

A - General description

Programme title – Business Management and Administration

Qualification awarded – Bachelor's degree

Admission requirements – General admission procedures, re-enrolment, programme change and transfer schemes and mature applications. The general admission system requires one of the following exams: Mathematics, Economics and Geography. Minimum admission grade: 9.5 points out of a 0-20 scale.

Educational and Professional goals – The degree in Business Management and Administration corresponds to 180 ECTS distributed across 6 semesters. The degree includes two majors: Business Management and Financial Management. The main goal of the degree is to provide future managers with proactive and entrepreneurial skills, backed by a dynamic and integrated analysis of the surrounding environment. The programme of study is profession-oriented in order to ensure a better understanding of the economic reality and good management practices.

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

Course structure diagram with credits (60 per year) –

BACHELOR'S DEGREE IN BUSINESS MANAGEMENT AND ADMINISTRATION

MAJOR IN BUSINESS MANAGEMENT:

| Course Title | Year | Semester | Number of credits |
|---------------------------------------------------------------|-------------|-----------------|--------------------------|
| Mathematics I | 1 | 1 | 6 |
| Introduction to Business Administration and Management | 1 | 1 | 6 |
| Economics | 1 | 1 | 6 |
| Business Computing | 1 | 1 | 6 |
| Financial Accounting I | 1 | 1 | 6 |

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| Operational Management of Businesses and Markets | 1 | 2 | 5 |
| Mathematics II | 1 | 2 | 6 |
| Financial Accounting II | 1 | 2 | 6 |
| Statistics I | 1 | 2 | 4 |
| Introduction to Law | 1 | 2 | 4 |
| Management Models | 1 | 2 | 5 |
| Management Accounting I | 2 | 1 | 6 |
| Financial Calculus | 2 | 1 | 5 |
| Corporate Law | 2 | 1 | 5 |
| Introduction to Finance | 2 | 1 | 5 |
| Taxation I | 2 | 1 | 5 |
| Statistics II | 2 | 1 | 4 |
| Management Accounting II | 2 | 2 | 6 |
| Human Resources Management | 2 | 2 | 6 |
| Taxation II | 2 | 2 | 6 |
| Business Communication and Negotiation | 2 | 2 | 6 |
| Financial Topics | 2 | 2 | 6 |
| Financial Management | 3 | 1 | 5 |
| Management Control Systems | 3 | 1 | 5 |
| Strategic Planning | 3 | 1 | 5 |
| Entrepreneurship | 3 | 1 | 6 |
| Production and Operations | 3 | 1 | 5 |
| Distribution and Logistics | 3 | 1 | 4 |
| Entrepreneurial Project | 3 | 2 | 8 |
| Quality Management | 3 | 2 | 4 |
| Business Structural Analysis | 3 | 2 | 5 |

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| Labour Law | 3 | 2 | 4 |
| Audit | 3 | 2 | 6 |
| Leadership | 3 | 2 | 3 |

BACHELOR'S DEGREE IN BUSINESS ADMINISTRATION AND MANAGEMENT

MAJOR IN FINANCIAL MANAGEMENT:

| Course Title | Year | Semester | Number of credits |
|---------------------------------------------------------------|-------------|-----------------|--------------------------|
| Mathematics I | 1 | 1 | 6 |
| Introduction to Business Administration and Management | 1 | 1 | 6 |
| Economics | 1 | 1 | 6 |
| Business Computing | 1 | 1 | 6 |
| Financial Accounting I | 1 | 1 | 6 |
| Operational Management of Businesses and Markets | 1 | 2 | 5 |
| Mathematics II | 1 | 2 | 6 |
| Financial Accounting II | 1 | 2 | 6 |
| Statistics I | 1 | 2 | 4 |
| Introduction to Law | 1 | 2 | 4 |
| Management Models | 1 | 2 | 5 |
| Management Accounting I | 2 | 1 | 6 |
| Financial Calculus | 2 | 1 | 5 |
| Corporate Law | 2 | 1 | 5 |
| Introduction to Finance | 2 | 1 | 5 |
| Taxation I | 2 | 1 | 5 |
| Statistics II | 2 | 1 | 4 |

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|-----------------------------------------------|---|---|---|
| Management Accounting II | 2 | 2 | 6 |
| Human Resources Management | 2 | 2 | 6 |
| Taxation II | 2 | 2 | 6 |
| Business Communication and Negotiation | 2 | 2 | 6 |
| Financial Topics | 2 | 2 | 6 |
| Advanced Financial Accounting | 3 | 1 | 5 |
| Management Control Systems | 3 | 1 | 5 |
| Strategic Planning | 3 | 1 | 5 |
| Company Valuation and Restructuring | 3 | 1 | 6 |
| Futures and Options | 3 | 1 | 5 |
| Decision-making Support Systems | 3 | 1 | 4 |
| Applied Financial Project | 3 | 2 | 8 |
| Investments | 3 | 2 | 6 |
| International Finance | 3 | 2 | 6 |
| Labour Law | 3 | 2 | 4 |
| Auditing | 3 | 2 | 6 |

Final examination, if any – not applicable

Examination and assessment regulations – examination and assessment defined for each individual course unit.

ECTS departmental co-ordinator – Pedro Frouco Marques, PhD.

BACHELOR IN MANAGEMENT

MAJOR IN BUSINESS MANAGEMENT:

| | B - Description of individual course units |
|--------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Mathematics I |
| Course code | 9152101 |
| Type of course | One-semester course |
| Level of Course | I |
| Year of study | 1st |
| Semester/trimester | 1st |
| 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 for a better understanding of real economical and social problems. It also provides the foundations for other courses. |
| Prerequisites | NA |
| Course contents | Part one - Linear Algebra 1. Matrices 2. Determinants Part two – Linear programming 1. Graphical method 2. Simplex 3. Two-phase method 4. Transport and Assignment problems |
| Recommended reading | Ferreira, M.A.M.; Amaral, Isabel (2006): Exercícios de Álgebra Linear 1Volume Matrizes e Determinantes. Edições Sílabo Ferreira, M.A.M.; Amaral, Isabel (2006): Álgebra Linear 1Volume Matrizes e determinantes. Edições Sílabo Bronson, Richard; Naadimuthu, Govindasami (2000): Investigação Operacional. McGraw-Hill, Edições Schaum. |
| Teaching methods | Attendance-based sessions |
| Assessment methods | Exams (face-to-face exams) |
| Language of instruction | Portuguese |

| B - Description of individual course units | |
|--------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Introduction to Business Administration and Management |
| Course code | 9152102 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 1 |
| Semester/trimester | 1 |
| Number of credits | 6 |
| Name of lecturer | Jorge Manuel Marques Simões |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | The students are expected to understand the various concepts of management and put them into practice with the help of practical exercises. By the end of the semester they should be able to understand all basic concepts of a management course. |
| Prerequisites | NA |
| Course contents | 1. What it is an Organization 2. The Objective Administration 3. The Production Function 4. The Financial Function 5. The Commercial Function 6. 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 | - Current affairs and discussion of case studies, according topics dealt with; - Examples, exercises and applications, both oral and written, to a better understanding and learning by the students; - Review of assignments on the topics presented; - Audiovisual support equipment (data-show, powerpoint). |
| Assessment methods | Test (100%). Students with a grade below 10 may sit for Examination (100%). |
| Language of instruction | Portuguese |

B - Description of individual course units

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|--------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Economics |
| Course code | 9152103 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 1 |
| Semester/trimester | 1 |
| Number of credits | 6 |
| Name of lecturer | Maria do Rosário Baeta Neves (Professor) Luís Carlos Cardoso (Assistant) |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | By the end of the course, students should be able to understand and describe macro and micro economic issues using the reasoning of economic science, use sources of statistical and bibliographic data to obtain the relevant information for approaching each problem and write reports on economics issues. |
| Prerequisites | NA |
| Course contents | Basic concepts in economic science. National accounting as a measurement technique of the economic activity. The different integrated chains of economic thought in specific historical contexts. Policy-mix and its impact on the external environment of an economic unit: the case of the Portuguese economy. Presentation of the basic elements of 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. |
| Teaching methods | Topic units of the study program are presented through lectures and case study analyses. |
| Assessment methods | The student may choose between: a) Continuous assessment: individual mid-term tests with minimum arithmetic average of 10 marks. b) Final exam: A minimum grade of 10 marks. |
| Language of instruction | Portuguese |

| | B - Description of individual course units |
|--------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Business Computing |
| Course code | 9152104 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 1 |
| Semester/trimester | 1 |
| Number of credits | 6 |
| Name of lecturer | Célio Gonçalo Marques. 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 abilities to explore such tools as word processors, spreadsheets, presentations and database systems. Explore network and Internet resources. |
| Prerequisites | NA |
| Course contents | Introduction to Information Technology (IT) and Computer Architecture Text Processing: Microsoft Word. Spreadsheet: Microsoft Excel. Graphic Presentations: Microsoft Powerpoint. Networks and Internet. Database Management Systems: Microsoft Access. |
| Recommended reading | MENDES, J.R., MARQUES, C.G., SILVA, V., CAMPOS, R., <i>Noções de Arquitectura de Computadores</i> , AIDTIC, IPT, 2008. MENDES, J.R., MARQUES, C.G., SILVA, V., CAMPOS, R., <i>Microsoft Excel</i> , AIDTIC, IPT, 2008. 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>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>Sistemas 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

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|--------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Financial Accounting I |
| Course code | 9152105 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 1 |
| Semester/trimester | 1 |
| Number of credits | 6 |
| Name of lecturer | Carlos António Rosa Lopes. 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 | NA |
| 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; 23ª Edição, 2005 Borges, António; e outros; Práticas de Contabilidade Financeira; Áreas Editora POC Simples |
| Teaching methods | Face-to-face sessions. |
| Assessment methods | Exams |
| Language of instruction | Portuguese |

B - Description of individual course units

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|--------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Operational Management of Businesses and Markets |
| Course code | 9152106 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 1 |
| Semester/trimester | 2 |
| Number of credits | 5 |
| Name of lecturer | Inês Bettencourt da Câmara |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | <p>Implement routines for evaluating staff performance, with the participation and supervision of the people in charge;</p> <p>Interpret strategic, tactical and operational plans so as to contribute to the establishment of levels of capital required for the maintenance of activities;</p> <p>Implement the necessary procedures to operationalize planned activities;</p> <p>Organize plans for the distribution of work, monitor the quality of its execution and follow the deadlines in preparing the plan.</p> |
| Prerequisites | NA |
| Course contents | <p>Business-oriented Management and Markets: historical evolution in Portugal. Businesses and Markets: concepts, principles, types, development, foundation, vision. Business organizational contexts: restrictive and propeller forces. Competition analysis methodology. Business Decisions and strategic Market. Competitive advantage.</p> |
| Recommended reading | <p>DIONÍSIO, Pedro et al. Mercator – Teoria e Prática do Marketing. Lisboa: Publicações Dom Quixote, 2000</p> <p>KOTTLER, Philip. Marketing para o Século XXI. Lisboa: Presença, 1999.</p> |
| Teaching methods | Lectures and tutorials: problem-solving |
| Assessment methods | Written test and final theoretical/practical project (also required for students taking the final exam) or final exam. |
| Language of instruction | Portuguese |

