

ECTS Information Package: Degree Programme

Bachelor's Degree in

ACCOUNTING, LICENCIATURA

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A - General Description

Programme Title - Contabilidade

Qualification awarded - Bachelor's Degree in Accounting, Licenciatura

Level of qualification - First-Cycle degree, ISCED Level 6, EQF Level 6

Specific admission requirements

General

In order to be eligible to this bachelor's degree, students must hold the high-school diploma or legally equivalent qualification. Application can also be made through the following special entry routes:

- Students coming from the Portuguese education system through re-admission, degree change and transfer schemes;
- Holders of a Foundation Course Diploma (CET);
- Adults aged more than 23 who have passed tailor-made examinations intended to assess their ability to pursue higher education studies;
- Holders of Intermediary or Graduate degree diplomas;
- Students coming from foreign higher education.

Specific

In order to be eligible to this bachelor's degree, students must hold the high school diploma or legally equivalent qualification with a minimum of 95 points out of a 0-200 scale in one of the following national examinations: Geography (09) or Economics (04) or Mathematics (16).

Specific arrangements for recognition of prior learning (formal, non-formal and informal)

General

Procedures on the recognition of credits gained in previous learning are established in the regulations for the Recognition and Validation of Qualifications and Skills of ESGT-IPT available at <http://webmanager.ipt.pt/mgallery/default.asp?obj=4535>

Specific

Not applicable.

Qualification requirements and regulations:

180 ECTS credits distributed across 6 curricular semesters (3 years), each with 40 weeks of full-time study (20 weeks per semester). These qualification criteria are based on the provisions set out in Decree-law No.74/2006, dated 24 March.

Profile of the program:

On completion of this study program students should have acquired solid and updated knowledge on auditing that will enable sound foundations in auditing/taxation related matters enabling them to develop professional skills for a prestigious and rewarding career.

Contribute to the necessary transparency of information in all sorts of institutions, both in the public and the private sector, in line with ethical principles, as a factor of protecting the legitimate interests of shareholders, investors, creditors, workers and the State.

Contribute to the accountability of resources made available to the central and local administration bodies in view of the growing significance of the so-called "value for money".

Contribute to change expectations regarding the auditor's work which is, in the first instance, regarded as a management support tool.

Key learning outcomes:

On completion of this study program the students should prove to have:

- Solid technical-scientific foundations in auditing, accountancy, taxation, information systems, sampling, data analysis and communication techniques - subject matters that prepare the auditors to work in current demanding environments.
- Acquired the theoretical principles, the methodologies, the tools, the techniques and reflection skills that will enable the performance of professional duties in private and public enterprises as well as in central or local government bodies.
- Acquired the ability to learn autonomously.

Occupational profiles of graduates with examples:

Graduates in Auditing and Taxation are qualified to serve as auditors and apply for membership to the Order of Chartered Certified Accountants.

They will also be able to work in public auditing bodies such as the Court of Auditors and Inspectorate-Generals of the ministries and other similar public institutions. European institutions with auditing responsibilities are also an employment possibility as well as internal auditing and consultancy.

Specific training in accounting and taxation provides access to jobs in the chartered accountant profession or similar.

Access to further studies:

The Auditing and Taxation degree provides access to postgraduate and second-cycle programs (Masters).

Graduates in auditing and taxation have at their disposal two second-cycle programs offered by IPT's Management School: Masters degree in Auditing and Financial Analysis and Master's degree in Accounting, Taxation and Corporate Finance (a joint program with ISEG).

Course structure diagram with credits

Course Title	Year	Semester	Credits
Economics	1	S1	6
Financial Accounting I	1	S1	6
Introduction to Business Management	1	S1	6
Management Computing	1	S1	6
Mathematics I	1	S1	6
Financial Accounting II	1	S2	6
Introduction to Law	1	S2	4
Mathematics II	1	S2	6
Probability and Statistics	1	S2	4
Taxation	1	S2	5
Technical English	1	S2	5
Business Law	2	S1	5
Financial Analysis	2	S1	5
Financial Calculus	2	S1	5
Management Accounting I	2	S1	6
Public and Banking Accounting	2	S1	4
Taxation II	2	S1	5
Advanced Financial Accounting I	2	S2	6
Corporate Finance	2	S2	5
Investment Project	2	S2	5
Labour Law	2	S2	4
Management Accounting II	2	S2	6
Operations Management	2	S2	4
Advanced Financial Accounting II	3	S1	6
Auditing I	3	S1	6
Business Strategy	3	S1	4
Derivatives Products	3	S1	4
Management Control Systems	3	S1	5
Taxation Law	3	S1	5

Course structure diagram with credits (cont.)

Course Title	Year	Semester	Credits
Auditing II	3	S2	6
Entrepreneurial Simulation	3	S2	15
Entrepreneurship	3	S2	5
Ethics and Governance	3	S2	4

Examination regulations, assessment and grading

General

General assessment rules are in line with the Portuguese law and described in the Academic Regulations of ESGT-IPT available at <http://webmanager.ipt.pt/mgallery/default.asp?obj=4538>.

The licenciado degree is awarded a final grade between 10 and 20 within a 0/20 scale as well as its equivalent in the European grading scale.

Specific

Not applicable.

Graduation requirements:

Completion of the program requires successful completion of all the specified modules in order to accumulate 180 ECTS credits.

