

ECTS Information Package: Degree Programme

Bachelor's Degree in

AUDITING AND TAXATION, LICENCIATURA

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A - General Description

Programme Title - Auditoria e Fiscalidade

Qualification awarded - Bachelor's Degree in Auditing and Taxation, Licenciatura

Level of qualification - First-Cycle degree, ISCED Level 5, 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
Computing for Business	1	S1	6
Economics	1	S1	6
Financial Accounting I	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
Probabilities 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 Bank 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
Business Strategy	3	S1	4
Derivative Products	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: José Manuel Barros Pinheiro Nogueira

ECTS coordinator: José Manuel Barros Pinheiro Nogueira

B - Description of individual course units

Course unit title	Computing for Business
Course unit code	963804
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)	Vasco Renato Marques Gestosa da Silva Célio Gonçalo Cardoso Marques
Learning outcomes of the course unit	Consolidate basic notions of computer architecture. Develop skills to explore tools such as word processors, spreadsheets, presentations. Explore network and Internet resources. Security and Privacy.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme components	Not applicable.
Course contentes	Computer Architecture. Word Processing: Microsoft Word. Spreadsheet: Microsoft Excel. Presentations: Microsoft Powerpoint. Networks and Internet. Security and Privacy.
Recommended or required Reading	- Ricardo, C. e Marques, C. e Silva, V. e Mendes, J. (2010). <i>Microsoft Excel 2007: Exercícios com Funções</i> . (Vol. 978-972-9473-47-0). (pp. 1-157). Tomar: Instituto Politécnico de Tomar - Campos, R. e Silva, V. e Marques, C. e Mendes, J. (). <i>Noções de Arquitectura de Computadores</i> . Acedido em 9 de maio de 2012 em http://www.e-learning.ipt.pt - Silva, V. e Marques, C. e Mendes, J. e Campos, R. (). <i>Como fazer uma apresentação</i> . Acedido em 9 de maio de 2012 em http://www.e-learning.ipt.pt - Campos, R. e Silva, V. e Marques, C. e Mendes, J. (). <i>Segurança e Privacidade</i> . Acedido em 9 de maio de 2012 em http://www.e-learning.ipt.pt
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	Economics
Course unit code	963803
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)	Maria do Rosário Mendes Godinho Passos Baeta Neves Luís Carlos Martins Cardoso
Learning outcomes of the course unit	At the end of the course the students should be able to: understand and describe economic issues; use statistical and bibliographical data sources to obtain the relevant information for specific problems and write reports on economic issues.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme components	Not applicable.
Course contentes	Basics of economic science. National accounting. Currents of economic thought. Policy-mix. Demand and supply concepts. Elasticity. Competitive, monopolist and oligopolistic markets.
Recommended or required Reading	- Nascimento, Á. e Barbot, C. e Castro, A. (1994). <i>Microeconomia</i> . Lisboa: McGraw-Hill - Santos, J. e Braga, J. e Teixeira, M. e St. Aubyn, M. (2001). <i>Macroeconomia</i> . Lisboa: McGraw-Hill - Nordhaus, W. e Samuelson, P. (2005). <i>Economia</i> . Lisboa: McGraw-Hill - Neves, J.(1992). <i>Introdução à Economia</i> . Lisboa: Editorial Verbo
Planned learning activities and teaching methods	Course content is presented through lectures and case study analysis.
Assessment Methods and criteria	The student may choose between: a) Continuous assessment: individual intermediate tests with 10/20 as the minimum pass grade. 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	963805
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)	José Manuel Lopes Farinha
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 componentes	Not applicable.
Course contentes	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	- Borges e Outros, A.(2010). <i>Elementos de Contabilidade Geral</i> . (Vol. 1). Lisboa: Áreas Editor
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 Administration
Course unit code	963802
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)	Jorge Manuel Marques Simões
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 componentes	Not applicable.
Course contentes	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	- Cunha, M. e Rego, A. (2007). <i>O Tao da Eficácia Organizacional</i> . (Vol. 1). Lisboa: Edições Sílabo - Sousa, A.(1998). <i>Introdução à Gestão: Uma Abordagem Sistémica</i> . (Vol. 1). Lisboa: Editorial Verbo
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	Mathematics I
Course unit code	963801
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 Cristina Maria Mendes Andrade
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 Linear Programming, 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 and analytical geometry.
Recommended optional programme componentes	Not applicable.
Course contentes	LINEAR ALGEBRA: 1. Matrices (definition, types of matrices, matrix arithmetics, transposed matrix, 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) LINEAR PROGRAMMING: 1. Simplex method; 2. Transportation problems; 3. Assignment problem
Recommended or required Reading	- 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 Silabo - Vanderbei, R. (2008). <i>Linear Programming: Foundations and Extensions (International Series in Operations Research & Management Science)</i> . USA: Springer
Planned learning activities and teaching methods	Lectures designed to introduce concepts and discuss their applications. Practical lessons designed to solve exercises and develop autonomy in problem solving.
Assessment Methods and criteria	The same methodology is used for both tests and examinations: 1 written closed-book test marked 0/20 comprising all the subject matters taught during the semester.
Language of Instruction	Portuguese
Work placement(s)	Not applicable

