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INSTITUTO SUPERIOR DE CONTABILIDADE  
E ADMINISTRAÇÃO DE LISBOA

## **MANAGEMENT COURSE**

### **List of Curricular Units**

#### **Curricular Unit:**

#### ***Organisations Management I***

#### **Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**

To provide a general view on Organisations, Company Management and the implementation of Structures, within the context of the New Economy or Digital Economy; Supply the scientific bases (theories and models) supporting the Management of Organisations: Organisation, Planning, Administration and Control; Developing new Management Strategy and Decision-Making Models, as well as their application in new forms of negotiating, taking into consideration the growing competitiveness of companies, which have to invest in differentiation, quality, excellence and in new ways of leadership and motivation. Within the organisational context, understanding the way different areas work and allocate resources and capacities, so as to increase added value (economic and social) in the different sectors of activity for the organisation and respective stakeholders, incorporating innovation. Allocate the resources and capacities of the organisation in an efficient way in the global context.

#### **Syllabus contents:**

- I. ORGANISATION AND MANAGEMENT OF ORGANISATIONS: ORGANISATION, PLANNING, DIRECTION AND CONTROL
- II. ORGANISATIONAL THEORIES
- III. STRATEGY AND COMPETITIVENESS. DIGITAL ECONOMY. NEW COMPANIES AND BUSINESSES
- IV. ORGANISATIONAL STRUCTURES
- V. PLANNING AND DECISION MAKING
- VI. ORGANISATIONAL BEHAVIOR

#### **Showing the coherence of syllabus content with the aims of the curricular unit.**

To understand the general view on Organisations, Company Management and the implementation of Structures, within the context of the New Economy or Digital Economy; obtaining scientific bases (theories and models) supporting the Management of Organisations: Organisation, Planning, Direction and Control; understanding new Management and Decision-Making Strategy Models, as well as their application to new forms of doing business, taking into consideration the growing competitiveness of companies which will have to invest in differentiation, quality, excellence, and in new forms of leadership and motivation;



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developing research activities as part of company analysis within a research group measuring: the management of specific tools (bibliographic, IT) understanding scientific literature, locating relevant information sources and producing scientific works; understanding and analysing case studies within the widest context.

**Teaching Methodologies (including evaluation):**

Theory sessions consist on content exposure by the lecturer. In this case, the student will essentially have to absorb the knowledge that the lecturer imparts, interacting with the teacher whenever that favours the knowledge transference. In these practical sessions, the student will explore applied knowledge, focusing on problem solving and practical exercises, and case analysis. Finally, the student's independent and individual work with the support, if necessary, of the teacher. In addition to personalised one-to-ones of a tutorial nature, the student can use E – Learning for guidance and help in problem solving

There are two types of evaluation:

Continuous assessment includes the following criteria and considerations: Class Participation 10%

Written group work with oral presentation 30%

1º Multiple choice written test 30%

2º Multiple choice written test 30%

Final written exam, which will encompass all material in the syllabus— 100% of the mark.

**Demonstrate the Coherence of the teaching methodologies with the learning objectives of the curricular unit**

The assessment method, in line with the education methodology with learning objectives takes into consideration the mastering of the following skills to be acquired by the student into consideration:

- a) Mastery of class material (tests and practical applications)
- b) Use of technology resources and research capacity (Consulting the Internet, Library)

Making sure that the undergraduates: understand the overview of the Organisations, Company Management and the implementation of Structures, in the context of the New Economy or Digital Economy; obtaining scientific bases (theories and models) that support the Management of Organisations: Organisation, Planning, Direction and Control; understanding new Management and Decision-Making Strategy Models, as well as their application to new forms of doing business, taking into consideration the growing competitiveness of companies which will have to invest in differentiation, quality, excellence, and in new forms of leadership and motivation; developing research activities as part of company analysis within a research group measuring: the management of specific tools (bibliographic, IT) understanding scientific literature, locating relevant information sources and producing scientific works; understanding and analysing case studies within the widest context, case studies and complex problem solving and research; control within the perspective of continuous improvement within the scope of Total Quality, all of the organisational regulations and procedures In each phase of the syllabus there will be a pedagogical attribution that distils the key concepts and reflection on the case studies.

**Curricular Unit:**

***Introduction to Law and Community Legal Order***

**Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**



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The curricular unit Introduction to Law and Community Legal Order aims to provide the essential skills for understanding Law with social reality and normative structure. Study the regulation and legal relationship, seeking in Civil Law for the practical expression of theoretical notions.

The student should have an understanding of legal questions that appear up in their professional life, proceeding to a correct interpretation and application of regulations and a ready submission for questions that are required to be dealt with by specialised professionals.

The growing influence of European Union Law in legal relationships between private agents, and between these and public authorities, justifies the necessity of knowing what is essential in this law, with specific impact on institutions, regulation acts and fundamental principles.

## **Syllabus contents:**

### Part A – Introduction to Law

#### I – Law Overview

#### II – The Legal Norms

##### 1 – Notion of the Legal Norm.

##### 2 - The Characteristics of the Legal Norm.

##### 3 - Classification of Norms:

##### 4 - Public protection and private protection.

##### 5 - The sources of law: concept and classification:

##### 6 - The branches of law:

##### 7 - Publication, coming into force and termination of the force of laws;

##### 8 - The interpretation of laws:

##### 9 - The integration of legal loopholes;

##### 10 - The succession of laws in time.

#### II – The legal relationship

### Part B – Introduction to the European Union legal order

#### 1 – The beginnings of the European communities; the historic context in which they arose;

#### 2 – Treaties that formed the ECSC, a EAEC e a EEC – their goals;

#### 3 – The institutions and the European Union bodies:

#### 4 - The sources of European Union Law:

#### 5 - The Fundamental Principles of European Union Law:

## **Showing the coherence of syllabus content with the aims of the curricular unit.**

In a Management degree, the teaching of the fundamentals of Law is essential for educating students, as it is structural for the development of much of the material presented in other curricular units which are not from the area of Law.

In teaching professionals for the world of business and the public sector, the School should provide basic knowledge of Law which will be vital in the daily interpretation and application of norms and in dealing with issues that require treatment by specialist professionals.

Knowledge about the European Union judicial order is transmitted from the perspective of the user of a huge array of norms and principles issued by Union institutions and which coexist alongside national norms in national legal systems.



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### **Teaching Methodologies (including evaluation):**

The teaching method is theoretical-practical.

The key points of the syllabus are presented to the students in an expository form. However, even within this phase of theory exposition, the student is required to undertake by him or herself, some research work in reference works which results in knowledge that should be shown in class.

At a later date, a number of topics, or practical cases will be handed out to the students which should be developed, presented and discussed in the lesson before the entire class.

They are also subject to assessment through two written tests.

Under the terms of the assessment rules in force, students may opt to be assessed according to a final assessment regime, whereby they will have to sit a final written exam.

### **Showing the coherence of educational methodologies with the objectives of learning the curricular syllabus.**

The teaching of Law presupposes a very relevant component of theory. This component is therefore not undervalued. The actual research that is requested from the students is in itself inductive of the working method in the legal area which implies thorough study and reflection.

However, the pursuit of achievement through case studies is very appealing for the students and useful in terms of exposure to material.

This presentation of practical cases enables the main difficulties to be seen that arise in the interpretation and application of legal norms, if not preparing the student for the virtual resolution of all the legal problems that they will come across in their professional life, then at least recognising the existence of these problems.

### **Curricular Unit:**

#### ***Introduction to Accounting***

### **Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**

Learning the basic concepts of accounting, applying the accountancy techniques and methods necessary for the preparation and dissemination of financial information, relative to some financial reports (Balance Sheet and Income Statement by Nature); as part of an introduction to the international process of accountancy harmonisation and the national accountancy system.

#### **Skills**

- Learning the objective, nature and importance of accountancy;
- Understanding accountancy principles;
- Understanding the elements of classes of financial position accounts and company performance;
- Understanding the accounting process of transactional relief;
- Understanding the links between accountancy and taxes and the fiscal calendars for taxes.

### **Syllabus contents:**

Part I – Introduction

1. Scope and Objective of Accountancy



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1.1 Company flows

1.2 Users of accounting information

1.3 Accounting divisions

Part II – Accounting Standards /Harmonisation

1. An International accounting harmonisation

1.1. Main advantages and challenges

2. Portugal and the adoption of international standards

3. The Accounting Standards System (SNC)

3.1. General scope

3.2. Concept structure (introduction)

Part III – Some fundamental concepts

1. Heritage and dynamic asset

2. The Inventory and Balance

3. Statement of Profit and Loss (Financial Results)

4. Accounting classification: accounts and classes of accounts

5. Accounts register: Double entry

6. Accounting entries

7. The Accounts Process

Part IV – Study of the main accounts of the NAS (National Accounting System) Summary Table

Part V – End of Year Operations

### **Showing the coherence of syllabus content with the aims of the curricular unit.**

The goal of the first part of the syllabus is to learn the object, nature and importance of accounting.

The second part is an introduction to the international harmonisation process and the national accounting system.

The third part introduces the key concepts in the NAS (National Accounting System) devised from accounting standardisation and harmonisation.

The fourth part aims to embrace the key elements of the accounts classes and the record of the current operations of buying and selling payments and receipts and salary processing, taking into consideration tax aspects.

The fifth and last part concludes the accounts disclosure process concerning end of year activities, paying attention to some more relevant tax aspects.

### **Teaching Methodologies (including evaluation):**

The classes are backed up with power-points and practical activities. Throughout the lectures references and readings of relevant NAS articles and Tax codes are given. Producing group work and various exercises are suggested to the students, which are revised annually by the introduction to accounting team. After exercises are handed in correction proposals are made available

The student will be subject to ongoing assessment in acquiring skills, should they meet the following requirements:

a) The undertaking of written tests in the syllabus with a minimum mark equal or higher than 7 in each of the two tests;

b) Minimum limit of classroom mandatory attendance equal or over 70%.

The final continuous assessment will be calculated in the following way:

a) First test - 40%;

b) Second test - 40%;



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c) Class activities – 20% with regards to doing exercises proposed by the introduction to accounting team.

**Showing the coherence of educational methodologies with the objectives of learning the curricular syllabus.**

By observing the effects of accounting within the social and economic context and the act of various sciences on accounting, it is intended that the students should learn the object, nature and importance of accountancy.

The teaching methodology, being theory-practice based, has as its objective the importance of stressing accounting within the current context and where it helps in international harmonisation. From the consequences of international harmonisation, the advantages and disadvantages of harmonisation/standardisation concepts are discussed.

It is intended that the student has their first contact with the conceptual structure and all the decrees within the NAS. (National Accounting System) For that, the students are advised to undertake exercises/practical cases and assessment tests with the free consultation of the NAS.

By the analysis of the Conceptual Structure (NAS) and followed up by practical cases, the understanding of accounting principles that are the foundation of all technical and value judgements in accounting.. with the construction of Balance sheets and End of Year accounts in practical exercises it is intended that the students grasp the elements of the classes of financial position accounts and business performance and that they above all apply the concepts inherent in the NAS relative to the bases for producing financial accounts.

Through producing various exercises and practical cases the students gain the possibility of understanding the transactional accounting process - payments and receipts, purchases and sales, staff operations applying the accounts charts and some of the NAS's Financial Reporting and Accounting Standards (NCRF).

Throughout the lectures references and readings of relevant NAS articles and Tax codes are given. In this way the students are confronted with exercises where the links between accounting and taxation and the tax calendars are applied.

**Curricular Unit:**

**Microeconomics**

**Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**

**General Objectives and Skills:**

To understand the key economic principles and their most important applications.

To understand the economic behaviour of different economic agents and the type of rationality underpinning the decision-making processes.

Have an understanding of how prices in perfect and imperfect competitive markets are formed.

**Results of Learning:**

A) At the level of critical thinking (cognitive domain)

Know, Understand, Apply, Analyse, Synthesise and Assess

B. At the level of Information Technologies and Communication (ITC)

Use of ITC, using them as vehicles for an active learning of Microeconomics topics.

C. At an attitudes level



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- Developing the skills of active listening, communicating orally and through writing and group work.

### **Syllabus contents:**

1. Fundamental principles in Economics
2. Basic principles of the theory of supply and demand  
Supply and demand. Market balance
3. The elasticities of supply and demand Forms of government intervention.
4. The theory of consumer and demand  
Total and marginal utilities. Consumer budget line and curves of indifference.
5. The theory of producer and supply  
Function of production and production stages. Incomes scale Costs Economies of scale and learning curve.
6. The perfect competitive market
7. Monopoly
8. Oligopoly and monopolistic competition

### **Showing the coherence of syllabus content with the aims of the curricular unit.**

The study of the fundamental principles constitutes a simplified approach that should allow the student to be capable of taking decisions in their daily life.

The syllabus content should enable an understanding of phenomena of micro-economic nature, so as to understand the way consumers maximise its usefulness under budgetary restrictions and the way producers maximise profit based on the efficient use of productive factors.

The students should evaluate the impact that decisions companies made have on the costs structure and understand how to calculate the optimal quantities of production and the prices to charge in competitive and non-competitive markets.

### **Teaching Methodologies (including evaluation):**

Learning outcomes: Of the cognitive and communicational type.

Academic activities: Readings/Lectures.Presentations.Discussions.Theory-practical lessons. Group Work. Work Guidelines

Assessment. Educational handouts.Tests.Active participation in lessons. Group work

Teaching methodologies have an important support in Bloom's Cognitive Taxonomy that should permit the pupil to progress throughout the different steps which range from Knowledge to Assessment. The academic activities mentioned above, such as the educational handouts should reinforce learning so as to prepare the students for the times when they will be assessed.

The Group Work and the Handouts should aid in the consolidation of different topics which will be taught and ensure an effective interaction between the pupils and between them and the lecturer, fostering active listening and communication skills with others.

### **Showing the coherence of educational methodologies with the objectives of learning the curricular syllabus.**

The use of the above mentioned methodologies seem coherent to us with the objectives set out in terms of learning since they lend emphasis, on the one hand, to theory support which is indispensable to the application and assessment of decision making by economic agents and, on the other hand, underscores the role of learning through doing in order to learn how to do.



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The gradual and phased assessment of the syllabus topics should enable the students to have a good grasp of the way in which consumers and producers make their decisions and the way in which they interact in competitive and non-competitive markets.

**Curricular Unit:**

***Mathematics I***

**Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**

Intends to provide the students with the mathematical skills defined in the syllabus and which are considered necessary to fulfil their studies. It is therefore intended that the students acquire a base of skills which are essential for the understanding, learning, and application to other curricular units included in the study plan. This curricular unit also has as its goal the development of capacities at the knowledge organisation level, and at the levels of rigorous accuracy and deductive-logical reasoning. After completing the curricular unit, the student should be capable of knowing and knowing how to use, in an independent way, the mathematical tools and techniques substantiated in syllabus.

**Syllabus contents:**

1. Matrices
2. Determinants
3. Real functions of real variable Limits and continuity
4. Differential calculus in IR

**Showing the coherence of syllabus content with the aims of the curricular unit.**

The objectives of learning range from being able to motivate the students to the need to understand the fundamental mathematical tools and techniques for the study and other content as part of the study plan, namely in Finance, Economics, Accounting and Statistics curricular units among others. The study of these skills also contributes to the training of the student at the level of organisation, reasoning and accuracy.

**Teaching Methodologies (including evaluation):**

The lessons work in a theory-practice regimen and their teaching is done with recourse to the exposure method and, wherever possible, the participative method. The exposure is, sometimes, done with recourse to multimedia. The practical component is explored through undertaking exercises set for the students, in exercise books. The assessment is carried out in accordance with the standards of assessment in force, via three written tests, carried out in normal class hours, or through an exam for those who do not gain advantage in the tests.

**Showing the coherence of educational methodologies with the objectives of learning the curricular syllabus.**

The transmission of knowledge is sought through the exposure to the material, knowledge that should be acquired by the students. Undertaking exercises during contact hours and other proposals in addition to these hours aim to consolidate this knowledge so as to give the student the capacity to use the skills



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independently and for the development of reasoning and accuracy.