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Mode of study:

Full-time or part-time in accordance with applicable regulations

Program director or equivalente

Director: Jorge Manuel Marques Simões

Erasmus coordinator: José Manuel Barros Pinheiro Nogueira

ECTS coordinator: José Manuel Barros Pinheiro Nogueira

B - Description of individual course units

Course unit title	Economics
Course unit code	90563
Type of course unit	Compulsory
Level of Course unit	First Cycle
Year of Study	First Year
Semester/Trimester when the course unit is delivered	First Semester
Number of ECTS credits allocated	6
Name of Lecturer(s)	
Learning outcomes of the course unit	The students should be able to: a) Understand and describe economic issues b) Use statistical and bibliographical data sources to obtain the relevant information for specific problems c) Write reports on economic issues d) Solve applied exercises
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable
Recommended optional programme components	Not applicable
Course contents	1. Basics of economic science 2. National accounting 3. Currents of economic thought 4. Policy-mix 5. Demand and supply concepts. Elasticity 6. Competitive, monopolist and oligopolistic markets
Recommended or required Reading	<ul style="list-style-type: none"> - Nordhaus, W. e Samuelson, P. (2009). <i>Economia</i>. Lisboa: McGraw-Hill - Santos, J. e Braga, J. e Teixeira, M. e St. Aubyn, M. (2001). <i>Macroeconomia</i>. Lisboa: McGraw-Hill - Frank, R. e Bernanke, B. (2012). <i>Princípios de Economia</i>. Lisboa: McGraw-Hill - Sousa, M. e Gomes, O. (2011). <i>Análise Económica - Conceitos e Exercícios Resolvidos</i>. Lisboa: Edições Sílabo
Planned learning activities and teaching methods	Course content is presented through lectures, case study analysis and applied exercises
Assessment Methods and criteria	The student may choose between a) Continuous assessment: individual intermediate tests with 10/20 as the minimum pass grade and b) Final exam: 10/20 as the minimum pass grade
Language of Instruction	Portuguese Mentoring in English
Work placement(s)	Not applicable

B - Description of individual course units

Course unit title	Financial Accounting I
Course unit code	90565
Type of course unit	Compulsory
Level of Course unit	First Cycle
Year of Study	First Year
Semester/Trimester when the course unit is delivered	First Semester
Number of ECTS credits allocated	6
Name of Lecturer(s)	
Learning outcomes of the course unit	Understand the SNC's conceptual structure and valuation methods; Become familiar with the process of recording accounts.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme components	Not applicable.
Course content	Fundamentals of accounting, facts sheets, basic accounting equation; The concept, classification and characterization of accounts, bookkeeping methods, analysis of the accounting standards; The SNC; Advantages of Accounting Standards, the Framework; net financial means; NCRF 2 27 5 8, accounts Receivable and Accounts Payable.
Recommended or required Reading	
Planned learning activities and teaching methods	Lectures
Assessment Methods and criteria	Assessment: Writtem test and Exam.
Language of Instruction	Portuguese Mentoring in English
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Introduction to Business Management
Course unit code	90562
Type of course unit	Compulsory
Level of Course unit	First Cycle
Year of Study	First Year
Semester/Trimester when the course unit is delivered	First Semester
Number of ECTS credits allocated	6
Name of Lecturer(s)	
Learning outcomes of the course unit	On completion of the module students should understand all basic and general concepts of management science.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme components	Not applicable.
Course contents	1. What is an organisation about? 2. Objective-Based Administration 3. The Production Function 4. The Financial Function 5. The Commercial Function 6. The Human Resources Function
Recommended or required Reading	
Planned learning activities and teaching methods	- Debate on current issues and case study analysis - Analysis of assignments addressing studied topics
Assessment Methods and criteria	Mid-term test (100%). A final exam (100%) for the students who failed continuous assessment, i.e. did not obtain a minimum mark of 10/20.
Language of Instruction	Portuguese Mentoring in English
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Management Computing
Course unit code	90564
Type of course unit	Compulsory
Level of Course unit	First Cycle
Year of Study	First Year
Semester/Trimester when the course unit is delivered	First Semester
Number of ECTS credits allocated	6
Name of Lecturer(s)	
Learning outcomes of the course unit	On completion of this course the students should have a good understanding of: 1)computer architecture; work with tools such as 2) word processing; 3)spreadsheets; 4)presentations; 5)explore Internet resources and Web 2.0; 6)Understand the importance of security and data privacy.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	1. Computer Architecture 2. Word Processing: Microsoft Word 3. Spreadsheet: Microsoft Excel 4. Presentations: Microsoft Powerpoint 5. Web 2.0 and Internet 6. Security and Privacy
Recommended or required Reading	
Planned learning activities and teaching methods	Theoretical and practical laboratory classes with exercise solving.
Assessment Methods and criteria	Written open test. A practical assignment subject to public discussion, with a minimum of 7/20 grade points in each component (written+oral).
Language of Instruction	Portuguese Mentoring in English
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Mathematics I
Course unit code	90561
Type of course unit	Compulsory
Level of Course unit	First Cycle
Year of Study	First Year
Semester/Trimester when the course unit is delivered	First Semester
Number of ECTS credits allocated	6
Name of Lecturer(s)	
Learning outcomes of the course unit	At the end of this module the students will be able to analyse, interpret and formulate problems in Linear Algebra and project analysis, and have obtained the mathematical foundations that will allow the extrapolation of mathematical problems to economic and social problems.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Knowledge of algebraic calculus.
Recommended optional programme components	Not applicable.
Course contents	PROJECT ANALYSIS WITH NETWORKS: 1. Introduction to Microsoft Project 2. CPM and PERT 3. Financial analysis LINEAR ALGEBRA: 1. Matrices (definition, types of matrices, matrix arithmetics, rank of a matrix, Gaussian elimination and systems of linear equations); 2. Determinants (definition, properties, Laplace expansion, the adjoint and inverse matrices, Cramer's rule and systems of linear equations)
Recommended or required Reading	<ul style="list-style-type: none"> - Anton, H. (2010). <i>Elementary Linear Algebra</i>. USA: John Wiley & Sons - Strang, G. (2009). <i>Linear Algebra and its Applications</i>. USA: Wellesley Cambridge Press - Amaral, I. e Ferreira, M. (2008). <i>Algebra Linear: Matrizes e Determinantes</i>. (Vol. 1). Portugal: Edições Sílabo
Planned learning activities and teaching methods	Lectures designed to introduce concepts and discuss their applications. Practical lessons are designed to develop autonomy in problem solving some of them with Microsoft Project.
Assessment Methods and criteria	Continuous Assessment: written test (70%) (minimum grade 6) and project with Microsoft Project (30%). Exams assessment: Closed-book written test graded from 0 to 20.
Language of Instruction	Portuguese Mentoring in English
Work placement(s)	Not applicable