B - Description of individual course units

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|--------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Mathematics II |
| Course code | 9152107 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 1 |
| Semester/trimester | 2 |
| 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 necessary tools for a better understanding of real economical and social problems. The contents also provide bases for other courses. |
| Prerequisites | NA |
| Course contents | <p>Part I – Mathematical Analysis</p> <ol style="list-style-type: none"> 1. Basic notions of functions in \mathbb{R} and \mathbb{R}^n 2. Derivative in \mathbb{R} and \mathbb{R}^n 3. Integral calculus 4. Linear differential equations (1st and 2nd orders) 5. Some applications of progressions to the financial mathematics |
| Recommended reading | <p>Barnett, R. & Ziegler, M. & Byleen, K. (2007): Calculus for Business, Economics, Life Sciences and Social Sciences, Pearson Education</p> <p>Ferreira, M.A.M.; Amaral, Isabel (2006): Exercícios de Primitivas e Integrais. Edições Sílabo</p> <p>Ferreira, M.A.M. (1999): Exercícios de cálculo diferencial em \mathbb{R}^n. Edições Sílabo</p> <p>Armstrong, Bill; Davis, Don (2002): College Mathematics, Solving problems in finite mathematics and calculus. Pearson Education</p> |
| 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

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|--------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Financial Accounting II |
| Course code | 9152108 |
| Type of course | One-semester course |
| Level of Course | II |
| Year of study | 1 |
| Semester/trimester | 2 |
| Number of credits | 6 |
| Name of lecturer | Carlos António Rosa Lopes. Daniel Ferreira de Oliveira |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | Consolidation of knowledge acquired in Financial Accounting I. Study of accounts: Fixed assets, Capital, Cost and Losses, Revenues and Profit, and Earnings. Closing provisions. Financial demonstrations. |
| Prerequisites | NA |
| Course contents | Study of accounts: Fixed Assets, Capital, Cost and Losses, Revenues and Profit, and Earnings. Closing provisions. Financial demonstrations. |
| Recommended reading | Borges, António e outros; Elementos de Contabilidade Geral; Áreas Editora; 23ª Edição, 2005 Borges, António; e outros; Práticas de Contabilidade Financeira; Áreas Editora POC Simples |
| Teaching methods | Attendance-based sessions |
| Assessment methods | Exams |
| Language of instruction | Portuguese |

| B - Description of individual course units | |
|--------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Statistics I |
| Course code | 9152109 |
| Type of course | One-semester course |
| Level of Course | I |
| Year of study | 1 st |
| Semester/trimester | 2 nd |
| 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) | Upon completion of course, students should have developed a critical and objective attitude towards data analysis. Likewise, they should be able to argue and make decisions based on the appropriate statistical tools. |
| Prerequisites | NA |
| 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., <i>et al</i> – 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 | Attendance-based sessions. |
| Assessment methods | Final Exam |
| Language of instruction | Portuguese |

| B – Description of individual course units | |
|--------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course Title | Introduction to Law |
| Course Code | 9152110 |
| Type of Course | One-semester course |
| Level of Course | NA |
| Year of Study | 1 |
| Semester/Trimester | 2 |
| Number of credits | 4 |
| Name of Lecturer | Horácio Lopes |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | Provide an overview of legal system: its different meanings, sources, branches, law interpretation and integration and its application in time and space. |
| Prerequisites | NA |
| Course contents | <p>Part I – General concepts Chapter I – Introductory notions; Chapter II – Sources of Law; Chapter III – Law branches; Chapter IV – Law interpretation and integration; Chapter V – Application of law in time; Chapter VI – Application of law in space; Chapter VII – Acting according to law; Chapter VIII – Acting against law; Chapter IX – Legal coercion; Chapter X – Juridical relation</p> <p>Part II – Law of obligations Part III – Rights in rem Part IV – Family Law Part V – Succession Law</p> |
| 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 mid-term written tests and final exam. |
| Language of Instruction | Portuguese |

B - Description of individual course units

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|--------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Management Models |
| Course code | 9152111 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 1 |
| Semester/trimester | 2 |
| Number of credits | 5 |
| Name of lecturer | António Anacleto Viegas Ferreira |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | To acquire knowledge and skills through different theoretical approaches on the nature of organizations and on key organizational models. |
| Prerequisites | NA |
| Course contents | <p> Concept of management, functions and levels. Principles of organization. Planning and decision-making. The individual and social determinants of organizational dynamics. Organizational models. Diagnosis and organizational change. Knowledge management and organizational learning. Company internationalization. Case studies. </p> |
| Recommended reading | <p> Firmino, Manuel (2007), <i>Gestão das Organizações, Conceitos e Tendências Actuais</i>, 2ª Edição, Escolar Editora. Hamel, Gary (2007), <i>O Futuro da Gestão</i>, Harvard Business School Press. Teixeira, Sebastião (2005), <i>Gestão das Organizações</i>, 2ª Edição, Editora McGraw-Hill. Brilman, Jean (2000), <i>As Melhores Práticas de Gestão, No Centro do Desempenho</i>, Edições Sílabo. Ebers, M. (1999), <i>The Formation of Inter-organizational Networks</i>, Oxford University. </p> |
| Teaching methods | <ul style="list-style-type: none"> - Lectures and tutorials. - Project review, taking into consideration the topics dealt with. |
| Assessment methods | <p> Practical exercises with presentation (40%) and written test (60%). Students must obtain a grade higher than 8 (out of a 0-20 scale). Students who do not meet the prior requirements must take an exam - 100%. </p> |
| Language of instruction | Portuguese |

B - Description of individual course units

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|--------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Management Accounting I |
| Course code | 9152112 |
| Type of course | One-semester course |
| Level of Course | I |
| Year of study | 2 |
| Semester/trimester | 1 |
| Number of credits | 6 |
| Name of lecturer | José Manuel Lopes Farinha |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | <p>Recognise the limitations of financial accounting and identify the usefulness of management accounting;</p> <p>Distinguish between fixed and variable costs and direct and indirect costs;</p> <p>Understand the conditions, range of application and limit of the CVR analysis(Costs/Volume/Results);</p> <p>Describe and apply the different production systems, calculate the costs of joint products and valueate current production.</p> |
| Prerequisites | NA |
| Course contents | The content defined for this course includes: book-keeping sections; main cost concepts and types; statement of results by functions; cost ascribing – the homogeneous section system; cost covering systems; the importance of the cost-volume-results analysis and the point of balance; design of management accounting systems. |
| Recommended reading | <p>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</p> |
| Teaching methods | Attendance-based sessions |
| Assessment methods | <p>Continuous assessment: one test</p> <p>The students will pass and be exempt from final examination if the final grade is 10 (ten) or higher.</p> <p>Final assessment: If the mark of this examination equals 10 (ten) or above, the student passes the course.</p> <p>Note: The students with a grade of 16 (sixteen) or above, either in the test or in examination who want to maintain their grade, will have to sit an oral examination or they will be given the grade of 15 (fifteen).</p> |
| Language of instruction | Portuguese |

B - Description of individual course units

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|--------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Financial Calculus |
| Course code | 9152113 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 2 |
| Semester/trimester | 1 |
| Number of credits | 5 |
| Name of lecturer | Luís António Antunes Francisco |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | <p><i>The student should be able to:</i></p> <ul style="list-style-type: none"> - Calculate present and future values of one or more capitals; - Calculate and solve problems related to different funding alternatives and financial investments; - Evaluate and decide between different financing alternatives and financial investments. |
| Prerequisites | Having attended the mathematics courses |
| 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 and tutorials. |
| Assessment methods | - "Mini-tests" during class periods – worth 40% in the final grading. - A final test - worth 60% in the final grading. |
| Language of instruction | Portuguese |

B – Description of individual course units

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|--------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course Title | Company Law |
| Course Code | 9152114 |
| Type of Course | One-semester course |
| Level of Course | NA |
| Year of Study | 2 |
| Semester/Trimester | 1 |
| Number of credits | 5 |
| Name of Lecturer | Joana Pinto Coelho |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | An overview of juridical matters related with corporate activities and its agents as well as associated legal acts. |
| Prerequisites | NA |
| Course contents | Introduction; commercial acts; general rules for commercial acts; the subjects of commercial activity; commercial establishment; company protection; insolvency; bankruptcy and company rehabilitation; commercial contracts; debt certificates; commercial societies. |
| Recommended Reading | Abreu; J.M. Coutinho de, Curso de Direito Comercial, 4 ^a ed., Coimbra, Almedina, 2003; Abreu, J.M. Coutinho, "Direito das Sociedades Comerciais". |
| Teaching Methods | Lectures including worksheets. |
| Assessment Methods | Two mid-term written tests and final exam. |
| Language of Instruction | Portuguese |

B – Description of individual course units

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|--------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Introduction to Finance |
| Course code | 9152115 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 2 |
| Semester/trimester | 1 |
| Number of credits | 5 |
| Name of lecturer | Luís António Antunes Francisco |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | <p><i>Students should be able to:</i></p> <ul style="list-style-type: none"> - Analyse and evaluate corporations with basis on their financial statements and other relevant information; - Use the traditional methods and techniques to assess the economic and financial situation of the corporations, to appreciate their financial equilibrium, their profitability and the risk involved. |
| Prerequisites | Basics of financial accounting |
| Course contents | <p>1 - Object and background of the business financial analysis; 2 – Support documents to Financial Analysis; 3 - Major methods and techniques used in the financial diagnosis process; 4 - Financial equilibrium analysis; 5 - Profitability and risk analysis.</p> |
| Recommended reading | <p>Carrilho; Pimental; Laureano; Prates (2005) – Elementos de Análise Financeira, Publisher Team, Lisboa, Portugal. Neves, João Carvalho (2004) - Análise Financeira - Vol. I, Texto Editora, Lisboa, Portugal. Pinho, Carlos Santos; Tavares, Susana (2005) – Análise Financeira e Mercados, Áreas Editora, Lisboa, Portugal.</p> |
| Teaching methods | Lectures and tutorials |
| Assessment methods | <ul style="list-style-type: none"> - Resolution and discussion of case studies in class (group work) – worth 20% of final grade. - A final test - worth 80% of final grade where a positive mark is required for approval. |
| Language of instruction | Portuguese |

