

ECTS Information Package: Degree Programme

Bachelor's degree in

# **BUSINESS ADMINISTRATION**

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# A - General Description

Programme Title - Gestão de Empresas

Qualification awarded - Bachelor's degree in Business Administration

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**

Holders of one of the following national examinations are accepted for direct entry to the bachelor's degree in Business Administration: Geography (09) or Economics (04) or Mathematics (16) with a minimum score of 95 points out of a 0-200 scale.

Without prejudice to the general entry requirements and based on IPT's internal regulations, the following applicants may be admitted to the bachelor's degree in Business Administration, but subject to admission quotas:

- applicants coming from the following regions: Castelo Branco, Leiria, Portalegre and Santarém (30%);
- the students who have completed a CET program offered by the Management School Tomar (ESGT).



#### 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 <a href="http://webmanager.ipt.pt/mgallery/default.asp?obj=4535">http://webmanager.ipt.pt/mgallery/default.asp?obj=4535</a>

#### **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).

It includes an Internship period worth 10 ECTS credits to be undertaken in a public or private institution with which the ESGT has formal links. These qualification criteria are based on the provisions set out in Decree-law No.74/2006, dated 24 March.

#### Profile of the program:

The program of study includes two major areas: Business Organisation & Administration and Financial Management - and provides training in the following subjects:

Major: Business Organisation and Administration

- Mathematics 20 ECTS
- Management 56 ECTS
- Economics 6 ECTS
- Information and Communication Technologies 6 ECTS
- Accounting 39 ECTS
- Law 13 ECTS
- Finance 20 ECTS
- Human Resources 9 ECTS
- Marketing 11 ECTS

Major: Financial Management

- Mathematics 20 ECTS
- Management 21 ECTS
- Economics 6 ECTS
- Information and Communication Technologies 10 ECTS
- Accounting 45 ECTS
- Law 13 ECTS
- Finance 48 ECTS
- Human Resources 6 ECTS
- Marketing 11 ECTS



#### **Key learning outcomes:**

On completion of the bachelor's degree in Business Administration graduates should have developed the skills that will allow them to be active managers and entrepreneurs, be able to carry out a dynamic integrated analysis of organisational environments and take well-grounded decisions making use of BA tools and techniques.

#### Occupational profiles of graduates with examples:

Graduates in Business Administration should be able to occupy key positions in the SMEs within divisions such as clerical, accounting, financial, commercial, human resources and management. They will also be prepared to occupy leading positions in medium and large enterprises. Graduates from this programme easily join governmental organisations or not-for-profit organisations.

#### Access to further studies:

The bachelor's degree in Business Administration gives access to postgraduate studies. At ESGT, it gives access to the following Master's degrees: Auditing and Financial Analysis; Accounting, Taxation and Corporate Finance; Family Business Management and Entrepreneurship and Innovation and Entrepreneurial Development.

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### Course structure diagram with credits

### **Business Organisation and Administration**

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
Management Models	1	S2	5
Mathematics II	1	S2	6
Statistics I	1	S2	4
Taxation I	1	S2	5
Corporate Law	2	S1	5
Financial Analysis	2	S1	5
Financial Calculus	2	S1	5
Management Accounting I	2	S1	6
Statistics II	2	S1	4
Taxation II	2	S1	5
Corporate Finance I	2	S2	6
Human Resources Management	2	S2	6
Managament Accounting II	2	S2	6
Marketing	2	S2	6
Production and Operations	2	S2	6
Auditing	3	S1	5
Corporate Communication and Negotiation	3	S1	5
Corporate Finance II	3	S1	4
Entrepreneurship	3	S1	6
Management Control System	3	S1	5
Strategic Planning	3	S1	5
Business Project	3	S2	8

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#### Course structure diagram with credits (cont.)

### **Business Organisation and Administration**

Course Title	Year	Semester	Credits
Distribution and Logistics	3	S2	5
Labour Law	3	S2	4
Leadership	3	S2	3
Placement/Internship	3	S2	10

#### Financial Management

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
Management Models	1	S2	5
Mathematics II	1	S2	6
Statistics I	1	S2	4
Taxation I	1	S2	5
Corporate Law	2	S1	5
Financial Analysis	2	S1	5
Financial Calculus	2	S1	5
Management Accounting I	2	S1	6
Statistics II	2	S1	4
Taxation II	2	S1	5
Advanced Financial Accounting	2	S2	6
Corporate Finance	2	S2	6
Human Resources Management	2	S2	6
Management Accounting	2	S2	6
Marketing	2	S2	6
Advanced Financial Topics	3	S1	5

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### Course structure diagram with credits (cont.)

### Financial Management

Course Title	Year	Semester	Credits
Auditing	3	S1	5
Corporate Communication and Negotiation	3	<b>S</b> 1	5
Financial Markets	3	S1	5
Management Control System	3	S1	5
Strategic Planning	3	S1	5
Applied Financial Project	3	S2	7
Decision-Making Support Systems	3	S2	4
Investments	3	S2	5
Labour Law	3	S2	4
Placement/Internship	3	S2	10

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#### 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**

In the third year, the students will carry out a Curricular Internship (10 ECTS) including a final report in compliance with the ESGT's Internship regulations available at <a href="http://portal.ipt.pt/portal/portal/comunicacaoInterna/regulamentos">http://portal.ipt.pt/portal/portal/comunicacaoInterna/regulamentos</a>.

#### **Graduation requirements:**

Completion of the program requires successful completion of all its constituent modules.

#### Mode of study:

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

#### Program director or equivalente

Director: Luís António Antunes Francisco

<u>Erasmus coordinator</u>: José Manuel Barros Pinheiro Nogueira <u>ECTS coordinator</u>: José Manuel Barros Pinheiro Nogueira



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Course unit title	Computing for Business
Course unit code	9152104
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 Ricardo Nuno Taborda Campos Célio Gonçalo Cardoso Marques José António Ribeiro Mendes
Learning outcomes of the course unit	Consolidate basic notions of computer science and 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 componentes	Not applicable.
Course contentes	Introduction to Information Technology (IT) and Computer Architecture. Text Processing: Microsoft Word. Spreadsheet: Microsoft Excel. Presentations: Microsoft Powerpoint. Networks and Internet. Security and Privacy.
Recommended or required Reading	- Marques, C. e Mendes, J. e Silva, V. e Campos, R. (2010). <i>Microsoft Excel 2007: Exercícios com Funções</i> . (Vol. 978-972-9473-47-0). (pp. 1-157). Tomar: Instituto Politécnico de Tomar - Mendes, J. e Marques, C. e Silva, V. e Campos, R. (). <i>Noções de Arquitectura de Computadores</i> .Acedido em9 de maio de 2012 em http://www.e-learning.ipt.pt - Mendes, J. e Marques, C. e Silva, V. e Campos, R. (). <i>Como fazer uma apresentação</i> .Acedido em9 de maio de 2012 em http://www.e-learning.ipt.pt - Mendes, J. e Marques, C. e Silva, V. e Campos, R. (). <i>Redes de Computadores e Internet</i> .Acedido em9 de maio de 2012 em http://www.e-learning.ipt.pt
Planned learning activities and teaching methods	Lectures and laboratory classes.
Assessment Methods and criteria	Written open-book test or examination. A practical assignment and public discussion. Minimum passing mark in each component: 7 out of 20.
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

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Course unit title	Economics
Course unit code	9152103
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)	Luís Carlos Martins Cardoso Maria do Rosário Mendes Godinho Passos Baeta Neves
Learning outcomes of the course unit	At the end of the course the students should be able to understand and describe economic issues using the reasoning of economic science; use sources of statistical and bibliographic data to obtain the relevant information for approaching each problem and write reports on economic issues.
Mode of delivery	Face-to-face
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Prerequisites and co-requisites	Not applicable.
Prerequisites and	
Prerequisites and co-requisites Recommended optional	Not applicable.
Prerequisites and co-requisites Recommended optional programme componentes	Not applicable.  Not applicable.  Basics of economic science. National accounting. Chains of economic thought. Policy-mix. Demand and
Prerequisites and co-requisites Recommended optional programme componentes Course contentes Recommended or required	Not applicable.  Not applicable.  Basics of economic science. National accounting. Chains of economic thought. Policy-mix. Demand and supply concepts. Elasticities. Competitive, monopolist and oligopolistic markets.  - Nascimento, Á. e Barbot, C. e Castro, A. (1994). <i>Microeconomia</i> . Lisboa: McGraw-Hill  - Neves, J.(1992). <i>Introdução à Economia</i> . Lisboa: Editorial Verbo  - Nordhaus, W. e Samuelson, P. (2005). <i>Economia</i> . Lisboa: McGraw-Hill
Prerequisites and co-requisites Recommended optional programme componentes Course contentes Recommended or required Reading	Not applicable.  Not applicable.  Basics of economic science. National accounting. Chains of economic thought. Policy-mix. Demand and supply concepts. Elasticities. Competitive, monopolist and oligopolistic markets.  - Nascimento, Á. e Barbot, C. e Castro, A. (1994). <i>Microeconomia</i> . Lisboa: McGraw-Hill  - Neves, J.(1992). <i>Introdução à Economia</i> . Lisboa: Editorial Verbo  - Nordhaus, W. e Samuelson, P. (2005). <i>Economia</i> . Lisboa: McGraw-Hill  - Santos, J. e Braga, J. e Teixeira, M. e St. Aubyn, M. (2001). <i>Macroeconomia</i> . Lisboa: McGraw-Hill
Prerequisites and co-requisites Recommended optional programme componentes Course contentes Recommended or required Reading Planned learning activities and teaching methods Assessment Methods and	Not applicable.  Basics of economic science. National accounting. Chains of economic thought. Policy-mix. Demand and supply concepts. Elasticities. Competitive, monopolist and oligopolistic markets.  Nascimento, Á. e Barbot, C. e Castro, A. (1994). <i>Microeconomia</i> . Lisboa: McGraw-Hill  Neves, J.(1992). <i>Introdução à Economia</i> . Lisboa: Editorial Verbo  Nordhaus, W. e Samuelson, P. (2005). <i>Economia</i> . Lisboa: McGraw-Hill  Santos, J. e Braga, J. e Teixeira, M. e St. Aubyn, M. (2001). <i>Macroeconomia</i> . Lisboa: McGraw-Hill  Lectures and case study analysis.