B - Description of individual course units

Course unit title	Financial Accounting II
Course unit code	90568
Type of course unit	Compulsory
Level of Course unit	First Cycle
Year of Study	First Year
Semester/Trimester when the course unit is delivered	Second Semester
Number of ECTS credits allocated	6
Name of Lecturer(s)	
Learning outcomes of the course unit	1- To understand the concepts and techniques of accounting records relating to transactions in classes 3, 4,5,6 and 7; 2- Be aware of the impact of specific operations in the dissemination of information, 3- Interpret the specific outputs for each transaction;
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	I - General operations II – Operations on investment cycles 1. Tangible fixed assets; 2. Intangible assets; 3. Investment properties; 4. Financial investments; 5. Non-current assets held for sale III – Funding cycle operations IV – Income calculation V – Financial Statements
Recommended or required Reading	
Planned learning activities and teaching methods	Lectures making use of audiovisual resources. Pedagogic simulation is also used.
Assessment Methods and criteria	Continuous assessment including two written tests and final assessment including a final exam and a supplementary exam.
Language of Instruction	Portuguese Mentoring in English
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Introduction to Law
Course unit code	905610
Type of course unit	Compulsory
Level of Course unit	First Cycle
Year of Study	First Year
Semester/Trimester when the course unit is delivered	Second Semester
Number of ECTS credits allocated	4
Name of Lecturer(s)	
Learning outcomes of the course unit	1.Provide an overview of the legal system. 2.To identify legal rules 3.To know and understand the sources and branches of law. 4.To know and understand the Organic Law of the State. 5.To understand the legal relationship to society. 6.Analyse and understand the law of obligations.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	1.Introductory notions. 2.The concepts of law. 3.The State's political organisation. 4.Sources of Law. 5.Law branches. 6.Law interpretation and integration. 7.The legal relation. 8.Law of obligations.
Recommended or required Reading	
Planned learning activities and teaching methods	Lectures including worksheets
Assessment Methods and criteria	Two mid-term tests.Final exam.
Language of Instruction	Portuguese Mentoring in French
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Mathematics II
Course unit code	90567
Type of course unit	Compulsory
Level of Course unit	First Cycle
Year of Study	First Year
Semester/Trimester when the course unit is delivered	Second Semester
Number of ECTS credits allocated	6
Name of Lecturer(s)	
Learning outcomes of the course unit	1. Learn/consolidate mathematical skills in the area of: 1.1. Mathematical analysis; 1.2. Financial mathematics; 1.3. Numerical methods 3. Develop mathematical, logical, analytical and critical reasoning. 4. Identify, interpret, formulate, solve problems and make decisions.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Knowledge of high school algebraic calculus.
Recommended optional programme components	Not applicable.
Course contents	1. Differential calculus in \mathbb{R} and \mathbb{R}^n 2. Integral calculus 3. Linear differential equations of the first and second orders 4. Financial mathematics 5. Numerical analysis
Recommended or required Reading	<ul style="list-style-type: none"> - Santos, C.(2002). <i>Santos, C. Fundamentos de análise numérica</i>. Lisboa: Edições Sílabo - Amaral, I. e Ferreira, M. (2006). <i>Primitivas e Integrais</i>. (pp. 1-184). Lisboa, Portugal: Edições Sílabo - Larson, R.(2006). <i>Cálculo</i>. (Vol. I). USA: McGraw-Hill - Davis, D. e Armstrong, B. (2002). <i>College mathematics: Solving problems in finite mathematics and calculus</i>. USA: Pearson Education
Planned learning activities and teaching methods	Attendance-based classes including problem-solving and discussion.
Assessment Methods and criteria	Continuous assessment consists of two mid-term tests. Final assessment: exam in the normal season, supplementary season or special season for student workers (minimum pass mark:10/20)
Language of Instruction	Portuguese
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Probability and Statistics
Course unit code	90569
Type of course unit	Compulsory
Level of Course unit	First Cycle
Year of Study	First Year
Semester/Trimester when the course unit is delivered	Second Semester
Number of ECTS credits allocated	4
Name of Lecturer(s)	
Learning outcomes of the course unit	The students should have gained critical skills and be able to analyse data and make appropriate decisions. Special emphasis is placed on economical data analysis.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme components	Not applicable.
Course contentes	I - Descriptive Statistics II - Probabilities 2.1 Definitions 2.2 Conditional Probability and Bayes Theorem III - Probability Distribution 3.1 Discrete Random Variables 3.2 Continuous Random Variables IV - Estimation 4.1 Point Estimation 4.2 Confidence Intervals V - Hypothesis Testing 5.1 Concepts 5.2 level of significance, 5.3 Tests for various parameters
Recommended or required Reading	
Planned learning activities and teaching methods	Lectures
Assessment Methods and criteria	Final written test. A minimum mark of 10/20 exempts students from final examination.
Language of Instruction	Portuguese Mentoring in English
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Taxation
Course unit code	905611
Type of course unit	Compulsory
Level of Course unit	First Cycle
Year of Study	First Year
Semester/Trimester when the course unit is delivered	Second Semester
Number of ECTS credits allocated	5
Name of Lecturer(s)	
Learning outcomes of the course unit	On completion of the module students should be aware of the importance of fiscal problems in business administration, know the basic concepts of tax and understand the structure and essential concepts underpinning tax law and the tax system.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	1 - Introduction to taxes 2 – Personal Income Tax 3 – Added-Value Tax.
Recommended or required Reading	
Planned learning activities and teaching methods	Face-to-face classes.
Assessment Methods and criteria	Mid-term test and exams (regular and supplementary).
Language of Instruction	Portuguese Mentoring in English
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Technical English
Course unit code	90566
Type of course unit	Compulsory
Level of Course unit	First Cycle
Year of Study	First Year
Semester/Trimester when the course unit is delivered	Second Semester