B – Description of individual course units

| | |
|--------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Taxation I |
| Course code | 9152116 |
| Type of course | One-semester course |
| Level of Course | I |
| Year of study | 2 |
| Semester/trimester | 1 |
| 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 enable them to understand the structure and essential concepts that underpin tax law and the tax system. Students will also familiarise themselves with the legal concepts and relevant principles of tax system, as well as develop skills in organizing and solving complex problems. The main taxes covered in this first course are the indirect taxes and the personal income tax. |
| Prerequisites | NA |
| Course contents | <p>1 Introduction to Taxation</p> <p>2. Personal income tax</p> <p>3. VAT</p> |
| Recommended reading | <p>Joaquim Marcelino, M., Devesa, J., 2008, IRS.IRC.EBF, 10^a ed., Almedina;</p> <p>Devesa, J., 2008, IVA, 7^a ed., Almedina;</p> <p>Guia dos Impostos em Portugal 2008, Quid Júris;</p> <p>Guia do Fisco 2008, Inforfi;</p> <p>Silva Fernandes, 2005, Manual do IVA, Publisher Team;</p> |
| Teaching methods | Classes |
| Assessment methods | Tests and Exams |
| Language of instruction | Portuguese |

| B – Description of individual course units | |
|--------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Statistics II |
| Course code | 9152117 |
| Type of course | One-semester course |
| Level of Course | II |
| Year of study | 2 |
| Semester/trimester | 1 |
| 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) | By the end of course the students should have complementary knowledge in statistics, in the field of econometrics, non-parametric statistics and time series analysis. |
| Prerequisites | NA |
| Course contents | I – Regression and Correlation. 1.1 Simple Linear Regression; 1.2 Multiple Linear Regression. II – Time Series Analysis. 2.1 Concepts; 2.2 Stationary Stochastic Process; 2.3 Linear Stationary Process. III – Surveying. 3.1 Concepts; 3.2 Sampling Plan. IV – Non-Parametric Statistics. |
| Recommended reading | HILL, R. Cáster; Griffiths, William E.; Judge, George G. – <i>Undergraduate Econometrics</i> – Wiley, 2001 MAROCO, João; BISPO, Regina – <i>Estatística Aplicada às Ciências Sociais e Humanas</i> – Climepsi Editores, 2005 SIEGEL, Sidney; CASTELLAN Jr, N. John – <i>Nonparametric Statistics for the Behavioral Sciences</i> – McGraw-Hill |
| Teaching methods | Lectures and laboratory classes |
| Assessment methods | Final test and assignment. |
| Language of instruction | Portuguese |

B – Description of individual course units

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|--------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Management Accounting II |
| Course code | 9152118 |
| Type of course | One-semester course |
| Level of Course | II |
| Year of study | 2 |
| Semester/trimester | 2 |
| 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 master budget with the management functions and identify and draw up the different programs and budgets; adopt a basic costing system; distinguish and list the accountable variances and the non-accountable variances and make respective analysis; Identify the kind of company where standard costing may be adopted and describe the method to calculate standard costs; standard costing, real costing system and basic costing system; identify the two stages featuring Activity Based Costing and the five steps for its implementation; the concepts of <i>activity</i> and <i>cost driver</i> . Distinguish between the ABC method and the homogenous sections method. |
| Prerequisites | NA |
| Course contents | The Master Budget; Basic Costs Systems; Budget Control; Standard Costing; 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; |
| Teaching methods | Attendance-based sessions |
| Assessment methods | Continuous assessment: a written assignment (40% of final grade) and a written test (60% of final grade). Final assessment: a written exam |
| Language of instruction | Portuguese |

| B – Description of individual course units | |
|--------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Human Resources Management |
| Course code | 9152119 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 2 |
| Semester/trimester | 2 |
| Number of credits | 6 |
| Name of lecturer | Maria Fernanda Pires Aparício |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | Introduce the students to a general overview of human resources management and to some of its essential tools. This knowledge will help them ease the work of managing a business and unite people so as to achieve common goals and to address and respond to problems appropriately. |
| Prerequisites | NA |
| Course contents | The place and role of Human Resources Management in the development business. 2 - Analysis of different factors at the Human Resources Management. Linking the practice of Human Resource Management with the strategy of the company. Administration. Legal framework. Analysis and job description. Evaluation of performance. Organization and planning careers. Personnel recruitment and selection. Remuneration systems. Training and training. Motivation. Organizational change |
| Recommended reading | Câmara, P. Guerra, P. Rodrigues, J. (2000). <i>Humanator – Recursos Humanos e Sucesso Empresarial</i> . Publicações. D. Quixote. Ceitil, Mário (2006) <i>Gestão dos Recursos Humanos para o séc. XXI</i> , Edições Sílabo. Chiavenato, I. (2000). <i>Recursos Humanos</i> . Coleção Atlas. Chiavenato, I. (2006). <i>Recursos Humanos</i> . Edição Compacta, Coleção Atlas. Moura, Estêvão de (2004). <i>Manual de Gestão de Pessoas</i> , 1.ª Edição, Edições Sílabo Pereti, M. (2001). <i>Recursos Humanos</i> . 3.ª Edição, Edições Sílabo. |
| Teaching methods | Lectures and tutorials. |
| Assessment methods | Assessment is final but the students may be exempt from final exam if they obtain at least 10 grade points (100%). |
| Language of instruction | Portuguese |

B – Description of individual course units

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|--------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Taxation II |
| Course code | 9152120 |
| Type of course | One-semester course |
| Level of Course | II |
| Year of study | 2 |
| Semester/trimester | 2 |
| Number of credits | 6 |
| Name of lecturer | Bruno José Machado de Almeida |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | In this second course the main goal is for students to apply the critical reasoning processes of evaluating the broad institutional and economic outcomes of tax decisions, as well as, to be aware of the relations between accounting, financial reporting and taxation. The main taxes covered in this second course are corporate income tax and property taxes. |
| Prerequisites | NA |
| Course contents | 1-Corporate income tax 2- Property Tax |
| Recommended reading | Joaquim Marcelino, M., Devesa, J., 2008, IRS.IRC.EBF, 10 ^a ed., Almedina; Devesa, J., 2008, CIMI. CIMT, CIS, 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 | Attendance-based sessions |
| Assessment methods | Exams |
| Language of instruction | Portuguese |

B – Description of individual course units

| | |
|--------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Business Communication and Negotiation |
| Course code | 9152121 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 2 |
| Semester/trimester | 2 |
| Number of credits | 6 |
| Name of lecturer | Inês Bettencourt da Câmara. José Gaio |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | Implement procedures to operationalise planned activities. Organize plans for the distribution of work, monitor the quality of implementation and observe planning deadlines. Analysis of financial and quantitative information on market performance, products, cost and other data, to support the process of market logic and economic studies. |
| Prerequisites | NA |
| Course contents | Communication and negotiation: historical evolution. Communication and negotiation: concepts, principles, types, development, implantation, vision. Methodology for the analysis of conflicts. Decisions of communication channels. Communication and negotiation as Competitive Advantage. |
| Recommended reading | ADMINISTRAÇÃO –STONER. ESSENTIALS OF NEGOTIATION – LEWICKI. COMMUNICATION AND ORGANISATION - BARTOLI |
| Teaching methods | Lectures and tutorials |
| Assessment methods | Mid-term test and final theoretical/practical work (required in final exam) or final exam. |
| Language of instruction | Portuguese |

B – Description of individual course units

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|--------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Financial Topics |
| Course code | 9152122 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 2 |
| Semester/trimester | 2 |
| Number of credits | 6 |
| Name of lecturer | Pedro Manuel Frouco Marques |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | The students will learn to select the appropriate investment to a given institution/organization analysing the available loans with basis on appropriate analysis methodologies and techniques for financial analysis. |
| Prerequisites | NA |
| Course contents | <ol style="list-style-type: none"> 1. Investment decisions 2. Capital structure and dividend policies |
| Recommended reading | <p>- Brealey, Richard A. e Myers, Stewart C., <i>Princípios de Finanças Empresariais</i>, Editora McGraw-Hill</p> <p>- Frouco Marques, Pedro Manuel (2006), <i>A Análise do Risco e o Euro: Que Futuro em Portugal?</i>, Lisboa, Ed. Univ. Lusíada</p> <p>- Vieira, Eurico Collares, <i>Técnicas Financeiras: Análise Global e Cálculo</i>, Editora Universidade Lusíada</p> |
| Teaching methods | Attendance-based sessions |
| Assessment methods | Exams (face-to-face exams) |
| Language of instruction | Portuguese |

B – Description of individual course units

| | |
|--------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Financial Management |
| Course code | 9152123 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 3 |
| Semester/trimester | 1 |
| Number of credits | 5 |
| Name of lecturer | Pedro Manuel Frouco Marques |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | Select the best entrepreneurial strategy to make investments in view of the funding options available taking into account the efficiency of associated financial markets. |
| Prerequisites | NA |
| Course contents | <ol style="list-style-type: none"> 1. Financial plans. Ready cash budget. 2. Funding versus investments in national and international markets 3. Risk Management and financial coverage strategies |
| Recommended reading | <p>- Brealey, Richard A. e Meyers, Stewart C. (1998), <i>Principles of Corporate Finance</i>, McGraw-Hill</p> <p>- Eiteman, D. K.; Stonehill, A. I. e Moffett, M. H., <i>Multinational Business Finance</i>, Editora Addison Wesley</p> <p>- Frouco Marques, Pedro Manuel (2006), <i>A Análise do Risco e o Euro: Que Futuro em Portugal?</i>, Lisboa, Editora Univ. Lusíada</p> |
| Teaching methods | Attendance-based sessions |
| Assessment methods | Exams (face-to-face exams) |
| Language of instruction | Portuguese |