**Curricular unit;**

***Financial Accounting***

**Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**

**General Objective**

Interpret and account a significant number of basic operations/transactions growing in complexity, in the light of the SAS (System of Accounting Standards) so as to complete the accounting information cycles, related with the principle operations determinant for a financial report

**Skills:**

Deepen the presuppositions, characteristics and accounting policies related with operations/transactions of intermediate complexity;

Understanding the complete cycles of accounting information related to the operations/transactions studies;

Understand the importance of accounts organisation;

Stress the importance of financial information for decision-making.

**Syllabus contents:**

1. Special Capital Operations
2. Provisions, contingent assets and liabilities
3. Revenue
4. Fixed Tangible Assets
5. Government subsidies
6. Intangible assets
7. Investments in course
8. Financing operations
9. Impairments

**Showing the coherence of syllabus content with the aims of the curricular unit.**

An in-depth look at the assumptions of financial information as they are, in the growth and continuity regime, inherent in the majority of operations studied in this curricular unit.

The characteristics of financial information are applied to the study of operations as is illustrated in the case of financial leasing which reflects the characteristic of substance over form. Another example to be highlighted is the characteristic of prudence in the case of provisions.

The cycle of accounts information will only be complete after analysis of the various operations such as impairments and provisions with regards to closing accounts. In this phase the students have already acquired skills that can be applied to a considerable number of norms to recognise operations of an intermediate complexity such as intangible assets, revenue, construction contracts, finance leasing, provisions, impairments, and subsidies.

**Teaching Methodologies (including evaluation):**



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For the analysis of System of Accounting Standardisation (SAS) financial report accounting standards and secondaries in practical cases, the aim is to deepen knowledge of accounting suppositions, characteristics and policies related with operations/transactions of intermediate complexity; as well as completing the complete cycles of accounts information related to the operations/transactions studied;

1. The student will be subject to ongoing assessment in acquiring skills, should they meet the following requirements:

- a) The undertaking of two written tests with a minimum or higher mark than 7 in each of the two tests;
- b) Group written work with an oral presentation.
- c) Minimum limit of obligatory attendance in class equal or above 70%

2. The considering and scheduling of continual assessment with the final mark being calculated in the following fashion:

- a) First test - 40%
- b) Second test - 40%;
- c) Group written work with oral presentation - 15%, to be scheduled with the lecturer.
- c) Class participation - 5%

### **Showing the coherence of educational methodologies with the objectives of learning the curricular syllabus.**

It is intended that the student develops their knowledge through continuous consultations of the concept structure, financial report accounting norms and all of the decrees within the SAS given that the main accounting theory concepts are contained in these diplomas. For that, the students are advised to undertake exercises/group work and assessment tests with the free consultation of the Accounting Standards System (SAS).

The classes are backed up with power-points and small practical activities. Throughout the lectures references and readings of relevant NAS articles and Tax codes are given. The students are continually stimulated through various practical exercises both in and outside the class which are reworked annually by the introduction to accounting team.

After exercises are handed in correction proposals are made available

Through group work based on the outputs of a simulation of company accounts organisation relative to the accounting course curricular unit PSE (Company Simulation Project) it is intended that the students grasp the importance of financial information for decision-making.

The proposed group work is based on balance sheets produced by the best CSP students on the Accountancy Course with fact sheets having been added which are produced by the Financial Accountancy team of lecturers. Results in making the most of and recycling IT system resources and the intellectual work of CSP final year students. Furthermore, this process contributes towards an interaction and profit from synergies from the different ISCAL courses.

### **Curricular Unit:**

#### **Commercial and Labour Law**

**Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**



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The current discipline embraces the objectives in three areas of Private Law which, together, represent the immediate whole of company activity, which are:

- Commercial Law;
- The Legal Regime of Commercial Companies;
- Employment Law;

By extension any of the above mentioned areas would have the right, in itself, to be an independent discipline, however it is understood that it is necessary to focus on the essential aspects of each one of the topics, making pedagogical reference to the others, leaving the students, within the context of the Bologna Process, the task of exploring them more deeply .

**Syllabus contents:**

The Qualification in Commercial Law

Commercial Contracts

The Legal Regime of Commercial Acts

Forms of Company Cooperation

The Securities Exchange

Commercial Companies; Typology, Administration, Legal Regime

Employment Law: Key Elements, Legal Regime and Collective Employment Conventions

Essential Elements, Legal Regime and Collective Employment Agreements

**Showing the coherence of syllabus content with the aims of the curricular unit.**

The goals of the curricular unit are the acquisition of legal knowledge in as far as these correspond to the macro-structure that governs and regulates economic activity, its main instruments (Contracts) and agents (from Sole proprietors to Limited Companies), with a special emphasis on labour relations. Within this context, the syllabus aims, in a sequential and specialised way, to supply the necessary knowledge and skills to recognise and deal successfully with that reality. There is no syllabus content that does not obey or is not guided by the proposed goals.

**Teaching Methodologies (including evaluation):**

The teaching methodology is theory-practice, whereby the students are provided with the necessary knowledge framework which is followed necessarily and immediately by the application of concrete cases. The methodology followed is in line with the assessment system approved by the ISCAL Pedagogical Council, following two procedures: Continual Assessment, with, at least, two written assessments, to which is added specific elements of assessment, such as a presentation and discussion of work, going towards the final mark, in proportional terms, keeping up a propitious and necessary learning pressure according to this model; the Assessment by Exam, in a written form, with a 100% weighting.

**Showing the coherence of educational methodologies with the objectives of learning the curricular syllabus.**

The proposed goals mean the acquisition of practical skills, in the component of identifying facts and



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reality, in the skills of doing and knowing how to do what is learnt, from the simple practice of a commercial instrument, qualifying the same, to the recognition of the necessary clauses in a social pact, as well as their implications. It is ISCAL's strategic understanding that this acquisition of "know how to do" is done in such a way as to achieve success through continuous assessment, which enables pressure to be applied and maintained, fostering continuous learning, with corresponding fine tuning and not just the demonstration, because this is achieved, in a single moment, in the exam - the final assessment.

## **Curricular Unit:**

### ***Organisations Management II***

## **Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**

Supply an overview about new Information and Communication Systems, as well as about new management tools, namely, benchmarking, coaching and mentoring, the TIC's, the Internet, Intranet, Extranet, Workflow, Groupware, etc.;

- Supply the Scientific Bases (theories and models) that support the Management of Technology, Innovation and Knowledge, aiming for the growth and increased value of companies, in environments that are favourable to team working, creativity and entrepreneurship.

- \* Develop the topics of Climate, Culture and Organisational Change, aiming to recognise values and behaviours, in environments of Cooperation, Responsibility and Ethics, creating talent and emotional intelligence.

## **Syllabus contents:**

### **I-TECHNOLOGY AND INNOVATION MANAGEMENT**

Introduction to technological innovations in the market or company

Transfer of technology between the company and outside entities;

Typology of Innovation

Models of Innovation

Research and Development Management, NP 4458

### **II-QUALITY MANAGEMENT**

Quality Systems

Continuous improvement

The PDCA cycle

ISO 9001:2008- Quality Management System

### **III-ENVIRONMENTAL MANAGEMENT**

The Environmental Management System

The PDCA Model

NP 14000

### **IV-KNOWLEDGE MANAGEMENT**

Knowledge Management Models and Theories

The Capacity for Knowledge Absorption in the Organisation

Intellectual Capital concept and models

Measuring and Managing Intellectual Capital

### **V-CHANGE MANAGEMENT, TALENT AND EMOTIONAL INTELLIGENCE MANAGEMENT**

The Concept of Change Management



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Organisational Efficiency  
Change Management Models  
From the traditional workers to the professional with talent  
Emotional Intelligence Management  
National Talent Management – in the view of entrepreneurship  
VI-ÉTHICS AND SOCIAL RESPONSABILITY  
Sustainability  
Company ethics and codes of conduct  
Social responsibility in organisations

**Showing the coherence of syllabus content with the aims of the curricular unit.**

The students are expected to understand: the allocation of resources and efficient capacities of organisation within a global context; analyse the decision-making processes in different department areas, the level of organisational structure and strategy variables; to be able to work out the necessary measures to foster economic and social value for the organisation and stakeholders; undertake learning that enables continuity of study in an independent way as part of company analysis; develop research activities within the scope of company analysis within a research group gauging: the management of specific tools, understanding scientific bibliography, locating relevant sources of information and the undertaking of specific scientific works. In each phase of the syllabus there will be a pedagogical attribution that distils the key concepts and reflection on the case studies.

**Teaching Methodologies (including evaluation):**

The theory sessions consist of exposure of content from the lecturer. In this case, the student will essentially have to absorb the knowledge that the lecturer imparts, interacting with the teacher whenever that favours the knowledge transference. In these practical sessions, the student will explore applied knowledge, focusing on problem solving and practical exercises, and case analysis. Finally, the student's independent and individual work with the support, if necessary, of the teacher. In addition to personalised one-to-ones of a tutorial nature, the student can use E – Learning in seeking guidance and help in problem solving

There are two types of evaluation:

Continuous assessment includes the following criteria and considerations: Class Participation 10%; written group work with oral presentation 30%

1º Multiple choice written test 30%

2º Multiple choice written test 30%

Final written exam, which will encompass all material in the syllabus— 100% of the mark.

**Showing the coherence of educational methodologies with the objectives of learning the curricular syllabus.**

The assessment method, in line with the education methodology with learning objectives takes into consideration the mastering of the following skills to be acquired by the student into consideration:

- a) Mastery of material taught (tests and practical applications)
- b) Use technological resources and research capacity (Consulting the Internet, Library)

**Curricular Unit:**



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## ***Mathematics II***

### **Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**

Intends to provide the students with the mathematical skills defined in the syllabus and which are considered necessary to fulfil their studies. It is therefore intended that the students acquire a base of skills which are essential for the understanding, learning, and application to other curricular units included in the study plan. This curricular unit also has as its goal the development of capacities at the knowledge organisation level, and at the levels of rigorous accuracy and deductive-logical reasoning. After completing the curricular unit, the student should be capable of knowing and knowing how to use, in an independent way, the mathematical tools and techniques substantiated in syllabus.

### **Syllabus contents:**

1. Integral Calculus in IR
2. Real functions of more than one variable
3. Successions and series

### **Showing the coherence of syllabus content with the aims of the curricular unit.**

The objectives of learning range from being able to motivate the students to the need to understand the fundamental mathematical tools and techniques for the study and other content as part of the study plan, namely in Finance, Economics, Accounting and Statistics curricular units among others. The study of these skills also contributes to the training of the student at the level of organisation, reasoning and accuracy.

### **Teaching Methodologies (including evaluation):**

The lessons work in a theory-practice regimen and their teaching is done with recourse to the exposure method and, wherever possible, the participative method. The exposure is, sometimes, done with recourse to multimedia. The practical component is explored through undertaking exercises set for the students, in exercise books. The assessment is carried out in accordance with the standards of assessment in force, via three written tests, carried out in normal class hours, or through an exam for those who do not gain advantage in the tests.

### **Showing the coherence of educational methodologies with the objectives of learning the curricular syllabus.**

The transmission of knowledge is sought through the exposure to the material, knowledge that should be acquired by the students. Undertaking exercises during contact hours and other proposals in addition to these hours aim to consolidate this knowledge so as to give the student the capacity to use the skills independently and for the development of reasoning and accuracy.

### **Curricular Unit:**

***Macroeconomics***



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**Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**

The curricular unit intends to make the principle variables of an aggregate nature known that explains how the economic system functions as a whole, as well as the relationships that are established between them. These relations are studied by using algebra and graph techniques.

The functioning of the most relevant macroeconomic markets are explored (the real market, the monetary market, the work market); the behaviour of the economy is the short term and the impact of economic policy.

The student should, after doing the curricular unit, be capable of better understanding the way that economists' conceptual tools help to understand aggregate phenomena that the press tends to particularly emphasise, such as product fluctuations, public accounts imbalances, inflation, unemployment, of movements in interest rates.

**Syllabus contents:**

1. Macroeconomics: basic notions
2. Real Market Balance: the IS function
3. Monetary Market Balance: the LM function
4. The IS-LM model or constant price model
5. The AD-AS model or variable prices model
5. Inflation

**Showing the coherence of syllabus content with the aims of the curricular unit.**

The learning goals range from being able to motivate the students to thoroughly understand phenomena of a macroeconomic nature. The point of these goals is not just related to general character building, but to a specific and deliberate intention to provide the tools to enable future professionals in the management area to act within their own context and surroundings in which their activity takes place. The understanding of variations observed in aggregate income, at the general prices or interest rate level, for example, enables actions that could result in gain to be anticipated or postponed, or not avoid losses, with regards to company activities.

Therefore, the points indicated as syllabus all assume a pivotal importance in understanding how national economies work and what are the constraints that economic activity faces.

**Teaching Methodologies (including evaluation):**

The teaching of macroeconomics is for a great part explained as the mechanisms that can give rise to the type of performance that national economies observe in practice. In this way, the syllabus will necessarily be a discipline of a theoretical/practical nature, where on a par with the transmission of knowledge, there is space for an ample debate about the current economic situations. Within this context, the assessment process should involve written tests for knowledge fine-tuning and also class exercises, that are of an eminently practical nature, namely at a statistical data analysis level on short and long-term macroeconomic development. In accordance with the coordinates defined by the Bologna Process, particular emphasis will be placed in the process of systematic interaction between the lecturer and the students.



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### **Showing the coherence of educational methodologies with the objectives of learning the curricular syllabus.**

As mentioned, it is intended that the curricular unit essentially works in a theoretical-practical regime. It is the conviction of the advocates that the fundamental paradigms of what today is macroeconomic science should be transmitted; however, more than this is necessary - only a study of recent trends relative to the development of macroeconomic variables such as real GDP, Consumption, Investment, Internal Demand, Liquid Exports, Inflation, the Unemployment Rate, among others, can motivate the students to understanding what effectively is in question: knowing how, in their totality, the decisions of millions of agents defending their particular interests has an impact on the concrete activity of each individual economic unit.

The ongoing, varied and staggered assessment which is intended to be implemented, which should cover individual moments of assessment including work undertaken by the group, will permit a fine-tuning on solid knowledge sustained on pillars important for any assessment process such as the capacity for oral or written expression, team work, the capacity for abstract thinking, and a firm understanding of the world that surrounds us. The students may opt for undertaking a curricular unit through a final exam, as an alternative to continuous assessment, but the latter is the prime form of assessment.

### **Curricular Unit:**

#### ***Financial Operations and Calculation***

### **Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**

Transmit a first approach to financial culture, namely technical concepts and language. Transmit the theoretical basis which is indispensable for the later understanding and solving of practical questions. Transmit the theoretical and practical knowledge of the most typical short, medium and long-term financial intermediation operations. Globally solve financial problems with simulations of real situations.

### **Syllabus contents:**

- I – Fundamental Basic Concepts
- II – Simple Interest Capitalisation
- III – Post Capitalisation with Interest
- IV – Revenues
- V – Medium and Long-term loans
- VI – Financial calculation and investment analysis

### **Showing the coherence of syllabus content with the aims of the curricular unit.**

The student should: Learn the object, nature and importance of financial function; Understand the inherent principles for the essential characteristics for financial operations; grasp the elements that make up the process of capital gains; Understand the process of the transformation of applied capital; Understand and interpret the mechanism of the value equation; Understand the links between the procedures of financial calculus and other financial products that are value creating.



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### **Teaching Methodologies (including evaluation):**

The student should: Classify the financial operations from a company and banking standpoint; Apply financial capitalisation and financial updates; Develop income and bank loan models; Describe and calculate the various forms of applying interest; Prepare loan repayment charts and plans, for leasing, investment projects and others.

### **Showing the coherence of educational methodologies with the objectives of learning the curricular syllabus.**

It is intended that the curricular unit works on a theoretical/practical level and should provide the students with a specific view of the financial function and its overall integration in the banking, company and financial market area in general.