B - Description of individual course units

Course unit title	Financial Accounting II
Course unit code	963808
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)	José Manuel Lopes Farinha
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 components	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	- Borges, A. e Rodrigues, A. e Rodrigues, R. (2011). <i>Elementos de Contabilidade Geral</i> . Lisboa: Áreas Editor
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	963810
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)	Manuel Baeta Neves
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 contents	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	- Ascensão, J.(2003). <i>Direito Introdução e Teoria Geral</i> . Lisboa: Almedina - Consciência, E.(2004). <i>Breve Introdução ao Estudo do Direito</i> . Lisboa: Almedina - Justo, A.(2011). <i>Introdução ao Estudo do Direito</i> . Coimbra: Coimbra Editora - Varela, J.(2012). <i>Das Obrigações em Geral</i> . (Vol. I). Lisboa: Almedina
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	963807
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	On completion of the module students should: -Have developed mathematical, logical, analytical and critical reasoning. -Be able to identify, interpret, formulate and solve problems as well as improve their decision-making abilities.
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	- Armstrong, B. e Davis, D. (2002). <i>College mathematics: Solving problems in finite mathematics and calculus</i> . USA: Pearson Education - Ferreira, M. e Amaral, I. (1994). <i>Primitivas e Integrais</i> . Lisboa: Edições sílabo - Santos, C.(2002). <i>Fundamentos de análise numérica</i> . Lisboa: Edições sílabo
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 (minimum mark: 6/20 on both). 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	Probabilities and Statistics
Course unit code	963809
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)	Francisco Paulo Vilhena Antunes Bernardino Carvalho
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	- Guimarães, R. e Sarsfiels Cabral, J. (2010). <i>Estatística</i> . Lisboa: Verlag Dashöfer Portugal
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 I
Course unit code	963816
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)	Bruno José Machado de Almeida
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 components	Not applicable.
Course contentes	1- Introduction to taxes 2 – Personal Income Tax 3 – Added-Value Tax.
Recommended or required Reading	- Marcelino, J. e Jaime, D. (2012). <i>IRS.IRC.EBF</i> . Coimbra: Almedina - Marcelino, J.(2012). <i>IVA.RITI</i> . Coimbra: Almedina
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	963837
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)	Teresa Maria de Oliveira Gomes Martins
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 componentes	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"> - Murphy, R.(1995). <i>English Grammar in Use</i>. Cambridge: Cambridge University Press - Coe, N. e Harrison, M. e Paterson, K. (2010). <i>Oxford Practice Grammar</i>. Oxford: Oxford University Press - Thomson, A. e Martinet, A. (2004). <i>A Practical English Grammar</i>. Oxford: Oxford 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	Corporate Law
Course unit code	963844
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)	Maria Isidora Pais Varanda
Learning outcomes of the course unit	Provide students with 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 contentes	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	- Abreu, J.(2011). <i>Curso de Direito Comercial</i> . (Vol. I). Coimbra: Almedina - Abreu, J.(2011). <i>Curso de Direito Comercial - Das Sociedades Comerciais</i> . (Vol. II). Coimbra: Almedina
Planned learning activities and teaching methods	The course includes theoretical and practical classes in which presentation of topics is followed by 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	Financial Analysis
Course unit code	963815
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)	Fátima Edite Pires Pereira Casado
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. Scope and framework of the Financial Analysis 2. Key documents for Financial Analysis 3. Main methods and techniques of financial analysis 4. Analysis of Financial Balance 5. Economic Analysis 6. Risk Analysis 7. Analysis of financial flows
Recommended or required Reading	- Nabais, C. e Nabais, F. (2011). <i>Prática Financeira I – Análise económica & financeira</i> . Lisboa: Lidel
Planned learning activities and teaching methods	Lectures including resolution of practical cases.
Assessment Methods and criteria	- Written test. A minimum mark of 10/20 exempts students from final exam.
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	963813
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)	Antonio Gabriel Simão de Castro
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 componentes	Not applicable.
Course contentes	1 - Introduction 2 - Capitalisation processes 3 - Annuities 4 - Loan amortization 5 - Bond loans
Recommended or required Reading	- Matias, R.(2007). <i>Calculo Financeiro - Teoria e Pratica</i> . Lisboa: Escolar Editora, Lisboa, Portugal