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Course unit title	Financial Accounting I
Course unit code	9152105
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)	Arlindo José Bernardo Dinis
Learning outcomes of the course unit	-Understand the importance of accounting in the context of the information systems management and as an element that provides useful information for decision-makingUnderstand the conceptual structure of SNC and valuation methods of the SNC Be familiar with the accounting records process.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	Fundamental concepts of accounting, facts sheets, basic accounting equation; The concept, classification and characterization of accounts, bookkeeping methods, analysis of the accounting standard; 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). Elementos de Contabilidade Geral. (Vol. 1). Lisboa: Areas Editora
Planned learning activities and teaching methods	Lectures.
Assessment Methods and criteria	Assessment: mid-term test and exams (regular and supplementary).
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

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Course unit title	Introduction to Business Administration
Course unit code	9152102
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	A general introduction to management concepts and case study analysis. On completion of course the students should have the management foundations that are a basis for other modules in the program.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	1. What is an organization 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> <li>Sousa, A.(1998). Introdução à Gestão: Uma Abordagem Sistémica. (Vol. 1). Lisboa: Editorial Verbo</li> <li>Ferreira, M. e Santos, J. (2008). Ser Empreendedor – Pensar Criar e Moldar a Nova Empresa. (Vol. 1). Lisboa: Edições Sílabo</li> <li>Rego, A. e Cunha, M. (2007). O Tao da Eficácia Organizacional. (Vol. 1). Lisboa: Edições Sílabo</li> </ul>
Planned learning activities and teaching methods	- Current issues and case study discussion - Examples, exercises and oral and written applications with a view to improving comprehension and learning; - Analysis of assignments on the topics proposed.
Assessment Methods and criteria	Intermediate test (100%). A final exam (100%) for the students failing continuous assessment (those who obtained less than 10 out of 20).
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

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Course unit title	Mathematics I
Course unit code	9152101
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)	Cristina Maria Mendes Andrade Ana Cristina Becerra Nata dos Santos
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 skills that will allow the extrapolation of mathematical problems to economic and social realities.
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, matrix arithmetic, 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 problems
Recommended or required Reading	<ul> <li>- Anton, H.(2010). Elementary Linear Algebra. USA: John Wiley &amp; Sons</li> <li>- Strang, G.(2009). Linear Algebra and its Applications. USA: Wellesley Cambridge Press</li> <li>- Ferreira, M. e Amaral, I. (2008). Álgebra Linear: Matrizes e Determinantes. (Vol. 1). Portugal: Edições Silabo</li> <li>- Vanderbei, R.(2008). Linear Programming: Foundations and Extensions (International Series in Operations Research &amp; Management Science). USA: Springer,</li> </ul>
Planned learning activities and teaching methods	Lectures and practical classes.
Assessment Methods and criteria	Summative closed-book written test or exam graded 0 to 20.
Language of Instruction	Portuguese
Work placement(s)	N/A

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Course unit title	Financial Accounting II
Course unit code	9152108
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- Understand the concepts and techniques of accounting records relating to transactions in classes 3, 4,5,6 and 7; 2- Look at the reflection of specific operations in the dissemination of information; 3- Interpret the specific accounting outputs of each transaction.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	I - General operations; II – Operations on investment cycles 1. Tangible fixed assets; 2. Intangible assets; 3. Investment properties; 4. Financial investments; 5. Non-current assets held for sale III – Funding cycle operations IV – Income calculation V – Financial Statements
Recommended or required Reading	- Borges, A. e Rodrigues, A. e Rodrigues, R. (2011). <i>Elementos de Contabilidade Geral</i> . Lisboa: Áreas Editora
Planned learning activities and teaching methods	Lectures supported by audiovisual resources and simulation.
Assessment Methods and criteria	Ongoing assessment:two written tests. Final assessment: regular and/supplementary exams.
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

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Course unit title	Introduction to Law
Course unit code	9152110
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.Identify legal rules and its interpretation. 3.Understand the sources and branches of law. 4.Understand the State organic law. 5.Understand the juridical relation. 6.Analyse and understand the law of obligations.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	1.Introductory notions. 2.Concepts of Law. 3.The political organization of the State. 4.Sources od Law. 5.Branches of Law. 6.Interpretation and integration of Law. 7.The juridical relation. 8. The obligational relation.
Recommended or required Reading	<ul> <li>- Ascensão, J.(2003). Direito Introdução e Teoria Geral. Lisboa: Almedina</li> <li>- Consciência, E.(2004). Breve Introdução ao Estudo do Direito. Lisboa: Almedina</li> <li>- Justo, A.(2011). Introdução ao Estudo do Direito. Coimbra: Coimbra Editora</li> <li>- Varela, J.(2012). Das Obrigações em Geral. (Vol. I). Lisboa: Almedina</li> </ul>
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 French
Work placement(s)	Not applicable.

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Course unit title	Management Models
Course unit code	9152111
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)	António Anacleto Viegas Ferreira
Learning outcomes of the course unit	The students should be familiar with the different theoretical organisational approaches and the key organisational models.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	1. Concept of management, functions and levels; 2. Organization principles; 3. Business management, planning and decision-making; 4. The different organizational models; 5. Knowledge management and organizational learning; 6. Corporate internationalisation.
Recommended or required Reading	<ul> <li>- Manuel, &amp;.(2007). Gestão das Organizações, Conceitos e Tendências Actuais. Lisboa: Escolar Editora</li> <li>- Gary , &amp;.(2007). O Futuro da Gestão. Havard Business School Press: Porto</li> <li>- ?Cunha, M. e Rego, A. e Cabral-Cardoso, C. (2007). Manual de Comportamento Organizacional e Gestão. Lisboa: RH</li> <li>- ?Teixeira, S.(2005). Gestão das Organizações. Lisboa: McGraw-Hill</li> </ul>
Planned learning activities and teaching methods	Lectures supported by audiovisual resources, case study analysis and assignment analysis.
Assessment Methods and criteria	Practical work with presentation (40%) Test, minimum eight 8/20 (60%). Examination for the students failing ongoing assessment (10/20 as the minimum mark). Examination (100%).
Language of Instruction	Portuguese
Work placement(s)	Not applicable.

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Course unit title	Mathematics II
Course unit code	9152107
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 Cristina Maria Mendes Andrade
Learning outcomes of the course unit	On completion of the course the students should have developed logical reasoning, interpretation, calculus, analysis and summarising skills. They should also be able to solve problems.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Knowledge of high school algebraic calculus.
Recommended optional programme componentes	Not applicable.
Course contentes	1. Differential calculus in IR and IRn 2. Integral calculus 3. Linear differential equations of the first and second orders 4. Financial mathematics 5. Numerical analysis
Recommended or required Reading	<ul> <li>- Armstrong, B. e Davis, D. (2002). College mathematics: Solving problems in finite mathematics and calculus. USA: Pearson Education</li> <li>- Larson, R.(2006). Cálculo. (Vol. I). USA: McGraw-Hill</li> <li>- Ferreira, M. e Amaral, I. (1994). Primitivas e Integrais. Lisboa: Edições sílabo</li> <li>- Santos, C.(2002). Fundamentos de análise numérica. Lisboa: Edições sílabo</li> </ul>
Planned learning activities and teaching methods	Lectures supported by debates and case analysis.
Assessment Methods and criteria	Continuous assessment: Two written tests(miminum mark:6/20) Final assessment: regular examination, supplementary examination and student-worker examination (minimum mark: 10/20).
Language of Instruction	Portuguese
Work placement(s)	Not applicable.

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Course unit title	Statistics I
Course unit code	9152109
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)	Ricardo Jorge Viegas Covas Francisco Paulo Vilhena Antunes Bernardino Carvalho
Learning outcomes of the course unit	The students should gain a critical mindset and have a good degree of autonomy in data analysis and decision-making. Particular emphasis is placed on the analysis of economic data.
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Mode of delivery	Face-to-face
Mode of delivery  Prerequisites and  co-requisites	Not applicable.
Prerequisites and	
Prerequisites and co-requisites Recommended optional	Not applicable.
Prerequisites and co-requisites Recommended optional programme componentes	Not applicable.  Not applicable.  I - Descriptive Statistics. II - Probabilities. III - Probability Distribution. IV - Estimation. V - Hypothesis
Prerequisites and co-requisites Recommended optional programme componentes Course contentes Recommended or required	Not applicable.  Not applicable.  I - Descriptive Statistics. II - Probabilities. III - Probability Distribution. IV - Estimation. V - Hypothesis Testing.  - Guimarães, R. e Sarsfiels Cabral, J. (2010). <i>Estatística</i> . Lisboa: Verlag Dashöfer Portugal  - Maroco, J. e Bispo, R. (2005). <i>Estatística Aplicada às Ciências Sociais e Humanas</i> . Lisboa: Climepsi
Prerequisites and co-requisites Recommended optional programme componentes Course contentes Recommended or required Reading Planned learning activities	Not applicable.  I - Descriptive Statistics. II - Probabilities. III - Probability Distribution. IV - Estimation. V - Hypothesis Testing.  - Guimarães, R. e Sarsfiels Cabral, J. (2010). Estatística. Lisboa: Verlag Dashöfer Portugal  - Maroco, J. e Bispo, R. (2005). Estatística Aplicada às Ciências Sociais e Humanas. Lisboa: Climepsi Editores
Prerequisites and co-requisites Recommended optional programme componentes Course contentes Recommended or required Reading Planned learning activities and teaching methods Assessment Methods and	Not applicable.  I - Descriptive Statistics. II - Probabilities. III - Probability Distribution. IV - Estimation. V - Hypothesis Testing.  - Guimarães, R. e Sarsfiels Cabral, J. (2010). Estatística. Lisboa: Verlag Dashöfer Portugal  - Maroco, J. e Bispo, R. (2005). Estatística Aplicada às Ciências Sociais e Humanas. Lisboa: Climepsi Editores  Lectures and practical classes.

