

ECTS Information Package: Degree Programme

Bachelor's Degree in

ACCOUNTING

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A - General Description

Programme Title - Contabilidade

Qualification awarded - Bachelor's Degree in Accounting

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

The policy and procedures for accreditation of prior learning are specified in the Regulations for the Recognition and Validation of Qualifications and skills of Escola Superior de 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 programme students should have acquired solid and updated knowledge on auditing that will enable sound foundations in accounting 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 prospects regarding the accountant'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 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:

A range of career opportunities are open to the newly graduates and they are entitled to pursue the profession of Accountant and Auditor and to apply for membership to the Association of Certified Accountants (Ordem dos Contabilistas Certificados) and the Association of Chartered Certified Accountants (Ordem dos Revisores Oficiais de Contas).

They will also be able to work in public accounting bodies such as the Court of Auditors (TC) and Inspectorate-Generals in the various ministries and other similar public institutions. European institutions with accounting and auditing responsibilities as well as auditing and consultancy firms are also potential employers.

Specific training in accounting and taxation allows access to the profession of Certified Accountants or the like.

Access to further studies:

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

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

Course structure diagram with credits

Course Title	Year	Semester	Credits
Economics	1	S1	6
Financial Accounting I	1	S1	6
Information Technology for Management	1	S1	6
Introduction to Business Administration	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 I	1	S2	5
Technical English	1	S2	5
Corporate 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
Operational Management	2	S2	4
Advanced Financial Accounting II	3	S1	6
Auditing I	3	S1	6
Corporate Strategy	3	S1	4
Derivatives	3	S1	4
Management Control Systems	3	S1	5
Tax Law	3	S1	5

Course structure diagram with credits (cont.)

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

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.

Mode of study:

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

Program director or equivalente

Director: Pedro Augusto Nogueira Marques

Erasmus coordinator: Maria de Fátima Rodrigues Pedro

ECTS coordinator: Maria de Fátima Rodrigues Pedro

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)	Ana Cláudia Leal Marques Pires da Silva Mendes Pinto
Learning outcomes of the course unit	Students are expected to: a) Understand and describe economic concepts b) Use statistical and bibliographical data sources to obtain relevant information for specific problems c) Write reports on economic issues d) Solve practical exercises
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable
Recommended optional programme components	Not applicable
Course contents	1. Basic concepts in economic science 2. National accounting 3. Currents of economic thought 4. Macroeconomic policies 5. Demand and supply concepts. Elasticities 6. Market structures
Recommended or required Reading	<ul style="list-style-type: none"> - Nordhaus, W. e Samuelson, P. (2011). <i>Economia</i>. Lisboa: McGraw-Hill - Teixeira, M. e Braga, J. e Santos, J. e St. Aubyn, M. (2002). <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. e Barradas, R. (2019). <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	Students can choose between a) Continuous assessment: individual midterm tests with 10/20 as the minimum pass grade and b) Final examination: 10/20 as the minimum pass mark
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)	Carla Maria Freitas dos Santos Joaquim
Learning outcomes of the course unit	Understand the importance of accounting in information systems management and as a support for decision-making; Understand the conceptual structure of and valuation methods of the SNC; Be familiar with bookkeeping practices.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme components	Not applicable.
Course contentes	International and national accounting framework; accounting standardization; fundamental concepts; preparation and presentation of DFs; the accrual basis; theoretical approach to VAT and IR; accounting for operating cycle operations: net financial means - NCRF 2, 23 and 27; accounts receivable and accounts payable - NCRF 5, 8 and 12; inventories and biological assets - NCRF 18 and 12
Recommended or required Reading	<ul style="list-style-type: none"> - Rodrigues, R. e Rodrigues, A. e Borges, A. (2014). <i>Elementos de Contabilidade Geral</i>. Lisboa: Áreas Editora - Alves, G. e Costa, C. (2014). <i>Contabilidade Financeira</i>. Lisboa: Rei dos Livros - Rodrigues, J. (2016). <i>SNC - Sistema de Normalização Contabilística</i>. Porto: Porto Editora - Ferrão, M. e Borges, A. (2012). <i>Manual de Casos Práticos</i>. Lisboa: Areas Editora - Lourenço, I. e Morais, A. e Lopes, A. (2018). <i>Fundamentos de Contabilidade Financeira</i>. Lisboa: Edições Sílabo
Planned learning activities and teaching methods	The methodologies to be used are the expositive method, with the use of slide projection, the deductive and inductive methods. The methodology for pedagogical simulation is also used.
Assessment Methods and criteria	Two modes of assessment: 1. Continuous assessment: - Three mini-tests (20%). No minimum grade applies. For the final grade consider the two best grades of the three quizzes (10% + 10%). - One individual interim test (30%) - Individual final test (50%) - Minimum grade in midterm and final test: 7 points (in all evaluations) - Attendance awards - Students who ensure a minimum attendance of 75% for teaching activities: In the midterm test - 2 points (before weighting); In the individual final test - 2.5 points (before weighting) - Students with a final grade of 9.5 or higher (weighted average) will be approved. - Grade defense: for final grade higher than 17 points. Non-presence implies assigning 17 rating - The remaining students will be admitted to the Exam. 2. Non-Continuous Assessment - Examination and Appeal Exams: - Written test (100%) - Grade defense: for final grade higher than 17 points. Non-presence implies assigning 17 rating.
Language of Instruction	Portuguese
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Information Technology for Management
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)	Ricardo Nuno Taborda Campos
Learning outcomes of the course unit	Students should have a good understanding of 1)computer technologies and architecture. Advanced knowledge of 2) word processing; 3) presentations and 4)spreadsheets.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	1. Information Communication and Technologies - Trends 2. Word Processing: Microsoft Word 3. Presentations: Microsoft Powerpoint 4. Spreadsheet: Microsoft Excel
Recommended or required Reading	- Mendes, J. e Marques, C. e Silva, V. e Campos, R. (2010). <i>Microsoft Excel 2007: Exercícios com Funções</i> . (pp. 919-976463). Tomar: Instituto Politécnico de Tomar - Marques, C.(2019). <i>Sistemas Informáticos e Noções de Arquitetura de Computadores</i> . Tomar: Instituto Politécnico de Tomar - Marques, C.(2019). <i>Como fazer uma apresentação..</i> Tomar: Instituto Politécnico de Tomar
Planned learning activities and teaching methods	Theoretical and practical laboratory classes with exercise solving.
Assessment Methods and criteria	Continuous assessment: Test (75%) + Project I (15%) + Project II (15%) Final assessment: Exam (100%)
Language of Instruction	Portuguese Mentoring in English