Planned learning activities and teaching methods	- Lectures and tutorials.
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	963812
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)	José Manuel Lopes Farinha
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 contentes	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	- Caiado, A.(2009). <i>Contabilidade Analítica e de Gestão</i> . Lisboa: Áreas Editora - Franco, V. e Outros, . (2005). <i>Contabilidade de Gestão – O Apuramento dos Custos e a Informação de Apoio à Decisão</i> . (Vol. I). Lisboa: Publisher Team
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 Bank Accounting
Course unit code	963838
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 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 components	Not applicable.
Course contentes	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	- Caiado, A.(2002). <i>Manual do Plano Oficial de Contabilidade Pública</i> . (Vol. 1). Lisboa: Áreas Editora - Portugal, B.(.). <i>Instrução 23/2004</i> . Acedido em 30 de junho de 2011 em www.bportugal.pt
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	963820
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 José Machado de Almeida
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	- Marcelino, J. e Jaime, D. (2012). <i>IRS.IRC.EBF</i> . Coimbra: Almedina - Bras Carlos, A.(2012). <i>Guia dos Impostos 2012</i> . Lisboa: Quid Juris - Devessa, J.(2012). <i>IMT.IMI.IS</i> . Coimbra: Almedina
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	963819
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	On completion of the course students should know and be able to apply the international accounting standards for financial reporting
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Basics of financial accounting
Recommended optional programme components	Not applicable.
Course contents	IAS 7 IAS 8 IAS 17 IAS 23 IAS 36 IAS 11 IAS 18 IAS 37 IAS 20 IAS 25
Recommended or required Reading	<ul style="list-style-type: none"> - 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 - Vários, .(). <i>IFRS Foundation and the IASB</i>. Acedido em 28 de maio de 2012 em http://www.ifrs.org/Home.htm - Vários, .(). <i>Ordem dos Revisores Oficiais de Contas</i>. Acedido em 28 de maio de 2012 em http://www.oroc.pt/ - Vários, .(). <i>Ordem dos Técnicos Oficiais de Contas</i>. Acedido em 28 de maio de 2012 em http://www.otoc.pt/pt/
Planned learning activities and teaching methods	Resolution of practical cases using the international accounting standards
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	963821
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)	Fátima Edite Pires Pereira Casado
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 componentes	Financial Analysis
Course contentes	1. Financing policy 2. Dividend Policy 3. Short-term financial management
Recommended or required Reading	- Martins, A. e Cruz, I. e Augusto, M. e Silva, P. e Gonçalves, P. (2011). <i>Manual de gestão financeira empresarial</i> . Lisboa: Coimbra Editores
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	963839
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)	Paulo Jorge da Silva Santos
Learning outcomes of the course unit	On completion of the module the students should be able to understand, draw up and analyse Investment Projects
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Basics of Financial Calculus
Recommended optional programme components	Not applicable.
Course contents	Definition, types and main stages of an Investment Project; Market and investment surveys; Basic concepts: Current value, Invested capital, Cash Flow, Residual Value and Economic life; Yield analysis and Evaluation Methods
Recommended or required Reading	<ul style="list-style-type: none"> - Hélio, B. <i>Análise de Projectos de Investimento</i>. : Edições Sílabo - Cebola, A. <i>Elaboração e Análise de Projectos de Investimento - Casos Práticos</i>. : Edições Sílabo - Paulo Esperança, J. e Matias, F. <i>Finanças Empresariais</i>. : Ed. Texto - Gomes Mota, A. <i>Finanças da Empresa</i>. : Booknomics
Planned learning activities and teaching methods	Lectures making use of audiovisual resources and resolution of practical cases.
Assessment Methods and criteria	Practical cases resolved by the students during the semester. One written test and exam for those who didn't obtain a minimum mark of 10/20.
Language of Instruction	Portuguese
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Labour Law
Course unit code	963840
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. 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 components	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. Final Exam.
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	963818
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)	José Manuel Lopes Farinha
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 components	Not applicable.
Course contents	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	- Franco, V. e Outros, . (2005). <i>Contabilidade de Gestão – O Apuramento dos Custos e a Informação de Apoio à Decisão</i> . (Vol. I). Lisboa: Publisher Team - Caiado, A.(2009). <i>Contabilidade Analítica e de Gestão</i> . Lisboa: Áreas Editora - Outros, O. e Franco, V. (2005). <i>Contabilidade de Gestão – Orçamento Anual e Instrumentos de Avaliação do Desempenho Organizacional</i> . (Vol. II). Lisboa: Publisher Team