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Course unit title	Taxation I
Course unit code	9152116
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)	Arlindo José Bernardo Dinis
Learning outcomes of the course unit	On completion of the course students will have gained awareness of the importance of tax problems in the administration of a business, the main concepts of tax law, the composition of the different taxable values, the personal income tax and value-added tax.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	1- Introduction to taxes 2 – Personal Income Tax 3 – Added-Value Tax.
Recommended or required Reading	<ul> <li>- Marcelino, J. e Jaime, D. (2012). <i>IRS.IRC.EBF</i>. Coimbra: Almedina</li> <li>- Marcelino, J.(2012). <i>IVA.RITI</i>. Coimbra: Almedina</li> <li>- Bras Carlos, A.(2012). <i>Guia dos Impostos 2012</i>. LIsboa: Quid Juris</li> <li>- Silva Fernandes, J.(2005). <i>Manual do IVA</i>. Lisboa: Publisher Team</li> </ul>
Planned learning activities and teaching methods	Lectures.
Assessment Methods and criteria	Mid-term test and examinations.
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 19/75



Course unit title	Corporate Law
Course unit code	9152114
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)	Manuel Baeta Neves 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 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 componentes	Not applicable.
Course contentes	I - Introduction; II - Of the acts of trade; III - general rules of commercial acts; IV - The subject of business; V - The Merchant Organization; VI - The protection of the company; VII - Insolvency, Bankruptcy and Corporate Restructuring; VIII - Commercial Contracts; IX - The securities; X - Companies.
Recommended or required Reading	<ul> <li>- Abreu, J.(2011). Curso de Direito Comercial. (Vol. I). Coimbra: Almedina</li> <li>- Abreu, J.(2011). Curso de Direito Comercial - Das Sociedades Comerciais. (Vol. II). Coimbra: Almedina</li> </ul>
Planned learning activities and teaching methods	Lectures.
Assessment Methods and criteria	Two mid-term tests.Final exam.
Language of Instruction	Portuguese   Mentoring in French
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 20/75



Course unit title	Financial Analysis
Course unit code	9152136
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	The students should be familiar with financial analysis in an organisation: financial equilibrium, 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. Financial Analysis of the base documents 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). Prática Financeira I – Análise económica & financeira. Lisboa: Lidel
Planned learning activities and teaching methods	Lectures supported by case study.
Assessment Methods and criteria	- Written test. Students will be exempted from final examination if they achieve a minimum mark of 10/20 in the test.
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 21/75



Course unit title	Financial Calculus
Course unit code	9152113
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)	Luís António Antunes Francisco
Learning outcomes of the course unit	- Calculate present and future values of one or more capitals; - Calculate and solve problems concerning different funding 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 mathematics courses.
Recommended optional programme componentes	Not applicable.
Course contentes	1 - Introduction 2 - Capitalization processes 3 - Annuities 4 - Debts amortization 5 - Bond loans
Recommended or required Reading	- Matias, R.(2007). Cálculo Financeiro - Teoria e Prática. (Vol. 1). (pp). Lisboa: Escolar Editora
Planned learning activities and teaching methods	Lectures and tutorials
Assessment Methods and criteria	- Mini-tests during class periods – worth 40% of the final grade A final test - worth 60% of the final grade.
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 22/75



Course unit title	Management Accounting I
Course unit code	9152112
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 Pedro Augusto Nogueira Marques
Learning outcomes of the course unit	1. Recognise the limitations of Financial Accountancy; 2. Distinguish costs; 3. Distinguish full, variable and rational funding systems; 4. Understand the assumptions, the intended use and the limit of the analyses of cost-volume-profit; 5. Recognise the different manufacturing systems.
Mode of delivery	Face-to-face
Mode of delivery  Prerequisites and  co-requisites	Face-to-face  Not applicable.
Prerequisites and	
Prerequisites and co-requisites Recommended optional	Not applicable.
Prerequisites and co-requisites  Recommended optional programme componentes	Not applicable.  Not applicable.  1.Scope and objectives of the Management Accounting; 2. Cost classification and its calculation by function; 3. Financing systems; 4. Cost-Volume-Profit analyses; 5. Analyses methods and costs
Prerequisites and co-requisites Recommended optional programme componentes Course contentes Recommended or required	Not applicable.  1. Scope and objectives of the Management Accounting; 2. Cost classification and its calculation by function; 3. Financing systems; 4. Cost-Volume-Profit analyses; 5. Analyses methods and costs distribution; appreciation of the final production; 6. Industrial companies and the manufacturing systems.  - Caiado, A. (2009). Contabilidade Analítica e de Gestão. Lisboa: Áreas Editora - Franco, V. e Outros, . (2005). Contabilidade de Gestão – O Apuramento dos Custos e a Informação de
Prerequisites and co-requisites Recommended optional programme componentes Course contentes Recommended or required Reading	Not applicable.  1. Scope and objectives of the Management Accounting; 2. Cost classification and its calculation by function; 3. Financing systems; 4. Cost-Volume-Profit analyses; 5. Analyses methods and costs distribution; appreciation of the final production; 6. Industrial companies and the manufacturing systems.  - Caiado, A.(2009). Contabilidade Analítica e de Gestão. Lisboa: Áreas Editora  - Franco, V. e Outros, . (2005). Contabilidade de Gestão – O Apuramento dos Custos e a Informação de Apoio à Decisão . (Vol. I). Lisboa: Publisher Team
Prerequisites and co-requisites Recommended optional programme componentes Course contentes  Recommended or required Reading  Planned learning activities and teaching methods Assessment Methods and	Not applicable.  1. Scope and objectives of the Management Accounting; 2. Cost classification and its calculation by function; 3. Financing systems; 4. Cost-Volume-Profit analyses; 5. Analyses methods and costs distribution; appreciation of the final production; 6. Industrial companies and the manufacturing systems.  - Caiado, A. (2009). Contabilidade Analítica e de Gestão. Lisboa: Áreas Editora  - Franco, V. e Outros, . (2005). Contabilidade de Gestão – O Apuramento dos Custos e a Informação de Apoio à Decisão . (Vol. I). Lisboa: Publisher Team  Lectures supported by audiovisual resources and simulation.

Instituto Politécnico de Tomar 14-05-2013 23/75



Course unit title	Statistics II
Course unit code	9152117
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)	Francisco Paulo Vilhena Antunes Bernardino Carvalho
Learning outcomes of the course unit	The students will be provided with complementary knowledge in the area of statistics focusing on issues such as econometrics,non-parametric statistics and analysis of chronological series.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Basics of Statistics I.
Recommended optional programme componentes	Not applicable.
Course contentes	I - Regression and Correlation (Simple and Multiple) II - Analysis of Time Series III - Sampling. IV - Non Parametric Tests.
Recommended or required Reading	<ul> <li>- Maroco, J. e Bispo, R. (2005). Estatística Aplicada às Ciências Sociais e Humanas. Lisboa: Climepsi Editores</li> <li>- Siegel, S.(2006). Estatísticas Não Paramétrica Para Ciências Do Comportamento. São Paulo: Bookman</li> <li>- Hill, R. e Griffiths, W. e George, G. (2001). Undergraduate Econometrics. New York: Wiley</li> </ul>
Planned learning activities and teaching methods	Lectures supported by SPSS software.
Assessment Methods and criteria	Final test and submission of a written assignment. A minimum mark of $10/20$ will exempt students from examination.
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 24/75



Course unit title	Taxation II
Course unit code	9152120
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	The main goal of this course is to provide the students with the theories and techniques that will enable them to understand the essential concepts of tax law and the tax system and will familiarize themselves with tax values and the trade income tax and property taxes.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	1 – Corporate Income Tax 2 – Property Taxes
Recommended or required Reading	<ul> <li>- Marcelino, J. e Jaime, D. (2012). <i>IRS.IRC.EBF</i>. Coimbra: Almedina</li> <li>- Bras Carlos, A.(2012). <i>Guia dos Impostos 2012</i>. LIsboa: Quid Juris</li> <li>- Devessa, J.(2012). <i>IMT.IMI.IS</i>. Coimbra: Almedina</li> </ul>
Planned learning activities and teaching methods	Lectures.
Assessment Methods and criteria	Mid-term test and examinations.
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 25/75



Course unit title	Corporate Finance I
Course unit code	9152138
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)	Luís António Antunes Francisco
Learning outcomes of the course unit	The students should be able to use methodologies and analytical techniques in the area of ??corporate finance, particularly with regard to investment decisions, financing decisions and dividend distribution policies.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Knowledge and mastery of techniques in the areas of Financial Calculus, Financial Analysis, Financial Accounting and Management Accounting.
Recommended optional programme componentes	Not applicable.
Course contentes	1 - Investment Decisions. 2 - Capital Structure and Dividend Policy. 3 - Financing Decisions and efficiency in financial markets.
Recommended or required Reading	<ul> <li>Myers, S. e Brealey, R. (1998). Princípios de Finanças Empresariais. Alfragide, Portugal: Editora McGraw-Hill de Portugal</li> <li>Damodaran, A.(2001). Corporate Finance, Theory and Practice. USA: John Wiley Editions</li> <li>Ross, S. e Westerfield, R. e Jaffe, J. (1999). Corporate Finance. Singapore: Mc Graw-Hill International Editions</li> </ul>
Planned learning activities and teaching methods	Lectures and practical classes.
Assessment Methods and criteria	Resolution of case studies indidividually or as part of a team. Final test with minimum passing mark of 10/20.
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 26/75



Course unit title	Human Resources Management
Course unit code	9152119
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)	André Escórcio Rodrigues Soares
Learning outcomes of the course unit	At the end of the module the students should be able to: -Explain the importance of strategic management of human resources for the organization's strategy - Identify and use some HRM tools - List and explain the components of an HRM system.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	1 - Introduction to Human Resources Management 2 - Organisational strategy and Strategic Human Resources Management 3 - Task analysis 4 - Recruitment, selection and integration 5 - Career Management 6 - Performance Management 7 - Compensation management 8 - Training and development 9 - Organisational Disfunctions
Recommended or required Reading	<ul> <li>- Pereti, M.(2001). Recursos Humanos. Lisboa: Edições Sílabo</li> <li>- Gomes, J. e Cunha, M. e Campos e Cunha, R. e Cardoso-Cabral, C. e Marques, C. (2008). Manual de Gestão de Pessoas e Capital Humano. Lisboa: Edições Sílabo</li> <li>- Cowling, A. e Mailer, C. (2003). Gerir os Recursos Humanos. Lisboa: Pub. D. Quixote</li> </ul>
Planned learning activities and teaching methods	Lectures with class discussion.
Assessment Methods and criteria	Teamwork: 40% of final mark Test 30% + Test 30% or Final Exam 100%
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 27/75



Course unit title	Managament Accounting II
Course unit code	9152118
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 Pedro Augusto Nogueira Marques
Learning outcomes of the course unit	1. Identify and discriminate between accounting systems. 2. Relate the budgeting process with the management functions. 3. Identify and present accounting deviations. 4. Detect the two stages of ABC method.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	1. Accounting systems; 2. Annual budget; 3. Basic finance system; 4. Budgetary control; 5. Standard finance system; 6. ABC method (Activity Based Costing).
Recommended or required Reading	<ul> <li>Caiado, A.(2009). Contabilidade Analítica e de Gestão. Lisboa: Áreas Editora</li> <li>Franco, V. e Outros, . (2005). Contabilidade de Gestão – O Apuramento dos Custos e a Informação de Apoio à Decisão . (Vol. I). Lisboa: Publisher Team</li> <li>Outros, O. e Franco, V. (2005). Contabilidade de Gestão – Orçamento Anual e Instrumentos de Avaliação do Desempenho Organizacional. (Vol. II). Lisboa: Publisher Team</li> </ul>
Planned learning activities and teaching methods	Lectures supported by audiovisual resources and simulation.
Assessment Methods and criteria	Ongoing assessment:practical assignment (40%), mid-term test (60%) Final assessment: exams (regular and/or supplementary).
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 28/75