B – Description of individual course units

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|--------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Management Control Systems |
| Course code | 9152124 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | Third |
| Semester/trimester | First |
| Number of credits | 5 |
| 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 key role of management planning and controlling in organizations. |
| Prerequisites | Basic concepts of management and accounting. |
| Course contents | <p>1-Definition and management control basis.</p> <p>2-Financial information for management control</p> <p>3-Supporting and planning activities</p> <p>4-Orientation instrument of behaviour</p> |
| Recommended reading | <p>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</p> <p>2- Berry, A. J., Broadbent, J., Otley, D. (1995), <i>Management Control – Theories, Issues and Practices</i>, Macmillan.</p> |
| Teaching methods | Lectures including case studies |
| Assessment methods | Case study presentation, its solution and results. Continuous assessment. Exam for failing students. |
| Language of instruction | Portuguese |

B – Description of individual course units

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|--------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Strategic Planning |
| Course code | 9152125 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 3 |
| Semester/trimester | 1 |
| Number of credits | 5 |
| Name of lecturer | António Anacleto Viegas Ferreira |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | Acquire knowledge, skills and abilities of business strategic alternatives and develop critical thought concerning the analysis, formulation and strategic planning. |
| Prerequisites | NA |
| Course contents | Origins of strategic thinking. Strategic thinking schools. Strategic Analysis. Company Analysis. Formulation of the strategy. Adequacy of the strategy to specific situations in the sector. Concept, challenges and changes in information systems. Management analysis, with information and integration in company strategies. Case studies. |
| Recommended reading | Arthur A, Thompson Jr., A.J.Strickland III (2008), Administração Estratégica, 15ª Edição, Editora Mc Graw Hill. Carvalho, José (2006), Manual de Estratégia, Conceitos Prática e Roteiro, Edições Sílabo Di Maio, A., It Is Time for Online Partners, Gartner Group 24, October, 2002 Clare, M. e Detore, A., Knowledge Assets. Professional's Guide to Valuation and Financial Management, Harcourt, 2000. |
| Teaching methods | Theoretical and practical presentation with examples, exercises and applications both orally and in writing. Review of assignments on the topics presented. |
| Assessment methods | Practical works with presentation, 50%. Mid-term test: minimum mark of 8 (eight) 50%. Students who do not meet previous requirement may sit a final exam (100%). |
| Language of instruction | Portuguese |

B – Description of individual course units

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|--------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Entrepreneurship |
| Course code | 9152126 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 3 |
| Semester/trimester | 1 |
| Number of credits | 6 |
| Name of lecturer | Carlos Duarte |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | Development of skills to build a business plan, preparing the opportunity diagnosis, the implementation strategy, the investment project and implementation plan. |
| Prerequisites | Basic concepts of management. |
| Course contents | <ul style="list-style-type: none"> 1-Concepts of entrepreneurship. 2-The entrepreneurial process 3- Project selection methodologies 4- Develop a business plan 5- Project funding 6- Create a company 7- Business success/failure. |
| Recommended reading | <p>1- Costa, Horácio e Ribeiro, Pedro (2004). <i>Criação & Gestão de Microempresas & Pequenos Negócios</i>, Lisboa: Lidel-Edições Técnicas.</p> <p>2- Silva, Fábio Geraldês (2001). <i>Manual do Empreendedor</i>, Lisboa: Bertrand.</p> |
| Teaching methods | Theoretical-practical classes in which theory is presented and discussed, with presentation of case studies. The students' Business Plans are carried out during classes. |
| Assessment methods | Presentation and discussion of the Analysis/Opportunity Plan, the Business Plan and the Final Report of Project. Examination for failing students. |
| Language of instruction | Portuguese |

B – Description of individual course units

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|--------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Production and Operations |
| Course code | 9152127 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 3 |
| Semester/trimester | 1 |
| Number of credits | 5 |
| Name of lecturer | José Manuel B. P. Nogueira |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | Introduction to the main resources for programming and control the production of goods and services with a view to the maximization of productivity. |
| Prerequisites | NA |
| Course contents | <p>Introduction.</p> <p>Aggregate planning.</p> <p>Process product and analysis.</p> <p>Independent demand management of materials and stocks.</p> <p><i>Just-in-time</i> production.</p> <p>Strategic decisions.</p> |
| Recommended reading | <p>Dilworth, James – Operations and Non Operations Management</p> <p>Bruel, Oliver – Aprovisionamento das Empresas</p> <p>Marques, Ana Paula – Gestão da Produção</p> <p>Courtois, Alain – Gestão da Produção</p> |
| Teaching methods | Attendance-based sessions |
| Assessment methods | Exams (face-to-face exams) |
| Language of instruction | Portuguese |

B – Description of individual course units

| | |
|--------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Distribution and Logistics |
| Course code | 9152128 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 3 |
| Semester/trimester | 1 |
| Number of credits | 4 |
| Name of lecturer | José Manuel B. P. Nogueira |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | Study of aspects and instruments related with stock management problems, stock economic management and distribution. Study of aspects related with costs in the planning and control sector for goods and services production. |
| Prerequisites | None |
| Course contents | Demand forecasting. Production and distribution planning. Strategies to influence the demand. Strategies to cope with non-uniform demand. Queue analysis. |
| Recommended reading | DILWORTH, James – Operations and Non operations Management COPPER, James F. – Logística e Planeamento da Distribuição |
| Teaching methods | Attendance-based sessions |
| Assessment methods | Final exam and work |
| Language of instruction | Portuguese |

B – Description of individual course units

| | |
|--------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Entrepreneurial Project |
| Course code | 9152129 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 3 |
| Semester/trimester | 2 |
| Number of credits | 8 |
| Name of lecturer | Carlos Duarte |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | Development of skills to promote learning through practical experience, providing students with knowledge to use the tools of theoretical preparation and evaluation of an investment project. |
| Prerequisites | Basic concepts of management. |
| Course contents | <ul style="list-style-type: none"> 1- Theory of investment projects. 2- Market surveys. Industry analysis 3- Distribution systems at different stages in the value chain 4- Technical, operational and organisational studies 5- Economic and financial evaluation of investment projects 6- Sensitivity analysis and risk 7- Theory and decision-making |
| Recommended reading | <p>Costa, Horácio e Ribeiro, Pedro (2004). <i>Criação & Gestão de Microempresas & Pequenos Negócios</i>, Lisboa: Lidel-Edições Técnicas.</p> <p>Carvalho, João (1999). <i>Cultura Empresarial e Criação de Empresas</i>. Lisboa: Edições Sílabo. Páginas – 21:189.</p> |
| Teaching methods | Lectures including case studies. Students' Business Plans are carried out during classes. |
| Assessment methods | Presentation and discussion of the Analysis/Opportunity Plan, the Business Plan and the Final Report of the Project. Examination for failing students. |
| Language of instruction | Portuguese |

B – Description of individual course units

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|--------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Quality Management |
| Course code | 9152130 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 3 |
| Semester/trimester | 2 |
| Number of credits | 4 |
| Name of lecturer | Isabel Maria Neves Monteiro Freire dos Santos |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | Be part of organizations that have adopted the TQM and constantly improve quality management systems. Develop communication skills, motivation and teamwork needed to TQM and self-evaluation models. Devising a Quality System meeting the requirements of the standard NP EN ISO 9001:2000. Solving problems in a structured manner using the right tools to do so. |
| Prerequisites | NA |
| Course contents | The concept and definitions of quality, development of quality, the gurus of quality. Quality in Portugal: (SPQ), the subsystems of standardization, metrology and accreditation. Quality Management System. The application process for certification of SGQ. The documentation of the SGQ (NP 4433:2005). Introduction to Evaluation System. Quality Tools. Costs of Quality. By Total Quality Management. Environmental Management Systems (NP EN ISO 14001:2006); Systems Management of Corporate Social Responsibility (SA 8000:2001); Management Systems Research, Development and Innovation (NP 4456/4457/4458: 2007). |
| Recommended reading | CROSBY, Philip B. (1979); Quality is Free; New York; Mcgraw-Hill, Inc. ISHIKAWA, Kaoru (1985); What is Total Quality Control? The Japanese Way; London; Prentice-Hall, Inc. JURAN, J. M. e GRYNA, Frank M.(1993); Quality Planning and Analysis; 3. ^a edição; New York; Mcgraw-Hill, Inc. PIRES, A. Ramos (2004); Qualidade – Sistemas de Gestão de Qualidade; 2. ^a edição; Lisboa; Edições Sílabo. SOIN, Sarv Singh (1992); |
| Teaching methods | Lectures and practical classes with resolution of practical exercises. Research-oriented work. |
| Assessment methods | Continuous assessment (conditional on the number of classes attended): theoretical and practical work Final assessment: theoretical and practical assignment and written exam. |
| Language of instruction | Portuguese |

B – Description of individual course units

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|--------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Business Structural Analysis |
| Course code | 9152131 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 3 |
| Semester/trimester | 2 |
| Number of credits | 5 |
| Name of lecturer | José Manuel B. P. Nogueira |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | Be able to analyse the company businesses. Develop critical skills towards the structure of the company businesses. |
| Prerequisites | NA |
| Course contents | <p>Products and Processes - Industry versus Services.</p> <p>Operation planning.</p> <p>Strategic management of companies and performance analysis.</p> <p>The current international financial system.</p> <p>Information systems and change management.</p> <p>e-Business and companies.</p> <p>Strategic marketing of services.</p> |
| Recommended reading | <p>Administração – Stoner</p> <p>Strategic Management – A Stakeholder Approach – Freeman</p> <p>Production and Operations Management – Dilworth, James B.</p> |
| Teaching methods | Attendance-based sessions. |
| Assessment methods | Exams (face-to-face exams). |
| Language of instruction | Portuguese |

B – Description of individual course units

| | |
|--------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Labour Law |
| Course code | 9152132 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 3 |
| Semester/trimester | 2 |
| Number of credits | 4 |
| Name of lecturer | Paula Almeida |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | Students will familiarise themselves with the regulations ruling labour relationships and understand the respective tools. Collective and individual Law. Identify types of contracts, rights and duties of the contractual parties and contract termination modes. |
| Prerequisites | NA |
| Course contents | 1. Introduction.2. Institutional frameworks. 3 Sources of Labour Law; 4. Rights of Personality; 5. Individual labour contract; 6. Jurisprudential references. |
| Recommended reading | Lobo Xavier, “Direito do Trabalho”, Verbo, Manuel de Direito do Trabalho, 2008. |
| Teaching methods | Lectures and tutorials. |
| Assessment methods | One research work and two mid-term tests. Final exam. |
| Language of instruction | Portuguese |

| | B – Description of individual course units |
|--------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Audit |
| Course code | 9152133 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 3 |
| Semester/trimester | 2 |
| Number of credits | 6 |
| Name of lecturer | Carlos Fernando Calhau Trigacheiro / Pedro Augusto Nogueira Marques |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | <p>Give a global understanding about the audit work and technical, personal and legal conditions to exercise the profession.</p> <p>Offer a general knowledge about the phases of audit work, mainly, on risk analyses and planning, execution of “on-the-spot” work, as well as the audit report and opinion. The communication of the audit results to the stakeholders.</p> <p>Specific procedures generally adopted on audit of financial statements.</p> |
| Prerequisites | NA |
| Course contents | <p>Audit work as a support to decisions. Auditing types. Historic evolution, skills and legal requirements to exercise the audit profession; The phases of an audit work; Internal control: notion and impact on audit work; Risk analysis and planning procedures. General and specific audit procedures. Sampling procedures; Obtaining and evaluating audit evidence; Preparation, organization and archive of working papers; The audit opinion and reports; Auditing of financial statements.</p> |
| Recommended reading | <p>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 – 8ª edição 2007 Auditoria Interna – Função e Processo – Georgina Morais e Isabel Martins - Ed. Áreas Editora.</p> |
| Teaching methods | Attendance-based sessions |
| Assessment methods | Continuous assessment (mid-term test). Exams (face-to-face exams). |
| Language of instruction | Portuguese |

