da Qualidade</i>, (Volume I), McGraw-Hill, 1991
Teaching methods	Lectures and tutorials
Assessment methods	Test and final exam. A mark of 10 or higher will exempt students from examination.
Language of instruction	Portuguese

	B - Description of individual course units
Course title	Strategic Management in Financial Institutions
Course code	992519
Type of course	Compulsory
Level of Course	Not Applicable
Year of study	2nd
Semester/trimester	2nd Semester
Number of credits	5
Name of lecturer	Bruno Miguel Silva Valada
Objectives of the course (preferably expressed in terms of learning outcomes competences)	- To identify financial business; - Understand a competition analysis; - Identify the different strategies used in the development of the banking business; - Understand the key factors for the success of a business;
Prerequisites	Not Applicable
Course contents	- The organizational environment - Business definition - Aims and targets of an enterprise - External context analysis - Creation of value analysis - Alternative strategies - Strategy selection - Strategy evaluation - Strategic analysis of the Portuguese banking business
Recommended reading	- KARLOF, Bengt - Planeamento Estratégico do Negócio - LAMBERT, J. – Planeamento da Empresa - Rodrigues, Maria João - Strategor
Teaching methods	Lectures and tutorials
Assessment methods	End-of-term test. Final exam. Students with a grade of 10 or higher will be exempt from exam. Final exam is worth 100%. Assiduity and class participation may increase the mark up to 1 grade point.
Language of instruction	Portuguese

	B - Description of individual course units
Course title	Financial Analysis of Banking Institutions
Course code	992526
Type of course	Compulsory
Level of Course	Not Applicable
Year of study	3 rd
Semester/trimester	1 st Semester
Number of credits	5
Name of lecturer	Bruno Miguel Silva Valada
Objectives of the course (preferably expressed in terms of learning outcomes competences)	The students should be able to: - Analyse and evaluate banking institutions on the basis of their financial statements and other relevant information; - Use the traditional methods and techniques to assess the economic and financial situation of the banking institutions, to evaluate their financial balance, their profitability and the risk involved.
Prerequisites	Attendance of financial accounting and banking accounting modules.
Course contents	1 - Object and framework of the banking financial analysis; 2 – Financial analysis support documents; 3 – Key methods and techniques used in financial analysis; 4 - Financial balance analysis; 5 - Profitability and risk analysis.
Recommended reading	Alves, Luis Canelas; Cruz, Inês (2007) <i>Análise Financeira de Bancos</i> , 12 ^a Edição, Edição do IFB / ISGB, Lisboa, Portugal Figueiredo, Carlos. (1992) <i>Operações Bancárias e a sua Contabilidade</i> , Editora Rei dos Livros; Lisboa, Portugal. Selvavinayagam, K. (1995) <i>Financial Analysis of Banking Institutions</i> , FAO Investment Centre, Rome, Italy.
Teaching methods	Lectures including case studies.
Assessment methods	- Resolution and discussion of case studies in class (group work) – 20% of final grading. - A final test - 80% of final grading. Minimum passing mark: 9.5 out of a 0-20 scale.
Language of instruction	Portuguese

	B - Description of individual course units
Course title	Investment Operations Analysis
Course code	992525
Type of course	Compulsory
Level of Course	Not Applicable
Year of study	3 rd
Semester/trimester	1 st Semester
Number of credits	5
Name of lecturer	Carlos Duarte
Objectives of the course (preferably expressed in terms of learning outcomes competences)	Development of skills to provide students with the techniques of financial analysis necessary for decision-making on the viability of investments. Topics of strategic analysis, market and risk, considered relevant to the analysis and preparation of investment projects.
Prerequisites	Financial Maths
Course contents	1- Investment. 2- Financial analysis of investment projects. 3- Specific methods of calculation. 4- Financing sources 5- Capital cost 6- Investment selection and capital rationing 7- Risk analysis
Recommended reading	1- Esperança, J. & Matias, F. (2005). <i>Finanças Empresariais</i> , Coleção Gestão & Inovação – Ciências de Gestão, Dom Quixote. 2- Brealey, R. & Myers, S. (2003). <i>Princípios de Finanças Empresariais</i> , Editora Mc. Graw-Hill de Portugal, Lda.
Teaching methods	Lectures including case studies
Assessment methods	Continuous assessment: Practical assignments. Students with a grade below 10 will be deemed eligible to take an Exam.
Language of instruction	Portuguese