Course unit title	Marketing
Course unit code	9152137
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)	Inês Pereira de Almeida de Bettencourt da Câmara
Learning outcomes of the course unit	At the end of the semester, the student should be familiarised with such issues as the ethics of business and consumption; market players and dynamics; consumer and competition and be able to prepare a maketing plan articulating the main strategic variables.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	Business-oriented Management and Markets: historical evolution in Portugal. Businesses and Markets: concepts, principles, types, development, foundation, vision. Business organizational contexts:restrictive and propeller forces. Competition analysis methodology.Business Decisions and strategic Market. Competitive advantage.
Recommended or required Reading	<ul> <li>- Dionísio, P. e Levy, J. e Lindon, D. e Vicente Rodrigues, J. (2004). Mercator XXI - Teoria e Prática do Marketing. (Vol. 1). (pp). Lisboa: D. Quixote</li> <li>- Kotler, P.(2001). Marketing para o Século XXI. (Vol. 1). (pp). Lisboa: Editorial Presença</li> <li>- CASTRO, J.(2005). Comunicação de Marketing. Lisboa: Sílabo</li> <li>- SAIAS, L.(2007). Marketing de Serviços. Lisboa: Universidade Católia Editora</li> </ul>
Planned learning activities and teaching methods	Lectures and tutorials: problem-solving
Assessment Methods and criteria	Practical assignments with presentation and discussion (50%) + Test (50%). Minimum passing mark: 10/20. Students who do not meet previous requirement need to take a final examination (100%).
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 29/75



Course unit title	Production and Operations
Course unit code	9152127
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 Barros Pinheiro Nogueira
Learning outcomes of the course unit	At the end of the course the 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 componentes	Not applicable.
Course contentes	Introduction. Aggregated Planning. Product and process analysis. Materials management and inventory with independent demand. Just-in-time. Strategic decisions.
Recommended or required Reading	<ul> <li>- Bruel, O.(1998). Aprovisionamento das Empresas. Porto: Rés</li> <li>- Marques, A.(1998). Gestão da Produção - Diagnóstico, Planeamento e Controlo. Lisboa: Texto</li> <li>Editores</li> <li>- Courtois, A.(1997). Gestão da Produção. Lisboa: LIDEL</li> </ul>
Planned learning activities and teaching methods	Lectures supported by case study analysis.
Assessment Methods and criteria	Two written tests.
Language of Instruction	Portuguese
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 30/75



Course unit title	Auditing
Course unit code	9152133
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)	Bruno José Machado de Almeida
Learning outcomes of the course unit	At the end of the course students must obtain an overall understanding of the audit work and its technical, legal and personal terms. They should also have a general knowledge about the steps of auditing: planning, execution and reporting of the audit results to the stakeholders.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	There are no formally defined prerequisites. However, it is important that the students have a good knowledge of accounting matters.
Recommended optional programme componentes	Not applicable.
Course contentes	1. Introduction 2. Audit standards and audit profession 3. Commitment and planning of audit work 4. Internal control 5. Proof of Audit 6. Audit of financial statements and other accountability documents 7. Completion of audit 8. Audit Report
Recommended or required Reading	- IAASB, I.(2011). Handbook of International Auditing, Assurance and Ethics Pronouncements (Vol. 1). (pp). USA: IFAC - Arens, A. e Beasley, M. e Elder, R. (2009). Auditing and Assurance Services: An Integral Approach. (Vol). (pp): Prentice Hall - Costa, C.(2010). Auditoria Financeira - Teoria e Prática. (Vol). (pp). Lisboa: Rei dos Livros - Alves, G. e Costa, C. (2011). Casos Práticos de Auditoria Financeira. (Vol). (pp). Lisboa: Rei dos Livros
Planned learning activities and teaching methods	Lectures supported by case study analysis and practical classes.
Assessment Methods and criteria	Continuous assessment: class performance and 1 individual written test. Final assessment: 1 written summative test.
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 31/75



Course unit title	Corporate Communication and Negotiation
Course unit code	9152121
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)	Inês Pereira de Almeida de Bettencourt da Câmara
Learning outcomes of the course unit	At the end of the semester, the student should be able to: - Explain the communication principles; - Prepare corporate communications (internal, institutional and commercial); - Prepare a communication plan; - Provide assistance in communication issues; - Apply negotiation techniques
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	- The communication process; - The psychosociology of communication Corporate Communications (internal, institutional and commercial); - The communication plan; - Communication advisory; - Business negotiation: objectives and techniques.
Recommended or required Reading	<ul> <li>- DIONÍSIO, P.(2009). Mercator. Lisboa: Publicações Dom Quixote</li> <li>- CASTRO, J.(2005). Comunicação de Marketing. Lisboa: Sílabo</li> <li>- SIMÕES, E.(2008). Negociação nas Organizações - Contextos Sociais e Processos Psicológicos.</li> <li>Lisboa: Editora RH</li> <li>- Carvalho, J.(2008). Negociação. Lisboa: Sílabo</li> </ul>
Planned learning activities and teaching methods	Lectures supported by audiovisual resources, role-playing and simulation.
Assessment Methods and criteria	Teamwork Individual work Exam Final exam for the students who did not obtain a minimum mark of 10/20.
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 32/75



Course unit title	Corporate Finance II
Course unit code	9152139
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)	Luís António Antunes Francisco
Learning outcomes of the course unit	The students should be able to use methodologies and analytical techniques in the area of ??corporate finance, particularly with regard to short-term financial decisions.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Knowledge and mastery of techniques in the areas of Financial Calculus, Financial Analysis, Financial Accounting and Management Accounting.
Recommended optional programme componentes	Not applicable.
Course contentes	1 - Introduction 2 - Cash Management 3 - Credit Management 4 - Stock Management 5 - Short-Term Debt Management 6 - Short-Term Financial Planning 7 - Financing and Applications in Financial Market 8 - International Financial Management
Recommended or required Reading	<ul> <li>- Brealey, R. e Myers, S. (1998). <i>Princípios de Finanças Empresariais</i>. Alfragide, Portugal: Editora McGraw-Hill de Portugal</li> <li>- Damodaran, A.(2001). <i>Corporate Finance, Theory and Practice</i>. USA: John Wiley Editions</li> <li>- Ross, S. e Westerfield, R. e Jaffe, J. (1999). <i>Corporate Finance</i>. Singapore: Mc Graw-Hill International Editions</li> </ul>
Planned learning activities and teaching methods	Lectures supported by case study exercises.
Assessment Methods and criteria	Resolution of case studies individually or as part of a group. Final individual test with minimum passing mark of 10/20.
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 33/75



Course unit title	Entrepreneurship
Course unit code	9152126
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)	Olinda Maria dos Santos Sequeira
Learning outcomes of the course unit	At the end of the course students should have acquired entrepreneuship skills that enable them to prepare and evaluate a consistent business plan.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	1-From the idea to the investment plan. 2-Create the business model. 3-Define the product. 4-Analyse the competition. 5-Predict future demand. 6-Plan the distribution systems in the several markets 7-Technical studies 8-Organizational models 9-Commercial and supply function 10-Economic and financial appraisal.
Recommended or required Reading	<ul> <li>Osterwalder, A. e Pigneur, Y. (2011). Criar Modelos de Negócio. Lisboa: Dom Quixote</li> <li>Barros, H.(2005). Análise de Projectos de Investimento. Lisboa: Edições Sílabo</li> <li>Carvalho, J.(1999). Cultura Empresarial e Criação de Empresas. Lisboa: Edições Sílabo</li> <li>Soares, J.(2006). Avaliação de Projectos de Investimento na Óptica Empresarial. Lisboa: Edições Sílabo</li> </ul>
Planned learning activities and teaching methods	Lectures, teamwork and individual tutorials.
Assessment Methods and criteria	Preparation of a project including the following assessment components: - Collective assessment of report carried out by groups of 2-3 students (75%) - Individual assessment (25%)
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 34/75



Course unit title	Management Control System
Course unit code	9152124
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 control in organisations.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Basic concepts of management and accounting.
Recommended optional programme componentes	Not applicable.
Course contentes	1-Fundamentals of management control. 2-Financial information for management control. 3-Activity planning and follow-up. 4-Behaviour guidance.
Recommended or required Reading	- Jordan, H. e Neves, J. e J., R. (2011). <i>Controlo de Gestão: Ao serviço da estratégia e dos gestores</i> . (Vol. 1). (pp). Lisboa: Áreas Editora
Planned learning activities and teaching methods	Lectures supported by class discussion and case study analysis.
Assessment Methods and criteria	Presentation of case studies. Mid-term test (70%) and practical case (30%).
Language of Instruction	Portuguese
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 35/75



Course unit title	Strategic Planning
Course unit code	9152125
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)	Maria de Fátima Rodrigues Pedro
Learning outcomes of the course unit	The students should acquire knowledge, skills and abilities of business strategy and develop a critical attitude towards strategic planning, be able to solve problems and make decisions.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	Basics of strategy and strategic analysis. Strategy formulation. Matrix analysis. Planning and control. Organization and implementation strategy.
Recommended or required Reading	<ul> <li>- Serra , F.(2010). Gestão Estratégica - Conceitos e Prática. Lisboa: Lidel</li> <li>- Allouche, J. e Schmidt, G. (1999). Os instrumentos Fundamentais da Decisão Estratégica. Viseu: Visilis Editores</li> <li>- Freire, A.(2008). Estratégia Sucesso em Portugal. Lisboa: Verbo</li> <li>- Teixeira, S.(2011). Gestrão Estratégica. Lisboa: Escolar Editora</li> </ul>
Planned learning activities and teaching methods	Lectures supported by class discussion and case study exercises.
Assessment Methods and criteria	Practical assignment with presentation with minimum passing mark of 10/20 (40%). Mid-term test with minimum passing mark of 10/20 (60%). Examination (100%) for the students who did not obtain the minimum mark.
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 36/75