Integrate transversal relations with other branches of business sciences, namely accountancy, taxation, management, finance and economics

### **Curricular Unit:**

#### ***Management Accounting***

### **Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**

The assimilation of the indispensability of management accounting as theoretical instrument and at the same time practical one for the decision-making process for managers.

Contact with company reality through practical exercises

Giving the student within the organisational context the capacity to understand how Management accounting works and its relationship with different departmental areas.

Helping Management improve the efficiency of human resources and materials, as well as making better decisions

Working out the Industrial Cost of Finished Output (ICFP) and the Industrial Cost of Sold Output (ICSP)

Determining the unitary cost by the Direct and Indirect Methods

Ascertaining the ICFP by the Homogeneous Sections Method and ABC Method

Comparative analysis of Costing Systems (Absorption, Rationale and Variable)

### **Syllabus contents:**

1. Introduction to Management Accounting
2. Key Concepts
3. Systems of Accounting Articulation
4. Methods of Cost Accumulation
5. Indirect Costs and the Departmentalisation of Costs
6. Costing Systems

### **Showing the coherence of syllabus content with the aims of the curricular unit.**



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The learning goals range from being able to motivate the students to thoroughly understand phenomena of Management accounting. The point of these goals is not just related to general character building, but to a specific and deliberate intention to provide the tools to enable future professionals in the management area to act within their own context and surroundings in which their activity takes place. Provide the student with the capacity within the organisational context to understand the workings of Management Accounting and the relationship with different departmental areas

### **Teaching Methodologies (including evaluation):**

The teaching methodologies are based on theoretical-practical lessons, practical exercises and case solving with an adequate balance between the theoretical and conceptual component and the practical application of concepts, fundamental for the acquisition of skills in the learning objectives of the curricular unit.

The evaluation process of knowledge and continuous assessment is based on the following assessment elements and respective considerations.

1º written test – weighting of 40%

2º written test - weighting of 40%

Two intermediate tests on the E-learning platform - weighting of 10% (5% for each of the two tests)

Participation in classes and other elements of assessment (Individual work/ group exercises, end of year course for each group, etc.) – weighting of 10%.

### **Showing the coherence of educational methodologies with the objectives of learning the curricular syllabus.**

The teaching methodologies used, have a theoretical-practical bent and are suitable for the acquisition of skills and mastery in management techniques and as a result fit in with the learning goals of the curricular unit.

The staggered assessment which is intended to be implemented, which should cover individual moments of assessment including work undertaken by the group, will permit a fine-tuning on solid knowledge sustained on pillars important for any assessment process such as the capacity for oral or written expression, team work, the capacity for abstract thinking, and a firm understanding of the world that surrounds us. The students can opt to complete the curricular unit through a final exam, as an alternative to continuous assessment, but the latter will be the main form of assessment for the curricular unit whose objective is to prepare professionals in the management accounting area for correct decision-making and better financial analysis.

### **Curricular Unit:**

#### ***Statistics I***

### **Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**

It is intended that the students learn the methodologies associated to number indexes, descriptive statistics, simple linear regression model, probabilities, random variables and parameters. They are capable of using the technical principles of descriptive statistics, carrying out analyses and interpreting the results,



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in company contexts and of institutions in general.

As a result of the learning process the student should:

Master the concepts associated to the methodology of number indexes in the context of the main economic and financial indicators;

Dominate the concepts and necessary methods to summarise and interpret data, using the main concepts of descriptive statistics, probabilities and random variables;

Estimate and interpret the parameters of a simple linear regression model;

Acquire the skills for the application of a number of various statistical techniques, so as to obtain results that support and aid decision-making.

### **Syllabus contents:**

1. Number Indexes
2. Descriptive Statistics and Exploratory Data Analysis.
3. Probabilities. Random Variables. Distributions of Probabilities and Population Characteristics

### **Showing the coherence of syllabus content with the aims of the curricular unit.**

The learning goals range from being able to motivate the students to analyse the information present in the statistical data. The point of these goals is not just related to general character building, but to a specific and deliberate intention to provide the tools to enable future professionals in the company finance area to act within their own context and surroundings in which their activity takes place. In a first phase, and based on the exploratory and descriptive analysis of data, it is intended to carry out a summary description of the information, allowing for the basis of simple decisions as part of company activities. On the other hand, the evolution of financial-economic indicators can be evaluated through number indexes enabling the undertaking of comparative studies.

Therefore, the points indicated in the syllabus all take on a pivotal importance, permitting the analysis of relevant information in the data, contributing to the understanding of how any business activity works.

### **Teaching Methodologies (including evaluation):**

The curricular unit under analysis will be of a theoretical-practical nature, an expository methodology being used for the presentation of material, where on a par with the transmission of theoretical knowledge will be applied to real situations with the application of suitable statistical software, a good example being SPSS.

Support texts are made available illustrating specific points in this part of the syllabus and exercise books. The curricular unit assessment process may be undertaken via continuous assessment or by a final exam. The continuous assessment is carried out with three interim tests in the classroom, during curricular unit lecture hours, and with practical cases, which are of an eminently practical nature, namely at the statistical data analysis level. In accordance with the coordinates defined by the Bologna Process, particular emphasis will be placed in the process of systematic interaction between the lecturer and the students.

### **Showing the coherence of educational methodologies with the objectives of learning the curricular syllabus.**

It is intended that the curricular unit essentially works in a theoretical-practical regime. It is the conviction of the proponents that the fundamental paradigms of statistical methodology should be transmitted.

The expository methodology enables the objectives in the syllabus to be achieved. On the other hand, the



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work methodology by the student in completing practical exercises with the objective of consolidating knowledge and in the approach of practical cases which the students can develop out-of-hours, enables them to grasp and apply the theoretical concepts transmitted.

The students can opt to complete the curricular unit through a final exam, as an alternative to continuous assessment, but the latter will be the main form of assessment for the curricular unit whose objective is to prepare professionals in the Company Finances area to understand statistical methodologies as an essential tool in analysis, condensing and in decision-making.

### **Curricular Unit:**

#### ***Operations Management***

### **Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**

Develop skills in the students for:

- \* Applying concepts and tools for Operations Management.
- \* Identifying, equating and pragmatically solving real problems, in the Operations Management area, using methods and models of a quantitative and qualitative nature.
- \* Manage processes in a way that these create value for the client.

### **Syllabus contents:**

1. Introduction
2. Products Development
3. Quality
4. Capacity
5. Directing Projects
6. Production Typology
7. Technologies
8. Layout
9. Procurements
10. Production Planning
11. Just-in-Time
12. Bottleneck constraints
13. Lean management
14. Services Management
15. Location
16. Supply Chain
17. The evaluation of the performance of Function Operations
18. Consultancy in Operations Management
19. Social Responsibility in Operations Management
20. The future of Operations Management

### **Showing the coherence of syllabus content with the aims of the curricular unit.**

The skills pursued by this curricular unit are as follows:

- To give the student the capacity to act at an operations management level, in an industrial and services



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environment, with the aim of defining, achieving and reinforcing a competitive advantage;

- To give the student the capacity to take part in strategic and tactical decisions with respect to operations management, as part of the interlink to the company supply chain;
- Give the student the capacity to reflect on consequences for all "interested parties" of decisions taken at an operations management level.

The syllabus contents above permit defined objectives to be achieved for the curriculum unit as part of achieving the skills registered for this point.

### **Teaching Methodologies (including evaluation):**

In the curricular unit an educational methodology is used that contemplates the use of complementary theories through exercises and work done by the students. Audiovisual aids available in the class rooms are used.

In this way the students have an active role in educational methodology, both in class exercises and group work.

The continuous assessment (CA) is made up of two written tests and group work comprising producing a report and its presentation/debate in the class.

In addition to the tests, which are intended to fine-tune the absorption of theoretical knowledge and the capacity of applying the same to practical cases as well as the ability to do exercises; the CA is complemented by group work through which it is intended to develop the capacity to apply acquired skills in the development of approaches for operations management.

### **Showing the coherence of educational methodologies with the objectives of learning the curricular syllabus.**

Given the objectives of the curricular unit the learning results were defined which are describe below and pursued in the syllabus set out above.

- Understand the importance of Operations Management in pursuance and maintenance of a competitive advantage;
- Understand the different phases of product development;
- Understand the importance of Quality and of the principle of continuous improvement in the view of the "internal client" and "external client";
- Understand the relevance of decisions about Effective customer response capacity and in cost generation;
- Know how to plan and control the carrying out of a project and know how to put into operation the adequate methodologies;
- Tell the difference between production typologies;
- Understand different options at a technological level;
- Recognise different layouts;
- understand the importance of purchasing management; stocks management and warehousing in obtaining desired availability at the right cost;
- Classify references within the scope of "ABC" classification and solve stock management problems within the scope of both dependent and independent;
- Problem solving within the scope of predicting sales;
- Know the implications of production planning on different time horizons;
- Know the implicit characteristics of JIT implementation;
- Reflect on operations management within the scope of constraints and bottlenecks;
- Know the principles of lean management;



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- Understand the consequences for management of a degree of contact with the client service and resolve problems at a waiting lists level;
- Understand the importance of location decisions. Solve problems as part of the decision support methods over location problems.
- Recognise the importance of the supply chain to adequately serve the customer;
- Know the different performance assessment models of operations function;
- Know the steps of a consultancy process in operations management
- To have the capacity to identify environmental and social challenges as part of operations management aiming at the strengthening of the company's social responsibility;
- Discuss scenarios for the future of operations management.

The methodology of teaching used, contemplates theoretical and practical dimensions, permitting the pursuit of the learning results laid out above.

## **Curricular Unit**

### ***Information Systems***

#### **Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**

Through the approach of fundamental concepts of Information Systems (IS) understanding the types of IS that are used by companies and what they are for and what the inputs and outputs are for the same;

Through the practical study of the main uses of a spreadsheet, to acquire skills that enable it to be used and explore its potential in company management activities;

By studying the language of programming that has an interface with the spreadsheet as a VBA (Visual Basic for Applications), acquire knowledge about programming techniques that enable the development of small applications that are useful in company management activities;

#### **Syllabus contents:**

1. Chapter – INFORMATION SYSTEMS
  - 1.1. Key Concepts
  - 1.2. The importance of IS systems and information technology
  - 1.3. Competitive advantages and IS
  - 1.4. Information, decision making and decision models
  - 1.5. The IS value chain
  - 1.6. The importance of IS for Company Management
  - 1.7. Principal benefits of an IS
  - 1.8. Types of IS
2. Chapter INTRODUCTION TO EXCEL
3. Chapter FORMULAS AND FUNCTIONS
4. Chapter -GRAPH DIAGRAMS
5. Chapter DATA ANALYSIS TOOLS
6. Chapter DYNAMIC TABLES AND GRAPHS
7. Chapter SPREADSHEET PROGRAMMES (Macros & VBA)
8. Chapter 9. CREATION AND APPLICATIONS IN VBA



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### **Showing the coherence of syllabus content with the aims of the curricular unit.**

In Chapter 1 of the programme the fundamental concepts on Information Systems (IS) are dealt with, understanding which types of IS are used by companies why and what are their inputs and outputs. In Chapters 2 to 6 the uses of the spreadsheet tool are dealt with, exploring practical examples of its use. In Chapters 7 & 8 the fundamental concepts of the programming language, particularly for the case of the VBA, giving examples and showing in practice how this language establishes its interface with the Excel tool.

### **Teaching Methodologies (including evaluation):**

The lessons are theoretical-practical whereby it is intended that the student has the greatest degree of contact possible with the tools that are at their disposal. Once the topic of the lesson has been introduced, the student is encouraged to immediately apply through an exercise conceived to fix the concept of the topic in question.

All supports are on the e-learning platform for use either in the lesson or outside elsewhere. This is also the preferential way of communicating between the lecturer and the student apart from email or tutorial sessions for clearing up doubts.

#### **Assessment**

1. Class participation – Weight in the final mark equal to 5%
2. Mini-tests and other assessment elements required from the student – Weight towards the final mark - 5%
3. First Excel assessment test with weight towards the final mark - 30%
4. Second assessment test with a weight equal to 30% towards the final mark
5. Completing of a Practical Work worth 30%. May be undertaken in Group.

### **Showing the coherence of educational methodologies with the objectives of learning the curricular syllabus.**

The way in which the Curricular Unit of the IG is taught is closely linked with the concept that this CU has as the fundamental goal of teaching the student the advanced use of a computer tool that will not just be used in other Curricular Units but will also be fundamental for the student's future professional life in the Management Area. Therefore, apart from having a training that fixes the fundamental concepts about the various types of Computer Information Systems, the student will have substantial practice in the art of using advanced Excel, exploring it in aspects linked to the day-to-day activities of Business Management, aspects of which are translated in small practical exercises that the student undertakes throughout the course. Completing this, the assessment basically embraces 3 key exams which are made up of 2 tests undertaken on the computer which focuses on the material taught about Excel and VBA and a Group Work which is debated at the end of the course where each member of the Work Group will have to display their actual participation in the project developed. Because it is considered that the goal is for the student to be entirely at ease in using the software, it is understood that all parts of the assessment should not just be about memorising concepts but understanding them which is why all parts of the assessment are undertaken by taking into consideration all parts of the work of each student.

### **Curricular Unit:**

***Marketing***



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**Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**

- Provide students with an overview of the context and content of marketing management in a systemic perspective.
- Define and characterize the scope, limits, concepts, typologies, tools, processes and methods of marketing professional job.
- Highlight the importance of responsible communication and ethical behavior of marketing professionals.
- Analyze and evaluate existing marketing tools for a proper exploration, study and segmentation of markets as a value-added framework for organizational innovation and marketing in both products and services.
- Increase students' communication skills.

**Syllabus contents:**

1. Core Marketing Concepts

Evolution of marketing concept

The marketing process: fundamental concepts and definitions

The marketing mix

2. Market Analysis and Market Agents

Market definition

Market analysis

Factors determining markets evolution

3. Market Research



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Information to collect

Types of surveys

#### 4. Consumer Behavior

Model of consumer behavior

Consumer behavior explanatory variables

The buying decision process

The new products adoption process

#### 5. Marketing Strategy

Market segmentation and market targeting

Competitive analysis, positioning and differentiation

Competitive market strategies

#### 6. Product

The product mix of goods and services

Brand and brand equity

The marketing of services

Product lifecycle management

Product portfolio management and new product launches

#### 7. Price

Determinants of price decision process



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Pricing strategies

Price dynamics

## 8. Distribution

Distribution functions

Distribution channels

Evaluation and selection of distribution channels

Retailing mix

## 9. Communication

The communication process

Communication mix

The communication plan

## 10. The Marketing Plan

Identification and selection of opportunities

Setting objectives

Marketing strategies formulation

Planning and programming of marketing actions

Budgeting and plan evaluation

Organization, implementation and monitoring the plan

Marketing plan structure



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## 11. Case Studies in Marketing

### **Showing the coherence of syllabus content with the aims of the curricular unit.**

Consists of presenting the dynamics between organisations and markets, namely, exploring new segments of the market and consumer behaviour according to company resources and capacities. Through the marketing models presented and by analysing the Marketing Mix areas such as production/price/communication and distribution will be explained, as a way of presenting the product/service to markets. In this way, the learning objectives are directed towards the analysis and understanding of the differences between the different types of market, including: the regional market, national market and international markets both global and transnational. This differentiation of type of markets provides the opportunity for different strategies according to the distinct realities, resources and capacities of the organisations involved. The principal approach will be to carry out an exploration of the target markets, based on the characteristics of supply. Students are required to perform in organizational context the interface between marketing and other functional areas, both internal and externally, national and internationally, in different sectors of activity and incorporating value with innovation in marketing.

### **Teaching Methodologies (including evaluation):**

Theoretical and practical component, in such a way as to encourage the dynamics of groups in their approach to launching new products/services in the market, or step-by-step improvement of existing offer. Special emphasis will be given to practical lectures, the objective of which is to apply theoretical knowledge in relation to supply and demand at an optimal level and a constant analysis of consumer behaviour. The strategies to be covered for markets and different activity sectors will include invited speakers and niche market specialists which are a cases study in Marketing as a topic. The practical component will consist on undertaking practical cases (individual or in group) on the internationalisation process of companies in various activity sectors, and analysing the aspects of success or lack of success in the Marketing International component.