Number of ECTS credits allocated	5
Name of Lecturer(s)	
Learning outcomes of the course unit	At the end of this module, the students should be able to correctly use the English Language, both orally and in writing, specially in audit and taxation related matters.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme components	Not applicable.
Course contentes	English as a Global Language. Work and jobs: qualifications; Curriculum Vitae; letters and emails; telephoning. Finance; business and finance. Financial institutions. Balance sheet. Accounting: laws, rules and standards. Auditing.
Recommended or required Reading	<ul style="list-style-type: none"> - Coe, N. e Harrison, M. e Paterson, K. (2010). <i>Oxford Practice Grammar</i>. Oxford: Oxford University Press - Murphy, R.(1995). <i>English Grammar in Use</i>. Cambridge: Cambridge University Press - Hornby, A.(2005). <i>Oxford Advanced Learner's Dictionary</i>. Oxford: Oxford University Press
Planned learning activities and teaching methods	Lectures (theory and practice).
Assessment Methods and criteria	Written test at the end of the semester, minimum: 10/20. Exam for those who failed or didn't attend the test.
Language of Instruction	Portuguese Mentoring in English
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Business Law
Course unit code	905617
Type of course unit	Compulsory
Level of Course unit	First Cycle
Year of Study	Second Year
Semester/Trimester when the course unit is delivered	First Semester
Number of ECTS credits allocated	5
Name of Lecturer(s)	
Learning outcomes of the course unit	An overview as complete as possible of the legal discipline of business and economic activities of their respective agents, as well as legal acts developed in this area.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme components	Not applicable.
Course contents	I - Introduction; II - Commercial transactions; III - General rules of commercial transactions; IV - The subject of business; V - The Merchant Organisation; VI - Company protection; VII - Insolvency, Bankruptcy and Corporate Restructuring; VIII - Commercial Contracts; IX - Securities; X - Commercial Companies.
Recommended or required Reading	- Coutinho de Abreu, J.(2012). <i>Curso de Direito Comercial</i> . (Vol. I). Coimbra: Almedina - Coutinho de Abreu, J.(2013). <i>Curso de Direito Comercial - Das Sociedades Comerciais</i> . (Vol. II). Coimbra: Almedina - Pupo Correia, M.(2013). <i>Direito Comercial</i> . Lisboa: Ediforum - Cordeiro, M.(2012). <i>Manual de Direito Comercial</i> . Coimbra: Almedina
Planned learning activities and teaching methods	Theoretical and practical lessons, in which the various syllabuses are developed, followed by a period stop solving practical exercises and answering questions.
Assessment Methods and criteria	Two mid-term tests or final exam.
Language of Instruction	Portuguese
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Financial Analysis
Course unit code	905615
Type of course unit	Compulsory
Level of Course unit	First Cycle
Year of Study	Second Year
Semester/Trimester when the course unit is delivered	First Semester
Number of ECTS credits allocated	5
Name of Lecturer(s)	
Learning outcomes of the course unit	Students should be able to apply financial analysis in business: the analysis of financial stability, profitability and risk.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Financial Accounting I Financial Accounting II
Course contentes	1. Introduction: object and framework of Financial Analysis 2. Instruments base of Financial Analysis 3. Financial soundness and financial stability 4. Efficiency and profitability 5. The operational and financial risk
Recommended or required Reading	- Nabais, C. e Nabais, F. (2011). <i>Prática Financeira I – Análise económica & financeira</i> . Lisboa: Lidel - Neves, J.(2014). <i>Análise e Relato Financeiro - Uma visão integrada de gestão</i> . Lisboa: Texto Editores
Planned learning activities and teaching methods	Lectures including resolution of practical cases.
Assessment Methods and criteria	- Intermediate Test with 40% weighting ; - Final test with weighting of 60 % The option of continuous assessment requires that all components are carried out .
Language of Instruction	Portuguese Mentoring in English
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Financial Calculus
Course unit code	905613
Type of course unit	Compulsory
Level of Course unit	First Cycle
Year of Study	Second Year
Semester/Trimester when the course unit is delivered	First Semester
Number of ECTS credits allocated	5
Name of Lecturer(s)	
Learning outcomes of the course unit	- Calculate present and future values of one or more capitals; - Calculate and solve problems related to different financing alternatives and financial investments; - Evaluate and decide between different financing alternatives and financial investments
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Having attended the mathematics courses
Recommended optional programme components	Not applicable.
Course contents	1 - Introduction 2 - Capitalisation processes 3 - Annuities 4 - Loan amortization 5 - Bond loans
Recommended or required Reading	
Planned learning activities and teaching methods	#NOME?
Assessment Methods and criteria	- "Mini-tests" during class periods – 40% of final mark. - A final test - 60% of final mark.
Language of Instruction	Portuguese
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Management Accounting I
Course unit code	905612
Type of course unit	Compulsory
Level of Course unit	First Cycle
Year of Study	Second Year
Semester/Trimester when the course unit is delivered	First Semester
Number of ECTS credits allocated	6
Name of Lecturer(s)	
Learning outcomes of the course unit	1. Recognise the limitations of Financial Accounting; 2. Distinguish costs; 3. Distinguish full, variable and rational funding systems; 4. Understand the assumptions, the intended use and the limit of the cost-volume-profit analysis; 5. Recognise the different manufacturing systems
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contents	1.Scope and goals of management accounting; 2. Cost classification and its calculation by functions; 3. Financing systems; 4. Cost-Volume-Profit analyses; 5. Cost analysis and distribution methods; appreciation of the final production; 6. Industrial companies and manufacturing systems.
Recommended or required Reading	
Planned learning activities and teaching methods	Lectures including slide projection and pedagogic simulation.
Assessment Methods and criteria	Continuous assessment: 1 test Final assessment: final exam and supplementary exam