	B – Description of individual course units
Course title	Bank Credit and Financing I
Course code	992527
Type of course	Compulsory
Level of Course	I
Year of study	3 rd
Semester/trimester	1 st semester
Number of credits	5
Name of lecturer	Pedro Manuel Frouco Marques
Objectives of the course (preferably expressed in terms of learning outcomes competences)	- Understand the key operations for bank credit to private individuals and enterprises; - Distinguish between short and medium/long-term credit for the management of bank loans to companies; - Analyse the main products and assess the risk of credit to private individuals.
Prerequisites	Not Applicable
Course contents	1. Bank credit 2. Credit to private individuals 3. Credit to enterprises
Recommended reading	- Basu, S. y Rolfes, H. (1995), <i>Strategic Credit Management</i>, Editora Wiley. - Bastardo, C. (1995), <i>Instrumentos Financeiros</i>, Texto Editora. - Glantz, M. (1994), <i>Loan Risk Management</i>, Editora Probus. - Coussergues, S. (1992), <i>Gestion de la Banque</i>, Ed.Dunod
Teaching methods	Attendance-based sessions.
Assessment methods	Mid-term tests and Exams (face-to-face)
Language of instruction	Portuguese

	B - Description of individual course units
Course title	Management of Assets and Liabilities in Financial Institutions
Course code	992529
Type of course	Compulsory
Level of Course	Not Applicable
Year of study	3 rd
Semester/trimester	1 st Semester
Number of credits	5
Name of lecturer	Fátima Edite Pires Pereira Casado
Objectives of the course (preferably expressed in terms of learning outcomes competences)	- Identify the main elements of management of assets and liabilities in the banking system; - Analyse the management models underlying dynamic management of assets and liabilities - Know the main types of risk and profitability associated with the different management models.
Prerequisites	Not Applicable
Course contents	1. Framework for the management of assets and liabilities 2. Global management of assets and liabilities in the banking system - characteristics and risks involved 3. Models for managing assets and liabilities 4. Dynamic management of assets and liabilities
Recommended reading	Antl, Boris (1998). Management of Interest Rate Risk , Euromoney. - Lockett, Dudley G. (1984). Money and Banking , McGraw-Hill. - Mota, António S. Gomes; Tomé, Jorge H. Correia. Mercado de Títulos (Uma abordagem integrada) , Texto Editora. - Wilson, J. S. G. (1988). Managing Bank Assets and Liabilities , Euromoney.
Teaching methods	Lectures and tutorials
Assessment methods	Test and final exam. A mark of 10 or higher will exempt students from examination.
Language of instruction	Portuguese