Class Participation 10%

Group writing project with oral presentation 30%

1º Mid-term written test 30%

2º Mid-term written 30%

**Showing the coherence of educational methodologies with the objectives of learning the curricular syllabus.**



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As referred, the relationship between the theoretical and practical component is of extreme relevance in the marketing curricular unit, via methodology and analysis of case studies on the best existing practices. Therefore, the goal is to give the students the knowledge in the classroom on core Marketing matters and then encourage their application, at an individual and/or group level within the context of market analysis, in accordance with the strategic planning of organisations. Bringing in invited speakers and specialists aims to strengthen the relationship between the students and market trends and at the same time provide a contact with best practices in the marketing area.

The teaching methodologies referred to aim in the first instance to present the main guidelines of Internationalisation from the Marketing perspective, supported by practical cases and the best organisational practices in different markets. It is relevant to understand the difference between the national and international markets and the need to present and fit company strategies in such a way as to concentrate all their resources and capacities on the internationalisation process. The interactivity between theory and practice will permit acquired knowledge to be consolidated by undertaking practical cases on the main steps in the internationalisation process, identifying the forms to adopt and the mechanisms of company cooperation, as a way of acquiring greater size and at the same time increasing the experience curve and the learning process of organisations.

**Curricular Unit:**

***Economic and Financial Analysis***

**Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**

Develop a number of skills and the capacity of using methodologies that enable economic - financial diagnoses to be made, suggesting guidelines with a view to the sustained improvement of company performance and value creation.

**Syllabus contents:**

1. Framework and development of financial function and financial management
2. Elements to be used in analysis - financial and non-financial
3. Methodologies and instruments of economic analysis - financial
4. Financial balance analysis
5. Profitability and growth analysis
6. Cash flows and freed resources
7. Company risk
8. Value creation approach for the shareholder

**Showing the coherence of syllabus content with the aims of the curricular unit.**

The points referred to in the syllabus content enable profitability and risk to be related, as well as assessing the impact of some management decisions in financial terms. In the development of the course the conditioning factors for profitability and financial equilibrium in the



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long-term are covered, as well as pin-pointing the most common problems and measures for sustained improvement.

**Teaching Methodologies (including evaluation):**

- Teaching concepts and methodologies that are inherent to financial analysis, the links between profitability, risk and sustainability;
- Presentation of practical cases aiming to apply the methodologies and concepts presented;
- The curricular unit will seek to articulate theoretical knowledge with its practical application, associating the transmission of skills to the analysis of real situations;
- Particular relevance to the systematic interaction between lecturers and undergraduates;
- Assessment involves written tests for knowledge fine-tuning, taking in theoretical parts and practical cases.

**Showing the coherence of educational methodologies with the objectives of learning the curricular syllabus.**

Continuous assessment carried out in a staggered way enables a fine-tuning of skills in a sustained basis. The students may opt for undertaking a final exam, as an alternative to continuous assessment, but the latter is the prime form of assessment.

To have from among the objectives the capacity to apply methodologies that enable a real situation to be assessed, the use of practical cases and real financial elements means that not only methodologies and concepts are learnt but also the ability to carry out diagnoses and come up with correctional measures inherent to the economic and financial situation.

To know how to interpret the results of the practical application of concepts, instruments and methodologies, is one of the most relevant aspects in the student learning process.

**Curricular Unit:**

***Statistics II***

**Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**

It is intended that the students acquire and reinforce the key concepts of Probability and Statistics. Are capable of using the techniques of statistical inference, with the key objective of applying the appropriate statistical methods so as to obtain conclusions that help decision making as part of company activities. As a result of the learning process the student should:

Master the concepts of probability theory and know how to calculate the probabilities associated with the



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phenomena under study;

Be able to characterise random variables and identify the distributions of probability;  
Know how to infer the characteristics of a population, applying estimated techniques punctually and at intervals;

Understand the procedures for the application of parametric hypotheses tests;  
Acquire skills for the application of statistical techniques, so as to obtain results which support and aid decision making in random environments.

### **Syllabus contents:**

1. Probabilistic Models (Discrete and Continuous).
2. Distributions for Sampling
3. Estimation of Parameters.

### **Demonstrating the coherence of syllabus content with the aims of the curricular unit.**

The objectives are to present statistical techniques that are of supreme usefulness in Company Finance, aiming to use ideas of statistical inference to make decisions in uncertain environments. There is a specific intention to supply the tools to permit professionals to act in the surroundings that their activity takes place.

Based on probability models, it is intended to find a solution to problems of applying the theory of probabilities, providing mathematical models of empirical distribution. The methodologies of estimating and tests of hypothesis provide techniques that enable inductive inferences, to control and measure the degree of uncertainty associated with the decision-making process.

All topics in the syllabus are of key importance, allowing students to analyse relevant information taken from the data, thus contributing towards understanding the operations behind any activity and providing methods to facilitate an objective interpretation of the obtained results.

### **Teaching methods (including evaluation)**

The curricular unit under analysis will be of a theoretical-practical nature, an expositive method being used to present the material, where on a par with transmitting theoretical knowledge, its application will be made using real situations with the application of suitable statistical software, of which SPSS stands out. Support texts are made available illustrating specific points in this part of the syllabus and exercise books. The assessment process for the course consists of carrying out written tests to test the students' knowledge and also group work, through which they will gain practical experience, namely analysing statistical data. In accordance with the coordinates defined by the Bologna Process, particular emphasis will be placed in the process of systematic interaction between the lecturer and the students.

### **Showing the coherence of educational methodologies with the objectives of learning the curricular syllabus.**

It is intended that the curricular unit essentially works in a theoretical-practical regime. It is the conviction of the proponents that the fundamental paradigms of statistical methodology should be transmitted. The expository methodology enables the objectives in the syllabus to be achieved. On the other hand, the work methodology by the student in completing practical exercises with the objective of consolidating



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knowledge and in the approach of practical cases which the students can develop out-of-hours, enables them to grasp and apply the theoretical concepts transmitted.

The students can opt to complete the curricular unit through a final exam, as an alternative to continuous assessment, but the latter will be the main form of assessment for the curricular unit whose objective is to prepare professionals in the Company Finances area to understand statistical methodologies as an essential tool in analysis, condensing and in decision-making.

**Curricular Unit:**

***Markets and Financial Instruments***

**Learning objectives (skills, aptitudes and knowledge to be developed by the students)**

To provide the students with an integrated view of the Financial Market and respective segmentation; - Description of products released in diverse segments of the Financial Market, in the double sense of the issuer and investor; - Analysis of the profitability and risk of financial products; - Awareness of the tax implications for financial products.

**Syllabus contents:**

**Chapter 1 - Introduction**

**Chapter 2 - Primary Market**

**Chapter 3 - Money Market**

**Chapter 4 - Capital Markets**

**Chapter 5 - Derivatives**

**Chapter 6 - Secondary Market**

**Chapter 7 - Investment Funds**

**Chapter 8 - Foreign Exchange Market**

**Showing the coherence of syllabus content with the aims of the curricular unit.**

Providing the students with base knowledge in the sense of enabling an integrated vision of the Financial Market and respective segmentation; - Description of products issued in the diverse segments of the Financial Market, in both the sense of the issuer and investor; - Analysing the profitability and risk of financial products; - Awareness of the tax implications for financial products.

**Teaching Methodologies (including evaluation):**

Theoretical-practical classes



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Assessment: Continuous made up of 1º Work Project: Grades: 0 to 20; Weighting: 30%; Coursework: Grades: 0 to 20; Weighting: Written Test: Grades: 0 to 20; Weighting: 40%. or, Final Examination: 0 to 20; Weighting:

**Showing the coherence of educational methodologies with the objectives of learning the curricular syllabus.**

The teaching methodology (theoretical-practical lessons and continuous assessment or final exam) has the objective of providing the students with base knowledge that will enable them to have an integrated view of the Financial Market, in the double sense of issuer and investor; - Analysis of the profitability and risks of financial products and awareness of their tax implications for financial products.

**Curricular Unit:**

***Planning and Management Control***

**Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**

The curricular unit intends: to make the indispensability of functions known – planning and control – for the management of companies; provide an understanding that accounts management should be conceived with a basis on the necessities of decision-makers and around the structure of the organisation; identify the theoretical instruments and simultaneously practical ones to support management decision-making and enable an understanding of company reality through exercises and practical works. The student should, after having completed the unit, be capable of understanding in which way the conceptual tools presented help meet the needs of decision-makers in company management.

**Syllabus contents:**

**Chapter 1 – Introduction: Planning and Control with functions**

**Chapter 2 – The CVR model and decision-making**

**Chapter 3 – Budgetary management**

**Chapter 4 – System of costs-standards**

**Demonstration of the syllabus coherence with the curricular unit's objectives.**

The learning objectives range from the mastering of accounting management tools, more precisely planning and control functions, indispensable for supporting the decision-making process and the acquisition of skills in the use of techniques that will permit future professionals in the accounting management area to operate in the environment in which their activity takes place. Therefore, the points indicated as syllabus content take on a supreme importance in order to adequately understand the company reality of the CVR model culminating with awareness analysis and the simulation of results scenarios. The acquisition of skills in budgetary areas, in the system of cost patterns with their applicability to the industrial activity level, of the calculation and analysis of deviations are the object of coherent and articulated learning with the syllabus.



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### **Teaching Methodologies (including evaluation):**

The teaching of management control, in this particular context, consists largely of the presentation of topics followed by practical application exercises, with strong relevance to business reality. Thus, the course will necessarily be theoretical and practical in nature, in which together with the transmission of knowledge there is ample room for debate on real situations at company level. Therefore, the evaluation process should involve written tests for measuring knowledge and also group work of an eminently practical nature. In accordance with the coordinates defined by the Bologna Process, particular emphasis will be placed in the process of systematic interaction between the lecturer and the students.

### **Showing the coherence of educational methodologies with the objectives of learning the curricular syllabus.**

As mentioned above, the course input is primarily theoretical and practical in nature. The aim of partial, varied and continuing assessment, which should include both individual assessment and research work, is to allow the measurement of sound and sustained knowledge, the important pillars of any assessment process being the ability to communicate orally and in writing, to work in a team, the ability of abstract thought and a firm understanding of the world around us. Students may choose to complete the course by taking the final exam as an alternative to continuous assessment, but the latter is the preferred way of assessing a course whose aim is to prepare professionals in the area of management control to understand and anticipate the information needs of company decision-makers.

### **Curricular Unit:**

#### ***Company Report***

### **Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**

#### **General Objective**

Learn a number of elements and requirements that should be contained in the company and financial report (individual e consolidated)

Understand a significant number of specific operations in the light of new SNC standards and the IASB international standard;

Learn the operations of business activities concentration;

The notion of business groups and the approach to the consolidation of accounts; as well as the accounts treatment of interests in associates;

Understand the accounting principles related with these operations and transactions;

Understand the importance of the financial report for decision-making.

### **Syllabus contents:**

#### **1. Company and Financial Report**



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- 1.1 Financial report and other voluntary or non-voluntary publications provided by companies
- 1.2. The importance of the conceptual structure in the financial report
- 1.3. The structure and contents of financial report
- 2. Financial Report
  - 2.1 Events after the balance date
  - 2.2. Events after the balance date
  - 2.3 Non-current assets held for sale and discontinued operational units
  - 2.4) Results per share
  - 2.5. Segments report
  - 2.6. Mid-term Report
  - 2.7. Environmental matters
- 3. Information duties and recommendations issued by the companies' supervisory and regulatory authority CMVM and Government law for companies
- 4. Report relating to Subsidiaries, Joint and Associated Ventures
  - 4.1. Concentration of business activities
  - 4.2. Interests in joint ventures and associates
  - 4.3. Investments in subsidiaries and consolidation

### **Showing the coherence of syllabus content with the aims of the curricular unit.**

The components that should make up the annual and mid-term financial and company information are introduced from the beginning in the first part of the syllabus concerning the company and financial report and its importance for decision-making.

Then concepts related to the conceptual structure of financial information is gone into more deeply so as to analyse national and international standards and regulations related to more specific situations in the report, like reports per segment, environmental matters, among others.

In the third part knowledge about running companies is introduced through studying the Government law pertaining to companies and information duties issued by the Portuguese Securities Market Commission (CMVM).

Finally, in the fourth part the Accounting Rules for the Financial Report (NCRF) are studied and ideas on group companies, consolidations and investments in companies so as to understand this type of operations.

### **Teaching Methodologies (including evaluation):**

The classes are backed up with power-points and small practical activities. Throughout the lectures references and readings of relevant NAS articles and Tax codes are given.

After exercises are handed in correction proposals are made available

1. The student will be subject to ongoing assessment in acquiring skills, should they meet the following requirements:
  - a) The undertaking of two written tests with a minimum or higher mark than 7 in each of the two tests;
  - b) Group written work with an oral presentation.
2. The considering and scheduling of continual assessment with the final mark being calculated in the following fashion:
  - a) First test - 40%
  - b) Second test - 30%;
  - c) Group written work with oral presentation - 20%, to be scheduled with the lecturer.



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c) Class participation - 10%

**Showing the coherence of educational methodologies with the objectives of learning the curricular syllabus.**

It is intended that the students learn the number of elements and requirements that should appear in the company financial report (individual e consolidated) obtaining a contact with the accounts report and company management report and other voluntary reports. For that, the students are suggested to undertake a group analysis and research work on these same reports using information made available by companies on the internet.

The goal of the group work is to develop financial report topics relative to economic groups quoted on the stock market. To this effect, a list of quoted companies is made available and on the one chosen a critical summary on the parts of the report should be analysed. To this effect it is intended that the students analyse and interpret in the light of the accounting standards of the financial report, the commercial companies code and recommendations from the CMVM (Securities and Stocks Market Commission) the following:

- The main elements and requirements of the company report chosen referring to the legal obligations of the company financial report to be complied with by companies, issued by regulatory and other bodies;
- Identify the voluntary report issued by companies;
- The main aspects of the company report within the scope of the topics chosen for the chosen company.

By the analysis of accounting standards and norms and the production of various practical cases it is intended that the students acquire skills to produce and interpret individual and consolidated financial reports as well as account for and report specific operations in the light of the system de of national accounting standards (SNC) and international standards.

**Curricular Unit:**

***Management Information System***

**Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**

**General Objective**

To provide an in-depth understanding of the architectures, techniques and construction tools for Information systems within the business sphere and apply this knowledge to the development lifecycle of a specific management information sub-system.

Familiarise the student with the techniques used for the dissemination of information on the Web, namely information of a financial nature, and foster the awareness for the problem of integrating intra and inter-organisational systems, as well as the contact with the modelling techniques of large data bases that support management information.

**Skills**

The importance of information systems in organisations. Models for the structured analysis of information systems. Construction of E-R Normalisation models. The rational model. Use of SQL language. Study of a data base management system. Concept and implementation of a data base.



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### **Syllabus contents:**

1. Introduction to Information Systems
  - Information in organisations
  - Information Systems in organisations
  - The technology of information in organisations
  - Information Management
2. Management systems for data bases (SGBD)
  - Data bases
  - Concept and key functions of a SGBD
  - Structure of a SGBD
  - Specific languages for data bases
3. Data modelling
4. The relational model
5. The entity-relationship model (E-R)
6. Functional dependencies and standardisation
7. The SQL language (Structured Query Language)
8. Definition and creation of Tables
9. Forms
10. Consultations in SQL
11. Creation and manipulation of Reports
12. Creation of Macros and their link to forms

### **Showing the coherence of syllabus content with the aims of the curricular unit.**

At the end of the curricular unit, the student, as a result of learning, should be capable of:

1. Understand the role of information systems in organisations.
2. Know the structured analysis models of information systems
3. Use the entity-relationship model
4. Recognise the need for standardisation
5. Use the relational model
6. Use the SQL language (Structured Query Language)
7. Understand the role of data bases as a means of storage and recovery of information
8. Build a small-sized data base, using a Microsoft data base management system

The points of the curricular syllabus chosen entirely meet the observation of the objectives mentioned above.