Language of Instruction	Portuguese Mentoring in English
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Public and Banking Accounting
Course unit code	905614
Type of course unit	Compulsory
Level of Course unit	First Cycle
Year of Study	Second Year
Semester/Trimester when the course unit is delivered	First Semester
Number of ECTS credits allocated	4
Name of Lecturer(s)	
Learning outcomes of the course unit	Public Accounting: understand the role and use of different forms of accounting in the public services covered by the financial administration reform. Bank Accounting: the accounting principles and valuation criteria of Instruction 23/2004.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contents	Public Accounting: General Government and State Business Sector; Fundamental differences in terms of accounting. Bank Accounting: Standards and accounting principles; Definitions and concepts; scope of the accounts; Valuation criteria; Accounting elements; Accountability documents; Specific accountability rules; Major warnings and instructions of the Bank of Portugal.
Recommended or required Reading	
Planned learning activities and teaching methods	Lectures
Assessment Methods and criteria	Assessment: mid-term test and exams (regular and supplementary).
Language of Instruction	Portuguese
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Taxation II
Course unit code	905616
Type of course unit	Compulsory
Level of Course unit	First Cycle
Year of Study	Second Year
Semester/Trimester when the course unit is delivered	First Semester
Number of ECTS credits allocated	5
Name of Lecturer(s)	
Learning outcomes of the course unit	On completion of the module students should be aware of the impact of fiscal problems in business management, have basic notions of tax law, be able to calculate the major tax bases and be familiar with the concepts of Corporate Tax and Property Tax.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme components	Not applicable.
Course contentes	1 – Corporate Income Tax 2 – Property Taxes
Recommended or required Reading	
Planned learning activities and teaching methods	Lectures.
Assessment Methods and criteria	Mid-term test and examination.
Language of Instruction	Portuguese Mentoring in English
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Advanced Financial Accounting I
Course unit code	905619
Type of course unit	Compulsory
Level of Course unit	First Cycle
Year of Study	Second Year
Semester/Trimester when the course unit is delivered	Second Semester
Number of ECTS credits allocated	6
Name of Lecturer(s)	
Learning outcomes of the course unit	Know and apply the international accounting standards in the business
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Basics of financial accounting
Recommended optional programme components	Not applicable.
Course contents	Dissolution and Liquidation of Companies IAS 7 IAS 8 IAS 23 IAS 36 IAS 11 IAS 37 IAS 20 IAS 41 Financial Reporting
Recommended or required Reading	- Mackenzie, B. et al. (2014). <i>Interpretation and Application of International Financial Reporting Standards</i> . New Jersey: John Wiley & Sons, Inc - Elliott, B. e Elliott, J. (2006). <i>Financial Accounting, Reporting and Analysis: International Edition</i> . Harlow: Pearson Education Limited (0). <i>OTOC</i> .Acedido em1 de abril de 2014 em www.otoc.pt (0). <i>IFRS</i> .Acedido em1 de abril de 2014 em www.ifrs.org
Planned learning activities and teaching methods	Attending classes Resolution of practical cases
Assessment Methods and criteria	Resolution of practical cases Continuous assessment (mid-term test) and final exam.
Language of Instruction	Portuguese
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Corporate Finance
Course unit code	905621
Type of course unit	Compulsory
Level of Course unit	First Cycle
Year of Study	Second Year
Semester/Trimester when the course unit is delivered	Second Semester
Number of ECTS credits allocated	5
Name of Lecturer(s)	
Learning outcomes of the course unit	On completion of the module the students should be confident with the financial management of a company and command a number of models and techniques that enable them to better understand financial management related functions.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme components	Financial Analysis
Course contents	1. Financing policy 2. Dividend Policy 3. Short-term financial management
Recommended or required Reading	
Planned learning activities and teaching methods	Lectures including resolution of practical cases.
Assessment Methods and criteria	Individual mini-test - 15% Final test - 85%
Language of Instruction	Portuguese Mentoring in English
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Investment Project
Course unit code	905620
Type of course unit	Compulsory
Level of Course unit	First Cycle
Year of Study	Second Year
Semester/Trimester when the course unit is delivered	Second Semester
Number of ECTS credits allocated	5
Name of Lecturer(s)	
Learning outcomes of the course unit	Study of the most important concepts on Investment Analysis. Special attention will be given to investment decision rules and to uncertainty and risk in the capital budgeting process. One wants that the students master the main concepts, models and tools on investment analysis.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Basics of Financial Calculus
Recommended optional programme componentes	Not applicable.
Course contentes	I - Introduction to Corporate Finance; II - Tools of Corporate Finance; III - The basics of risk and cost of capital estimation; IV Investment analysis; V - Investment decision rules; VI - Uncertainty and risk in capital budgeting; VII - Investment returns and Corporate Strategy.
Recommended or required Reading	- , .(2001). <i>Corporate Finance: Theory and Practice</i> . USA: John Wiley & Sons - Barros, C.(2007). <i>Avaliação Financeira de Projetos de Investimento</i> . Lisboa: Escolar Editora
Planned learning activities and teaching methods	Lectures making use of audiovisual resources and resolution of practical cases.
Assessment Methods and criteria	- 2 Written Tests - Quality of Participation in classes.
Language of Instruction	Portuguese
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Labour Law
Course unit code	905623
Type of course unit	Compulsory
Level of Course unit	First Cycle
Year of Study	Second Year
Semester/Trimester when the course unit is delivered	Second Semester
Number of ECTS credits allocated	4
Name of Lecturer(s)	