	B - Description of individual course units
Course title	Financial Marketing Fundamentals
Course code	992528
Type of course	Compulsory
Level of Course	Not Applicable
Year of study	2 nd
Semester/trimester	1 st Semester
Number of credits	4
Name of lecturer	Maria de Fátima Rodrigues Pedro
Objectives of the course (preferably expressed in terms of learning outcomes competences)	Understand the specificity and importance of financial marketing. Create and evaluate a marketing plan for a service company. Design, implement and manage marketing strategies.
Prerequisites	Not Applicable
Course contents	Marketing in financial institutions. Basic principles of marketing planning. The decision-making process in the financial services market. Marketing mix. Segmentation of financial services markets. Strategic marketing plan in financial services markets.
Recommended reading	ALVES, Carlos Teixeira. 2003. Satisfação do Consumidor. Lisboa: Escolar Editora. BODOC, Michael, 2002. Marketing Financeiro, Edições Sílabo, 1. ^a Edição. COTA, B. Valente, 2000. Marketing bancário: comportamento e necessidades dos jovens bancarizados portugueses, Editora Universidade Lusíada, Lisboa. COTA, B. Valente, 2005. A Emergência do marketing bancário: o mercado jovem e as parcerias estratégicas com universidades, Editora Universidade Lusíada, Lisboa. Dionísio, Pedro et al., 2004. Mercator XXI – Teoria e Prática do Marketing. Lisboa: Publicações Dom Quixote. ESTELAMI, Hooman, 2007. Marketing Financial Services, Dog Bear Publishing.
Teaching methods	Lectures
Assessment methods	Final test; presentation and discussion of research work.
Language of instruction	Portuguese

	B - Description of individual course units
Course title	Derivative Products and Markets
Course code	992530
Type of course	Compulsory
Level of Course	Not Applicable
Year of study	3 rd
Semester/trimester	1 st Semester
Number of credits	4
Name of lecturer	João Rosa Lopes
Objectives of the course (preferably expressed in terms of learning outcomes competences)	The purpose of this course is to provide students with basic knowledge of derivative products (Futures and Options). They will also learn how to price derivatives and evaluate their intrinsic risks and to use them in financial risk management.
Prerequisites	Not Applicable
Course contents	1. Introduction to Futures: Basic Definitions; Markets; Instruments and Market Participants. 2. Pricing Futures and Hedging Strategies. 3. Introduction to Stock Options: Basic Definitions; Markets; Tools and Market Participants. 4. Introduction to Interest Risk Management.
Recommended reading	- Kolb, Robert; Futures, Options & Swaps; Blackwell; (3.^a Edition). - Dubofsky, David A.; Options and Financial Futures; McGraw-Hill International Editions; (1992). - Hull, John; Introduction to Futures and Options; Prentice-Hall International Editions; (1991).
Teaching methods	Lectures including case studies.
Assessment methods	Continuous assessment with mid-term tests. Students with a grade below 10 will be deemed eligible to take an Exam.
Language of instruction	Portuguese

	B - Description of individual course units
Course title	Risk analysis
Course code	992533
Type of course	Compulsory
Level of Course	Not Applicable
Year of study	3 rd
Semester/trimester	2 nd Semester
Number of credits	5
Name of lecturer	Fátima Edite Pires Pereira Casado
Objectives of the course (preferably expressed in terms of learning outcomes competences)	- Identify the key models of evaluation of financial assets; - Analyse the main asset portfolios having in mind the degree of effectiveness of markets; - Estimate the profitability of an asset portfolio considering the underlying risks.
Prerequisites	Not Applicable
Course contents	1. Financial assets –profitability measures and risk 2. Risk and profitability 3. CAPM – Capital asset pricing model 4. APT – Arbitrage Pricing Theory 5. Efficient financial markets and forward markets 6. FRAs, Interest Rates swaps, Futures and Options.
Recommended reading	- Brealey, Richard A. e Myers, Stewart C. (1991). PRINCIPIOS DE FINANÇAS EMPRESARIAIS, Editora McGraw-Hill. - Elton, Edwin J. e Gruber, Martín J. (1991). MODERN PORTFOLIO THEORY AND INVESTMENT ANALYSIS, Ed. John Wiley & Sons. - Haugen (1990). MODERN INVESTMENT THEORY, Prentice Hall.
Teaching methods	Lectures and tutorials
Assessment methods	Test and final exam. A mark of 10 or higher will exempt students from examination.
Language of instruction	Portuguese