### **Teaching Methodologies (including evaluation):**

The lessons are theoretical-practical. It is intended that the student has the greatest degree of contact possible with the tools at their disposal. Once the topic of the class has been introduced, the student is encouraged to apply it immediately, in an exercise that was designed to fix the concept of the theme under discussion. All the supports are on the e-learning platform which can be used either in class or out. This is also the preferential form of dialogue between the teacher and the student apart from the e-mail or the tutorials aimed at clearing up doubts.



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## Assessment

- 1) Class attendance– worth 5%
- 2) Mini-testes and other assessment elements requested from the student – with a Weighting I of 5%
- 3) First assessment test (Modelling Test) carried out in class with a weight of 30%
- 4) Second assessment test (Test on SQL including the VBA within the SQL) with equal weight of 30%
- 5) Undertaking of a practical project (in group) with a weight of 30% in the final mark.

## **Showing the coherence of educational methodologies with the objectives of learning the curricular syllabus.**

The way in which the Curricular Unit of the IG is taught is closely linked with the concept that this CU has as the fundamental goal of teaching the student the advanced use of a computer tool that will not just be used in other Curricular Units but will also be fundamental for the student's future professional life in the Management Area. Therefore, apart from having a training that fixes the fundamental concepts about the various types of Computer Information Systems, the student will have substantial practice in the art of using advanced Excel, exploring it in aspects linked to the day-to-day activities of Business Management, aspects of which are translated in small practical exercises that the student undertakes throughout the course. Completing this, the assessment basically embraces 3 key exams which are made up of 1 tests undertaken on the computer which focuses on the material taught about Excel and VBA and a Group Work which is debated at the end of the course where each member of the Work Group will have to display their actual participation in the project developed. Because it is considered that the goal is for the student to be entirely at ease in using the software, it is understood that all parts of the assessment should not just be about memorising concepts but understanding them which is why all parts of the assessment are undertaken by taking into consideration all parts of the work of each student.

## **Curricular Unit:**

### ***Auditing***

## **Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**

The Curricular Unit (CU) aims to create awareness of the importance of financial auditing and explain the concepts and key aspects inherent to the profession and the auditing process, including the tasks of auditors, the main principles and regulations that govern them and their respective responsibilities and, also, the tests to carry out and the types of reports to issue. It should, therefore, permit an understanding of auditing in the context of financial information, knowledge about rules of conduct, the definition of work methodologies with regards to knowledge of the entity and its system of internal control, including the tests and procedures to develop as a way of obtaining proof of auditing. Upon completion, students should be able to analyse financial information in a more critical manner, identify areas of risk, define goals for each area of the financial statements, establish the necessary procedures and tests with a view to achieve the defined goals and report audit findings.

## **Syllabus contents:**



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**PART I - General aspects about the profession and the Auditing process**

1. Introduction
2. Auditing Standards and the exercising of the profession
3. Planning and organisation of auditing work
4. Internal control
5. Proof of auditing

**PART II – Auditing the different areas of financial reports**

6. Liquid financial means
7. Purchase of goods and services, personnel and accounts to pay
8. Inventories and cost of sold merchandise and materials used
9. Fixed tangible assets, intangible assets and investment property
10. Financial investments
11. Sales, services supply and other revenues and receivable accounts
12. Provisions, contingent assets and liabilities
13. Taxes on income: current and deferred
14. Own capital

**III PART – Conclusion of audit and report**

15. Conclusion of the audit
16. Legal certificate of accounts
17. Other reports and auditing reports

**Showing the coherence of syllabus content with the aims of the curricular unit.**

So as to achieve the objectives of the CU, the students should have a clear understanding of the conflicts that can exist between whoever is preparing and publishing the information and who is using it. On the other hand, they should also know the actual terminology and concepts for the activity. In this sense, the first part of the syllabus aims to teach the basic auditing concepts, access to the profession and respective exercise, including the legal framework and regulations, the auditing phases and activities to be developed in each phase and also the essential aspects related to internal control and obtaining proof. The second part has to do with the various areas of statements of financial results, particularly giving relevance to existing risks, to goals to be attained and procedures to develop. Finally, a third part on the assessment of the proof and the effect of the conclusions obtained in the auditor's report.

**Teaching Methodologies (including evaluation):**

Taking into account the learning objectives, the CU is, necessarily, of a theoretical-practical nature. The first part, while imparting specific bases, concepts and terminology, is eminently theoretical. The second and third parts combine theoretical aspects with practical components, the students being motivated to discuss and solve cases and to questions with a strong adherence to common situations in the real working context. They equally seek to impress the fact that auditing is a useful and aggregate curricular unit in terms of skills obtained from other curricular units, all fundamental in the activity of auditing. The assessment is part of the actual process of learning and as such emphasis is placed on continuous assessment with different moments of assessment such as those that are defined in the regulations. Student participation in class is another factor to be considered.

**Showing the coherence of educational methodologies with the objectives of learning the curricular syllabus.**



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In auditing, as an activity of public interest, it is not enough to know how to do it. It is necessary to know how to be, and how to live. In this sense, the teaching methodology adopted permit students to be given the necessary knowledge about access to the profession and the respective exercise, including the required de ontological ethics which the auditors are governed by. Enable them to grasp the auditing process and foster a critical spirit about financial information. In the same form provide the students with a clear idea of the objectives to be attained in each area of financial account reports and the procedures to be developed. Such a methodology, combined with a supremely theoretical component, which is of fundamental importance, and a practical component, will prepare students with the necessary tools for life, but also prepare them how to interpret and do. In auditing financial statements are divided up, in other words, from information already compiled for transactions, which means in a reverse direction to that of accounting. The practical component helps the student evaluated and judge the procedures adopted, to identify and quantify the effects of possible existing distortions and present the adequate correctional measures. In that practical component are questions related to internal control, encouraging the students to identify weak points, to evaluate possible consequences or existing risks for the entity being audited and to present suggestions considered adequate as a way of mitigating such risks, always bearing in mind the possible impact at the financial information level and auditing risk. The existing knowledge about auditing activity and the professional path of ISCAL ex-students confirm that the teaching methodologies are adequate to the learning objectives, and that these meet market expectations.

## **Curricular Unit:**

### ***Assessment of Investment Projects***

## **Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**

Provide, in a micro-economic perspective, adequate skills within the scope of assessment, financing, risk analysis, profitability and investments selection.

Capacity to assess and choose, economically and financially, business/investment opportunities and options in the public and private sector.

## **Syllabus contents:**

1. Basic support elements
2. Basic concepts recurring in the assessment of investment projects
3. Types, phases and steps of investment
  - 3.1 Notion and classification of investment projects
  - 3.2 Principal phase of analysis/production of an investment project
  - 3.3 General steps in analysing an investment project
4. Key economic parameters in investments analysis
5. Methods of anticipating demand
6. Investment cash-flows and accounting results
7. Assessment criteria and criteria for investment projects
  - 7.1 Costs of opportunity and criteria



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- 8.Assessment of current and constant prices
- 8.1Divergence between methodologies
- 9.Project financing
- 9.1Sources of financing
- 9.2Capital structure
- 9.3Interdependence between investment and financing decisions
- 10.Risk analysis
- 10.1Sensitivity analysis, scenarios analysis and breakeven point

**Showing the coherence of syllabus content with the aims of the curricular unit.**

Identify the investment and its steps;  
Learn cash flow concepts, rates of market profitability and risk;  
Recognise investment project assessment criteria;  
Ability to find better sources/forms of financing;  
Highlight the ability of decision choice/selection.

**Teaching Methodologies (including evaluation):**

The lessons will be theoretical-practical, involving a thorough and deep discussion of the topics in question, as well as the respective illustration on the resolution of practical cases.  
A procedure of continuous assessment whose approval in the curricular unit means a weighted classification mark equal or above ten values in the following patterns: Mid-term written test with a minimum mark worth seven points and a weighting of 30%; summary written test assessment with a minimum mark of seven points and a weighting of 30%; work group with a minimum mark of seven points with a weighting of 40%. The student, in order to benefit from the continuous assessment component needs at least a 70% attendance record (seventy per cent) of the calendar lessons.  
As an alternative assessment, for students who do not meet the requirements demanded above, there will be room for a final assessment by exam through one written test which the students, in order to get approval for, should also have a mark equal or above ten points.

**Showing the coherence of educational methodologies with the objectives of learning the curricular syllabus.**

The goals suggested will be achieved through the dissection of the syllabus through ample discussion of the topics backed up by practical cases and development stimuli in an analytical and critical sense focusing on the results conducive to the decision.

**Curricular Unit:**

***Strategic Management***

**Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**

Transmit theoretical and practical knowledge to the students that will enable them to master the instruments of strategic analysis as well as formulate and apply the strategy of an organisation.  
Permitting the students: To acquire and understand the key concepts inherent to the strategy of an



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organisation; Know and master the strategy formulation process; Have the capacity of diagnosing the sector reality of a company; Succeed in identifying and allocating the organisation's resources within the scope of its activities; Be capable of defining a strategy that leads to a competitive position by value.

**Syllabus contents:**

Main concepts

Process for producing and implementing strategy

Dynamics of organisational strategy

Company Strategy for Internationalisation and Globalisation

Running the company

**Demonstrating the coherence of syllabus content with the aims of the curricular unit.**

The syllabus permits the students: To be able to describe the main strategy concepts; Know how to design/define a strategy based on concepts; Know how to identify and collect information and analysis data from the inside and outside environment; Know how to analyse the market and the competition; Know how to analyse the organisational situation of a company; Know how to identify the activities of an organisation and their contribution towards the creation of a sustainable competitive advantage; Know how to alternative strategies as a result of the external and internal analysis of the environment; Know how to create value for the organisation as a consequence of applying strategy; Know how to monitor and rectify the strategy under implementation; Know how to design strategies in predictable and turbulent environments; Be capable of supporting and defending personal technical opinions; Be capable of widening and deepening individual knowledge vis-à-vis the current challenge of continuous learning.

**Teaching Methodologies (including evaluation):**

The lessons of the curricular unit for Strategy Management are made up of two variants:

1. Theoretical lessons: the students are encouraged to get involved in a way that they express their points of view as well as asking questions to the lecturer whenever considered appropriate.
2. Practical lessons: the students are requested to do a presentation of their work, as well as defend it as part of a debate of ideas.
  - 2.1. The undertaking of practical lessons requires, on the part of the students, the prior preparation of matter and case studies to be debated in class.

**Showing the coherence of educational methodologies with the objectives of learning the curricular syllabus.**

The theoretical component of the curricular unit focuses on the "state of art" of the Strategy and in the instruments that are inherent to the analysis of carrying out the strategy of an organisation.

The practical component of the curricular unit is on the analysis and debate of articles and in practical application of theoretical knowledge acquired through case studies on Portuguese and international



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company contexts.

**Curricular Unit:**

***Financial Management***

**Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**

Ensure that the students get an integrated perspective of the main activity areas of a financial manager of a company, namely:

Produce provisional financial reports, the normal vehicle in presenting business plans and an instrument for internal assessment;

Know the main differences between stable and non-stable financial sources and know how to suggest the most appropriate for the context in question;

Precisely assess the cost perfect of various methods of financing, incorporating all the relevant aspects;

In the case where the company presents cash surpluses, the student should be able to apply decision criteria, in choosing alternatives;

Understand the relevance of credit policy for clients, know how to trace out the main rules and actions and assess the financial effect of associated decisions;

Distinguish the beneficial effects of debt on a company's value and recognise its limits and negative aspects.

**Syllabus contents:**

Chapter I – Long-term Financial Planning

1. Financial planning and other planning areas

2. Methodology of producing draft financial reports

2.1 The Draft Results Account

2.2 The Draft Balance

2.3 The Draft Cash-Flow Estimate

Chapter II – Short-term financial planning

1. Concept and interlink between financial decisions

2. Client credit management

3. Availabilities management

4. Short-term financial applications

5. Sources of short-term financing

Chapter III – Sources of long-term financing

1. Introduction

2. Financing with own equity

2.1. Start-up capital, self-financing and capital increases

2.2. Opening capital

2.3. Venture capital

3. Loan financing

3.1. The various types of loans

3.2. Leasing

3.5. Project finance

Chapter IV – Structure of Capital



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1. Theories about the structure of capital
2. Limits to using debt

### **Showing the coherence of syllabus content with the aims of the curricular unit.**

The learning objectives are centred round the correct assessment of decisions by the company financial manager and the impact in the financial field of other decisions taken in other areas. The investment decisions, by their long-term effect and their transversal nature, are determinant factors on future success, since they require the use of adequate decision criteria.

It is vital to carefully understand and assess the effect at the financing needs level, associated to the client credit policy decisions, the policy of procurement and purchasing, etc.

In cash management, it is necessary to use criteria with which the manager can weigh up the most relevant aspects in their decision, such as: credit risk, liquidity, income risk, effective and nominal costs.

Two other relevant aspects are rooted in the maturity of assets and financial risk, whenever decisions are taken on the internal or external origins, permanent or non-permanent of the same.

### **Teaching Methodologies (including evaluation):**

The teaching of financial management, within the business context, ranges in large measure from showing the different sources of financing, their characteristics and the actual use for each one of them. Students should, faces with theoretical scenarios, be able to assess qualitatively and quantitatively the different forms of financing and develop rationales leading them to more balanced choices. It is equally sought that the students, based on practical exercises, should develop skills concerning the construction of future financial scenarios using the current accounting system in force. Thus, the course will necessarily be theoretical and practical in nature, in which together with the transmission of knowledge there is ample room for debate on students' and teachers' own situations or experiences.

The assessment process should involve various fine-tuning written knowledge tests.

### **Showing the coherence of educational methodologies with the objectives of learning the curricular syllabus.**

As mentioned, it is intended that the curricular unit essentially works in a theoretical-practical regime. Only in this way is it possible in the least to recreate the context in which financial decisions are taken. For that a number of cases are used based on seeking to simulate company decision-making, whether investment or financial decisions.

The financial area of companies has to be of a very rigorous nature and great prudence in decisions weighing up all their effects, whether positive or negative, within a perspective of exemption compared with other past events or decisions. This requires a lot of discipline in the choice of relevant effects and an integrating perspective of the company's activity, always translated into a language made up of accounting and financial aspects, systematically presented in charts and Financial Statements of Accounts as they are commonly known.

Despite companies and businesses being very varied, it is, even so, possible to impress upon the students a number of tasks that are particularly important, some of them transversal, like:

- deciding on client credit policy and the time-frame for receipt;
- deciding on purchasing policy and the time-frame for paying suppliers;
- assessing prompt payment discounts conceded and obtained;
- choosing between different short-term financial applications;
- choosing between different forms of short-term financing;



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- assessing factoring contracts, with a service charge component and source of financing;
- assessing and deciding on different sources of long-term financing;
- assessing financing policy concerning the greatest or least recourse to random capital;
- know how to evaluate the benefits of using financial liability;
- understanding the effects and consequences of excess debt;
- now how to produce financial projections, which can serve various aims from setting objectives, presenting projects to entities outside the company, support decision-making of a strategic character, etc.

### **Curricular Unit:**

#### ***Business English***

#### **Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**

The curricular unit Business English, integrated in the Management Course, performs a fundamental role in mastering the English language at an intermediate-advanced level and in guaranteeing a fluent communication in the foreign language, with the goal of overcoming possible language barriers and ensuring the effective oral-verbal and written interaction between international interlocutors. Skills with regards to management concepts in the English language in the Management area is a determinant factor for the professional success of the individual in the international environment. After covering the curricular unit in question, the student should be capable of understanding the key ideas of complete texts within their area and spontaneously communicate with native and non-native interlocutors in an adequate manner in a global setting.