Learning outcomes of the course unit	Students will familiarise themselves with the regulations ruling labour relationships and distinguish between collective and individual law. Identify types of contracts, rights and duties of contractual parties and contract termination forms.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contents	1.Introduction. 2.Institutional frameworks. 3.Sources of labour law. 4.Rights of personality. 5.Individual labour contract. 6.Jurisprudential references.
Recommended or required Reading	- Xavier, B.(2011). <i>Manual de Direito do Trabalho</i> . Lisboa: Verbo - Almeida, F.(2012). <i>Código do Trabalho</i> . Coimbra: Coimbra Editora
Planned learning activities and teaching methods	Lectures and tutorials.
Assessment Methods and criteria	Two mid-term tests, with 40% each and a work, 20% or final examination.
Language of Instruction	Portuguese Mentoring in English
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Management Accounting II
Course unit code	905618
Type of course unit	Compulsory
Level of Course unit	First Cycle
Year of Study	Second Year
Semester/Trimester when the course unit is delivered	Second Semester
Number of ECTS credits allocated	6
Name of Lecturer(s)	
Learning outcomes of the course unit	1. Identify and distinguish accounting systems 2. Articulate the preparation of the annual budget with the management functions 3. Distinguish and list accounting and non-accounting deviations 4. Recognise the two stages that characterise the ABC method
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	1. Accounting systems; 2. Annual budget; 3. Basic finance system; 4. Budgetary control; 5. Standard finance system; 6. ABC method (Activity Based Costing).
Recommended or required Reading	
Planned learning activities and teaching methods	Lectures including slide projection and pedagogic simulation
Assessment Methods and criteria	Continuous assessment: 1 test (60%) and 1 individual assignment (40%) Final assessment: exam (regular and/or supplementary).
Language of Instruction	Portuguese Mentoring in English
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Operations Management
Course unit code	905622
Type of course unit	Compulsory
Level of Course unit	First Cycle
Year of Study	Second Year
Semester/Trimester when the course unit is delivered	Second Semester
Number of ECTS credits allocated	4
Name of Lecturer(s)	
Learning outcomes of the course unit	At the end of the course students should have the ability to use the key features of planning, scheduling and production control to maximize productivity.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme components	Not applicable.
Course content	1-Forecasts of demand. 2- Aggregated Planning. 3- Product and process analysis. 4- Stock management and inventory with independent demand. 5-Just-in-time. 6-Strategic decisions.
Recommended or required Reading	
Planned learning activities and teaching methods	Lectures including resolution of practical cases.
Assessment Methods and criteria	Written test. Practical coursework.
Language of Instruction	Portuguese
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Advanced Financial Accounting II
Course unit code	905628
Type of course unit	Compulsory
Level of Course unit	First Cycle
Year of Study	Third Year
Semester/Trimester when the course unit is delivered	First Semester
Number of ECTS credits allocated	6
Name of Lecturer(s)	
Learning outcomes of the course unit	Know and apply the international accounting standards in the business
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Knowledge of financial accounting
Recommended optional programme components	Not applicable.
Course contents	IAS 12 IAS 31 IAS 28 IFRS 3 IAS 27
Recommended or required Reading	<p>- Mackenzie, B. e Coetsee, D. e Njikizana, T. e Chamboko, R. (2012). <i>Wiley IFRS 2012: Interpretation and Application of International Financial Reporting Standards</i>. New jersey: John Wiley and Sons Inc., Hoboken</p> <p>(0). <i>Ordem dos Revisores Oficiais de Contas</i>.Acedido em1 de setembro de 2014 em http://www.oroc.pt/</p> <p>(0). <i>IFRS Foundation and the IASB</i>.Acedido em1 de setembro de 2014 em http://www.ifrs.org/Home.htm</p> <p>(0). <i>Ordem dos Técnicos Oficiais de Contas</i>.Acedido em1 de setembro de 2014 em http://www.otoc.pt/pt/</p>
Planned learning activities and teaching methods	Attending classes Resolution of practical cases
Assessment Methods and criteria	Resolution of practical cases Continuous assessment (one test) and final exam
Language of Instruction	Portuguese
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Auditing I
Course unit code	905625
Type of course unit	Compulsory
Level of Course unit	First Cycle
Year of Study	Third Year
Semester/Trimester when the course unit is delivered	First Semester
Number of ECTS credits allocated	6
Name of Lecturer(s)	
Learning outcomes of the course unit	At the end of the semester students should have obtained an overall understanding of the audit work and its technicalities, legal and personal terms. They should also have a general knowledge of the planning and execution procedures and the main national and international standards applicable.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	There are no prerequisites formally defined. However, it is important that the students have a good knowledge of accounting matters.
Recommended optional programme componentes	Not applicable.
Course contentes	1. Introduction - Objectives of financial reporting and the need of auditing 2. Audit standards and audit profession 3. Commitment and planning of audit work 4. Internal control 5. Audit evidence 6. Audits to financial statements and other accountability documents 7. Accounting aspects to consider in audits to financial statements.
Recommended or required Reading	<ul style="list-style-type: none"> - Almeida, B.(2014). <i>Manual de Auditoria Financeira</i>. Coimbra: Escolar Editora - Correia Alves, G. e Baptista da Costa, C. (2011). <i>Casos Práticos de Auditoria Financeira</i>. Lisboa: Rei dos Livros - Baptista da Costa, C.(2014). <i>Auditoria Financeira - Teoria e Prática</i>. Lisboa: Rei dos Livros - IFAC, I.(2014). <i>Handbook of International Auditing, Assurance and Ethics Pronouncements</i>. New York: IFAC
Planned learning activities and teaching methods	Lectures, which describes and illustrates the application of fundamental principles. Practical classes, which aims to solve practical cases.
Assessment Methods and criteria	Continuous assessment will be the average of 2 interim tests and 1 additional individual written test (with a minimum of 7 val). Students not approved on continuous assessment make a written exam that covers the various components of the program.
Language of Instruction	Portuguese Mentoring in English