Course unit title	Business Project
Course unit code	9152129
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	8
Name of Lecturer(s)	Olinda Maria dos Santos Sequeira
Learning outcomes of the course unit	The students should acquire skills to promote learning through practical experience and be able to use theoretical tools to prepare and evaluate an investment project.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Basic concepts of management.
Recommended optional programme componentes	Not applicable.
Course contentes	<ul> <li>1 - Concepts of entrepreneurship.</li> <li>2 - The entrepreneurial process.</li> <li>3 - Methodologies to select a project.</li> <li>4 - Development of a Business Plan.</li> <li>5 - Financing the project.</li> <li>6 - How to create a company.</li> <li>7 - Entrepreneurial success and failure.</li> </ul>
Recommended or required Reading	<ul> <li>Costa, H. e Ribeiro, P. (2004). Criação &amp; Gestão de Microempresas &amp; Pequenos Negócios. Lisboa: Lidel-Edições Técnicas</li> <li>Cruz, E.(1999). Criar uma Empresa de Sucesso. Lisboa: Edições Sílabo</li> <li>Brilman, J.(2000). As Melhores Práticas de Gestão no Centro do Desempenho. Lisboa: Edições Sílabo</li> </ul>
Planned learning activities and teaching methods	Lectures supported by discussion and case study analysis. Preparation of a business plan with tutorial guidance.
Assessment Methods and criteria	Presentation and discussion of the Analysis/Opportunity Plan, the Business Plan and the Final Project Report. Examination for failing students.
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 37/75



Course unit title	Distribution and Logistics
Course unit code	9152128
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)	José Manuel Barros Pinheiro Nogueira
Learning outcomes of the course unit	At the end of the course the students should have the ability to use the key features of planning, scheduling and stock control and distribution in organizations. They should also gain the ability to minimize the internal organisational costs.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	1-Demand forecasting. 2-Production planning and distribution. 3-Strategies for influencing the demand. 4-Strategies for addressing non-uniform demand. 5-Queue analysis.
Recommended or required Reading	<ul> <li>Dilworth, J.(1989). Production and Operations Management. Lisboa: McGRAW-HILL</li> <li>Cooper, J.(1990). Logística e Planeamento da Distribuição. USA: Cetop</li> </ul>
Planned learning activities and teaching methods	Lectures and practical classes.
Assessment Methods and criteria	Written test. A practical assignment.
Language of Instruction	Portuguese
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 38/75



Course unit title	Labour Law
Course unit code	9152132
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)	Paula Alexandra da Cruz Silva Pina de Almeida
Learning outcomes of the course unit	The students will familiarise themselves with the regulations governing labour relationships and understand the respective tools both for collective and individual Law. They should be able to identify the types of contracts, rights and duties of the contractual parties and contract termination modes.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	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, L.(2008). Direito do Trabalho. Lisboa: Verbo
Planned learning activities and teaching methods	Lectures and tutorials.
Assessment Methods and criteria	Two mid-terms tests.Final exam.
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 39/75



Course unit title	Leadership
Course unit code	9152134
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	3
Name of Lecturer(s)	André Escórcio Rodrigues Soares
Learning outcomes of the course unit	On completion of the course the students should be able to: - Give a chronological account of leadership as a study discipline Identify and explain the different leadership models Choose the right leadership style for each situation.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	1 - Evolution of studies on Leadership 2 - Personality and trait theories 3 - Behavioural theories 4 - Situational Theories 5 - Recent approaches 6 - Authentic Leadership 7 - Leadership vs. Management 8 - Leadership and organizational effectiveness 9 - Development of leaders 10 - Leadership in the 21st century
Recommended or required Reading	- Jesuíno, J.(1999). Processos de Liderança. Lisboa: Livros Horizonte
Planned learning activities and teaching methods	Lectures and tutorials.
Assessment Methods and criteria	Teamwork 40% Test 60% Final Exam 100%
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 40/75



Course unit title	Placement/Internship
Course unit code	9152140
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	10
Name of Lecturer(s)	Lecturer to be selected on the basis of the students choice of theme
Learning outcomes of the course unit	The students are provided with a working experience in the final stage of their course of study designed to facilitate their integration into the labour market.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	In compliance with the School's internship regulations.
Recommended or required Reading	,to be defined on the basis of the students choice of theme:
Planned learning activities and teaching methods	N/A
Assessment Methods and criteria	In compliance with the School's internship regulations.
Language of Instruction	Portuguese
Work placement(s)	Internship/placement in compliance with the objectives of the programme of study and its main fields of expertise.

Instituto Politécnico de Tomar 14-05-2013 41/75



Course unit title	Computing for Business
Course unit code	9152204
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 Célio Gonçalo Cardoso Marques
Learning outcomes of the course unit	Consolidate basic notions of computer science and 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 componentes	Not applicable.
Course contentes	Introduction to Information Technology (IT) and Computer Architecture. Text Processing: Microsoft Word. Spreadsheet: Microsoft Excel. Presentations: Microsoft Powerpoint. Networks and Internet. Security and Privacy.
Recommended or required Reading	- Marques, C. e Mendes, J. e Silva, V. e Campos, R. (2010). <i>Microsoft Excel 2007: Exercícios com Funções</i> . (Vol. 978-972-9473-47-0). (pp. 1-157). Tomar: Instituto Politécnico de Tomar - Mendes, J. e Marques, C. e Silva, V. e Campos, R. (). <i>Noções de Arquitectura de Computadores</i> .Acedido em9 de maio de 2012 em http://www.e-learning.ipt.pt - Mendes, J. e Marques, C. e Silva, V. e Campos, R. (). <i>Como fazer uma apresentação</i> . Acedido em9 de maio de 2012 em http://www.e-learning.ipt.pt - Mendes, J. e Marques, C. e Silva, V. e Campos, R. (). <i>Redes de Computadores e Internet</i> . Acedido em9 de maio de 2012 em http://www.e-learning.ipt.pt
Planned learning activities and teaching methods	Lectures, tutorials and laboratory classes.
Assessment Methods and criteria	Written open-book test/exam.A practical assignment with public discussion and minimum mark of 7/20 in each component.
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 42/75



Course unit title	Economics
Course unit code	9152203
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 using the reasoning of economic science; use sources of statistical and bibliographic data to obtain the relevant information for approaching each problem and write reports on economic issues.
Mada of Jalinana	Francis de Francis
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Prerequisites and	
Prerequisites and co-requisites Recommended optional	Not applicable.
Prerequisites and co-requisites Recommended optional programme componentes	Not applicable.  Not applicable.  Basics of economic science. National accounting. Chains of economic thought. Policy-mix. Demand and
Prerequisites and co-requisites Recommended optional programme componentes Course contentes Recommended or required	Not applicable.  Not applicable.  Basics of economic science. National accounting. Chains of economic thought. Policy-mix. Demand and supply concepts. Elasticities. Competitive, monopolist and oligopolistic markets.  - Neves, J.(1992). Introdução à Economia. Lisboa: Editorial Verbo - Santos, J. e Braga, J. e Teixeira, M. e St. Aubyn, M. (2001). Macroeconomia. Lisboa: McGraw-Hill - Nordhaus, W. e Samuelson, P. (2005). Economia. Lisboa: McGraw-Hill
Prerequisites and co-requisites Recommended optional programme componentes Course contentes Recommended or required Reading	Not applicable.  Not applicable.  Basics of economic science. National accounting. Chains of economic thought. Policy-mix. Demand and supply concepts. Elasticities. Competitive, monopolist and oligopolistic markets.  - Neves, J.(1992). Introdução à Economia. Lisboa: Editorial Verbo - Santos, J. e Braga, J. e Teixeira, M. e St. Aubyn, M. (2001). Macroeconomia. Lisboa: McGraw-Hill - Nordhaus, W. e Samuelson, P. (2005). Economia. Lisboa: McGraw-Hill - Nascimento, Á. e Barbot, C. e Castro, A. (1994). Microeconomia. Lisboa: McGraw-Hill
Prerequisites and co-requisites Recommended optional programme componentes Course contentes Recommended or required Reading Planned learning activities and teaching methods Assessment Methods and	Not applicable.  Basics of economic science. National accounting. Chains of economic thought. Policy-mix. Demand and supply concepts. Elasticities. Competitive, monopolist and oligopolistic markets.  Neves, J.(1992). Introdução à Economia. Lisboa: Editorial Verbo Santos, J. e Braga, J. e Teixeira, M. e St. Aubyn, M. (2001). Macroeconomia. Lisboa: McGraw-Hill Nordhaus, W. e Samuelson, P. (2005). Economia. Lisboa: McGraw-Hill Nascimento, Á. e Barbot, C. e Castro, A. (1994). Microeconomia. Lisboa: McGraw-Hill Course content is presented through lectures and case study analysis.  The student may choose between: a) Continuous assessment: individual intermediate tests with 10 (out

Instituto Politécnico de Tomar 14-05-2013 43/75



Course unit title	Financial Accounting I
Course unit code	9152205
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)	Arlindo José Bernardo Dinis
Learning outcomes of the course unit	-Understand the importance of accounting in the context of the information systems management and as an element that provides useful information for decision-makingUnderstand the conceptual structure of SNC and valuation methods of the SNC Be familiar with the accounting records process.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	Fundamental concepts of accounting, facts sheets, basic accounting equation; The concept, classification and characterization of accounts, bookkeeping methods, analysis of the accounting standard; 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, A.(2010). Elementos de Contabilidade Geral. Lisboa: Areas Editora
Planned learning activities and teaching methods	Lectures.
Assessment Methods and criteria	Assessment: mid-term test and Exams (regular and supplementary).
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 44/75



Course unit title	Introduction to Business Administration
Course unit code	9152202
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	Provide an introduction to the different management concepts and present case studies. Upon completion of course students should have acquired good management foundations.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	1. What is an organization? 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> <li>Sousa, A.(1998). Introdução à Gestão: Uma Abordagem Sistémica. (Vol. 1). Lisboa: Editorial Verbo</li> <li>Ferreira, M. e Santos, J. (2008). Ser Empreendedor – Pensar Criar e Moldar a Nova Empresa. (Vol. 1). Lisboa: Edições Sílabo</li> <li>Rego, A. e Cunha, M. (2007). O Tao da Eficácia Organizacional. (Vol. 1). Lisboa: Edições Sílabo</li> </ul>
Planned learning activities and teaching methods	- Current issues and case study discussion according to course content; - Examples, exercises and oral and written applications with a view to improving comprehension and learning; - Analysis of assignments on the topics proposed.
Assessment Methods and criteria	Mid-term test (100%). A final exam (100%) for the students failing continuous assessment.
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 45/75