#### **Syllabus contents:**

##### **A. General Topics**

1. Management and Cultural Diversity
2. Work and Motivation
3. Recruitment
4. Production, Products and Marketing
5. Banking
6. The Business Cycle
7. International Trade and Economics
8. Business Ethics



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## B. Business Communication Topics

9. Business Presentations

10. Business English Meetings

11. Graph Description

12. Letter Writing

13. Negotiation Techniques

14. Writing Business Plans

### **Showing the coherence of syllabus content with the aims of the curricular unit.**

The syllabus of the curricular unit was conceived with the aim of motivating the students to learning a foreign language and for the understanding of the importance of a lingua franca in international environments. It is intended to provide the specific knowledge and tools to enable the students to master the foreign language in which a large part of the communication in the context of international management will take place, so as to ensure the training of independent and qualified professionals. The understanding and mastery of concepts in the management area will permit gains for the activities in which professionals are involved. In this way, the points indicated as syllabus content correspond to the learning stages that it is intended that the students should master gradually while instilling in them all the great importance of mastering the English language within the specific context of management and other branches of knowledge linked to the management area.

### **Teaching Methodologies (including evaluation):**

The curricular unit Business English has very specific characteristics that demand the observance of some basic aspects, namely the possibility of taking part in class interaction with a maximum number of pupils per lesson facilitating these practices. The curricular unit will necessarily be a discipline of a theoretical-practical nature, allying more theoretical teaching of vocabulary and grammar to the more practical aspect of teacher-student and student-student interaction in such a way as to permit the contextual use of the structures learnt and the guided production of pronunciation and simple but coherent conversation. In this way, the assessment process for the Business English curricular unit on the Management course embraces the participation of students in the context of class room, written tests and group work. Putting this in the curricular unit for the final exam is also being considered,

### **Showing the coherence of educational methodologies with the objectives of learning the curricular syllabus.**

Considering the specific characteristics of a curricular unit such as Business English and the fact of working in a the theoretical-practical regime, it is believed that a propitious environment to learning of a foreign language, particularly for specific ends includes the transmission of intermediate knowledge in terms of vocabulary and grammar of the language in question. It is vital to motivate the students in understanding and learning the material and make them understand the role that successful communication in a



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language vehicle means in the context of the international management area. It is intended to adopt a continuous system of assessment that includes moments of individual assessment and group assessment that will permit an objective fine-tuning of the students' knowledge. The option to undertake the curricular unit through the final exam is possible, but does not arise as the most important form given that continuous assessment has already proved beneficial in the student's learning process.

**Curricular Unit:**

***Operational Investigation I***

**Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**

Know the mathematical methods for optimizing an organisation's resources known, developing the capacities to produce mathematical models that represent real situations. Developing the capacity to use different algorithms available to solve mathematical models, supplying decision-makers the scientific support to help them establish adequate strategies.

Skills: The students are prepared with mathematical optimisation tools that prepare the students to carry out management responsibilities at a production planning, human resources, stocks management and management and planning of a company or organisation level.

Results The student should simulate the production planning of a factory, meeting the various restrictions, managing existing resources, like, for example, prime materials, human resources, satisfying demand, taking into account the needs and capacity for warehousing, having as the key objective the maximisation of profit or minimisation of the costs to the company or organisation.

**Syllabus contents:**

- 1- Introduction to operational research
- 2- Linear programming
  - 2.1 Introduction.
  - 2.2 Fundamental concepts
  - 2.3 Formulation of linear programming problems (LP)
  - 2.4 Graphic solution in
- 3 – Simplex method
  - 3.1 Introduction.
  - 3.2 Concepts and fundamental theorems
  - 3.3 Basic admissible solutions.
  - 3.4 Simplex primal algorithm
  - 3.5 Artificial base technique
  - 3.6 Economic interpretation.
  - 3.7 Solving software use problems.
- 4 – Duality
  - 4.1 Introduction.
  - 4.2 Formulation of dual problem.
  - 4.3 Fundamental properties of duality-
  - 4.4 Economic interpretation.
  - 4.5 Simplex dual algorithm
- 5 – Post-optimisation and sensibility analysis



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- 5.1 Introduction.
- 5.2 Alterations to objective functional coefficients.
- 5.3 Alterations to the restrictions of second members.
- 5.4 Introduction of a new variable.
- 5.5 Introduction of a new restriction.
- 5.6 Alternation of a vector of technological matrix.

**Showing the coherence of syllabus content with the aims of the curricular unit.**

**Skills:**

The students are prepared with mathematical optimisation tools that prepare the students to carry out management responsibilities at a production planning, human resources, stocks management and management and planning of a company or organisation level.

**Results of Learning:**

The student should simulate the production planning of a factory, meeting the various restrictions, managing existing resources, like, for example, prime materials, human resources, satisfying demand, taking into account the needs and capacity for warehousing, having as the key objective the maximisation of profit or minimisation of the costs to the company or organisation.

After the model has been worked out, the student should obtain the optimal solution using the appropriate software, after which the best options to be taken should be decided and assessed through the post-optimisation analysis of the measures that can be taken and that create an asset for the company.

**Teaching Methodologies (including evaluation):**

**Assessment Regime**

**a) Continuous Assessment**

Continuous assessment is made through carrying out two tests and a project. To benefit from the components of continuous assessment, the student needs to attend at least 70% of the lessons.

**Tests:**

1º Test Chapter 1,2 e 3

- Weight: 40%;
- Minimum mark: 7 marks.

2º Test: Chapter 4 e 5

- Weight: 40%;
- Minimum mark: 7 marks.

(Group – maximum 4 students)

- Weight: 20%;
- Minimum mark: 7 marks.

The final classification will be the average weighting of marks from the three components. Only the final classification is subject to a rounding up.

**b) Final Exam**

The assessment by exam is made by undertaking a one-off written exam in accordance with the assessment rules in force.

Oral tests: the lecturer responsible for the CU may schedule an oral test in exceptional cases.

**Showing the coherence of educational methodologies with the objectives of learning the curricular syllabus.**



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The student should simulate the production planning of a factory, meeting the various restrictions, managing existing resources, like, for example, prime materials, human resources, satisfying demand, taking into account the needs and capacity for warehousing, having as the key objective the maximisation of profit or minimisation of the costs to the company or organisation.

After the model has been worked out, the student should obtain the optimal solution using the appropriate software, after which the best options to be taken should be decided and assessed through the post-optimisation analysis of the measures that can be taken and that create an asset for the company.

**Curricular Unit:**

***Human Resource Management***

**Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**

Give the students the knowledge of the importance of human resources, as a critical success factor to achieving added value in the global strategy of organisations. The intellectual capital, with the element of differentiation in the context of competitiveness. Understand the importance of new technology, namely, the transfer and dissemination of knowledge on the impact of the policy of Human Resources. Developing the capacities to create and develop a HR policy in the organisation to permit the optimisation of human, structural and relational capital. Allocate the HR in the most efficient and integrated way in the relationship with stakeholders. Identify the main mechanisms in the context of the processes of Selection and Recruitment; Foster an environment with an organisational architecture based on Motivation and Leadership; Identify and promote the necessities of Training at an internal and external level; Promote Career Management; Assess the Management of Human Resources Performance.

**Syllabus contents:**

1. INTRODUCTION
2. THE POLICY OF HUMAN RESOURCES IN THE ORGANISATION
3. MOTIVATIONS AND LEADERSHIP
4. RECRUTMENT AND SELECTION
5. TRAINING
6. PERFORMANCE MANAGEMENT SYSTEMS
7. REWARD SYSTEMS
8. SKILLS MANAGEMENT
9. INTELLECTUAL CAPITAL
10. NEW PERSPECTIVES AND CHALLENGES FOR THE STRATEGY OF HUMAN RESOURCES

**Showing the coherence of syllabus content with the aims of the curricular unit.**

The capacity to diagnose the policy of an organisation's HR management in respect of the fundamental questions in generating an environment facilitating motivation and creativity. In this sense it will be important to grasp the following questions, namely, Motivation and Leadership, Selection and Recruitment, Performance Assessment, Careers Management, Training, Company Culture Integration, and positioning of the individual in the organisation and the dynamics of the group. Motivation and



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Leadership are chapters that prepare the student to understand the different dynamics at these levels and the suitability of attitudes and behaviours of the manager to different organisational contexts. Selection and Recruitment permits the identification of the candidate and fitting them to the profile of the task in the organisation. Performance Assessment makes it possible to constantly analyse the contribution of the staff member towards added value for the organisation.

### **Teaching Methodologies (including evaluation):**

Theory sessions consist on content exposure by the lecturer. In this case, the student will essentially have to absorb the knowledge that the lecturer imparts, interacting with the teacher whenever that favours the knowledge transference. In these practical sessions, the student will explore applied knowledge, focusing on problem solving and practical exercises, and case analysis. Finally, the student's independent and individual work with the support of the teacher. In addition to personalised one-to-ones of a tutorial nature, the student can use E – Learning for guidance and help in problem solving

There are two types of evaluation:

Continuous assessment includes the following criteria and considerations:

Class Participation 10%

Written group work with oral presentation 30%

1º Multiple choice written test 30%

2º Multiple choice written test 30%

Final written exam, which will encompass all material in the syllabus— 100% of the mark.

### **Showing the coherence of educational methodologies with the objectives of learning the curricular syllabus.**

The curricular unit intends to give the student the capacity for an adequate interpretation of Human Resources policy in the organisational context and for the intervention on this same context.

The teaching methodology in the theoretical-practical context enables as much the acquisition of theoretical knowledge as it does the capacity to diagnose organisational situations within the scope of case studies and organisational experiences at the level of Motivation and Leadership, Selection and Recruitment, Performance Assessment, Careers Management, Training, Company Culture Integration, individual factors, group dynamics and organisational processes. The continuous assessment system incorporating group project work and the actual dynamics of the lessons themselves will be important factors in boosting the capacity to work in a group.

The curricular unit intends to prepare the student at the level of working in a team given the importance that this takes on at an organisational level.

### **Curricular Unit:**

#### ***Tax***

### **Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**

The curricular unit intends to carry out a study, in general, of the Portuguese tax system, with the analysis, in particular, of the three most relevant taxes, which include: income tax and taxes on consumption or value added tax (VAT).

In this sense, corporate income tax on companies subject to the general tax regime IRC will be analysed



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and the obligations of taxation deductions at source that these entities are responsible for relative to income paid by them to individuals (IRS or Income Tax), as well as fundamental VAT tax aspects.

**Syllabus contents:**

I - Introduction:

II - Tax on the Income of Single Persons:

III - Tax on Company Income (Income Tax): declarations

IV - Value Added Tax

**Showing the coherence of syllabus content with the aims of the curricular unit.**

The programme intends to focus on the essential aspects, on the one hand, of direct tax on incomes earned per se, as well as incomes that are paid to other entities and individuals, in the quality of substitute tax and, on the other, direct tax from general tax on consumption. The essential objective consists on giving the students the essential knowledge for the application of tax rules, giving special focus on the respective discharge of the main Portuguese taxes, the responsibility of which belongs to companies, in a way as to give them the capacity to have an adequate management of tax instruments in various professional aspects, namely, future managers, technical accounts officials, official accounts auditors, tax consultants and public administration officials. Finally, practical exercises will be undertaken and periodic tax return declarations will be filled out, in virtue of the nature of self-assessment tax payment appreciation.

**Teaching Methodologies (including evaluation):**

The curricular unit will necessarily be a discipline of a theoretical-practical nature, whereby the assessment process should involve written tests for fine-tuning knowledge, which acquires an eminently practical nature. In accordance with the coordinates defined by the Bologna Process, particular emphasis will be placed in the process of systematic interaction between the lecturer and the students.

**Showing the coherence of educational methodologies with the objectives of learning the curricular syllabus.**

As mentioned, it is intended that the curricular unit essentially works in a theoretical-practical regime. It is the conviction of those who have designed the course that the essential aspects of our tax system within the international context should be imparted in both a theoretical and practical aspect.

The ongoing, varied and staggered assessment which is intended to be implemented, which should cover individual moments of assessment including work undertaken by the group, will permit a fine-tuning on solid knowledge sustained on pillars important for any assessment process such as the capacity for oral or written expression, team work, the capacity for abstract thinking, and a firm understanding of the world that surrounds us. Students may choose to complete the course curricular unit through a final exam, instead of continual assessment, but this latter will be the preferred type of assessment for a course that aims to prepare the professional qualifications in tax-accounting areas.

**Curricular Unit:**

***Operational Investigation II***



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**Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**

Make the mathematical methods for optimizing an organisation's resources known, developing the capacities to produce mathematical models that represent real situations. Developing the capacity to use different algorithms available to solve mathematical models, supplying decision-makers the scientific support to help them establish adequate strategies. Develop skills to enable information to be processed with mathematical optimisation tools that prepare the students to carry out management responsibilities at a production planning, human resources, stocks management and management and planning of a company or organisation level. Finally, the student must be capable of: identifying problems in the areas of production, warehousing, resource management and investments, and represent them via a mathematical model; using mathematical techniques and software to solve the problems modelled; identify, model and solve transport, disruption and networks problems.

**Syllabus contents:**

Detailed Syllabus:

1- Transport disruption problems

1.1 Introduction.

1.2 The problem of transport.

1.3 The problem of disruption.

2- Network models

2.1 Introduction.

2.2 Basic graph theories.

2.3 Problem of the minimum cost support tree.

2.4 Shortest route problem.

2.5 Maximum flow problem.

3 – Entire linear programme

3.1 Introduction.

3.2 Entire linear programme models.

3.3 Models with binary variables.

3.4 Properties of linear programme models.

3.5 Graph resolution. Branch-and-bound method.

3.6 Solving software use problems.

**Showing the coherence of syllabus content with the aims of the curricular unit.**

Skills:

The students are prepared with mathematical optimisation tools that prepare the students to carry out management responsibilities at a production planning, human resources, stocks management and management and planning of a company or organisation level.

Results of Learning:

The student should simulate the production planning of a factory, meeting the various restrictions, managing existing resources, like, for example, prime materials, human resources, satisfying demand, taking into account the needs and capacity for warehousing, having as the key objective the maximisation of profit or minimisation of the costs to the company or organisation.

After the model has been worked out, the student should obtain the optimal solution using the appropriate software, after which the best options to be taken should be decided and assessed through



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the post-optimisation analysis of the measures that can be taken and that create an asset for the company.

### **Teaching Methodologies (including evaluation):**

#### Assessment Regime

##### a) Continuous Assessment

Continuous assessment is made through carrying out two tests and a project. To benefit from the components of continuous assessment, the student needs to attend at least 70% of the lessons.

##### Tests:

1º Test Chapter 1,2 e 3

- Weight: 40%;

- Minimum mark: 7 marks.

2º Test: Chapter 4 e 5

- Weight: 40%;

- Minimum mark: 7 marks.

Project Work: (Group – maximum 4 students)

- Weight: 20%;

- Minimum mark: 7 marks.

The final classification will be the average weighting of marks from the three components. Only the final classification is subject to a rounding up.

##### b) Final Exam

The assessment by exam is made by undertaking a one-off written exam in accordance with the assessment rules in force.

Oral tests: the lecturer responsible for the CU may schedule an oral test in exceptional cases.

### **Showing the coherence of educational methodologies with the objectives of learning the curricular syllabus.**

The student should simulate the production planning of a factory, meeting the various restrictions, managing existing resources, like, for example, prime materials, human resources, satisfying demand, taking into account the needs and capacity for warehousing, having as the key objective the maximisation of profit or minimisation of the costs to the company or organisation.

After the model has been worked out, the student should obtain the optimal solution using the appropriate software, after which the best options to be taken should be decided and assessed through the post-optimisation analysis of the measures that can be taken and that create an asset for the company.

### **Curricular Unit:**

#### ***Simulated Project Applied to Management***

### **Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**

In the sense of encouraging convergence in the multi discipline treatment of specific cases, of multiple specific knowledge corresponding to the profile of a professional in the area of company management, and, also with the concern of reinforcing the dimension of the pragmatic teaching of the students, the



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course curriculum is enriched with the UC Simulation Project Applied to Management. It is intended therefore to widen and reinforce the students' knowledge in the various topics of organisations management via the learning by doing philosophy, whereby the student is invited to run a business, in its different aspects, through a simulator. The curricular unit aims to:

1. Provide the student with a practical vision integrated into the normal development of the curricular plan of the course;
2. Foster an ethical approach in the profession and in business;
3. Consolidate and integrate the knowledge obtained in the other curricular units on the course.