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Business Strategy
Course unit code	905626
Type of course unit	Compulsory
Level of Course unit	First Cycle
Year of Study	Third Year
Semester/Trimester when the course unit is delivered	First Semester
Number of ECTS credits allocated	4
Name of Lecturer(s)	
Learning outcomes of the course unit	On completion of the module students should have the knowledge, skills and ability to create strategic alternatives and develop a critical mindset in terms of strategy analysis, formulation and planning.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	1. Origins of strategic thinking 2. Schools of strategic thinking 3. Strategic Analysis 4. Company analysis 5. Strategy formulation 6. Adjust the strategy to specific situations in the company or activity sector. 7. Concepts, challenges and changes in information systems 8. Management analysis 9. Case study
Recommended or required Reading	- Carvalho, J.(2006). <i>Manual de Estratégia, Conceitos Prática e Roteiro</i> . Lisboa: Edições Sílabo - Arthur A, T. e John, G. (2008). <i>Administração Estratégica</i> . Lisboa: McGraw-Hill - , .(2008). <i>Gestão Estratégia, Conceitos modelos e instrumentos</i> . Lisboa: Escolar Editora
Planned learning activities and teaching methods	Current issues and discussion of case studies, according to the program delivered; Examination of assignments addressing studied themes; Audio-visual support (data-show, power point).
Assessment Methods and criteria	Practical work with presentation (50%) Mid-term test, minimum eight (8) marks? (50%). Exam (100%) for the students who didn't obtain a minimum mark of 10.
Language of Instruction	Portuguese
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Derivatives Products
Course unit code	905627
Type of course unit	Compulsory
Level of Course unit	First Cycle
Year of Study	Third Year
Semester/Trimester when the course unit is delivered	First Semester
Number of ECTS credits allocated	4
Name of Lecturer(s)	
Learning outcomes of the course unit	Provide the students with basic knowledge on derivative markets and products, so they can select the best investment decision, evaluating these products and analyzing the risks and factors that influence its value.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contents	1 - DERIVATIVE MARKET INSTRUMENTS 2 - FORWARD OR LONG-TERM CONTRACTS.3 - "FUTURES" CONTRACTS AND MARKETS.4 - OPTIONS.5 - STRATEGIES WITH OPTIONS IN INVESTMENT DECISIONS AND SPECULATION. 6 - SWAPS.
Recommended or required Reading	<ul style="list-style-type: none"> - Pires, C.(2011). <i>Mercados e Investimentos Financeiros</i>. : Escolar Editora - Bodie, . e Kane, . e Marcus, . (2008). <i>Investments</i>. : McGraw-Hill - Haugen, R.(2000). <i>Modern Investment Theory</i>. : Prentice Hall - Brealey, R. e Myers, S. (2011). <i>Principles of Corporate Finance</i>. : McGraw-Hill
Planned learning activities and teaching methods	Theoretical and practical classes
Assessment Methods and criteria	Individual written works (30%) and individual written test (70%). Exam for those students who didn't reach the minimum mark of 10/20
Language of Instruction	Portuguese
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Management Control Systems
Course unit code	905629
Type of course unit	Compulsory
Level of Course unit	First Cycle
Year of Study	Third Year
Semester/Trimester when the course unit is delivered	First Semester
Number of ECTS credits allocated	5
Name of Lecturer(s)	
Learning outcomes of the course unit	Provide the students with a theoretical and practical approach that will enable them to understand the dynamics of management control in an organization. They will be able to identify the need and implement a proper management control system and the understand the correct tools for control.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable
Recommended optional programme componentes	Not applicable.
Course contentes	1-Definition and basis of management control 2-Financial information for management control 3-Planning and follow-up of activities 4-Behaviour orientation tools 5-Stock management
Recommended or required Reading	
Planned learning activities and teaching methods	Theoretical-practical classes, with the contents of the programme being supported by discussion of practical cases, with the active participation of the students.
Assessment Methods and criteria	PERIODIC EVALUATION OR NORMAL EXAMINATION: Two written tests and one practical work (minimum marks 8 in each one). Minimum total marks to pass: 9,5. Tests have 70% and work 30 RECOURSE OR SPECIAL EXAMINATION: One exam with minimum 9,5 marks to pass
Language of Instruction	Portuguese
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Taxation Law
Course unit code	905624
Type of course unit	Compulsory
Level of Course unit	First Cycle
Year of Study	Third Year
Semester/Trimester when the course unit is delivered	First Semester
Number of ECTS credits allocated	5
Name of Lecturer(s)	
Learning outcomes of the course unit	Provide students with a general overview of tax law focusing primarily on the study of its administrative components (procedure) and litigation (process), with reference to the acts in time and alternative means of solving conflicts.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme components	Not applicable.
Course contentes	I - Introduction; II - Tax Procedure; III - Tax Case;
Recommended or required Reading	
Planned learning activities and teaching methods	Lectures including topic exploration and class debate
Assessment Methods and criteria	Two mid-term tests or Final exam.
Language of Instruction	Portuguese
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Auditing II
Course unit code	905632
Type of course unit	Compulsory
Level of Course unit	First Cycle
Year of Study	Third Year
Semester/Trimester when the course unit is delivered	Second Semester
Number of ECTS credits allocated	6
Name of Lecturer(s)	
Learning outcomes of the course unit	At the end of the course the students should have obtained an overall understanding of the various phases of the audit work, including report to the stakeholders and the verification of tax compliance. They should also be familiar with the several accounting documents of an audit.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	There are no prerequisites formally defined. However, it is important for students to have a good knowledge of accounting matters.
Recommended optional programme components	Not applicable.
Course contents	1. Accounting aspects in the auditing process - Part II 2. Audit of financial statements and other accountability documents- other issues 3. Audit completion 4. The audit report