Course unit title	Mathematics I
Course unit code	9152201
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 skills that will allow the extrapolation of mathematical problems to economic and social realities.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Knowledge of algebraic calculus and analytic geometry.
Recommended optional programme componentes	Not applicable.
Course contentes	LINEAR ALGEBRA: 1.Matrices(definition, types of matrices, matrix arithmetic, 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 proble
Recommended or required Reading	<ul> <li>- Anton, H.(2010). Elementary Linear Algebra. USA: John Wiley &amp; Sons</li> <li>- Strang, G.(2009). Linear Algebra and its Applications. USA: Wellesley Cambridge Press</li> <li>- Amaral, I. e Ferreira, M. (2008). Álgebra Linear: Matrizes e Determinantes. (Vol. 1). Portugal: Edições Silabo</li> <li>- Vanderbei, R.(2008). Linear Programming: Foundations and Extensions (International Series in Operations Research &amp; Management Science). USA: Springer</li> </ul>
Planned learning activities and teaching methods	Lectures and practical classes.
Assessment Methods and criteria	Summative closed-book written test or exam graded 0 to 20.
Language of Instruction	Portuguese
Work placement(s)	N/A

Instituto Politécnico de Tomar 14-05-2013 46/75



Course unit title	Financial Accounting II
Course unit code	9152208
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- Understand the concepts and techniques of accounting records relating to transactions in classes 3, 4,5,6 and 7; 2- Look at the reflection of specific operations in the dissemination of information; 3- Interpret the specific accounting outputs of each transaction.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	<ul> <li>I - General operations II - Operations on investment cycles 1. Tangible fixed assets; 2. Intangible assets;</li> <li>3. Investment properties;</li> <li>4. Financial investments;</li> <li>5. Non-current assets held for sale III - Funding cycle operations IV - Income calculation V - Financial Statements</li> </ul>
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 supported by audiovisual resources and simulation.
Assessment Methods and criteria	continuous assessment:two written tests. Final assessment: exams (regular and supplementary).
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 47/75



Course unit title	Introduction to Law
Course unit code	9152210
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.Identify legal rules and its interpretation. 3.Understand the sources and branches of law. 4.Understand the State organic law. 5.Understand the juridical relation. 6.Analyse and understand the law of obligations.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	1.Introductory notions. 2.Concepts of Law. 3.The political organization of the State. 4.Sources od Law. 5.Branches of Law. 6.Interpretation and integration of Law. 7.The juridical relation. 8. The obligational relation.
Recommended or required Reading	<ul> <li>- Ascensão, J.(2003). Direito Introdução e Teoria Geral. Lisboa: Almedina</li> <li>- Consciência, E.(2004). Breve Introdução ao Estudo do Direito. Lisboa: Almedina</li> <li>- Varela, J.(2012). Das Obrigações em Geral. (Vol. I). Lisboa: Almedina</li> <li>- Justo, A.(2011). Introdução ao Estudo do Direito. Coimbra: Coimbra Editora</li> </ul>
Planned learning activities and teaching methods	N/A
Assessment Methods and criteria	Two mid-terms.Final exam.
Language of Instruction	Portuguese   Mentoring in French
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 48/75



Course unit title	Management Models
Course unit code	9152211
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)	António Anacleto Viegas Ferreira
Learning outcomes of the course unit	I - GENERAL OBJECTIVE An overview of the different theoretical approaches to organisational models. II - SPECIFIC OBJECTIVES 1. Concept of management 2. Organisational concepts 3. Business management and decision-making 4. The various organisational models 5. Business internationalisation
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	1. Concept of management, roles and levels 2. Organisational principles 3. Planning and decision-making 4. The individual and social determiners of the organisational dynamics 5. Organisational models 6. Diagnosis and organisational change 7. Knowledge management and organisational learning.
Recommended or required Reading	- Orlickas, E.(2010). <i>Modelos de Gestão: das teorias da Administração à Gestão Estratégica</i> . Curitiba: Ibpex
Planned learning activities and teaching methods	Face-to-face sessions supported by case study.
Assessment Methods and criteria	Practical assignments with presentation (40% of final grade). Mid-term test with minimum makr of 8/20 (60%). Exam (100% of final grade) for students whose overall grade was less than 10/20.
Language of Instruction	Portuguese
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 49/75



Course unit title	Mathematics II
Course unit code	9152207
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 Cristina Maria Mendes Andrade
Learning outcomes of the course unit	On completion of the course the students should have developed logical reasoning, interpretation, calculus, analysis and summarising skills. They should also be able to solve problems and make decisions.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Knowledge of high school algebraic calculus.
Recommended optional programme componentes	Not applicable.
Course contentes	1. Differential calculus in IR and IRn 2. Integral calculus 3. Linear differential equations of the first and second orders 4. Financial mathematics 5. Numerical analysis
Recommended or required Reading	<ul> <li>- Armstrong, B. e Davis, D. (2002). College mathematics: Solving problems in finite mathematics and calculus. USA: Pearson Education</li> <li>- Ferreira, M. e Amaral, I. (1994). Primitivas e Integrais. Lisboa: Edições sílabo</li> <li>- Santos, C.(2002). Fundamentos de análise numérica. Lisboa: Edições sílabo</li> </ul>
Planned learning activities and teaching methods	Lectures supported by debates and case analysis.
Assessment Methods and criteria	Ongoing assessment: Two written tests (miminum mark:6/20) Final assessment: regular examination, make-up examination and employed-student examination (minimum mark: 10/20).
Language of Instruction	Portuguese
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 50/75



Course unit title	Statistics I
Course unit code	9152209
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 Ricardo Jorge Viegas Covas
Learning outcomes of the course unit	The students should gain a critical mindset and have a good degree of autonomy in data analysis and decision-making. Particular emphasis is placed on the analysis of economic data.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	I - Descriptive Statistics. II - Probabilities. III - Probability Distribution. IV - Estimation. V - Hypothesis Testing.
Recommended or required Reading	- GUIMARÃES, R. e CABRAL, S. (2010). <i>ESTATISTICA</i> . LISBOA: VERLAG DASHOFER PORTUGAL - BISPO, R. e MAROCO, J. (2005). <i>ESTATISTICA APLICADA ÁS CIENCIAS SOCIAIS E HUMANAS</i> . LISBOA: CLIMEPSI EDITORES
Planned learning activities and teaching methods	Lectures and practical classes.
Assessment Methods and criteria	Final written test. A minimum mark of 10 out of 20 exempts students from final examination.
Language of Instruction	Portuguese
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 51/75



Course unit title	Taxation I
Course unit code	9152216
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 course students will have gained awareness of the importance of tax problems in the administration of a business, the main concepts of tax law, the composition of the different taxable values, the personal income tax and value-added tax.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	1- Introduction to taxes 2 – Personal Income Tax 3 – Added-Value Tax.
Recommended or required Reading	<ul> <li>- Marcelino, J. e Jaime, D. (2012). IRS.IRC.EBF. Coimbra: Almedina</li> <li>- Marcelino, J.(2012). IVA.RITI. Coimbra: Almedina</li> <li>- Bras Carlos, A.(2012). Guia dos Impostos 2012. LIsboa: Quid Juris</li> <li>- Silva Fernandes, J.(2005). Manual do IVA. Lisboa: Publisher Team</li> </ul>
Planned learning activities and teaching methods	Lectures.
Assessment Methods and criteria	Mid-term test and examinations.
Language of Instruction	Portuguese
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 52/75



Course unit title	Corporate Law
Course unit code	9152214
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	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 componentes	Not applicable.
Course contentes	I - Introduction; II - Of the acts of trade; III - general rules of commercial acts; IV - The subject of business; V - The Merchant Organization; VI - The protection of company; VII - Insolvency, Bankruptcy and Corporate Restructuring; VIII - Commercial Contracts; IX - The securities; X - Companies.
Recommended or required Reading	<ul> <li>Abreu, J.(2011). Curso de Direito Comercial. (Vol. I). Coimbra: Almedina</li> <li>Abreu, J.(2011). Curso de Direito Comercial - Das Sociedades Comerciais. (Vol. II). Coimbra: Almedina</li> </ul>
Planned learning activities and teaching methods	Lectures and tutorials.
Assessment Methods and criteria	Two mid-term tests.Final exam.
Language of Instruction	Portuguese
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 53/75



Course unit title	Financial Analysis
Course unit code	9152236
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	The students will become familiar with the use of financial analysis in business i.e. 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. Base documents of Financial Analysis 3. Main methods and techniques of financial analysis 4. Financial Balance analysis 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 &amp; financeira</i> . Lisboa: Lidel
Planned learning activities and teaching methods	Lectures supported by case study.
Assessment Methods and criteria	- Written test. A minimum mark of 10/20 exempts the students from final examination.
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 54/75



Course unit title	Financial Calculus
Course unit code	9152213
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	On completion of the course students should be able to calculate present and future values of one or more capitals; Calculate and solve problems related to different funding alternatives and financial investments; Evaluate and decide between different funding and investment possibilities.
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 - Capitalization processes 3 - Annuities 4 - Debts amortization 5 - Bond loans
Recommended or required Reading	- Matias, R.(2007). Calculo Financeiro - Teoria e Pratica. 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 grade) - A final test (60% of final grade).
Language of Instruction	Portuguese
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 55/75



Course unit title	Management Accounting I
Course unit code	9152212
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	1. Recognise the limitations of Financial Accountancy; 2. Identify costs; 3. Identify full, variable and rational funding systems; 4. Understand the assumptions, the intended use and the limit of the analyses of cost-volume-profit; 5. Recognise the different manufacturing systems.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
	Not applicable.  Not applicable.
co-requisites Recommended optional	
co-requisites  Recommended optional programme componentes	Not applicable.  1. Scope and objectives of the Management Accounting; 2. Cost classification and its calculation by function; 3. Financing systems; 4. Cost-Volume-Profit analyses; 5. Analyses methods and costs
co-requisites  Recommended optional programme componentes  Course contentes  Recommended or required	Not applicable.  1. Scope and objectives of the Management Accounting; 2. Cost classification and its calculation by function; 3. Financing systems; 4. Cost-Volume-Profit analyses; 5. Analyses methods and costs distribution; appreciation of the final production; 6. Industrial companies and the manufacturing systems.  - Caiado, A.(2009). Contabilidade Analítica e de Gestão. Lisboa: Áreas Editora - Franco, V. e Outros, . (2005). Contabilidade de Gestão – O Apuramento dos Custos e a Informação de
co-requisites Recommended optional programme componentes Course contentes Recommended or required Reading	Not applicable.  1. Scope and objectives of the Management Accounting; 2. Cost classification and its calculation by function; 3. Financing systems; 4. Cost-Volume-Profit analyses; 5. Analyses methods and costs distribution; appreciation of the final production; 6. Industrial companies and the manufacturing systems.  - Caiado, A.(2009). Contabilidade Analítica e de Gestão. Lisboa: Áreas Editora  - Franco, V. e Outros, . (2005). Contabilidade de Gestão – O Apuramento dos Custos e a Informação de Apoio à Decisão . (Vol. I). Lisboa: Publisher Team
co-requisites Recommended optional programme componentes Course contentes Recommended or required Reading Planned learning activities and teaching methods Assessment Methods and	Not applicable.  1. Scope and objectives of the Management Accounting; 2. Cost classification and its calculation by function; 3. Financing systems; 4. Cost-Volume-Profit analyses; 5. Analyses methods and costs distribution; appreciation of the final production; 6. Industrial companies and the manufacturing systems.  - Caiado, A. (2009). Contabilidade Analítica e de Gestão. Lisboa: Áreas Editora - Franco, V. e Outros, . (2005). Contabilidade de Gestão – O Apuramento dos Custos e a Informação de Apoio à Decisão . (Vol. I). Lisboa: Publisher Team  Lectures supported by audiovisual resources and simulation.