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Introduction to Business Administration
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)	Gonçalo Nuno Rodrigues Brás
Learning outcomes of the course unit	On completion of the module students should understand all basic and general concepts of business administration.
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? 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	<ul style="list-style-type: none"> - Sousa, A.(1998). <i>Introdução à Gestão: Uma Abordagem Sistémica</i>. Lisboa: Editorial Verbo - Wheelen, T. e Hunger, J. (2012). <i>Strategic management and business policy</i>. New Jersey: Pearson Education - Lisboa, J. e Coelho, A. e Coelho, F. e Almeida, F. (2011). <i>Introdução à Gestão de Organizações</i>. Porto: Vida Económica - Teixeira, S.(2005). <i>Gestão das Organizações</i>. Lisboa: Mc Graw-Hill
Planned learning activities and teaching methods	- Debate on current issues and case study analysis - Analysis of assignments on taught topics
Assessment Methods and criteria	NA
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)	Ana Cristina Becerra Nata dos Santos José Manuel Borges Henriques Faria Paixão
Learning outcomes of the course unit	At the end of this module the students will be able to analyse, interpret and formulate problems in Mathematical Analysis, Linear Algebra and Linear Programming, and have obtained the mathematical foundations that will allow them to extrapolate mathematical problems to economic problems.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme components	Not applicable.
Course contents	1. FUNCTIONS AND DIFFERENTIAL CALCULUS IN IR 2. LINEAR ALGEBRA 3. LINEAR PROGRAMMING (SIMPLEX'S METHOD)
Recommended or required Reading	- Magalhães Hill, M. e Marques dos Santos, M. (2009). <i>Investigação Operacional - Programação Linear</i> . (Vol. 1). Portugal: Edições Sílabo - Strang, G.(2016). <i>Introduction to Linear Algebra</i> . USA: Wellesley-Cambridge Press - Amaral, I. e Ferreira, M. (2008). <i>Algebra Linear: Matrizes e Determinantes</i> . (Vol. 1). Portugal: Edições Sílabo - Davis, D. e Armstrong, B. (2003). <i>College mathematics: Solving problems in finite mathematics and calculus..</i> USA: Pearson Education
Planned learning activities and teaching methods	Lectures designed to introduce concepts and discuss their applications. Practical classes focusing on problem solving using Microsoft Project.
Assessment Methods and criteria	Continuous Assessment: written test (70%)(mínimum grade 6/20) and project with Microsoft Project (30%). Final assessment: Closed-book summative test graded 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)	Carla Maria Freitas dos Santos Joaquim
Learning outcomes of the course unit	1- Understand the bookkeeping concepts and practices concerning transactions in classes 3, 4,5,6 and 7; 2- Be able to analyse 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 components	Not applicable.
Course contentes	1. Accounting of Business Operations I. The Operational Cycle II. The Investment Cycle: III. The Financing Cycle 2. Periodic Clearance Operations I. VAT Clearance II. Clearance of results III. Calculation and accounting of income tax IV. The financial statements and the accounting documents
Recommended or required Reading	- Borges, A. e Rodrigues, A. e Rodrigues, R. (2014). <i>Elementos de Contabilidade Geral</i> . Lisboa: Areas Editora - Alves, G. e Costa, C. (2014). <i>Contabilidade Financeira</i> . Lisboa: Rei dos Livros - Rodrigues, J.(2016). <i>SNC - Sistema de Normaliza����o Contabil��stica</i> . Porto: Porto Editora - Borges, A. e Ferr��o, M. (2012). <i>Manual de Casos Pr��ticos</i> . Lisboa: Areas Editora - Lopes, A. e Morais, A. e Louren��o, I. (2018). <i>Fundamentos de Contabilidade Financeira</i> . Lisboa: Edi���es S��labo
Planned learning activities and teaching methods	Lectures supported by audiovisual resources and pedagogic simulation.
Assessment Methods and criteria	Two modes of assessment: 1. Continuous assessment: - Three mini-tests (20%). No minimum grade applies. For the final grade consider the two best grades of the three quizzes (10% + 10%). - One individual interim test (30%) - Individual final test (50%) - Minimum grade in midterm and final test: 7 points (in all evaluations) - Attendance awards - Students who ensure a minimum attendance of 75% for teaching activities: In the midterm test - 2 points (before weighting); In the individual final test - 2.5 points (before weighting) - Students with a final grade of 9.5 or higher (weighted average) will be approved. - Grade defense: for final grade higher than 17 points. Non-presence implies assignng 17 rating - The remaining students will be admitted to the Exam. 2. Non-Continuous Assessment - Examination and Appeal Exams: - Written test (100%) - Grade defense: for final grade higher than 17 points. Non-presence implies assigning 17 rating.
Language of Instruction	Portuguese
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)	Paula Alexandra da Cruz Silva Pina de Almeida
Learning outcomes of the course unit	1.Recognise Law as social construct 2.Identify legal rules 3.Know the various sources and branches of law. 4.Be familiar with government bodies and their operation 5.Understand the framework of legal relations in society. 6.Analyse and understand the law of obligations.
Mode of delivery	----