Recommended or required Reading	- Baptista da Costa, C.(2010). <i>Auditoria Financeira - Teoria e Prática</i> . Lisboa: Rei dos Livros - Baptista da Costa, C. e Correia Alves, G. (2011). <i>Casos Práticos de Auditoria Financeira</i> . Lisboa: Rei dos Livros - Almeida, B.(2014). <i>Manual de Auditoria Financeira</i> . Coimbra: Escolar Editora - Arens, A. e Elder, R. e Beasley, M. (2009). <i>Auditing and Assurance Services: An Integrated Approach</i> . New Jersey: Ed. Prentice Hall
Planned learning activities and teaching methods	Lectures and tutorials
Assessment Methods and criteria	Continuous assessment: class participation, practical cases and one written test. Final assessment: one written exam for those students who didn't obtain a minimum of 10/20.
Language of Instruction	Portuguese Mentoring in English
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Entrepreneurial Simulation
Course unit code	905630
Type of course unit	Compulsory
Level of Course unit	First Cycle
Year of Study	Third Year
Semester/Trimester when the course unit is delivered	Second Semester
Number of ECTS credits allocated	15
Name of Lecturer(s)	
Learning outcomes of the course unit	At the end of the course the students should have a practical overview of the profession of chartered accountant, particularly accounting and tax matters. They should also familiarise themselves with the code of ethics for the profession through simulation.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	There are no formally defined prerequisites. However, it is important for students to have a good knowledge of accounting and taxation matters.
Recommended optional programme components	Not applicable.
Course contents	1. Aims of the Entrepreneurial Simulation 2. Create a business activity 3. Simulate situations that enable the record of transactions and compliance with legal obligations over a full financial year 4. Preparation and analysis of financial statements 5. Accountability to the shareholders 6. Obligations under the Code of the commercial register 7. Tax compliance
Recommended or required Reading	<ul style="list-style-type: none"> - Borges, A. e Rodrigues, A. e Rodrigues, R. (2010). <i>Elementos de Contabilidade Geral</i>. Lisboa: Áreas Editora - Araújo, D. e Cardoso, P. e Novais, J. (2013). <i>Manual de Prestação de Contas nas Sociedades Comerciais</i>. Lisboa: Vida Económica - Baptista da Costa, C. e Correia Alves, G. (2013). <i>Contabilidade Financeira</i>. Lisboa: Rei dos Livros
Planned learning activities and teaching methods	Classes are essentially practical, oriented to the development of commercial activity and the corresponding accounting and tax processing. There are also some theoretical sessions to review and update the knowledge acquired in other modules.
Assessment Methods and criteria	Assessment is continuous throughout the semester with several assessment tasks. Students who do not attend to the required number of classes or who do not obtain a pass must sit a practical examination.
Language of Instruction	Portuguese Mentoring in English
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Entrepreneurship
Course unit code	905633
Type of course unit	Compulsory
Level of Course unit	First Cycle
Year of Study	Third Year
Semester/Trimester when the course unit is delivered	Second Semester
Number of ECTS credits allocated	5
Name of Lecturer(s)	
Learning outcomes of the course unit	The aim of the course is to encourage the entrepreneurial spirit of the students, providing them with a generic view on the phenomenon of entrepreneurship and its determinants, providing them with the main concepts, models and tools for creating and managing new businesses (start-ups).
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Basic concepts of management.
Recommended optional programme components	Not applicable.
Course content	I - INTRODUCTION TO ENTREPRENEURSHIP II - THE ENTREPRENEUR III - THE PROCESS OF INNOVATION AND IDENTIFICATION OF OPPORTUNITIES. IV - THE BUSINESS PLAN. V - STRATEGY ANALYSIS AND FORMULATION VI - THE MARKETING PLAN OF THE NEW BUSINESS VII - HUMAN RESOURCES MANAGEMENT VIII - LEGAL FORMS IX - FINANCING X - ECONOMIC AND FINANCIAL ANALYSIS XI - INVESTMENT PROJECT ANALYSIS
Recommended or required Reading	- Santos, J. e Ferreira, M. (2008). <i>Ser Empreendedor – Pensar Criar e Moldar a Nova Empresa</i> . (Vol. 1). Lisboa: Edições Sílabo - Osterwalder, A. e , Y. (2011). <i>Criar Modelos de Negócios</i> . Lisboa: Dom Quixote
Planned learning activities and teaching methods	Theoretical-practical classes in which theory is presented and discussed with the support of case studies. Students are supposed to develop their own Business Plans in class.
Assessment Methods and criteria	- 1 Written Test - Group Project - Participation assessment. Examination for students who fail ongoing assessment.
Language of Instruction	Portuguese Mentoring in English
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Ethics and Governance
Course unit code	905631
Type of course unit	Compulsory
Level of Course unit	First Cycle
Year of Study	Third Year
Semester/Trimester when the course unit is delivered	Second Semester
Number of ECTS credits allocated	4
Name of Lecturer(s)	
Learning outcomes of the course unit	Students should be aware of the importance of the participation of stakeholders in corporate governance and ethical and deontological principles listed in the Code of Ethics of Chartered Accountants.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme components	Not applicable.
Course contents	1. Concept of ethics and deontology 2. Corporate Ethics 3. The undertaking as an ethically responsible organization 4. The individual and social factors of an organisational dynamics 5. By-laws and Code of Ethics for OCD. 6. Case studies.
Recommended or required Reading	- Nunes, M.(2010). <i>Estatutos da OTOC - anotado</i> . Lisboa: Vida Económica - , .(2008). <i>Introdução à Ética Empresarial</i> . Lisboa: Príncipia Editora - Helena e cardoso, C.(2007). <i>Gestão Ética e Socialmente Responsável</i> . Lisboa: RH
Planned learning activities and teaching methods	Current issues and discussion of relevant case studies; Consultations and development of practical work taking into consideration the themes presented; Audio-visual support (data-show, powerpoint).
Assessment Methods and criteria	Continuous Assessment: Practical work with presentation (25%) Test with a minimum mark of 8/20 (75%) Final Assessment: examination for those students who don't obtain a minimum mark of 10/20 in continuous assessment
Language of Instruction	Portuguese
Work placement(s)	Not applicable.