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	Operational Management
Course unit code	963832
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)	José Manuel Barros Pinheiro Nogueira
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 contentes	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	- Dilworth, J.(1989). <i>Production and Operations Management</i> . Lisboa: McGRAW-HILL - Cooper, J.(1990). <i>Logística e Planeamento da Distribuição</i> . USA: Cetop - Marques, A.(1998). <i>Gestão da Produção - Diagnóstico, Planeamento e Controlo</i> . Lisboa: Texto Editores - Courtois, A.(1997). <i>Gestão da Produção</i> . Lisboa: LIDEL
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	963828
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	On completion of the course students should be familiar with and be able to apply international accounting standards in business organisations.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Knowledge of financial accounting
Recommended optional programme components	Not applicable.
Course contents	IAS 24 IAS 31 IAS 28 IFRS 3 IAS 27 IAS 41 IAS 10 IAS 32 IAS 39 IFRS 7 IAS 19
Recommended or required Reading	<ul style="list-style-type: none"> - 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 - Vários, .(). <i>Ordem dos Revisores Oficiais de Contas</i>.Acedido em28 de maio de 2012 em http://www.oroc.pt/ - Vários, .(). <i>Ordem dos Técnicos Oficiais de Contas</i>.Acedido em28 de maio de 2012 em http://www.otoc.pt/pt/ - Vários, .(). <i>IFRS Foundation and the IASB</i>.Acedido em28 de maio de 2012 em http://www.ifrs.org/Home.htm
Planned learning activities and teaching methods	Resolution of practical cases while applying international accounting standards
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	963825
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
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. Internal audit 7. Accounting aspects to consider in audits to financial statements and other accountability documents.
Recommended or required Reading	<ul style="list-style-type: none"> - Arens, A. e Elder, R. e Beasley, M. (2009). <i>Auditing and Assurance Services: An Integrated Approach</i>. Global Edition: Prentice Hall - Costa, C.(2010). <i>Auditoria Financeira - Teoria e Prática</i>. Lisboa: Rei dos Livros - IAASB, I.(2011). <i>Handbook of International Auditing, Assurance and Ethics Pronouncements</i>. USA: IFAC - Costa, C. e Alves, G. (2011). <i>Casos Práticos de Auditoria Financeira</i>. Lisboa: Rei dos Livros
Planned learning activities and teaching methods	Lectures and tutorials
Assessment Methods and criteria	Continuous assessment includes class attendance and discussion, and a written individual test Final exam for those who failed continuous assessment.
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	963826
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 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.(2010). <i>Manual de Estratégia - Conceitos, Prática e Roteiro</i> . Lisboa: Edições Sílabo - Freire, A.(2008). <i>Estratégia - Sucesso em Portugal</i> . Lisboa: Verbo
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	Derivative Products
Course unit code	963841
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)	Carlos Sérgio da Costa Pereira
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 contentes	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	- Ferreira, D.(2005). <i>Opções Financeiras</i> .. Lisboa: Sílabo - Ferreira, D.(2008). <i>Futuros e Outros Derivados</i> .. Lisboa: Sílabo - Ferreira, D.(2008). <i>Swaps e derivados de Crédito</i> . Lisboa: Sílabo - Pires, C.(2008). <i>Mercados e Investimentos Financeiros</i> . Lisboa: Escolar Editora
Planned learning activities and teaching methods	Theoretical and practical classes
Assessment Methods and criteria	Two written closed-book tests and 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	963829
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)	Antonio Gabriel Simão de Castro
Learning outcomes of the course unit	The students will be provided with theoretical and practical knowledge that enables them to understand the key role of management planning and controlling in organisations.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Basics of management
Recommended optional programme components	Not applicable.
Course contentes	1-Definition and fundamentals of management control 2-Financial information for management control 3-Activity support and monitoring 4- Instruments for behavioural guidance
Recommended or required Reading	- Jordan, H. e Neves, J. e Rodrigues, J. (2011). <i>Controlo de Gestão: Ao Serviço da estratégia e dos Gestores</i> . Lisboa: Àreas Editora
Planned learning activities and teaching methods	Lectures including case studies
Assessment Methods and criteria	Test (70% of final mark) and practical case (30%) Exam for students failing the continuous assessment.
Language of Instruction	Portuguese
Work placement(s)	Not applicable.