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	1.Introduction. The concept of Law. 2.Elements of the concept of law. 3.The State's political organisation. 4.The sources of Law. 5.The branches of Law. 6.Law interpretation and integration. 7.The judicial relation. 8.The law of obligations.
Recommended or required Reading	
Planned learning activities and teaching methods	Lectures and worksheets.
Assessment Methods and criteria	Two mid-term tests or 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)	Ana Cristina Becerra Nata dos Santos
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	----
Prerequisites and co-requisites	Not applicable.
Recommended optional programme components	Not applicable.
Course contents	1. Integral calculus 2. Financial mathematics 3. Functions and differential calculus in \mathbb{R}^n 4. Numerical analysis
Recommended or required Reading	<ul style="list-style-type: none"> - Santos, C.(2002). <i>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 - Hostetler, R. e Larson, R. e Edwards, B. (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	Lectures and practical sessions.
Assessment Methods and criteria	Continuous assessment: two closed-book tests (minimum mark: 2.5/20 each). Final grade = test1+test2 if the minimum mark is achieved in both tests. Final assessment: closed-book summative test. 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)	Maria João da Costa Antunes Inácio
Learning outcomes of the course unit	1. Understand and be able to use the foundations of: 1.1. Descriptive statistics. 1.2. Probability theory and probability distributions. 1.3. Estimation and hypothesis testing. 1.4. Simple linear regression. 2. Use data analysis and result interpretation to make decisions.
Mode of delivery	----
Prerequisites and co-requisites	Set theory. Combinatorial analysis. Differential and integral calculus.
Recommended optional programme components	Not applicable.
Course contents	1. Descriptive statistics. 2. Probability theory. 3. Random variables and probability distributions. 4. Estimation and hypothesis testing. 5. Simple linear regression.
Recommended or required Reading	<ul style="list-style-type: none"> - Pedrosa, A. e Gama, S. (2016). <i>Introdução Computacional à Probabilidade e Estatística, com Excel</i>. Lisboa: Porto Editora - Robalo, A.(1998). <i>Estatística: Exercícios, Vol I (Probabilidades. Variáveis aleatórias)</i>. Lisboa: Edições Sílabo - Robalo, A.(2004). <i>Estatística: Exercícios, Vol II (Distribuições. Inferência Estatística)</i>. Lisboa: Edições Sílabo - Siegel, A.(1988). <i>Statistics and Data Analysis: An Introduction</i>. New York: John Wiley & Sons
Planned learning activities and teaching methods	Theoretical and practical classes focusing on content presentation and case studies on every topic covered, promoting and encouraging students' participation in class discussion. Special emphasis is placed on economic data analysis.
Assessment Methods and criteria	Continuous assessment or exam: summative closed-book test. A minimum mark of 10/20 is required to pass.
Language of Instruction	Portuguese Mentoring in English
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Taxation I
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)	Paulo Jorge Gomes Bragança
Learning outcomes of the course unit	On completion of the module students should be aware of the importance of fiscal problems in business administration as well as the bases for the calculation of personal income tax (IRS) and added-value tax (VAT).
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	1- An introduction to the tax system 2- Personal Income Tax 3- Added-Value Tax.
Recommended or required Reading	- Tributários, C.(2019). <i>Códigos Tributários</i> . Coimbra: Almedina - Pereira, M.(2011). <i>Fiscalidade</i> . Coimbra: Almedina
Planned learning activities and teaching methods	Lectures and practical sessions focusing on the analysis of applicable tax law and regulations. Case study analysis.
Assessment Methods and criteria	Two midterm tests (50% of the final grade). Exam (minimum mark of 10/20 is required to pass).
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)	Patrícia Alves de Carvalho Lobo
Learning outcomes of the course unit	Students should be able to: - apply a set of skills (linguistic and sociocultural) to be used in specific communication situations within the area of Accounting; - use comprehension and text production skills in order to achieve language accuracy using appropriate grammar and structural rules.
Mode of delivery	----
Prerequisites and co-requisites	Not applicable.
Recommended optional programme components	Not applicable.
Course contents	1. English as a Global Language 2. Professional careers 3. Curriculum Vitae 4. Letters and emails 5. Finance 6. Financial institutions 7. Accounting: laws, rules and standards 8. Auditing 9. Grammar in context
Recommended or required Reading	- Coe, N. e Harrison, M. e Paterson, K. (2010). <i>Oxford Practice Grammar</i> . Oxford: Oxford University Press - Peltier, S. e Taylor, J. (2013). <i>Accounting - Career Paths</i> . Berkshire: Express Publishing - Evans, V. e Dooley, J. e Patel, K. (2012). <i>Finance - Career Paths</i> . Berkshire: Express Publishing - Frendo, E. e Mahoney, S. (2011). <i>English for Accounting</i> . Oxford: Oxford University Press
Planned learning activities and teaching methods	Theoretical and practical lectures where the students are asked to do exercises concerning the following skills: reading, listening, speaking and writing with implicit grammar with a particular emphasis on practical exercises.