B - Description of individual course units	
Course title	Audit
Course code	992536
Type of course	Compulsory
Level of Course	Not Applicable
Year of study	3 rd
Semester/trimester	2 nd Semester
Number of credits	6
Name of lecturer	Carlos Fernando Calhau Trigacheiro
Objectives of the course (preferably expressed in terms of learning outcomes competences)	Provide a global understanding about the audit work and technical, personal and legal conditions to exercise the profession. Provide an overview of the different phases of audit work and detailed knowledge in respect of planning procedures particularly internal control and risk assessment.
Prerequisites	Not Applicable
Course contents	Auditing as a support to decision-making. Audit types and historic evolution; The auditing profession: characteristics and legal requirements; Organize audit work and understand its cycle considering the various audit types; Internal control: concept and impact on an auditor's job; Internal audit and its relationships with external audit; Risk analysis and planning process.
Recommended reading	- Auditing - Integrated Concepts and Procedures - Donald H. Taylor and G. William Glezen - Ed. John Wiley & Sons, Inc. - Auditing and Assurance Services: An Integrated Approach – Arens, A., <i>et al.</i>, 2005Ed. Prentice Hall. - Auditoria Financeira - Teoria e prática - Carlos Baptista da Costa - Ed. Rei dos Livros – 8^a edição 2007 - Auditoria Interna – Função e Processo – Georgina Morais e Isabel Martins - Ed. Áreas Editora - Casos Práticos de Auditoria Financeira – Carlos Baptista da Costa e Gabriel Correia Alves – Ed. Rei dos Livros – 4^a edição 2007 - Código das Sociedades Comercias (<i>Portuguese Commercial Companies Code</i>) - Código dos Valores Mobiliários e Regulamentos da CMVM (<i>Securities Market Code – Securities Market Commission</i>) - European Implementing Guidelines for the INTOSAI Auditing Standards– European Court of Auditors – www.eca.eu.int - Handbook of International Auditing, Assurance and Ethics Pronouncements – Ed. International Federation of Accountants (IFAC) - INTOSAI Auditing Standards – www.intosai.org - Manual do Revisor Oficial de Contas - Edição da Ordem dos Revisores Oficiais de Contas - Método de Auditoria a Sistemas de Informação – José António Oliveira – Ed. Porto Editora - Plano Oficial de Contabilidade (<i>Portuguese Official Chart of Accounts</i>) - Teoría y Práctica de la Auditoria – Concepto y metodología – José Luís Sánchez Fernández de Valderrama – Ed. Pirámide (Madrid)
Teaching methods	Lectures
Assessment methods	Continuous assessment (mid-term test) and final exam (face-to-face)
Language of instruction	Portuguese

	B - Description of individual course units
Course title	Management Control and Performance
Course code	992532
Type of course	Compulsory
Level of Course	Not Applicable
Year of study	3 rd
Semester/trimester	2 nd semester
Number of credits	4
Name of lecturer	Carlos Duarte
Objectives of the course (preferably expressed in terms of learning outcomes competences)	The students will be provided with theoretical and practical knowledge that enables them to understand the dynamics and the key role of management planning and control in organizations. They will also be familiar with the impact of management control in the monitoring of the company and staff performance.
Prerequisites	Basic concepts of management.
Course contents	1- Definition and foundations of control management. 2- The significance of financial information to control management. The EBIT and EVA 3- Activity planning and monitoring 4- Behaviour guidance tool
Recommended reading	1- Jordan, H.; Neves, João Carvalho; e Rodrigues, J.A. (2006) <i>Controlo de Gestão: Ao Serviço da Estratégia e dos Gestores</i> . Lisboa: Áreas Editora 2- Berry, A. J., Broadbent, J., Otley, D. (1995), <i>Management Control – Theories, Issues and Practices</i> , Macmillan.
Teaching methods	Lectures including case studies.
Assessment methods	Continuous assessment: assignment presentation and discussion. Students with a grade below 10 will be deemed eligible to take an Exam.
Language of instruction	Portuguese