B - Description of individual course units

Course unit title	Tax Law
Course unit code	963845
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)	Abel Godinho Paulo
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	- Sanches, J.(2007). <i>Manual de Direito Fiscal</i> . Coimbra: Coimbra Editora - Sanches, J.(2010). <i>Justiça Fiscal</i> . Lisboa: Fundação Francisco Manuel dos Santos
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	963834
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 Pedro Augusto Nogueira Marques
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	- Arens, A. e Elder, R. e Beasley, M. (2009). <i>Auditing and Assurance Services: An Integrated Approach</i> . Global Edition: Prentice Hall - Costa, C.(2010). <i>Auditoria Financeira - Teoria e Prática</i> . Lisboa: Rei dos Livros - Costa, C. e Alves, G. (2011). <i>Casos Práticos de Auditoria Financeira</i> . Lisboa: Rei dos Livros - IAASB, I.(2011). <i>Handbook of International Auditing, Assurance and Ethics Pronouncements</i> . USA: IFAC
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	Corporate Ethics and Governance
Course unit code	963831
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)	Bruno Miguel da Silva Valada
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 componentes	Not applicable.
Course contentes	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	- Neves, J.(2008). <i>Introdução à Ética Empresarial</i> . Lisboa: Principia Editora
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.

B - Description of individual course units

Course unit title	Entrepreneurial Simulation
Course unit code	963846
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)	Carlos Fernando Calhau Trigacheiro Arlindo José Bernardo Dinis Carla Maria Freitas dos Santos Joaquim Daniel Ferreira de Oliveira
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 componentes	Not applicable.
Course contentes	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	- Borges, A. e Rodrigues, A. e Rodrigues, R. (2010). <i>Elementos de Contabilidade Geral</i> . Lisboa: Áreas Editora - João, R.(2010). <i>Sistema de Normalização Contabilística</i> . Porto: Porto Editora - Araújo, D. e Cardoso, P. e Novais, J. (2011). <i>Manual de Prestação de Contas nas Sociedades Comerciais</i> . Porto: Vida Económica - Tributária, A.(.). <i>Códigos Fiscais</i> .Acedido em 18 de maio de 2012 em www.portaldasfinancas.gov.pt
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	963847
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)	Carlos Manuel Coelho Duarte Jorge Manuel Marques Simões
Learning outcomes of the course unit	On completion of the module students should have developed the ability to create a business plan, prepare the opportunity diagnosis, the implementation strategy, the investment project and the implementation plan.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Basic concepts of management.
Recommended optional programme componentes	Not applicable.
Course contentes	1-Concepts of entrepreneurship. 2-The entrepreneurial process 3- Project selection methodologies 4- Developing a business plan 5- Project funding 6- Creating a company 7- Business success/failure.
Recommended or required Reading	- Silva, M.(2012). <i>Marketing Empreendedor – novos rumos para o sucesso nos negócios de micro, pequenas e médias empresas.</i> (pp. 59-89). Brasil: Editora Xibpex - Ferreira, M. e Santos, J. (2008). <i>Ser Empreendedor – Pensar Criar e Moldar a Nova Empresa.</i> (Vol. 1). Lisboa: Edições Sílabo
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	Presentation and discussion of the Analysis/Opportunity Plan, the Business Plan and the Final Project Report. Examination for students who fail ongoing assessment.
Language of Instruction	Portuguese Mentoring in English
Work placement(s)	Not applicable.