Assessment Methods and criteria	A test at the end of the semester - 60%; Continuous assessment, including exercises and class participation (written and oral components) and attendance - 20%; Research assignment (written and oral) - 20%.
Language of Instruction	English Mentoring in Portuguese
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Corporate 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)	Cláudia Liliana Sousa Rosa Henriques
Learning outcomes of the course unit	An overview as complete as possible of the legal discipline of business and economic activities and their respective players, as well as the legal acts performed 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 - Business players V - Merchant organisation; VI - Company protection; VII - Insolvency, bankruptcy and company restructuring; VIII - Commercial Contracts; IX - Securities; X - Commercial Companies.
Recommended or required Reading	- Coutinho de Abreu, J.(2016). <i>Curso de Direito Comercial</i> . (Vol. I). Coimbra: Almedina - Coutinho de Abreu, J.(2016). <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-practical classes including problem solving.
Assessment Methods and criteria	Two midterm tests with a pass mark of 10/20. Students qualified to take the (written) exam must get a minimum of 10/20 to pass. The minimum mark of 10/20 is also required to achieve a pass in the resit.
Language of Instruction	Portuguese Mentoring in English
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)	Pedro Augusto Santana Figueiredo
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 components	Financial Accounting I Financial Accounting II
Course contents	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	<ul style="list-style-type: none"> - Neves, J.(2014). <i>Análise e Relato Financeiro - Uma visão integrada de gestão</i>. Lisboa: Texto Editores - Menezes, H.(1995). <i>Princípios de Finanças Empresariais</i>. Lisboa: Presença - Damodaran, A.(2001). <i>corporate finance, theory and practice</i>. USA: John Wiley - Brealey, R. e Myers, S. (1995). <i>Princípios de Finanças Empresariais</i>. Lisboa: Mac Graw Hill
Planned learning activities and teaching methods	Lectures focusing on resolution of practical cases.
Assessment Methods and criteria	- Final test with 70% weighting - Group works with two presentations, 15 % weighting each one Continuous assessment requires completion of all assessment tasks. Minimum mark 9,5 out of 20.
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)	Renato Heitor Correia Domingues
Learning outcomes of the course unit	- Calculate present and future values of one or more capital shares, solving problems related to such operations; - Identify different types of annuities and solve problems; - Solve problems taking into account different loan payment methods.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	There are no prerequisites but prior attendance of Mathematics modules would be a helpful foundation.
Recommended optional programme components	Not applicable.
Course contents	1 - Introduction 2 - Capitalization processes 3 - Annuities 4 - Debt amortization
Recommended or required Reading	- Matias, R.(2015). <i>Cálculo Financeiro, Teoria e Prática</i> . Lisboa, Portugal: Escolar Editora - Barroso, M. e Crespo, N. e Couto, E. (2009). <i>Cálculo e Instrumentos Financeiros, da Prática para a Teoria</i> . Lisboa, Portugal: Escolar Editora - Quelhas, A.(2014). <i>Manual de Matemática Financeira</i> . Coimbra, Portugal: Livraria Almedina - Rodrigues, A. e Nicolau, I. (2010). <i>Elementos de Cálculo Financeiro</i> . Lisboa, Portugal: Áreas Editora
Planned learning activities and teaching methods	Traditional lecturing methods supported by audiovisual resources. Resolution of practical exercises. 3 short class-tests during term-time.
Assessment Methods and criteria	Midterm assessment: 2 interim tests weighing 30% each and final test 40%. All tests have a minimum grade of 7 points. Approves the chair, who gets a weighted average equal to or greater than 10 values. Midterm not assessment: Written test (100%).
Language of Instruction	Portuguese Mentoring in English
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)	Pedro Augusto Nogueira Marques
Learning outcomes of the course unit	NA
Mode of delivery	Face-to-face
Prerequisites and co-requisites	NA
Recommended optional programme componentes	NA
Course contentes	NA
Recommended or required Reading	<ul style="list-style-type: none"> - Ferreira, D. e Asseiceiro, J. e Caldeira, C. e Vieira, J. e Vicente, C. (2016). <i>Contabilidade de Gestão: Estratégia de Custos e de Resultados – Casos Práticos</i>. (Vol. I). Lisboa: Rei dos Livros - Ferreira, D. e Caldeira, C. e Asseiceiro, J. e Vieira, J. e Vicente, C. (2019). <i>Contabilidade de Gestão: Estratégia de Custos e de Resultados - Cost and Management Accounting</i>. Lisboa: Rei dos Livros - Caiado, A.(2015). <i>Contabilidade Analítica e de Gestão</i>. Lisboa: Áreas Editora - Datar, S. e Rajan, M. (2018). <i>Hornngren's Cost Accounting – A managerial emphasis</i>. New Jersey: Prentice-Hall International - Franco, V. e Outros, . (2015). <i>Os Custos, os Resultados e a Informação para a Gestão</i>. Lisboa: Livros Horizonte
Planned learning activities and teaching methods	NA
Assessment Methods and criteria	NA
Language of Instruction	Portuguese
Work placement(s)	NA