Instituto Politécnico de Tomar 14-05-2013 56/75



Course unit title	Statistics II
Course unit code	9152217
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)	Francisco Paulo Vilhena Antunes Bernardino Carvalho Ricardo Jorge Viegas Covas
Learning outcomes of the course unit	The students will be provided with complementary knowledge in the area of statistics focusing on issues such as econometrics,non-parametric statistics and analysis of chronological series.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Basics of Statistics I.
Recommended optional programme componentes	Not applicable.
Course contentes	I - Regression and Correlation (Simple and Multiple) II - Analysis of Time Series III - Sampling. IV - Non Parametric Tests.
Recommended or required Reading	<ul> <li>Siegel, S.(2006). Estatísticas Não Paramétrica Para Ciências Do Comportamento . São Paulo:</li> <li>Bookman</li> <li>Maroco, J. e Bispo, R. (2005). Estatística Aplicada às Ciências Sociais e Humanas. Lisboa: Climepsi Editores</li> <li>Hill, R. e Griffiths, W. e George, G. (2001). Undergraduate Econometrics. New York: Wiley</li> </ul>
Planned learning activities and teaching methods	Lectures supported by SPSS software.
Assessment Methods and criteria	Final test and submission of a written assignment. A minimum mark of 10/20 will exempt students from examination.
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 57/75



Course unit title	Taxation II
Course unit code	9152220
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	The main goal of this course is to provide the students with the theories and techniques that will enable them to understand the essential concepts of tax law and the tax system and will familiarize themselves with tax values and the trade income tax and property taxes.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	1 – Corporate Income Tax 2 – Property Taxes
Recommended or required Reading	<ul> <li>- Marcelino, J. e Jaime, D. (2012). <i>IRS.IRC.EBF</i>. Coimbra: Almedina</li> <li>- Bras Carlos, A.(2012). <i>Guia dos Impostos 2012</i>. LIsboa: Quid Juris</li> <li>- Devessa, J.(2012). <i>IMT.IMI.IS</i>. Coimbra: Almedina</li> </ul>
Planned learning activities and teaching methods	Lectures.
Assessment Methods and criteria	Mid-term test and examinations.
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 58/75



Course unit title	Advanced Financial Accounting
Course unit code	9152223
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	At the end of the course the tudents should be familiar and be able to apply the international accounting standards to the business context.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Basics of financial accounting
Recommended optional programme componentes	Not applicable.
Course contentes	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> <li>- Mackenzie, B. e Coetsee, D. e Njikizana, T. e Chamboko, R. (2012). Wiley IFRS 2012: Interpretation and Application of International Financial Reporting Standards. New jersey: John Wiley and Sons Inc., Hoboken</li> <li>- Vários, .(). IFRS Foundation and the IASB. Acedido em28 de maio de 2012 em http://www.ifrs.org/Home.htm</li> <li>- Vários, .(). Ordem dos Revisores Oficiais de Contas. Acedido em28 de maio de 2012 em http://www.oroc.pt/</li> <li>- Vários, .(). Ordem dos Técnicos Oficias de Contas. Acedido em28 de maio de 2012 em http://www.otoc.pt/pt/</li> </ul>
Planned learning activities and teaching methods	Lectures supported by case study exercises.
Assessment Methods and criteria	Face-to-face sessions. Case study analysis. Continuous assessment and written exam.
Language of Instruction	Portuguese
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 59/75



Course unit title	Corporate Finance
Course unit code	9152238
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)	Fátima Edite Pires Pereira Casado
Learning outcomes of the course unit	The students will be provided with a broad contact with the field of the financial management of a firm, with a set of models and techniques that enable them to have a better understanding and performance in financial management related contexts.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Financial Analysis
Course contentes	1. Investment decisions 2. Financing policy 3. Dividend Policy 4. Short-term financial management
Recommended or required Reading	<ul> <li>- Martins, A. e Cruz, I. e Augusto, M. e Silva, P. e Gonçalves, P. (2011). Manual de gestão financeira empresarial. Lisboa: Coimbra Editores</li> <li>- Nabais, C. e Nabais, F. (2011). Prática Financeira II – Gestão financeira. Lisboa: Lidel</li> </ul>
Planned learning activities and teaching methods	Lectures supported by case study exercises.
Assessment Methods and criteria	Two individual mini-tests - 15% each Final test - 70%
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 60/75



Course unit title	Human Resources Management
Course unit code	9152219
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)	André Escórcio Rodrigues Soares
Learning outcomes of the course unit	At the end of the module the students should be able to: -Explain the importance of strategic management of human resources for the organization's strategy - Identify and use some HRM tools - List and explain the components of an HRM system.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	1 - Introduction to Human Resource Management 2 - Organisational strategy and Strategic Human Resources Management 3 - Task analysis 4 - Recruitment, selection and integration 5 - Career Management 6 - Performance Management 7 - Compensation management 8 - Training and development 9 - Organisational Disfunctions
Recommended or required Reading	<ul> <li>- Pereti, M.(2001). Recursos Humanos. Lisboa: Edições Sílabo</li> <li>- Gomes, J. e Cunha, M. e Campos e Cunha, R. e Cardoso-Cabral, C. e Marques, C. (2008). Manual de Gestão de Pessoas e Capital Humano. Lisboa: Edições Sílabo</li> <li>- Cowling, A. e Mailer, C. (2003). Gerir os Recursos Humanos. Lisboa: Pub. D. Quixote</li> </ul>
Planned learning activities and teaching methods	Lectures with class discussion.
Assessment Methods and criteria	Teamwork: 40% of final mark Test 30% + Test 30% or Final Exam 100%
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 61/75



Course unit title	Management Accounting
Course unit code	9152218
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 Pedro Augusto Nogueira Marques
Learning outcomes of the course unit	1. Identify and discriminate between accounting systems. 2. Relate the budgeting process with the management functions. 3. Identify and present accounting deviations. 4. Detect the two stages of ABC method.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	1. Accounting systems; 2. Annual budget; 3. Basic finance system; 4. Budgetary control; 5. Standard finance system; 6. ABC method (Activity Based Costing).
Recommended or required Reading	<ul> <li>Caiado, A.(2009). Contabilidade Analítica e de Gestão. Lisboa: Áreas Editora</li> <li>Franco, V. e Outros, . (2005). Contabilidade de Gestão – O Apuramento dos Custos e a Informação de Apoio à Decisão . (Vol. I). Lisboa: Publisher Team</li> <li>Outros, O. e Franco, V. (2005). Contabilidade de Gestão – Orçamento Anual e Instrumentos de Avaliação do Desempenho Organizacional. (Vol. II). Lisboa: Publisher Team</li> </ul>
Planned learning activities and teaching methods	Lectures supported by audiovisual resources and simulation.
Assessment Methods and criteria	Ongoing assessment:practical assignment (40%), mid-term test (60%) Final assessment: exams (regular and /or supplementary).
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 62/75



Course unit title	Marketing
Course unit code	9152237
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)	Luís Miguel Ferreira Nunes
Learning outcomes of the course unit	At the end of the semester, the student must be able to: • Ethical principles of business and consumer • Agents and the dynamics of markets • Know the main methods of study of competition and the consumer; • Develop a marketing plan, knowing articulate the main strategic variables.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	Business-oriented Management and Markets: historical evolution in Portugal. Businesses and Markets: concepts, principles, types, development, foundation, vision. Business organizational contexts: restrictive and propeller forces. Competition analysis methodology. Business Decisions and strategic Market. Competitive advantage.
Recommended or required Reading	<ul> <li>- Dionísio, P. e Levy, J. e Lindon, D. e Vicente Rodrigues, J. (2004). Mercator XXI - Teoria e Prática do Marketing. (Vol. 1). (pp). Lisboa: D. Quixote</li> <li>- Kotler, P.(2001). Marketing para o Século XXI. (Vol. 1). (pp). Lisboa: Editorial Presença</li> <li>- SAIAS, L.(2007). Marketing de Serviços. Lisboa: Universidade Católia Editora</li> </ul>
Planned learning activities and teaching methods	Lectures and tutorials: problem-solving
Assessment Methods and criteria	Practical works with presentation and discussion, 50%. + Test, 50%. Students who do not meet previous requirement may have to take a final exam (100%).
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 63/75



Course unit title	Advanced Financial Topics
Course unit code	9152234
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)	Carlos Sérgio da Costa Pereira
Learning outcomes of the course unit	An in-depth study of financial management that prepares the students for management in an international context. They should be prepared to make decisions in the context of exchange and have the know-how to use derivatives to manage foreign exchange risk.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	1 - INTRODUCTION:International Finance. 2 - EVOLUTION OF THE INTERNATIONAL MONETARY SYSTEM.3 - EXCHANGE MARKET.4 - HEDGING.5-INSTRUMENTS:Introduction to Derivative Products,Swaps,Futures, Contracts "Forward",Options.6-HEDGING STRATEGIES.7 - INTERNATIONAL FINANCING:International Monetary Fund (IMF),International financial projects,Financing international trade.
Recommended or required Reading	<ul> <li>- Ferreira, D.(2005). Opções Financeiras Lisboa: Sílabo</li> <li>- Ferreira, D.(2008). Futuros e Outros Derivados Lisboa: Sílabo</li> <li>- Porfírio, J.(2003). Gestão Financeira Internacional Lisboa: Rei dos livros.</li> <li>- Medeiros, E.(2000). Economia Internacional. Lisboa: ISCSP-UTL</li> </ul>
Planned learning activities and teaching methods	Lectures and Tutorials.
Assessment Methods and criteria	Ongoing assessment: two closed-book tests + class performance. A minimum mark of 10/20 exempts students from examination.
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 64/75