**Syllabus contents:**

1. Pricing up
2. Product development
3. Distribution channels
4. Advertising
5. Analysis of financial information
6. Estimated Accounts
7. Production and management of operations
8. Quality Management
9. Methodology of decision-making
10. Balanced scorecard

**Syllabus:**

**Showing the coherence of syllabus content with the aims of the curricular unit.**

It is intended to widen and reinforce the students' knowledge in the various topics of organisations management via the learning by doing philosophy, whereby the student is invited to run an international business, in its different aspects, through a simulator. The simulator revolutionises the traditional learning method for students, teachers and organisations, converging objectives of the curricular unit with syllabus content. The students learn the concept of "learning business by doing business", testing their strategies in a virtual competitive and realistic environment, while the lecturers vary the curricular programmes by using international cutting-edge technology. The students participate in successive cycles of action and reflection, identifying and anticipating the implications in the long-term of their short-term decisions. At the end of the simulation, the participants will have developed a strategic and integrated vision in diverse areas of the company and market.

**Teaching Methodologies (including evaluation):**

The teachers and monitors given the responsibility of following the CUs will do so in a different approach to usual, dealing directly with real available new technology tools in the information communication domain, with its guiding function permanently secured. The contact with the students takes place in a permanent form via Internet, in permanent contact and guidance above all motivated by competitive learning aspects.

Since this is a practical curricular unit, the assessment is constant and on-going, and is split up in the following manner:

6 marks (0 – 20)



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- Assessment of the weekly reports quarterly
- Assessment of the final business report
- Individual lecturer marks

14 marks (0 – 20)

Weighting obtained in the simulation software in accordance with the result of the Balanced Scorecard (total overall – average).

### **Showing the coherence of educational methodologies with the objectives of learning the curricular syllabus.**

As mentioned, it is intended that the curriculum works in a practical regime with respect to the teaching-learning process. The use of a management simulator as a didactic instrument demands the integration of various knowledge skills collected from specialised disciplines, for its updating and mobilisation before real life problems; giving priority to the teaching of the students' professional skills, seen as a 'know how to do and act' that goes beyond the mere circumspect knowing about inert theoretical knowledge; centring teaching on the student in training, in detriment to the masterful teacher, incorporating it in the service of the student; giving the student the qualifications and training through the necessary skills to enter the job market with the conditions for immediate capacity of adaptation.

### ***THE FOLLOWING CLASSES ARE OPTIONAL***

#### **Curricular Unit:**

#### ***Distribution and Logistics***

#### **Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**

- Prepare the students to act at a distribution level, both in the eye of the producer and the eye of the distributor.

Introduce the main principles of logistical function in organisations. Provide students with the necessary skills for analysis and presentation of proposals for solving different issues arising within the scope of the logistics chain of an organization.

- Reflect on the future of distribution and logistics.

#### **Syllabus contents:**

1. Introduction: The importance of distribution and logistics in contemporary economics
2. Distribution
  - 2.1. Distribution: different interpretations
  - 2.2. Classification of companies: different criteria
  - 2.3. Consumer Behaviour: implications for distribution
  - 2.4. O "retailing mix" and distribution strategies
  - 2.5. The function of purchasing and negotiation
  - 2.6. Distribution in the eyes of the producer
  - 2.7. Distribution: the Portuguese case
3. Logistics



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- 3.1. Key Concepts
- 3.2. Utility Creation
- 3.3. Logistics activities
- 3.4. The supply chain
- 3.5. Logistics operators
- 3.6. Green Logistics
- 3.7. Inverse Logistics
- 3.8. Foreign operations: documentations, putting payments into practice, INCOTERMS® 2010
- 4. A Social responsibility in Distribution and Logistics
- 5. The Future of Marketing and Logistics

**Showing the coherence of syllabus content with the aims of the curricular unit.**

The skills pursued by this curricular unit are as follows:

- Give the student the ability to analyse problems and work out solutions within the scope of distribution and logistics;
- Give the student the capacity to act at the distributions and logistics level with the aim of defining, reaching and reinforcing a competitive advantage;
- Give the student the capacity in distribution and logistics domains to think in terms of the company supply;
- Give the student the capacity to reflect on the consequences for all interested parties of decisions taken at a distributions and logistics operations level.

The syllabus contents above permit defined objectives to be achieved for the curriculum unit as part of achieving the skills registered for this point.

**Teaching Methodologies (including evaluation):**

In the curricular unit an educational methodology is used that contemplates the use of complementary theories through exercises and case work done by the students. Audiovisual aids available in the class rooms are used. In this way the students have an active role in the operational teaching methodology. The Continuous Assessment will be made up of a written test, a written group work test with an oral presentation and discussion and individual work (portfolio) with discussion.

Through the test it is intended to fine-tune the assimilation of theoretical knowledge and the capacity to apply the same to practical cases as well as the capacity to complete exercises. The group work is intended to develop the capacity to apply knowledge in developing approaches to distribution and logistics. The portfolio will permit the development of the students critical spirit in matters related to distribution and logistics.

**Showing the coherence of educational methodologies with the objectives of learning the curricular syllabus.**

Given the objectives of the curricular unit the learning results were defined which are describe below and pursued in the syllabus set out above.

- Understand the dynamic of distribution and logistics in the eyes of different company agents: from the manufacturer to the retailer, including providers of specialised services;
- Know the importance of distribution and logistics for economic to meet company objectives and to meet client expectations;
- Understand the role of the distribution company in contemporary society interlinked to behaviours and



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expectations of consumers;

- Understand the different strategies employed by distribution companies aiming to better satisfy their client;
- Understand the importance of the purchase function at an organisational level and know how to develop a business process within the optic of the different interests involved;
- Know the different solutions for the definition of distribution channels from the point of view of the producer;
- Know the Portuguese situation with regards to distribution;
- Understand the importance of logistics for the satisfaction of client expectations;
- Know the different logistical activities (in the scope of entry logistics, of help/support to production and of exit logistics);
- Understand the importance of information in decision-making from a logistics point of view;
- Understand the push e pull processes and the decoupling point concept as part of a supply chain;
- Understand Postponement processes;
- Understand the importance of cooperation as part of the supply chain;
- Understand the different logics associated to the goals to pursue by supply chains;
- Understand the role of logistical operators and the reasons leading to the contraction of those services;
- Identify the challenges associated to so-called "Green Logistics";
- Identify the processes rolled out as part of so-called "Inverse Logistics";
- Know the instruments of support in carrying out import and export operations;
- Be able to identify ethical repercussions in activities developed at a distribution and logistics level, as well as recognising the repercussions distributions and logistics operations at an environmental, economic and social level;
- Discuss scenarios for the future in distribution and logistics;

The teaching methodology used, contemplating theoretical and practical dimensions, permits the achievement of the results of learning listed above.

## **Curricular Unit:**

### ***Entrepreneurship***

## **Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**

Encourage and develop in the student a spirit of entrepreneurship with the capacity of individual action and acting in a group. Coming up with their own business ideas and being able to seize business opportunities.

Permitting the students: Understand entrepreneurship as a force for the development and economic vitality of society; Knowing that the entrepreneurial process can take place within existing companies or through the creation of new companies from scratch; Understand that entrepreneurship springs from the processes of innovation that are based in the creation and transfer of new skills materialised in new and more sophisticated products and services; Understanding entrepreneurship as a personal philosophy of life that fosters change and find in disruptive market changes (technology) new business opportunities and ones for personal growth.

## **Syllabus contents:**

### **1. Types of entrepreneurship**



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Entrepreneurship.  
Intra-entrepreneurship.  
Social entrepreneurship.  
2. Intra-entrepreneurship  
Entrepreneurship as a competitive imperative for organisations.  
Facilitating factors of entrepreneurship in organisations.  
Creativity strategies and organisational innovation.  
Fostering an enterprising organisational culture.  
3. Entrepreneurship  
The entrepreneur: What is it? Characteristics. Types  
Potential factors of entrepreneurship.  
The entrepreneurial process:  
Identification of a business opportunity;  
From the idea to the concept of business;  
Market analysis;  
Diagnosis and articulation of resources;  
Value proposal;  
Registering and the right to property;  
Location and operability of business;  
Sustained development  
Studies plan

**Showing the coherence of syllabus content with the aims of the curricular unit.**

The syllabus permits the students: To be able to define the key concepts underpinning the practice of entrepreneurship; Knowing how to define the various types of entrepreneurship; Grasping and describing new trends in the market and new consumer habits based on innovation; Know how to turn a concept idea into a viable business through the application of management analysis concepts and instruments; Know how to produce a business plan; Know how to draw up business plans differentiated by distinct economic players; Know how to present a business plan in line with the type of audience or investors; Be able to identify and convince potential sources of business financing; Know and describe the importance of start-up incubators and science parks in the initial and development phases of business development; Know how to set up a business, know the means that can boost its growth, and know how to get out a business; Know how to do business in a different and better way.

**Teaching Methodologies (including evaluation):**

The lessons follow a sequential exposition of the operative concepts and instruments of analysis that aim to stimulate the students' interest in entrepreneurship as a philosophy of a proactive life in a world of global economic challenges. The students are encouraged to present concrete examples of successful businesses, as a demonstration and comparison, that enables them to understand the way diverse operative areas work together to achieve a common organisational objective - for example, increase a line of products, produce a new product, launch a new business from an existing one, or create a company from scratch.

**Showing the coherence of educational methodologies with the objectives of learning the curricular syllabus.**



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The lessons contemplate the analysis and debate of study cases and articles on the national and international reality, having presented the idea, opportunity, viability or failure of the business market. The students' creativity and initiative of action are vital for the class dynamics, in which they will present, in phases, their business plans (undertaken as a group). The teaching method has as an underpinning factor the pro-activity of the students (and the guidance from the lecturer) as to the progress of the projects developed individually or in a group.

**Curricular Unit:**

***Portuguese and European Economy***

**Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**

Analyse from the perspective of time the sense of the evolution of the Portuguese economy throughout the XXth century and the changes that it has been through, as well as its attempts to seek convergence with the European Union and the challenges it is facing currently. To get a perspective on the on constructing the European project, from the Treaty of Rome to the conclusion of the Single Market, and the developments that led up to the creation of monetary union and the deepening and enlarging of the most consistent world experience at economic integration. Study the underlying institutional framework of the European Union and its decision-making process (Council of Ministers, Commission, European Parliament and the Court of Justice) and analyse some policy guidelines of the Community such as its Common Agricultural Policy (CAP), Commercial Policy, Regional Economic Policy and Industrial Policy. Develop the skills at cognitive and communication levels and the capacity to work as part of a group.

**Syllabus contents:**

1. – The European Economy: general view
2. – Contextualisation of the European economy: recent indicators
3. – Economic theory and the Portuguese economy in the 20th
4. – The institutions and the political process of the European Union
5. – The integration and the Common Commercial Policy
6. – The construction of the European Union
7. – Portugal and integration
8. - European participation in international organisations

**Showing the coherence of syllabus content with the aims of the curricular unit.**

The Curricular Unit of the Portuguese Economy and Europe complements the initial teaching in Macro and Microeconomics, and provides not only a perspective on the sense of the development of the Portuguese economy, but also provides an insight of the surrounding European context which conditions and influences national economic agents. Portugal, as a small open economy, interacts increasingly more with the other partners in the Union, its strategic investment is to a large part in the EU and, just like the other member states, is subordinated to the supranational guidelines that are dictated by the Union. It is important to deal with topics linked to the construction process of the European Union, namely, the main community guidelines that make up the overall guiding operational benchmark leading to interdependence, scientific and technical development, competitiveness and the full development of



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European citizens. The Country Report (individual work) enables the analysis of cases and is an application to the reality of the matter.

### **Teaching Methodologies (including evaluation):**

Theoretical-practical lessons, backed up by curricular unit texts, by a Study Guide and for presentations in Power-Point. The participation of students in undertaking individual file work and in producing an individual report on a given country is also taken into consideration. Taking into account Bologna process guidelines, the active participation of students and interaction between lecturers and undergraduates is also valued.

Assessment Procedures: Continuous assessment, whose final mark is a result of the average weighting of the marks obtained in the various components: 2 written tests (40% for each) for the 1º and 2º parts of the material; Active participation in the lessons (5%); Final Report about a given country (15%). Final exam (100%) on all the material taught. This applies to all the students who prefer or have given up the previous or have not taken part on some of the parts of the continuous assessment or, furthermore, have obtained a five mark (5) or less in one of the tests.

### **Showing the coherence of educational methodologies with the objectives of learning the curricular syllabus.**

Cross-linking between learning outcomes, academic activities and assessment.

The main Learning outcomes are knowledge/understanding, of a cognitive type, practical skills and key skills. With the aim of achieving learning outcomes, some academic activities have been developed such as: reading work, group exercises, presentations, discussions, theoretical-practical lessons, individual report about a country and the direction of the report. All of this is fine-tuned through an assessment model that takes in: a diagnostic test, practical files (training), tests on the 1st part (40%), test on the 2nd part (40%), active participation in lessons (5%), progress report and final report (15%).

In a recurrent form, the assessment tests include: multiple choice questions, issues analysis, calculations and problem solving, interpretation and graph work; American tests, with having to justify answers, complete the sentence tests; themes for development or commentary and the use of mathematical tools and concepts.

### **Curricular Unit:**

#### ***Advanced Marketing***

### **Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**

Juxtapose conceptual and technical concepts of marketing;  
Organise marketing mix concepts in accordance with the economic sector;  
Collect information about the different contexts involving an organisation;  
Gain sensitivity for ethical decision-making;  
Understand tactical and practical marketing policy concepts;  
Get around the constraints of the organisation's environment;  
How not to use bad marketing resources in the organisation;  
Define suitable marketing strategies to the available resources;  
Redefine the marketing skills necessary for the success of the organisation;



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Innovate with value for client loyalty;  
Ensure that marketing resources are adequately tailored to the strategies defined;  
Correctly use the tactical and operational marketing strategy;  
Carry out with efficiency and effectiveness the strategic goals of organisation ;  
Know how to think of the organisation within a marketing philosophy.

**Syllabus contents:**

1. Marketing theories
2. New marketing paradigms
3. Relationship Marketing
4. Expanding the scope of marketing
5. New forms of marketing relationships
6. Neuromarketing
7. Marketing control and follow through

**Showing the coherence of syllabus content with the aims of the curricular unit.**

The cu adopts a holistic view on the functional area of marketing, in accordance with the "state of art", giving students the capacity to have a fruitful dialogue with other actors of the organisations, in the exercise of their future professional activity. A particular aspect of this cu is based on the emphasis given in marketing developments with new communication and IT technologies and also with neuro-science. The curricular unit is organised in six broad themes: the theories of marketing, new marketing paradigms, relationship marketing, expansion of the scope of marketing, new forms of relating in marketing, neuro-marketing, and following through and controlling marketing activities. In each topic the rise and development of the concept is discussed, as are the underlying theoretical models, their practical implications, operational definitions and their measurement. It is intended that the students know the key theories about marketing and their application in diverse contexts.

**Teaching Methodologies (including evaluation):**

The pedagogical and learning objectives of an Advanced Marketing curricular unit contemplates the theoretical exposure of the key concepts, models and instruments of marketing, making an appeal, in the second phase, to active student participation. In this phase it is expected that the students solve practical cases, followed by their presentation and discussion, at a class level.

The assessment of knowledge through continuous assessment includes the production, presentation and discussion of a group project work on a theme to be indicated by the lecturer (with a final mark weighting of 50%); a single written knowledge assessment test (with a weighting of 50% towards the final mark).