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)	Arlindo José Bernardo Dinis
Learning outcomes of the course unit	Public Accounting: understand the role and use of the different accounting methods 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: Accounting standards and principles; Definitions and concepts; Conceptual framework and scope of accounts; Valuation criteria; Accounting documents; Accountability documents; Specific accountability rules; Major warnings
Recommended or required Reading	
Planned learning activities and teaching methods	Lectures using traditional teaching methods.
Assessment Methods and criteria	Assessment: mid-term test, exam and re-sit
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)	Bruno Manuel de Almeida Santos
Learning outcomes of the course unit	On completion of this course, students are expected to understand the key principles and rules of the trade income tax (IRC), its impact on business administration and its relationships with accounting and other taxes on property.
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	- Tributários, C.(2019). <i>Códigos Tributários</i> . Coimbra: Almedina - Pereira, M.(2011). <i>Fiscalidade</i> . Coimbra: Almedina - Xavier, A.(2014). <i>Direito Tributário Internacional</i> . Coimbra: Almedina
Planned learning activities and teaching methods	Lectures and case studies.
Assessment Methods and criteria	Two written tests (25% each) and end-of-semester test (50% of final grade) . Examination (pass mark: 10/20).
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)	Daniel Ferreira de Oliveira
Learning outcomes of the course unit	Know and apply the international accounting standards in the corporate context
Mode of delivery	----
Prerequisites and co-requisites	Basics of financial accounting
Recommended optional programme components	Not applicable.
Course contents	Company dissolution and Liquidation 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	Face-to-face sessions 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)	Pedro Augusto Santana Figueiredo
Learning outcomes of the course unit	On completion of the module the students should be confident with the financial management of a company and have a good command of some models and techniques that enable them to better understand financial management related functions.
Mode of delivery	----
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Financial Analysis
Course contents	1. Funding policy 2. Dividend policy 3. Short-Term Financial Management 4. Basics of International Trade and its interactions with financial management
Recommended or required Reading	<ul style="list-style-type: none"> - Damodaran, A.(1997). <i>Corporate Finance - Theory and Practice</i>. Nova Iorque: John Wiley and sons - Matias, F. e Esperança, J. (2009). <i>Finanças Empresariais</i>. Lisboa: Texto - Nunes, J. e Barroso, C. e Mota, A. e Ferreira, M. (2012). <i>Finanças da Empresa</i>. Lisboa: Sílabo - Augusto, M. e Silva, P. e Gonçalves, P. e Cruz, I. e Martins, A. (2011). <i>Manual de Gestão Financeira Empresarial</i>. Coimbra: Coimbra Editora
Planned learning activities and teaching methods	Lectures including resolution of practical cases.
Assessment Methods and criteria	Two individual tests: first test- 30% second test - 70%
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)	Eduardo Fontão MontAlverne Brou
Learning outcomes of the course unit	Key concepts of Investment Analysis. Special emphasis will be placed on investment decision rules and uncertainty/risk. Students are expected to understand the key concepts, models and tools of investment analysis.
Mode of delivery	----
Prerequisites and co-requisites	There are no prerequisites but good foundations of Financial Calculus, Corporate Finance and English would be helpful.
Recommended optional programme componentes	Not applicable.
Course contents	I - Introduction to Corporate Finance; II - Corporate Finance tools; III - The basics of risk and capital cost estimation; IV Investment analysis; V - Investment decision rules; VI - Investment uncertainty and risk; VII - Investment returns and Corporate Strategy.
Recommended or required Reading	- Barros, C.(2007). <i>Avaliação Financeira de Projetos de Investimento</i> . Lisboa: Escolar Editora - Damodaran, A.(2015). <i>Applied Corporate Finance</i> . U.S.A.: Wiley - Damodaran, A.(2001). <i>Corporate Finance: Theory and Practice</i> . U.S.A.: John Wiley & Sons
Planned learning activities and teaching methods	Conventional theoretical-practical sessions supported by powerpoint presentations covering the key concepts and theories in the field and how they can be applied to real business situations.
Assessment Methods and criteria	- 2 Written Tests (90%) - Class participation (10%)
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)	Paula Alexandra da Cruz Silva Pina de Almeida
Learning outcomes of the course unit	Students will familiarise themselves with the regulations ruling labour relationships and distinguish between collective and individual law. They will be able to identify types of contracts, rights and duties of contractual parties and the various ways of terminating a contract.
Mode of delivery	----
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 (40%+40%) One individual assignment including presentation (20%)
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)	Pedro Augusto Nogueira Marques
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 deviations 4. Recognise the two stages of the ABC method
Mode of delivery	----
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	1. Accounting systems; 2. Annual budget; 3. Basic funding system; 4. Budgetary control; 5. Standard funding system; 6. Activity Based Costing (ABC) method.
Recommended or required Reading	- Caiado, A.(2015). <i>Contabilidade Analítica e de Gestão</i> . Lisboa: Áreas Editora - Franco, V.(2012). <i>Gestão Orçamental e Medidas Financeiras de Avaliação do Desempenho</i> . Lisboa: Livros Horizonte - Franco, V.(2010). <i>Os Custos, os Resultados e a Informação para a Gestão</i> . Lisboa: Livros Horizonte
Planned learning activities and teaching methods	Lectures supported by slide presentation and simulation.
Assessment Methods and criteria	Continuous assessment: 1 test (60%) and 1 individual assignment (40%) Final assessment: exam and re-sit
Language of Instruction	Portuguese Mentoring in English