B – Description of individual course units

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|--------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Leadership |
| Course code | 9152134 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 3 |
| Semester/trimester | 2 |
| Number of credits | 3 |
| Name of lecturer | Pedro Dias dos Santos |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | Be familiar with leadership and its various styles, its relationship with power and the way the leader interacts with the team and the different roles. |
| Prerequisites | NA |
| Course contents | Leadership – definition and its relationship with management. Leadership and organizational efficacy. Leadership and competences. Leadership and human behaviour. Leadership and social contingency. Charismatic and transformational leadership. Leadership in the 21 st century. <i>Coaching.</i> |
| Recommended reading | Blanchard, K. & Hersey, P., “ <i>Psicologia para Administradores</i> ”, A Teoria e as Técnicas da Liderança Situacional. Editora Pedagógica e Universitária, São Paulo, 1986. Cunha, Miguel Pina e; Rego, Arménio; Cunha, Rita Campos e; Cardoso, Carlos Cabral, “ <i>Manual de Comportamento Organizacional e Gestão</i> ”, Editora RH, 5. ^a Ed., Lisboa 2006. Jesuíno, Jorge Correia., Contingência e interacção nos processos de liderança, Lisboa, UTL, 1984. Jesuíno, Jorge Correia, “ <i>Processos de Liderança</i> ”, Livros Horizonte, 3. ^a Edição, Lisboa, 1999. Moscovici, Fela, “ <i>Desenvolvimento Interpessoal, treinamento em grupo</i> ”, 2. ^a Edição, Livros Técnicos e Científicos, Editora, S.A., Rio de Janeiro, 1983. |
| Teaching methods | Lectures |
| Assessment methods | Continuous assessment: research work 50% Mid-term assessment: mid-term test 50% Final assessment: examination |
| Language of instruction | Portuguese |

MAJOR IN FINANCIAL MANAGEMENT:

| | B – Description of individual course units |
|--------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Mathematics I |
| Course code | 9152201 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 1 |
| Semester/trimester | 1 |
| 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 necessary tools for a better understanding of real economical and social problems. The contents also provide foundations for other courses. |
| Prerequisites | NA |
| Course contents | Part I - Linear Algebra. 1. Matrices 2. Determinants. Part II – Linear programming. 1. Graphical method 2. Simplex. 3. Two-phase method 4. Transport and Assignment problems. |
| Recommended reading | Ferreira, M.A.M.; Amaral, Isabel (2006): <i>Exercícios de Álgebra Linear 1º Volume Matrizes e Determinantes</i> . Edições Sílabo. Ferreira, M.A.M.; Amaral, Isabel (2006): <i>Exercícios de Primitivas e Integrais</i> . Edições Sílabo. Ferreira, M.A.M. (1999): <i>Exercícios de cálculo diferencial em IR^n</i> . Edições Sílabo. Armstrong, Bill; Davis, Don (2002): <i>College Mathematics, Solving problems in finite mathematics and calculus</i> . Pearson Education |
| Teaching methods | Attendance-based sessions |
| Assessment methods | Exams (face-to-face exams) |
| Language of instruction | Portuguese |

B – Description of individual course units

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|--------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Introduction to Business Administration and Management |
| Course code | 9152202 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 1 |
| Semester/trimester | 1 |
| Number of credits | 6 |
| Name of lecturer | Jorge Manuel Marques Simões |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | The students are expected to understand the various concepts of management and put them into practice with the help of practical exercises. By the end of the semester they should be able to understand all basic concepts of a management course. |
| Prerequisites | NA |
| Course contents | <ol style="list-style-type: none"> 1. What it is an Organization 2. The Objective Administration 3. The Production Function 4. The Financial Function 5. The Commercial Function 6. The Human Resources Function |
| Recommended reading | <ul style="list-style-type: none"> - 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 | <ul style="list-style-type: none"> - Current affairs and discussion of case studies, according to the topics dealt with; - Examples, exercises and applications, both oral and written, for a better understanding and learning by the students; - Review of assignments on the topics presented; - Audiovisual support equipment (data-show, powerpoint). |
| Assessment methods | Test (100%). Students with a grade below 10 may sit for Examination (100%). |
| Language of instruction | Portuguese |

B – Description of individual course units

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|--------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Economics |
| Course code | 9152203 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 1 |
| Semester/trimester | 1 |
| 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) | By the end of the course, students should be able to understand and describe macro and micro economic issues using the reasoning of economic science, use sources of statistical and bibliographic data to obtain the relevant information for approaching each problem and write reports on economics issues. |
| Prerequisites | NA |
| Course contents | Basic concepts in economical science. National accounting as a measurement technique of the economic activity. The different integrated chains of economic thought in specific historical contexts. Policy-mix and its impact on the external environment of an economic unit: the case of the Portuguese economy. Presentation of the basic elements of 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. |
| Teaching methods | Topic units of the study program are presented through lectures and case study analyses. |
| Assessment methods | a) Continuous assessment: individual tests with minimum arithmetic average of 10 marks. b) Final exam: A minimum grade of 10 marks. |
| Language of instruction | Portuguese |

B – Description of individual course units

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|--------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Business Computing |
| Course code | 9152204 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 1 |
| Semester/trimester | 1 |
| Number of credits | 6 |
| Name of lecturer | José Ribeiro Mendes |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | Consolidate basic notions of computer science and computer architecture. Develop abilities to explore such tools as word processors, spreadsheets, presentations and database systems. Explore network and Internet resources. |
| Prerequisites | NA |
| Course contents | Introduction to Information Technology (IT) and Computer Architecture Text Processing: Microsoft Word. Spreadsheet: Microsoft Excel. Graphic Presentations: Microsoft Powerpoint. Networks and Internet. Database Management Systems: Microsoft Access. |
| Recommended reading | MENDES, J.R., MARQUES, C.G., SILVA, V., CAMPOS, R., <i>Noções de Arquitectura de Computadores</i> , AIDTIC, IPT, 2008. MENDES, J.R., MARQUES, C.G., SILVA, V., CAMPOS, R., <i>Microsoft Excel</i> , AIDTIC, IPT, 2008. 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>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>Sistemas 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

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|--------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| course title | Financial Accounting I |
| Course code | 9152205 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 1 |
| Semester/trimester | 1 |
| Number of credits | 6 |
| Name of lecturer | Carlos António Rosa Lopes. Pedro Augusto Nogueira Marques |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | Fundamental accounting concepts. Balance sheets and income statements. Account: concept and study of key accounts. Introduction to POC. Study of accounts: Available Cash, Third Parties and Inventories |
| Prerequisites | NA |
| Course contents | Introduction; Property; The Inventory and Balance: The Account; Accounting records methods; 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; 23ª Edição, 2005 Borges, António; e outros; Práticas de Contabilidade Financeira; Áreas Editora POC Simples |
| Teaching methods | Attendance-based sessions |
| Assessment methods | Mid-term tests and exams |
| Language of instruction | Portuguese |

B – Description of individual course units

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|--------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Operational Management of Businesses and Markets |
| Course code | 9152206 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 1 |
| Semester/trimester | 2 |
| Number of credits | 5 |
| Name of lecturer | Inês Bettencourt da Câmara |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | <p>Implement routines for evaluating staff performance, with the participation and supervision of the people in charge;</p> <p>Interpret strategic, tactical and operational plans so as to contribute to the establishment of levels of capital required for the maintenance of activities;</p> <p>Implement the necessary procedures to operationalize planned activities;</p> <p>Organize plans for the distribution of work, monitor the quality of its execution and meet the plan deadlines.</p> |
| Prerequisites | NA |
| Course contents | <p>Business-oriented management and markets: historical evolution in Portugal. Businesses and Markets: concepts, principles, types, development, foundation, vision. Business organizational contexts: restrictive and propeller forces. Competition analysis methodology. Business Decisions and strategic Market. Competitive advantage.</p> |
| Recommended reading | <p>DIONÍSIO, Pedro et al. Mercator – Teoria e Prática do Marketing. Lisboa: Publicações Dom Quixote, 2000</p> <p>KOTTLER, Philip. Marketing para o Século XXI. Lisboa: Presença, 1999.</p> |
| Teaching methods | Lectures and tutorials: problem-solving |
| Assessment methods | Written test and final theoretical/practical project (also required for students taking the final exam) or final exam. |
| Language of instruction | Portuguese |

B – Description of individual course units

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|--------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Mathematics II |
| Course code | 9152207 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 1 |
| Semester/trimester | 2 |
| 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 for a better understanding of real economical and social problems. The course also provides foundations for other courses. |
| Prerequisites | NA |
| Course contents | <ol style="list-style-type: none"> 1. Basic notions of functions in \mathbb{R} and \mathbb{R}^n 2. Derivative in \mathbb{R} and \mathbb{R}^n 3. Integral calculus 4. Linear differential equations (1st and 2nd orders) 5. Some applications of progressions to financial mathematics |
| Recommended reading | <p>Barnett, R. & Ziegler, M. & Byleen, K. (2007): Calculus for Business, Economics, Life Sciences and Social Sciences, Pearson Education</p> <p>Ferreira, M.A.M.; Amaral, Isabel (2006): Exercícios de Primitivas e Integrais. Edições Sílabo</p> <p>Ferreira, M.A.M. (1999): Exercícios de cálculo diferencial em \mathbb{R}^n. Edições Sílabo</p> <p>Armstrong, Bill; Davis, Don (2002): College Mathematics, Solving problems in finite mathematics and calculus. Pearson Education</p> |
| Teaching methods | Attendance-based sessions |
| Assessment methods | Exams (face-to-face exams) |
| Language of instruction | Portuguese |