**Showing the coherence of educational methodologies with the objectives of learning the curricular syllabus.**

The teaching methodology of the Advanced Marketing curricular unit calls upon the cooperation between the students. Thus, the cooperative learning process is centred on problem solving, creating pro-active attitudes in the students whereby they learn together, developing group work skills and learning to synthesise and evaluate the resulting results.

**Curricular Unit:**



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### ***Decision Support Techniques***

#### **Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**

##### Goals:

Make known mathematical methods to support the decision making of an organisation, developing the capacities to model, analyse and resolve problems of a practical interest and the use of different algorithms.

##### Skills:

Develop skills that enable information to be dealt with using mathematical and computer tools with the aim of helping the management figures in the company or organisation, namely at a projects management level, analyse and predict the decision.

##### Results of Learning:

The student should be capable of assessing various alternatives and use the tools enabling them to select the best options, in the following processes of the model: Representation and resolution of linear programming problems, prediction models, definition and execution of project tasks, using project management tools and representation of an uncertain decision problem selecting the alternative but most suitable software.

#### **Syllabus contents:**

##### Detailed Syllabus:

1. Project Management
  - 1.1 Introduction.
  - 1.2 Project representation through sagittal networks.
  - 1.3 CPM Method.
  - 1.4 Gantt Diagram.
  - 1.5 CPM Method.
  - 1.6 Use of Software.
2. Decision analysis
  - 2.1 Introduction.
  - 2.2 Criteria of decision support.
  - 2.3 Utility function.
  - 2.4 Decision trees.
3. Prediction techniques
  - 3.1 Introduction.
  - 3.2 Chronological Series.
  - 3.3 Methods of decomposition
    - 3.3.1. Additive Model.
    - 3.3 2. Multiapplicational Model
  - 3.4 Exponential smoothing methods
    - 3.4.1. Simple exponential smoothing model
    - 3.4 2. Holt Model.
    - 3.4 3. Holt-Winters Model.
4. Stocks Management
  - 4.1 Introduction.



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- 4.2 Notions and concepts.
- 4.3 EOQ Basic Deterministic Model.
- 4.4 Stochastic models
  - 4.4.1. Policy of continuous review.
  - 4.4 2. Policy of periodic or cyclical review.
- 4.5 Hierarchical systems.

**Showing the coherence of syllabus content with the aims of the curricular unit.**

**Skills:**

The students are prepared with mathematical optimisation tools that prepare the students to carry out management responsibilities at a production planning, human resources, stocks management and management and planning of a company or organisation level.

**Results of Learning:**

The student should assess and use the tools that permit them to select the best options, especially in the following processes:

- Representation of a decision problem with uncertainty
- Definition of a programme for carrying out project tasks
- Choice of the most suitable stocks management model for the logistics and warehousing system for a company's material.

**Teaching Methodologies (including evaluation):**

**Assessment Regime**

**a) Continuous Assessment**

Continuous assessment is made through carrying out two tests and two projects. To benefit from the components of continuous assessment, the student needs to attend at least 70% of the lessons.

**Tests:**

**1º Test Linear and Technical Prediction Programming**

- Weighting: 30%;
- Minimum mark: 7 marks.

**2º Test: Analysis and Project Management**

- Weighting: 30%;
- Minimum mark: 7 marks.

**Works:**

**1º Work (Individual): Prediction Techniques**

- Weighting: 20%;
- Minimum mark: 7 marks.

**2º Work (Group - maximum 4 students): Projects Management**

- Weighting: 20%;
- Minimum mark: 7 marks.

The final classification will be the average weighting of marks from four components. Only the final classification is subject to a rounding up.



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b) Final Exam

The assessment by exam is made by undertaking a one-off written exam, in other words, worth 100% according to the assessment rules in force.

**Showing the coherence of educational methodologies with the objectives of learning the curricular unit.**

Assessment Regime

a) Continuous Assessment

A Continuous Assessment is done through undertaking two tests with a weighting of 30% each, and two pieces of work with a weighting of 20%. In each of the assessment components the minimum mark is 7 values. To benefit from the components of continuous assessment, the student needs to attend at least 70% of the lessons.

The final classification will be the average weighting of marks from four components. Only the final classification is subject to a rounding up.

b) Final Exam

The assessment by exam is made by undertaking a one-off written exam in accordance with the assessment rules in force.

Oral tests: the lecturer responsible for the CU may schedule an oral test in exceptional cases.

**Curricular Unit:**

***Data Analysis***

**Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**

The aim of this curricular unit is to generalize the sample characteristics for the population, using techniques of statistical inference. In this way the study of the key techniques of univariate and multivariate analysis is made. This curricular unit is designed to make students capable of identifying the usefulness of the major multivariate techniques for solving issues of research, planning of appropriate data collection, by carrying out chosen analyses and interpreting the results.

Through the learning process the student will:

- Understand statistical language and notation;
- Undertake exploratory univariate and multivariate analysis;
- Carry out analysis of a statistical inference, within the scope of Linear Regression Variance Analysis and Key Components;
- Acquire skills for the joint application of various statistical techniques, so as to obtain results that support and aid decision-making in environments of uncertainty.

**Syllabus contents:**

1. 1. Exploratory Univariate Analysis: Presentation of PASW v19: General overview of PASW v19 for Windows. Exploratory analysis: graphic representations and sample characteristics.
2. 3. Parametric Tests and Analysis of Variance: Analysis of Variance of one and two factors. Tukey, Scheffé, Bonferroni and Fisher-LSD Tests.
3. 4. Linear Regression Analysis: estimation of coefficients using the least squares method. Study of model assumptions and analysis of residuals.



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4. 2. Exploratory Multivariate Analysis: Analyse in their principle components: concept of principle components and methods to obtain them, using PASW v19.

**Showing the coherence of syllabus content with the aims of the curricular unit.**

The learning goals range from being able to motivate the students to analyse the information present in the statistical data. The purpose of these outcomes is not only related to general training, but there is a specific and deliberate intention to provide the tools that enable future professionals in this field to act according to the situation they are faced with.

The curricular unit is organized into a set of sequence topics that shall allow students to perform descriptive data analyses, exploratory analyses, inferences and multivariate modelling.

All topics in the syllabus are of key importance, allowing students to analyse relevant information taken from the data, thus contributing towards understanding the operations behind any activity and providing methods to facilitate an objective interpretation of the obtained results.

**Teaching Methodologies (including evaluation):**

This curricular unit is of a theoretical-practical nature, making use of an expositive method for presenting subject matters, in which, in addition to providing theoretical knowledge, this knowledge is to be applied to real situations using suitable statistical software, namely PASW Statistics v19.

Texts are made available to illustrate specific issues of the syllabus with practical exercises.

The assessment process for the course consists of carrying out written tests to test the students' knowledge and also group work, through which they will gain practical experience, namely analysing statistical data. In accordance with the coordinates defined by the Bologna Process, particular emphasis will be placed in the process of systematic interaction between the lecturer and the students.

**Showing the coherence of educational methodologies with the objectives of learning the curricular syllabus.**

It is intended that the curricular unit essentially works in a theoretical-practical regime. It is the conviction of the proponents that the fundamental paradigms of statistical methodology should be transmitted.

The expository methodology enables the objectives in the syllabus to be achieved. On the other hand, students' working methodology, carrying out practical exercises, with the aim of consolidating knowledge and covering practical cases for the students to develop in their own time, also enables the defined outcomes to be met.

Students may choose to complete the curricular unit by sitting the final exam as an alternative to continuous assessment. The latter, however, is the preferred assessment modality of a curricular unit designed to prepare professionals in the field of management accounting for proper decision making and better financial analysis.

**Curricular Unit:**

***Complements of Microeconomics***

**Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**



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The aim of this discipline is to give students a better understanding, at an intermediate level of topics such as:

Market failures

Uncertain environments

Game theory and its use by oligopolistic firms

**Syllabus contents:**

INTRODUCTION

1. INDIVIDUAL CHOICE IN UNCERTAIN ENVIRONMENT AND THE ECONOMICS OF INFORMATION
2. INTRODUCTION TO GAME THEORY
3. THE OLIGOPOLY AND COURNOT AND BERTRAND MODELS
4. EXTERNALITIES AND PUBLIC GOODS

**Showing the coherence of syllabus content with the aims of the curricular unit.**

The aim of this discipline is to give students a better understanding, at an intermediate level, of topics such as:

Market failures

Uncertain environments

Game theory and its use by oligopolistic firms.

**Teaching Methodologies (including evaluation):**

Interactive classes and extensive use of power point presentations. Assessment in this discipline is, by default, continuous (CA) through 3 intermediate tests (30% each) and 10% for class participation, attendance will also have some weight, if this is a minimum of 70%. There is an end of term final examination worth 100% for the students who did not do (or fail) the CU continuous assessment. A mark less than 7 (seven) in any of the tests implies a failure in the CA

Showing the coherence of educational methodologies with the objectives of learning the curricular syllabus.

As referred the teaching methodology has proved adequate to meet the objectives.



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**Curricular Unit:**

***European Law and Competition***

**Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**

The curricular unit European Competition Law aims to provide the student with solid knowledge as to European Union policy around competition, as well as to how it interacts with national policy, underpinned in the regulations of a legal and material nature for both legal systems.

The Management degree should be fit to analyse the consequences of their effects on company senior management or as an agent of the State, in the light of competition rules, when pertinent.

From the point of view of specialised analysis and the effective participation in group project work with a view to teaching the administrative and/or judicial processes in this matter, the result of the learning undertaken in this curricular unit, should build a solid base for future developments

**Syllabus contents:**

I- General Aspects of European Union Law: basic ideas on European Union institutional and litigation law; key aspects of economic integration;

II - General characterisation of competition law; European Competition Law and national Competition law; comparative analysis and delimitation in their application;

III - The rules as they apply to companies.

- Prohibition of restrictive coalitions and abuses of dominant position
- Merger and Division of companies: the control of cartels;

IV - Applicable rules to States;

V - The application of competition law: by national authorities, by the European Commission, by EU courts and by national courts

**Showing the coherence of syllabus content with the aims of the curricular unit.**

The material studied in European Competition Law demands deep knowledge of the institutional part, including litigation, of European Union law. For this reason, point 1 of the programme goes over and consolidates the ideas put forward in the Introduction to Law and the Community Judicial Order.

There follows a presentation of the different theories of approaching the problem of competition so as to understand the policy pursued by the European Union which, in turn, has been followed by member States.

Later on the applicable rules for companies and member States are studied in detail.

This study is contemplated with the analysis of the application process of those rules by the diverse entities involved, so that the students know how to not just analyse a specific situation from the point of view of material views, but also are equally qualified to unravel and follow the processes with administrative entities, courts, or even with State agents.



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### **Teaching Methodologies (including evaluation):**

The teaching method is theoretical-practical.

The key points of the syllabus are presented to the students in an expository form. Within this phase of theoretical exposure, the student is requested to do, by themselves, some research work on reference works as to Competition Law and requested to identify, in the press, news about this topic.

Later on, a number of topics that should be developed, presented and discussed in class are handed out, which will represent 30% of the final mark.

They will also be asked to analyse agreements from the European Union Court of Justice, and to produce a small written commentary piece, worth 20% of the final mark.

In the final term a written test is submitted worth 40% of the final mark as part of the continuous assessment regime.

Under the terms of the assessment rules in force, students may opt to be assessed according to a final assessment regime, whereby they will have to sit a final written exam.

### **Showing the coherence of educational methodologies with the objectives of learning the curricular syllabus.**

Since it is intended to provide the students with a number of knowledge skills that serve as a basis for understanding the current workings of European competition law and the effective application of regulations and principles, it is essential that they take an active role in the class dynamics and that they carry out ongoing research over the course of the entire semester, whether this research is based on what is being studied or on extending their knowledge in general, whether in respect of the act of relating the materials learnt with day-to-day events involving the European Union.

This being so and without prejudice of the necessary theoretical exposure of the material, the critical appreciation of the European Court of Justice accords and the preparation of the topics to present and discuss in class, permits the student to immediately use in a practical way the acquired knowledge in situations which resemble those with which they will be confronted with as citizens, agents of the State or representatives of economic operators.

### **Curricular Unit:**

### **Ethics and Social Responsibility**

### **Objectives of learning (knowledge, skills, aptitudes and competencies to be developed by students):**

**Learn the nature and importance of ethics in the performance of professionals linked to information reporting and management; Know the ethical and deontological codes of professions, with emphasis on the framework of the TOC and ROC orders; Emphasise the role of regulators as**



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part of company management, of bodies such as the Auditing Commissions, Internal Auditing and Corporate Governance; Draw attention to the lack of compliance of ethical principles, by presenting some fraud situations in the information report with international repercussions; Raise awareness of the Corporate Social Responsibility (CSR); Present the dimensions that the CSR aims to have, presenting both national and international standards and norms; Understand the change in paradigm in management that the CSR has introduced in its competitiveness; Understanding CSR as a management model for integrating the legitimate interests of stakeholders.

**Syllabus contents:**

#### **PART I – ETHICS AND PROFESSIONAL DEONTOLOGY**

- 1 - Some key concepts**
- 2 – The goal of the ethical dimension in a firm**
- 3 – Absence of ethical principles - fraud**
- 4 – Corporate governance**
- 5 – Code of conduct**
- 6 – Joint liability – manager \ ROC \ TOC**
- 7 – Quality control**

#### **PART II – SOCIAL RESPONSIBILITY**

- 8 – Social responsibility and sustainable development**
- 9 – Triple sustainability**
- 10 – Management of stakeholder relations**
- 11 - Social responsibility at the company level and its functional areas**
- 12 - Social responsibility: Portuguese cases**

**Showing the coherence of syllabus content with the aims of the curricular unit.**



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**Learn the ethical goal and scale in a company;**

**Understand the consequences of a lack of ethical principles in organizations;**

**Understand the issue of corporate governance;**

**Reveal the codes of professional conduct and deontology, paying special attention on the professional orders: OTOC and OROC and quality control;**

**Give the student the capacity to decide about their company/organisation's adhesion to different initiatives and standards, both national and international, concerning the social responsibility issues;**

**Give the student the capacity to reflect on the consequences of the company/organisation's activity, in economic, environmental and social terms;**

**Give the student the capacity to reflect on the interests of different stakeholders in the definition of the company/organisation goals;**

**Give the student the capacity to reflect on the social responsibility challenges at the level of the different functional areas of the company/organisation;**

**Give the student the capacity to conduct their profession in a socially responsible manner.**

**Teaching Methodologies (including evaluation):**

**The teaching methodology corresponds to a theoretical-practical structure. On the one hand is presents the theoretical knowledge both in the professional ethical and deontological components and social responsibility components; on the other hand national and international case are studied as well as covering issues of a practical nature aiming at preparing the students within the scope of the two parts of the curricular unit.**

**The assessment process is made up of written tests (individual); the undertaking of group work and its presentation and participation in class.**

**Showing the coherence of educational methodologies with the objectives of learning the curricular syllabus.**



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**The results of learning the curricular unit vis-à-vis the objectives and syllabus content referred to previously, are as follows:**

- **know the ethical dimension of organisations;**
- **Distinguish fraud and accounting irregularity;**
- **Describe models of corporate governance;**
- **Apply the codes of conduct and professional deontology of TOC (Order for Chartered Accountants) and ROC (Order for Auditors);**
- **know the requirements of quality control for the TOC and ROC;**
- **Know the national and international framework for social responsibility, namely standards and initiatives proposed to companies/organisations;**
- **Identify the repercussions of company/organisation activities at a triple sustainability level (economic, environmental and social);**
- **Recognise the importance of different stakeholders at the company/organisational activity level;**
- **Identify the challenges to the functional areas of a company/organisation for socially responsible management.**

**In the results of the learning described the importance of a theoretical-practical teaching is revealed as also seen with the presentation of the teaching methodology.**

**The student's work in class and as part of undertaking group work reinforces the development of skills regarding the creation of team spirit, the development of interpersonal relations, leadership capacity and the capacity to integrate interests of different stakeholders.**

**The group work enables the development of approaches suitable for contemporary economic, social and environmental contexts.**

**The tests claim to assess the theoretical and practical skills of students.**