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Operational 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)	Rúben Joaquim Pinto Loureiro
Learning outcomes of the course unit	On completion 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	----
Prerequisites and co-requisites	Not applicable.
Recommended optional programme components	Not applicable.
Course contents	1- Demand Forecasts 2- Aggregated Planning. 3- Product and process analysis. 4- Stock management and inventory for independent demand. 5-Just-in-time. 6-Strategic decisions.
Recommended or required Reading	- Dilworth, J.(1989). <i>Production and Operations Management</i> . (Vol. 1). New York: McGRAW-HILL - Martin, C. e Pillet, M. e Courtois, A. (1997). <i>Gestão da Produção</i> . (Vol. 1). Porto: Lidel - Carvalho, J.(2010). <i>Logística e Gestão da Cadeia de Abastecimento</i> . (Vol. 1). Lisboa: Edições Sílabo
Planned learning activities and teaching methods	Lectures including resolution of practical cases.
Assessment Methods and criteria	Two written tests.
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)	Daniel Ferreira de Oliveira
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	Has no formally defined prerequisites. However, it is important that students have a good field of accounting matters.
Recommended optional programme components	Not applicable.
Course contents	IAS 12 / NCRF 25 - Income Taxes IAS 31 / IAS 28 / NCRF 13 - Investments in Associates and Joint Ventures IFRS 3 / NCRF 14 - Business Combinations IAS 27 / NCRF 15 - Consolidated and Separate Financial Statements
Recommended or required Reading	- PKF International, .(2019). <i>Wiley Interpretation and Application of IFRS Standards</i> . New Jersey: Jonh Wiley and Sons Inc (0). <i>Ordem dos Revisores Oficiais de Contas</i> .Acedido em2 de setembro de 2019 em http://www.oroc.pt/ (0). <i>IFRS Foundation and the IASB</i> .Acedido em2 de setembro de 2019 em http://www.ifrs.org/Home.htm (0). <i>Ordem dos Contabilistas Certificados</i> .Acedido em2 de setembro de 2019 em http://www.otoc.pt/pt/
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)	Carlos Fernando Calhau Trigacheiro Arlindo José Bernardo Dinis
Learning outcomes of the course unit	At the end of the semester students should have 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	----
Prerequisites and co-requisites	There are no prerequisites formally defined. However, a good command of accounting practices would be helpful.
Recommended optional programme componentes	Not applicable.
Course contentes	1. Introduction - Objectives of financial reporting and the need for 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 accounting documents 7. Accounting aspects to be taken into account in financial audits
Recommended or required Reading	- Correia Alves, G. e Baptista da Costa, C. (2011). <i>Casos Práticos de Auditoria Financeira</i> . Lisboa: Rei dos Livros - Baptista da Costa, C.(2017). <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	Comprehensive written examination for students failing continuous assessment covering all aspects of the programme.
Assessment Methods and criteria	Continuous assessment will be the average of 2 midterm tests and 1 additional individual written test (with a minimum of 7/20). Students failing continuous assessment take a summative written exam covering all aspects of the programme.
Language of Instruction	Portuguese Mentoring in English
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Corporate 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)	António Anacleto Viegas Ferreira
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 components	Not applicable.
Course contentes	1. The origins of strategic thinking 2. The different 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 studies
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 course content; Review of assignments on taught topics; Audiovisual support (data-show, powerpoint).
Assessment Methods and criteria	Practical assignment with presentation (50%) Midterm test, minimum mark 8/20 (50%). A minimum mark of 10/20 exempts students from the final exam (100%).
Language of Instruction	Portuguese
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Derivatives
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)	Pedro Miguel Azeitona Gonzaga Barroso
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 one 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)	Sílvia Manuel Valente da Silva
Learning outcomes of the course unit	An overview of management control tools. The key concepts, techniques and procedures for management planning and control. Develop a critical mindset and the ability to research and apply the concepts acquired.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable
Recommended optional programme components	Not applicable.
Course contents	1 - OBJECTIVES AND FUNDAMENTALS OF MANAGEMENT CONTROL 2 - ANNUAL BUDGET 3 - BASIC COSTS 4 - ABC (Activity Based Costing) 5 - BUDGETARY CONTROL 6 - PERFORMANCE APPRAISAL 7 - ECONOMIC VALUE ADDED 8 - BALANCED SCORECARD
Recommended or required Reading	<ul style="list-style-type: none"> - Borges, A. e Borges, J. (2014). <i>Contabilidade e finanças para a gestão</i>. Lisboa: Áreas Editora - Jordan, H. e Carvalho, J. e Rodrigues, J. (2011). <i>Controlo de gestão: Ao serviço da estratégia e dos gestores</i>. Lisboa: Áreas Editora - Berry, A. e Broadbent, J. e Otley, D. (1995). <i>Management control-Theories, issues and practices</i>. New York: MacMillan - Drury, C.(2012). <i>Management and Cost Accounting</i>. Londres: Cengage Learning College
Planned learning activities and teaching methods	Theoretical-practical sessions supported by case study discussion.
Assessment Methods and criteria	Continuous assessment: 2 tests (50%) each one. Students not achieving the continuous assessment pass mark (10/20) will be qualified for examination.
Language of Instruction	Portuguese
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Tax 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)	Paulo Jorge Gomes Bragança
Learning outcomes of the course unit	Provide students with a general overview of tax law focusing primarily on the study of the fundamental principles of the tax system, taxpayers' guarantees and the powers of the tax administration.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme components	Not applicable.