B – Description of individual course units

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|--------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Financial Accounting II |
| Course code | 9152208 |
| Type of course | One-semester course |
| Level of Course | II |
| Year of study | 1 |
| Semester/trimester | 2 |
| Number of credits | 6 |
| Name of lecturer | Carlos António Rosa Lopes. Daniel Ferreira de Oliveira |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | Consolidation of knowledge acquired in Financial Accounting I. Study of accounts: Fixed assets, Capital, Cost and Losses, Revenues and Profit, and Earnings. Closing provisions. Financial demonstrations. |
| Prerequisites | NA |
| Course contents | Study of the accounts: Fixed Assets, Capital, Cost and Losses, Revenues and Profit, and Earnings. Closing provisions. Financial demonstrations. |
| Recommended reading | Borges, António e outros, <i>Elementos de Contabilidade Geral</i> ; Áreas Editora; 23ª Edição, 2005 Borges, António; e outros, <i>Práticas de Contabilidade Financeira</i> ; Áreas Editora POC Simples |
| Teaching methods | Classes |
| Assessment methods | Mid-term tests and exams |
| Language of instruction | Portuguese |

| | B – Description of individual course units |
|--------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| course title | Statistics I |
| Course code | 9152209 |
| Type of course | One-semester course |
| Level of Course | I |
| Year of study | 1 |
| Semester/trimester | 2 |
| 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) | Upon completion of course, students should have developed a critical and objective attitude towards data analysis. Likewise, they should be able to argue and make decisions based on the appropriate statistical tools. |
| Prerequisites | NA |
| 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., <i>et al</i> – 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 | Attendance-based sessions |
| Assessment methods | Final test |
| Language of instruction | Portuguese |

| B – Description of individual course units | |
|--------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course Title | Introduction to Law |
| Course Code | 9152210 |
| Type of Course | One-semester course |
| Level of Course | NA |
| Year of Study | 1 |
| Semester/Trimester | 2 |
| Number of credits | 4 |
| Name of Lecturer | Horácio Lopes/ Jorge Ferreira |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | Provide an overview of legal system: its different meanings, sources, branches, law interpretation and integration and its application in time and space. |
| Prerequisites | NA |
| Course contents | <p>Part I – General concepts Chapter I – Introductory notions; Chapter II – Sources of Law; Chapter III – Law branches; Chapter IV – Law interpretation and integration; Chapter V – Application of law in time; Chapter VI – Application of law in space; Chapter VII – Acting according to law; Chapter VIII – Acting against law; Chapter IX – Legal coercion; Chapter X – Juridical relation</p> <p>Part II – Law of obligations Part III – Rights in rem Part IV – Family Law Part V – Succession Law</p> |
| 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 mid-term written tests or final exam. |
| Language of Instruction | Portuguese |

B – Description of individual course units

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|--------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Management Models |
| Course code | 9152211 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 1 |
| Semester/trimester | 2 |
| Number of credits | 5 |
| Name of lecturer | António Anacleto Viegas Ferreira |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | To acquire knowledge and skills through different theoretical approaches on the nature of organizations and on key organizational models. |
| Prerequisites | NA |
| Course contents | <p>Concept of management, functions and levels. Organization principles. Planning and decision-making. The individual and social determinants of organizational dynamics. Organizational models. Diagnosis and organizational change. Knowledge management and organizational learning. Company internationalization. Case studies.</p> |
| Recommended reading | <p>Firmino, Manuel (2007), Gestão das Organizações, Conceitos e Tendências Actuais, 2ª Edição, Escolar Editora. Hamel, Gary (2007), O Futuro da Gestão, Havard Business School Press. Teixeira, Sebastião (2005), Gestão das Organizações, 2ª Edição, Editora McGraw-Hill. Brilman, Jean (2000), As Melhores Práticas de Gestão, No Centro do Desempenho, Edições Sílabo. Ebers, M. (1999), The Formation of Inter-organizational Networks, Oxford University.</p> |
| Teaching methods | <ul style="list-style-type: none"> - Lectures and tutorials. - Project review, taking into consideration the topics dealt with. |
| Assessment methods | <p>Practical exercises with presentation (40%) and written test (60%). Students must obtain a grade higher than 8 (out of a 0-20 scale).</p> <p>Students who do not meet the previous requirements must take an exam - 100%.</p> |
| Language of instruction | Portuguese |

B – Description of individual course units

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|--------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Management Accounting I |
| Course code | 9152212 |
| Type of course | One-semester course |
| Level of Course | I |
| Year of study | 2 |
| Semester/trimester | 1 |
| Number of credits | 6 |
| Name of lecturer | José Manuel Lopes Farinha |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | To recognise the limitations of financial accounting and identify the usefulness of management accounting; To distinguish between total cost systems, variable, rational and attributed fixed costs through theoretical approaches and their influence in the verification of results; Understanding 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 evaluate current production. |
| Prerequisites | NA |
| Course contents | The content defined for this course includes: book-keeping sections; main cost concepts and types; statement of results by functions; cost ascribing – the homogeneous section system; cost covering systems; the importance of the cost-volume-results analysis and the point of balance; conception of management accounting 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 | Continuous assessment: one test The students will pass and be exempt from final examination if the final grade is 10 (ten) or higher. Final assessment: If the mark of this examination equals 10 (ten) or above, the student passes the course. Note: The students with the grade of 16 (sixteen) or higher, either in the test or in examination, who want to maintain their grade, will have to sit an oral examination or they will be given the grade of 15 (fifteen). |
| Language of instruction | Portuguese |

B – Description of individual course units

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|--------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Financial Calculus |
| Course code | 9152213 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 2 |
| Semester/trimester | 1 |
| Number of credits | 5 |
| Name of lecturer | Luís António Antunes Francisco |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | <p><i>The student should be able to:</i></p> <ul style="list-style-type: none"> - Calculate present and future values of one or more capitals; - Calculate and solve problems related to different funding alternatives and financial investments; - Evaluate and decide between different financing alternatives and financial investments. |
| Prerequisites | Having attended the mathematics courses |
| 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, 2ª Edição, Escolar Editora, Lisboa, Portugal. Mateus, Alves (1999) - Cálculo Financeiro, 2ª Edição, Edições Sílabo, Lisboa, Portugal. Rodrigues, Azevedo; Nicolau, Isabel (2003) - Elementos de Cálculo Financeiro, 7ª Edição, Áreas Editora, Lisboa, Portugal. |
| Teaching methods | - Lectures and tutorials. |
| Assessment methods | - "Mini-tests" during class periods – worth 40% in the final grading. - A final test - worth 60% in the final grading. |
| Language of instruction | Portuguese |

B – Description of individual course units

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|--------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course Title | Company Law |
| Course Code | 9152114 |
| Type of Course | One-semester course |
| Level of Course | NA |
| Year of Study | 2 |
| Semester/Trimester | 1 |
| Number of credits | 5 |
| Name of Lecturer | Joana Pinto Coelho |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | An overview of juridical matters related with corporate activities and its agents as well as associated legal acts. |
| Prerequisites | NA |
| Course contents | Introduction; commercial acts; general rules for commercial acts; the subjects of commercial activity; commercial establishment; company protection; insolvency; bankruptcy and company rehabilitation; commercial contracts; debt certificates; commercial societies. |
| Recommended Reading | Abreu; J.M. Coutinho de, Curso de Direito Comercial, 4 ^{ed.} , Coimbra, Almedina, 2003; Abreu, J.M. Coutinho, “Direito das Sociedades Comerciais”. |
| Teaching Methods | Lectures including worksheets. |
| Assessment Methods | Two mid-term written tests and final exam. |
| Language of Instruction | Portuguese |

B – Description of individual course units

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|--------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Introduction to Finance |
| Course code | 9152215 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 2 |
| Semester/trimester | 1 |
| Number of credits | 5 |
| Name of lecturer | Luís António Antunes Francisco |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | <p><i>Students should be able to:</i></p> <ul style="list-style-type: none"> - Analyse and evaluate corporations with basis on their financial statements and other relevant information; - Use the traditional methods and techniques to assess the economic and financial situation of the corporations, to evaluate their financial equilibrium, their profitability and the risk involved. |
| Prerequisites | Basics of financial accounting |
| Course contents | <p>1 - Object and background of business financial analysis;</p> <p>2 – Financial analysis support documents;</p> <p>3 - Major methods and techniques used in the financial diagnosis process;</p> <p>4 - Financial equilibrium analysis;</p> <p>5 - Profitability and risk analysis.</p> |
| Recommended reading | <p>Carrilho; Pimental; Laureano; Prates (2005) – Elementos de Análise Financeira, Publisher Team, Lisboa, Portugal.</p> <p>Neves, João Carvalho (2004) - Análise Financeira - Vol. I, Texto Editora, Lisboa, Portugal.</p> <p>Pinho, Carlos Santos; Tavares, Susana (2005) – Análise Financeira e Mercados, Áreas Editora, Lisboa, Portugal.</p> |
| Teaching methods | Lectures and tutorials |
| Assessment methods | <ul style="list-style-type: none"> - Resolution and discussion of case studies in class (group work) – worth 20% of final grade. - A final test - worth 80% of final grade where a positive mark is required for approval. |
| Language of instruction | Portuguese |

B – Description of individual course units

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|--------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Taxation I |
| Course code | 9152216 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 2 |
| Semester/trimester | 1 |
| 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 students with the theories and techniques that will enable them to understand the structure and essential concepts that underpin tax law and the tax system. Students will also familiarise themselves with the legal concepts and relevant principles of tax system, as well as develop skills in organizing and solving complex problems. The main taxes covered in this first course are the indirect taxes and the personal income tax. |
| Prerequisites | NA |
| Course contents | 1- Introduction to Taxation 2- Personal income tax 3- 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 | Classes |
| Assessment methods | Tests and Exams |
| Language of instruction | Portuguese |