	B - Description of individual course units
Course title	Corporate Finance
Course code	992534
Type of course	Compulsory
Level of Course	Not Applicable
Year of study	3 rd
Semester/trimester	2 nd Semester
Number of credits	5
Name of lecturer	Luís António Antunes Francisco
Objectives of the course (preferably expressed in terms of learning outcomes competences)	Each student should be able to: - Use typical analysis methods and techniques in the corporate finance domain in areas such as investment decisions and dividend policy. - Support and evaluate decision-making in the corporate finance domain.
Prerequisites	Attendance of Financial Calculus and Financial Analysis modules
Course contents	1 – Investment decisions; 2 – Methods and criteria for investment evaluation; 3 - Capital structure and dividend policy; 4 - Financial markets; 5 – Financing decisions; 6 - Interaction between investment decisions and financing decisions.
Recommended reading	Brealey, R.; Myers, S. (1998) - Princípios de Finanças Empresariais, 5ª Edição, McGraw-Hill, Alfragide, Portugal. Ross, S.; Westerfield, R.; Jaffe, J. (1999) – Corporate Finance, Fifth Edition, Mc Graw-Hill International Editions, Singapore. Esperança, José Paulo; Matias, Fernanda (2005) – Finanças Empresariais, Publicações D. Quixote, Lisboa, Portugal.
Teaching methods	Lectures including case studies.
Assessment methods	Resolution and discussion of case studies (group work) – 20% of final grading Final test - 80% of final grading. Minimum pass mark: 10
Language of instruction	Portuguese

	B - Description of individual course units
Course title	International Finance
Course code	992531
Type of course	Compulsory
Level of Course	Not Applicable
Year of study	3 rd
Semester/trimester	2 nd semester
Number of credits	6
Name of lecturer	Pedro Manuel Frouco Marques
Objectives of the course (preferably expressed in terms of learning outcomes competences)	- In-depth study of concepts of exchange markets, monetary markets and international capitals and its relationship with the national and international transactions carried out by the company within national and international markets. - Understand the derivative products: applications and financial coverage within an international context.
Prerequisites	Not Applicable
Course contents	1. Financial markets: exchange transactions and interest rates; 2. Risk evaluation and management, coverage tools and hedging strategies; 3. Project evaluation and international financing
Recommended reading	- Copeland, Laurence S. <i>EXCHANGE RATES AND INTERNATIONAL FINANCE</i>, Ed. Addison Wesley. - Eiteman, D. K.; Stonehill, A. I. e Moffett, M. H. <i>MULTINATIONAL BUSINESS FINANCE</i>, Ed. Addison Wesley. - Frouco Marques, Pedro Manuel <i>A ANÁLISE DO RISCO E O EURO: QUE FUTURO EM PORTUGAL?</i> Editora Univ. Lusíada
Teaching methods	Lectures
Assessment methods	Mid-term tests and Exams (face-to-face)
Language of instruction	Portuguese

	B - Description of individual course units
Course title	Bank Credit and Financing II
Course code	992535
Type of course	Compulsory
Level of Course	II
Year of study	3 rd
Semester/trimester	2 nd Semester
Number of credits	5
Name of lecturer	Pedro Manuel Frouco Marques
Objectives of the course (preferably expressed in terms of learning outcomes competences)	- Be familiar with the credit analysis; - Identify particular credit situations in case of doubtful debts; - Analyse the main traditional credit risks associated with derivatives
Prerequisites	Not Applicable
Course contents	1. Corporate credit - analysis complements 2. Credit risk in out of balance operations
Recommended reading	- Basu, S. y Rolfes, H. (1995), <i>Strategic Credit Management</i>, Editora Wiley. - Bastardo, C. (1995), <i>Instrumentos Financeiros</i>, Texto Editora. - Glantz, M. (1994), <i>Loan Risk Management</i>, Editora Probus. - Coussergues, S. (1992), <i>Gestion de la Banque</i>, Ed.Dunod
Teaching methods	Attendance-based sessions
Assessment methods	Tests and Exams (face-to-face)
Language of instruction	Portuguese