Course contents	I - General concepts of tax law; II - General tax law ; III - Tax paying procedures;
Recommended or required Reading	<ul style="list-style-type: none"> - Tributários, C.(2019). <i>Códigos Tributários</i>. Coimbra: Almedina - Pereira, M.(2011). <i>Fiscalidade</i>. Coimbra: Almedina - Campos, D. e Rodrigues, B. e Sousa, J. (2012). <i>Lei Geral Tributária - anotada e comentada</i>. Lisboa: Encontro da Escrita
Planned learning activities and teaching methods	Lectures including brainstorming and class debate.
Assessment Methods and criteria	One work (50%) and one end-of-semester test (50%). Final exam (a minimum of 10/20 is required to pass).
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)	Carlos Fernando Calhau Trigacheiro Arlindo José Bernardo Dinis
Learning outcomes of the course unit	On completion of the course the students should have obtained an overall understanding of the various phases of the audit work, including report to the stakeholders. They should also be familiar with the several accounting documents of an internal and external audit.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	There are no formal pre-requisites but a good command of Auditing I and Accounting matters would be helpful.
Recommended optional programme componentes	Not applicable.
Course contentes	1.Accounting aspects in the auditing process - Part II 2.Audit of financial statements and other accountability documents- Part II 3. Audit records (a follow-up to Auditing I) 4. Audit completion 5. Audit report 6. Internal audit
Recommended or required Reading	- Baptista da Costa, C.(2019). <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 - Martins, I. e Morais, G. (2013). <i>Auditoria Interna - Função e Processo</i> . (Vol. 1). Lisboa: Áreas Editora - IFAC, I.(2017). <i>Handbook of International Auditing, Assurance and Ethics Pronouncements</i> . (Vol. 1). New York: IAASB
Planned learning activities and teaching methods	Conventional lectures and practical lessons with the support of case studies. Students must complete a practical assignment consisting of an audit simulation.
Assessment Methods and criteria	Continuous assessment: practical assignment (30%) and individual written test (70%) with a minimum of 8/20. The students failing continuous assessment take exam or resit.
Language of Instruction	Portuguese Mentoring in English
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Corporate 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)	António Anacleto Viegas Ferreira
Learning outcomes of the course unit	Students should be aware of the importance of the participation of stakeholders in corporate governance and ethical 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 good practices 2. Corporate Ethics 3. The company as an ethically responsible organization 4. The individual and social factors of an organisational dynamics 5. Code of Ethics and professional conduct of certified accountants 6. Case studies
Recommended or required Reading	<ul style="list-style-type: none"> - Nunes, M.(2010). <i>Estatutos da OTOC - anotado</i>. Lisboa: Vida Económica - Arménio, R. e Miguel, C. e Nuno, C. e Helena, G. (2007). <i>Gestão Ética e Socialmente Responsável</i>. Lisboa: Editora RH - Helena e cardoso, C.(2007). <i>Gestão Ética e Socialmente Responsável</i>. Lisboa: RH - César, A.(2008). <i>Introdução à Ética Empresarial</i>. Lisboa: Princípia Editora
Planned learning activities and teaching methods	Current issues and discussion of relevant case studies. Literature review and practical assignments on taught topics. Audiovisual support (datashow, powerpoint).
Assessment Methods and criteria	Continuous Assessment: Practical assignments with presentation (25%) Test with a minimum mark of 8/20 (75%) Final Assessment: exam for students who don't achieve a minimum mark of 10/20 in continuous assessment
Language of Instruction	Portuguese
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)	Daniel Ferreira de Oliveira Carlos Fernando Calhau Trigacheiro Bruno Manuel de Almeida Santos Carla Maria Freitas dos Santos Joaquim
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 and professional conduct.
Mode of delivery	----
Prerequisites and co-requisites	No prerequisites are required but good foundations of accounting and taxation would be helpful.
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	- Novais, J. e Cardoso, P. e Araújo, D. (2013). <i>Manual de Prestação de Contas nas Sociedades Comerciais</i> . Lisboa: Vida Económica - Baptista da Costa, C. e Correia Alves, G. (2014). <i>Contabilidade Financeira</i> . Lisboa: Rei dos Livros - Tributária e Aduaneira, A.(0). <i>Informação Fiscal</i> .Acedido em4 de fevereiro de 2018 em https://www.portaldasfinancas.gov.pt - Social, S.(0). <i>Obrigações perante a Segurança Social</i> .Acedido em4 de fevereiro de 2018 em www.seg-social.pt
Planned learning activities and teaching methods	Classes are mainly practical and oriented to the development of commercial activity and the corresponding accounting and tax processing. There are also some theoretical sessions to review and refresh the skills 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)	Gonçalo Nuno Rodrigues Brás
Learning outcomes of the course unit	The aim of the course is to foster the students' entrepreneurial mindset providing them with a general overview 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	----
Prerequisites and co-requisites	Basic concepts of management would be helpful foundations.
Recommended optional programme components	Not applicable.
Course contents	I - INTRODUCTION TO ENTREPRENEURSHIP II - THE ENTREPRENEUR III - THE PROCESS OF INNOVATION AND IDENTIFICATION OF OPPORTUNITIES. IV - THE BUSINESS PLAN.
Recommended or required Reading	<ul style="list-style-type: none"> - 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 - Bernarda, G. e Pigneur, Y. e Osterwalder, A. e Smith, A. (2015). <i>Criar Propostas de Valor</i>. Lisboa: D. Quixote
Planned learning activities and teaching methods	Theoretical-practical classes with the support of case studies. Students are expected to develop their own Business Plans in class.
Assessment Methods and criteria	- 1 Written Test (20%) - Group assignment (75%) - Class participation (5%). Examination for students who fail ongoing assessment (subject to completion of the group assignment)
Language of Instruction	Portuguese Mentoring in English
Work placement(s)	Not applicable.