B – Description of individual course units

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|--------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Statistics II |
| Course code | 9152217 |
| Type of course | One-semester course |
| Level of Course | II |
| Year of study | 2 |
| Semester/trimester | 1 |
| 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) | By the end of course students should have complementary knowledge in statistics, in the field of econometrics, non-parametric statistics and time series analysis. |
| Prerequisites | NA |
| Course contents | I – Regression and Correlation. 1.1. Simple Linear Regression; 1.2. Multiple Linear Regression. II – Time Series Analysis. 2.1. Concepts; 2.2. Stationary Stochastic Process; 2.3. Linear Stationary Process. III – Surveying. 3.1. Concepts; 3.2. Sampling Plan. IV – Non-Parametric Statistics. |
| Recommended reading | HILL, R. Cáster; Griffiths, William E.; Judge, George G. – <i>Undergraduate Econometrics</i> – Wiley, 2001 MAROCO, João; BISPO, Regina – <i>Estatística Aplicada às Ciências Sociais e Humanas</i> – Climepsi Editores, 2005 SIEGEL, Sidney; CASTELLAN Jr, N. John – <i>Nonparametric Statistics for the Behavioural Sciences</i> – McGraw-Hill |
| Teaching methods | Lectures and laboratory classes |
| Assessment methods | Final test and assignment. |
| Language of instruction | Portuguese |

B – Description of individual course units

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|--------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Management Accounting II |
| Course code | 9152218 |
| Type of course | One-semester course |
| Level of Course | II |
| Year of study | 2 |
| Semester/trimester | 2 |
| 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 master budget with the management functions and identify and draw up the different programs and budgets; adoption of a basic costing system; distinguish and list the accountable variances and the non-accountable variances and make respective analysis; Identify the kind of company where standard costing may be adopted and describe the method to calculate standard costs; real costing system and basic costing system; identify the two stages featuring Activity Based Costing and the five steps for its implementation; the concepts of <i>activity</i> and <i>cost driver</i> . Distinguish between the ABC method and the homogenous sections method. |
| Prerequisites | NA |
| Course contents | The Master Budget; Basic Costs Systems; Budget Control; Standard Costing; 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; |
| Teaching methods | Attendance-based sessions |
| Assessment methods | Continuous assessment: a written assignment (40% of final grade) and a written test (60% of final grade). Final assessment: a written exam |
| Language of instruction | Portuguese |

B – Description of individual course units

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|--------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Human Resources Management |
| Course code | 9152219 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 2 |
| Semester/trimester | 2 |
| Number of credits | 6 |
| Name of lecturer | Maria Fernanda Pires Aparício |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | Introduce the students to a general overview of human resources management and some of its essential tools. This knowledge will help them ease the work of managing a business and unite people so as to achieve common goals and to address and respond to problems appropriately. |
| Prerequisites | NA |
| Course contents | The place and role of Human Resources Management in the development business. 2 - Analysis of different factors in the Human Resources Management. Linking the practice of Human Resource Management with the company strategy. Administration. Legal framework. Analysis and job description. Performance appraisal. Career organization and planning. Personnel recruitment and selection. Remuneration systems. Training and retraining. Motivation. Organizational change |
| Recommended reading | Câmara, P. Guerra, P. Rodrigues, J. (2000). <i>Humanator – Recursos Humanos e Sucesso Empresarial</i> . Publicações. D. Quixote. Ceitil, Mário (2006) <i>Gestão dos Recursos Humanos para o séc. XXI</i> , Edições Sílabo. Chiavenato, I. (2000). <i>Recursos Humanos</i> . Coleção Atlas. Chiavenato, I. (2006). <i>Recursos Humanos</i> . Edição Compacta, Coleção Atlas. Moura, Estêvão de (2004). <i>Manual de Gestão de Pessoas</i> , 1.ª Edição, Edições Sílabo Pereti, M. (2001). <i>Recursos Humanos</i> . 3.ª Edição, Edições Sílabo. |
| Teaching methods | Lectures and tutorials. |
| Assessment methods | Assessment is final but they will be exempt from final exam if they obtain at least 10 grade points (100%). |
| Language of instruction | Portuguese |

B – Description of individual course units

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|--------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Taxation II |
| Course code | 9152220 |
| Type of course | One-semester course |
| Level of Course | II |
| Year of study | 2 |
| Semester/trimester | 2 |
| Number of credits | 6 |
| Name of lecturer | Bruno José Machado de Almeida |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | In this second course the main goal is for students to apply the critical reasoning processes of evaluating the broad institutional and economic outcomes of tax decisions, as well as, to be aware of the relations between accounting, financial reporting and taxation. The main taxes covered in this second course are corporate income tax and property taxes. |
| Prerequisites | NA |
| Course contents | 1-Corporate income tax 2- Property Taxes |
| Recommended reading | Joaquim Marcelino, M., Devesa, J., 2008, IRS.IRC.EBF, 10 ^a ed., Almedina; Devesa, J., 2008, CIMI. CIMT, CIS, 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 | Attendance-based sessions |
| Assessment methods | Exams |
| Language of instruction | Portuguese |

B – Description of individual course units

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|--------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Business Communication and Negotiation |
| Course code | 9152221 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 2 |
| Semester/trimester | 2 |
| Number of credits | 6 |
| Name of lecturer | Inês Bettencourt da Câmara. José Gaio |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | <p>Implement procedures to operationalise planned activities.</p> <p>Organize plans for the distribution of work, monitor the quality of implementation and observe deadlines in plan preparation.</p> <p>Analysis of financial and quantitative information on market performance, products, cost and other data, to support the process of market logic and economic studies.</p> |
| Prerequisites | NA |
| Course contents | <p>Communication and negotiation: historical evolution.</p> <p>Communication and negotiation: concepts, principles, types, development, implantation, vision. Methodology for the analysis of conflicts. Decisions of communication channels. Communication and negotiation as Competitive Advantage.</p> |
| Recommended reading | <p>Administração –Stoner.</p> <p>Essentials Of Negotiaton – Lewicki. Communication And Organisation - Bartoli</p> |
| Teaching methods | Lectures and tutorials |
| Assessment methods | Mid-term test and final theoretical/practical work (required in final exam) or final exam. |
| Language of instruction | Portuguese |

B – Description of individual course units

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|--------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Financial Topics |
| Course code | 9152222 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 2 |
| Semester/trimester | 2 |
| Number of credits | 6 |
| Name of lecturer | Pedro Manuel Frouco Marques |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | The students will learn to select the appropriate investment to a given institution/organization analysing the available loans with basis on appropriate analysis methodologies and techniques for financial analysis. |
| Prerequisites | NA |
| Course contents | 3. Investment decisions 4. Capital structure and dividend policies |
| Recommended reading | - Brealey, Richard A. e Myers, Stewart C., <i>Princípios de Finanças Empresariais</i> , Editora McGraw-Hill - Frouco Marques, Pedro Manuel (2006), <i>A Análise do Risco e o Euro: Que Futuro em Portugal?</i> , Lisboa, Ed. Univ. Lusíada - Vieira, Eurico Collares, <i>Técnicas Financeiras: Análise Global e Cálculo</i> , Editora Universidade Lusíada |
| Teaching methods | Attendance-based sessions |
| Assessment methods | Exams (face-to-face exams) |
| Language of instruction | Portuguese |

B – Description of individual course units

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|--------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Advanced Financial Accounting |
| Course code | 9152223 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 3 |
| Semester/trimester | 1 |
| Number of credits | 5 |
| Name of lecturer | Daniel Ferreira de Oliveira |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | Learn how to apply the main international accounting standards [IAS] and the New Portuguese Accounting System [SNC]. |
| Prerequisites | NA |
| Course contents | <ul style="list-style-type: none"> - Adoption of international financial reporting standards (IRFS 1; NCRF 3); - Revenue (IAS 18; NCRF 20); - Funds flow statements and cash flow statements [IAS7; NCRF 2]; - Methods of accounting financial contributions [IAS 27; IAS 28; SIC 3; DC 9/92] - Consolidation of accounts - Deferred taxes [IAS 12; NCRF 25; DC 28] |
| Recommended reading | <ul style="list-style-type: none"> - CASOS PRÁTICOS DE CONSOLIDAÇÃO DE CONTAS, Carlos António Rosa Lopes, Editora Rei dos Livros, 2006 - ADOÇÃO EM PORTUGAL DAS NORMAS INTERNACIONAIS DE RELATO FOINANCEIRO, João Rodrigues, Áreas Editora - APLICAÇÃO DAS NORMAS INTERNACIONAIS DE CONTABILIDADE, Isabel Lourenço e Ana Isabel Morais, CTOC- Câmara dos Técnicos Oficiais de Contas, 2005 - I.F.R.S. – Interpretation and Aplication of International Accounting and Financial Reporting Standards, Barry J. Epstein e Abbas Ali Mirza, Wiley ed. Wiley |
| Teaching methods | Classes |
| Assessment methods | Exams |
| Language of instruction | Portuguese |

B – Description of individual course units

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|--------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Management Control Systems |
| Course code | 9152224 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 3 |
| Semester/trimester | 1 |
| Number of credits | 5 |
| 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 key role of management planning and controlling in organizations. |
| Prerequisites | Basic concepts of management and accounting. |
| Course contents | <ul style="list-style-type: none"> 1- Definition and basics of management control 2- Financial information for management control 3- Activity planning and monitoring 4- Behaviour guidance tools |
| Recommended reading | <p>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</p> <p>2- Berry, A. J., Broadbent, J., Otley, D. (1995), <i>Management Control – Theories, Issues and Practices</i>, Macmillan.</p> |
| Teaching methods | Lectures including case studies |
| Assessment methods | Case study presentation, its solution and results. Continuous assessment. Exam for failing students. |
| Language of instruction | Portuguese |

B – Description of individual course units

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|--------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Strategic Planning |
| Course code | 9152225 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 3 |
| Semester/trimester | 1 |
| Number of credits | 5 |
| Name of lecturer | António Anacleto Viegas Ferreira |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | Acquire knowledge, skills and abilities of business strategic alternatives and develop critical thought concerning the analysis, formulation and strategic planning. |
| Prerequisites | NA |
| Course contents | Origins of strategic thinking. Strategic thinking schools. Strategic Analysis. Company Analysis. Formulation of the strategy. Adequacy of the strategy to specific situations in the sector. Concept, challenges and changes in information systems. Management analysis, with information and integration in company strategies. Case studies. |
| Recommended reading | Arthur A, Thompson Jr., A.J.Strickland III (2008), Administração Estratégica, 15ª Edição, Editora Mc Graw Hill. Carvalho, José (2006), Manual de Estratégia, Conceitos Prática e Roteiro, Edições Sílabo Di Maio, A., It Is Time for Online Partners, Gartner Group 24, October, 2002 Clare, M. e Detore, A., Knowledge Assets. Professional's Guide to Valuation and Financial Management, Harcourt, 2000. |
| Teaching methods | Theoretical and practical presentation with examples, exercises and applications both orally and in writing. Review of assignments on the topics presented. |
| Assessment methods | Practical works with presentation, 50%. Mid-term test: minimum mark of 8 (eight) 50%. Students who do not meet previous requirement may sit a final exam (100%). |
| Language of instruction | Portuguese |