Course unit title	Auditing
Course unit code	9152233
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)	Bruno José Machado de Almeida
Learning outcomes of the course unit	On completion of the course the students should be familiar with the auditing work as well as the technical, personal and legal conditions of the auditor's profession.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	The audit work as a support to decision-making. The State's financial administration control system. The steps of an audit. The internal control. Risk analysis and planning procedures. General and specific audit procedures. Sampling procedures. Evidence gathering and evaluation. Preparation, organization and archive of working papers. Audit reports. Conclusions.
Recommended or required Reading	<ul> <li>- Arens, A. e Elder, R. e Beasley, M. (2010). Auditing and assurance services - an integrated approach.</li> <li>NYC: Prentice Hall</li> <li>- Batista da Costa, C.(2011). Auditoria Financeira - Teoria e Prática. Lisboa: Rei dos Livros</li> <li>- Almeida, B.(2005). Diferenças de expectativas em auditoria. Lisboa: Publisher Team</li> <li>- Batista da Costa, C. e Alves, G. (2011). Casos práticos de auditoria financeira. Lisboa: Rei dos Livros</li> </ul>
Planned learning activities and teaching methods	Lectures.
Assessment Methods and criteria	Case-studies and mid-term test. Examination.
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 65/75



Course unit title	Corporate Communication and Negotiation
Course unit code	9152221
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)	Inês Pereira de Almeida de Bettencourt da Câmara
Learning outcomes of the course unit	t the end of the semester, the student should be able to: - Explain the communication principles; - Prepare corporate communications (internal, institutional and commercial); - Prepare a communication plan; - Provide assistance in communication issues; - Apply negotiation techniques
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	- The communication process; - The psychosociology of communication Corporate Communications (internal, institutional and commercial); - The communication plan; - Communication advisory; - Business negotiation: objectives and techniques.
Recommended or required Reading	<ul> <li>- DIONÍSIO, P.(2009). Mercator. Lisboa: Publicações Dom Quixote</li> <li>- CASTRO, J.(2005). Comunicação de Marketing. Lisboa: Sílabo</li> <li>- SIMÕES, E.(2008). Negociação nas Organizações - Contextos Sociais e Processos Psicológicos.</li> <li>Lisboa: Editora RH</li> <li>- Carvalho, J.(2008). Negociação. Lisboa: Sílabo</li> </ul>
Planned learning activities and teaching methods	Lectures supported by audiovisual resources, role-playing and simulation
Assessment Methods and criteria	Teamwork Individual work Examination Final exam for the students who did not obtain a minimum mark of 10/20.
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 66/75



Course unit title	Financial Markets
Course unit code	9152235
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)	José Miguel Ferreira Graça
Learning outcomes of the course unit	At the end of the course the students should be able to understand basic concepts such as financial system, financial market and financial products.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	A good command of financial calculus.
Recommended optional programme componentes	Financial calculus.
Course contentes	1 - General concepts of financial market 2 - Issuance and trading of financial products 3 - Financial markets 4 - Capital markets 5 - Foward markets and hedging instruments
Recommended or required Reading	- Pires, C.(2008). <i>Mercados e Investimentos Financeiros</i> . Lisboa: Escolar Editora - B, I.(2004). <i>Introdução aos Mercados Financeiros</i> . Lisboa: IFB
Planned learning activities and teaching methods	Lectures supported by case study exercises.
Assessment Methods and criteria	continuous assessment: Written tests with a minimum passing mark of 10/20.
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 67/75



Course unit title	Management Control System
Course unit code	9152224
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 control in organisations.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Basic concepts of management and accounting
Recommended optional programme componentes	Not applicable.
Course contentes	1-Fundamentals of management control. 2-Financial information for management control. 3-Activity planning and follow-up. 4-Behaviour 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 supported by class discussion and case study analysis.
Assessment Methods and criteria	Presentation of case studies. Mid-term test (70%) and practical case (30%).
Language of Instruction	Portuguese
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 68/75



Course unit title	Strategic Planning
Course unit code	9152225
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)	Maria de Fátima Rodrigues Pedro
Learning outcomes of the course unit	The students should acquire knowledge, skills and abilities of business strategy and develop a critical attitude towards strategic planning, be able to solve problems and make decisions.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	Basics of strategy and strategic analysis. Strategy formulation. Matrix analysis. Planning and control. Organization and implementation strategy.
Recommended or required Reading	<ul> <li>- Teixeira, S.(2011). Gestrão Estratégica. Lisboa: Escolar Editora</li> <li>- Schmidt, G. e Allouche, J. (1999). Os instrumentos Fundamentais da Decisão Estratégica. Viseu: Visilis Editores</li> <li>- Serra , F.(2010). Gestão Estratégica - Conceitos e Prática. Lisboa: Lidel</li> <li>- Freire, A.(2008). Estratégia Sucesso em Portugal. Lisboa: Verbo</li> </ul>
Planned learning activities and teaching methods	Lectures supported by class discussion and case study exercises.
Assessment Methods and criteria	Practical assignment with presentation with minimum passing mark of 10/20 (40%). Mid-term test with minimum passing mark of 10/20 (60%). Examination (100%) for the students who did not obtain the minimum mark.
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

Instituto Politécnico de Tomar 14-05-2013 69/75



Course unit title	Applied Financial Project
Course unit code	9152229
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	7
Name of Lecturer(s)	António Abegão
Learning outcomes of the course unit	The students should be able to draw up a global financial project using the know-how acquired in finance-related courses.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	A good command of previous finance-related courses.
Recommended optional programme componentes	Not applicable.
Course contentes	At the beginning of the semester, each group will submit a preliminary report on the project to be undertaken. At the end of the semester they will submit the final report and a brief appreciation of the project carried out by another group. All groups will present and defend their project orally.
Recommended or required Reading	<ul> <li>- Damodaran, A.(2001). Corporate Finance, Theory and Practice. USA: John Wiley Editions</li> <li>- Ross, S. e Westerfield, R. e Jaffe, J. (1999). Corporate Finance. Singapore: Mc Graw-Hill International Editions</li> <li>- Costa, H. e Ribeiro, P. (2004). Criação &amp; Gestão de Microempresas &amp; Pequenos Negócios. Lisboa: Lidel-Edições Técnicas</li> <li>- Cruz, E.(1999). Criar uma Empresa de Sucesso. Lisboa: Edições Sílabo</li> </ul>
Planned learning activities and teaching methods	Theoretical/practical classes and tutorial guidance.
Assessment Methods and criteria	Presentation and discussion of the Analysis/Opportunity Plan, the Business Plan and project reports. Examination for failing students.
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

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Course unit title	Decision-Making Support Systems
Course unit code	9152228
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)	Vasco Renato Marques Gestosa da Silva José António Ribeiro Mendes
Learning outcomes of the course unit	Students should acquire knowledge related with the decision-making process and identify decision support systems (DSS),define DSS characteristics and components, use multicriteria decision applications(Macbeth) and business intelligence solutions (SQL Server 2008 Express).
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	<ol> <li>The decision-making process 2. Decision Support Systems (DSS) 3. DSS application 4. Expert Systems for Decision Support 5. Neural Networks 6. Intelligent DSS 7. Group DSS 8. Multicriteria DSS - MACBETH 9. DSS Databases 10. Business Intelligence: SQL Server 2008 Express.</li> </ol>
Recommended or required Reading	- Reis, A.(1999). Sistemas de Decisão. (Vol. 1). Lisboa: Universidade Aberta - Costa, C. e Corte, J. e Vasnick, J. (). MACBETH - Guia do utilizador. Acedido em18 de maio de 2012 em http://www.e-learning.ipt.pt - Mendes, J. e Marques, C. e Silva, V. e Campos, R. (). Sistemas de Apoio à Decisão - Conceitos . Acedido em18 de maio de 2012 em http://www.e-learning.ipt.pt - Mendes, J. e Marques, C. e Silva, V. e Campos, R. (). SQL. Acedido em18 de maio de 2012 em http://www.e-learning.ipt.pt
Planned learning activities and teaching methods	Lectures, tutorials and laboratory classes.
Assessment Methods and criteria	Written open-book test/exam. A practical assignment and public discussion with minimum mark of 7/20 in each component.
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

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Course unit title	Investments
Course unit code	9152230
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)	Fátima Edite Pires Pereira Casado
Learning outcomes of the course unit	Provide the students with basic knowledge on key variable rate products with particular emphasis on shares, its evaluation, inherent risks and factors affecting share price.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	1. General concepts: financial markets and financial investments 2. Theory of portfolio management 3. Equilibrium model of financial assets - CAPM 4. Arbitrage model 5. Portfolio analysis
Recommended or required Reading	- Pires, C.(2011). Mercados e investimentos financeiros. Lisboa: Escolar Editora
Planned learning activities and teaching methods	Lectures supported by case study analysis.
Assessment Methods and criteria	Two ndividual mini-tests - 15% each Final test - 70%
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

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Course unit title	Labour Law
Course unit code	9152232
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)	Paula Alexandra da Cruz Silva Pina de Almeida
Learning outcomes of the course unit	The students will familiarise themselves with the regulations governing labour relationships and understand the respective tools both for collective and individual Law. They should be able to identify the types of contracts, rights and duties of the contractual parties and contract termination modes.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	<ul><li>1.Introduction. 2.Institutional frameworks. 3.Sources of Labour Law. 4.Rights of personality.</li><li>5.Individual Labour contract. 6.Jurisprudential references.</li></ul>
Recommended or required Reading	- Xavier, L.(2008). Direito do Trabalho. Lisboa: Verbo
Planned learning activities and teaching methods	Lectures and tutorials.
Assessment Methods and criteria	Two mid-term tests or final exam.
Language of Instruction	Portuguese   Mentoring in English
Work placement(s)	Not applicable.

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Course unit title	Placement/Internship
Course unit code	9152240
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	10
Name of Lecturer(s)	Lecturer to be selected on the basis of the students choice of theme
Learning outcomes of the course unit	The students are provided with a working experience in the final stage of their course of study designed to facilitate their integration into the labour market.
Mode of delivery	Face-to-face
Prerequisites and co-requisites	Not applicable.
Recommended optional programme componentes	Not applicable.
Course contentes	In compliance with the School's internship regulations.
Recommended or required Reading	,to be defined on the basis of the students choice of theme:
Planned learning activities and teaching methods	N/A
Assessment Methods and criteria	In compliance with the School's internship regulations.
Language of Instruction	Portuguese
Work placement(s)	Internship/placement in compliance with the objectives of the programme of study and its main fields of expertise.

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