B – Description of individual course units

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|--------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Company Valuation and Restructuring |
| Course code | 9152226 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 3 |
| Semester/trimester | 1 |
| Number of credits | 6 |
| Name of lecturer | Fátima Edite Pires Pereira Casado |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | Determination of the value of a company from the organization's and shareholders' point of view using customary methods. Merger and purchase of undertakings and other special operations as strategic alliances, bankruptcy and company restructuring. |
| Prerequisites | NA |
| Course contents | Introduction to basic valuation principles. Preliminary valuation Works. Valuation methods: from the dividends perspective: Gordon, Malkiel, H model; Current value of future cash flows, "Economic Value Added" (EVA); Merger and purchase; Restructuring. Drop in investments, de-merger, sales, liquidations, transformations and disaggregations. |
| Recommended reading | Ferreira, Domingos [2002], <i>Fusões, Aquisições e Reestruturações de Empresas</i> , Edições Sílabo, Portugal Neves, João Carvalho [2002], <i>Avaliação de Empresas e Negócios</i> , McGraw-Hill Tournier, Jean-Claude e Tournier, Jean-Baptiste [2002], <i>A Avaliação da Empresa</i> , Bertrand Editora, Portugal |
| Teaching methods | Theoretical-practical |
| Assessment methods | Mid-term assessment: test (30%); mid-term exam at the end of semester (70%) and minimum mark of 7. An average mark of 10 of test+mid-term exam will exempt the students from final exam. Final assessment: a written exam (100%). |
| Language of instruction | Portuguese |

B – Description of individual course units

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|--------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Futures and Options |
| Course code | 9152227 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 3 |
| Semester/trimester | 1 |
| Number of credits | 5 |
| 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 the students with basic knowledge of derivatives products (futures and options) and price derivatives and evaluate their intrinsic risks. They will also learn how to use derivatives in financial risk management. |
| Prerequisites | NA |
| Course contents | 1. Introduction to Futures: basic notions; market types; instrument types and market interveners. 2. Futures contract pricing. 3. Hedging strategies; hedge ratios and strategies 4. Stock index futures. 5. Stock options: Basic definitions; Markets; Instruments and market interveners. 6. Option Pricing: put-call parity; Factors affecting option prices; Binomial and Black-Scholes models. |
| Recommended reading | <ul style="list-style-type: none"> - 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 | Theoretical and practical teaching sessions, complemented with tutorial guidance. |
| Assessment methods | <p>Continuous assessment with mid-term tests.</p> <p>Final exam for failing students.</p> |
| Language of instruction | Portuguese |

B – Description of individual course units

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|--------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Decision-Making Support Systems |
| Course code | 9152228 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 3 |
| Semester/trimester | 1 |
| Number of credits | 4 |
| Name of lecturer | José Ribeiro Mendes. Célio Gonçalo Marques |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | Understand the importance of information in the organizational context as a tool to support business decision. Use of tools for the creation of knowledge. Retrieval Systems. |
| Prerequisites | NA |
| Course contents | Decision Systems. Information Systems in Organizations. Intelligent Support-Decision Systems. Intelligent Environments. Knowledge and Neuronal Networks. Information Retrieval. Decision Support. Knowledge networks systems: Learning and Decision. |
| Recommended reading | Marques, Célio C.G., <i>Os Hipermedia no Ensino Superior. Aplicação da Teoria da Flexibilidade Cognitiva na Arquitectura de Computadores</i> , Cartaxo, TMedia, 2005. Mendes, J.R., Marques, Célio C.G., Silva, V., Campos, R., <i>A Internet</i> , AIDTIC, IPT, 2007. Mendes, J.R., Marques, Célio C.G., Silva, V., Campos, R., <i>Sistemas de Informação</i> , AIDTIC, IPT, 2007. Santos, Maribel, Ramos, Isabel, <i>Business Intelligence - Tecnologias da Informação na Gestão de Conhecimento</i> , Lisboa, FCA – Editora de Informática, 2006. Sengupta, Chandan, <i>Financial Modelling. Using Excel and VBA</i> , New Jersey: Wiley Finance, 2004. |
| Teaching methods | Attendance-based sessions |
| Assessment methods | Test (60%) + Project (40%) |
| Language of instruction | Portuguese |

B – Description of individual course units

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|------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Applied Financial Project |
| Course code | 9152229 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 3 |
| Semester/trimester | 2 |
| Number of credits | 8 |
| Name of lecturer | Fátima Edite Pires Pereira Casado |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | The students should be able to draw up a global financial project using the know-how acquired in finance-related courses. |
| Prerequisites | NA |
| Course contents | At the beginning of the semester, each group will submit a preliminary report on the project to be undertaken. At the end of the semester they will submit the final report and a brief appreciation of the project carried out by another group. And finally all groups will present and defend their project orally. |
| Recommended reading | The reading list will be provided on a case-to-case basis. However, the students are advised to read the literature recommended for the finance-related courses. |
| Teaching methods | Tutorials. |
| Assessment methods | Mid-term assessment Assessment includes two components: - Group assessment on the reports carried out over the semester (70%); - Individual assessment on the theoretical concepts, techniques and application used in the group work (30%). Final assessment: Final exam: students admitted to examination shall carry out a project to be presented and discussed with the competent lecturer. |
| Language of instruction | Portuguese |

B – Description of individual course units

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|--------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Investments |
| Course code | 9152230 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 3 |
| Semester/trimester | 2 |
| Number of credits | 6 |
| Name of lecturer | João Rosa Lopes |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | Notions on the major floating rate products with special emphasis on shares. They should be able to evaluate products, product risks and the factors affecting their value in order to be able of evaluating different investment alternatives. Particular focus is given to portfolios specially <i>Capital Asset Pricing Model</i> . |
| Prerequisites | NA |
| Course contents | I – General Concepts: capital market operations; II – Portfolios Management Theory: one-index model; multi-index model; selection of optimum portfolio. III – Capital asset pricing model: CAPM and APT. IV – Portfolio analysis: bond valuation; bond portfolio management; share valuation; portfolio performance valuation. |
| Recommended reading | <ul style="list-style-type: none"> - Pires, Cesaltina; Mercados e Investimentos Financeiros; Escolar Editora (2006) - Elton, Edwin J. e Gruber, Martin J.; Modern Portfolio Theory and Investment Analysis. John Wiley & Sons (1997) - Haugen, R. A.; Modern Investment Theory. Prentice Hall. (2004). - Ross, Westerfield and Jaffe; Corporate Finance; Irwin. (2001). |
| Teaching methods | Lectures and tutorials. |
| Assessment methods | Mid-term exam. Minimum pass mark 10 (out of a 0-20 scale). Final exam for failing students. |
| Language of instruction | Portuguese |

B – Description of individual course units

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|--------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | International Finance |
| Course code | 9152231 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 3 |
| Semester/trimester | 2 |
| Number of credits | 6 |
| Name of lecturer | João Rosa Lopes |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | This course aims at expanding the horizons of financial management preparing the students to understand management in an international context. The main focus of this course is to prepare students to take decisions in a multidimensional environment. Students will also learn how to use derivatives products for exchange risk management. |
| Prerequisites | NA |
| Course contents | I - Introduction; II - International Monetary System: Classical Gold Standard; Bretton-Woods Agreements; European Monetary System. III –Foreign Exchange Market: Some basic equations; Foreign Exchange Theories; IV – Hedging, V – International investment. |
| Recommended reading | - Buckley, Adrian; Multinational Finance; Prentice Hall; (2004). - Shapiro, Alan C.; Multinational Financial Management; Prentice Hall Int.; (1996). - Eitman, D., Stonehill e M. Moffet; Multinational Business Finance; Addison Wesley; (2000) - Mendonça, A. e outros; Economia Financeira Internacional; McGraw-Hill; 1998. |
| Teaching methods | Lectures and tutorials. |
| Assessment methods | Mid-term exam. Minimum pass mark 10 (out of a 0-20 scale). Final exam for failing students. |
| Language of instruction | Portuguese |

B – Description of individual course units

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|--------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Labour Law |
| Course code | 9152232 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 3 |
| Semester/trimester | 2 |
| Number of credits | 4 |
| Name of lecturer | Paula Almeida |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | Students will familiarise themselves with the regulations ruling labour relationships and understand the respective tools. Collective and Individual Law. Identify types of contracts, rights and duties of the contractual parties and contract termination modes. |
| Prerequisites | NA |
| Course contents | 1. Introduction.2. Institutional frameworks. 3 Sources of Labour Law; 4. Rights of Personality; 5. Individual labour contract; 6. Jurisprudential references. |
| Recommended reading | Lobo Xavier, “Direito do Trabalho”, Verbo, Manuel de Direito do Trabalho, 2008. |
| Teaching methods | Lectures and tutorials. |
| Assessment methods | One research work and two mid-term tests. Final exam. |
| Language of instruction | Portuguese |

| B – Description of individual course units | |
|--------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course title | Auditing |
| Course code | 9152133 |
| Type of course | One-semester course |
| Level of Course | NA |
| Year of study | 3 |
| Semester/trimester | 2 |
| Number of credits | 6 |
| Name of lecturer | Carlos Fernando Calhau Trigacheiro / Pedro Augusto Nogueira Marques |
| Objectives of the course (preferably expressed in terms of learning outcomes competences) | <p>Provide a global understanding about the audit work and technical, personal and legal conditions to exercise the profession.</p> <p>Offer a general knowledge about the phases of audit work, mainly, on risk analyses and planning, execution of “on-the-spot” work, as well as the audit report and opinion. Communication of audit results to the stakeholders.</p> <p>Specific customary procedures on financial statements auditing.</p> |
| Prerequisites | NA |
| Course contents | <p>Auditing as a support tool of the decision-making process. Auditing types, historic evolution, skills and legal requirements to exercise the audit profession; the phases of an audit work. Internal control: notion and impact on audit work; Risk analysis and planning procedures. General and specific audit procedures. Sampling procedures. Obtaining and evaluating audit evidence. Preparation, organization and archive of working papers. The auditing opinion and reports. Auditing of financial statements.</p> |
| Recommended reading | <p>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 – 8ª edição 2007 Auditoria Interna – Função e Processo – Georgina Morais e Isabel Martins - Ed. Áreas Editora.</p> |
| Teaching methods | Attendance-based sessions |
| Assessment methods | Continuous assessment (mid-term test). Exams (face-to-face exams). |
| Language of instruction | Portuguese |

