

Course Unit	Managerial Instruments		Field of study	Management	
Master in	Management - Public Management		School	School of Technology and Management	
Academic Year	2022/2023	Year of study	1	Level	2-1
Type	Semestral	Semester	1	ECTS credits	6.0
Code	5009-518-1104-00-22				
Workload (hours)	162	Contact hours	T -	TP 42	PL -
			TC -	S 3	E -
			OT -	O -	

T - Lectures; TP - Lectures and problem-solving; PL - Problem-solving, project or laboratory; TC - Fieldwork; S - Seminar; E - Placement; OT - Tutorial; O - Other

Name(s) of lecturer(s) Jorge Manuel Afonso Alves, José Carlos Lopes

### Learning outcomes and competences

At the end of the course unit the learner is expected to be able to:

1. Communicate the results of the financial accounting process through properly prepared financial statements;
2. Develop, understand and interpret the financial cycles and the financial equilibrium of the organizations;
3. Assess risk, profitability and value added in organizations;
4. Interpret and employ the financial reporting and other related as well produce reports contributing to the decision-making by external and internal users;
5. Understand the importance of the management and the accounting instruments as a system of information for the management and utilization of these in the management of organizations;
6. Understand the interconnections and complementarities of current systems for assessing organizational performance.

### Prerequisites

Before the course unit the learner is expected to be able to:

1. Apply knowledge acquired in basic quantitative methods;
2. Use computational tools and database browsers;
3. Be fluent written English language.

### Course contents

Prepare financial statements. Financial analysis. Economic and profitability analysis. Budgetary Management. Balanced Scorecard (BSC). Activity Based Costing (ABC). Data Envelopment Analysis (DEA).

### Course contents (extended version)

1. Prepare financial statements
2. Financial analysis
3. Economic and profitability analysis
4. Budgetary Management
5. Balanced Scorecard (BSC)
6. Activity-Based Costing (ABC)
7. Data Envelopment Analysis (DEA)

### Recommended reading

1. Blocher, E., Juras, P., & Smith, S. (2021). Cost Management - A Strategic Emphasis (9th ed.). McGraw-Hill.
2. Borges, A., Rodrigues, A., & Rodrigues, R. (2021). Elementos de Contabilidade Geral (27.ª ed.). Áreas Editora.
3. Fernandes, C., Peguinho, C., Vieira, E., & Neiva, J. (2022). Análise Financeira. Teoria e Prática Aplicação no Âmbito do SNC (6.ª ed.). Edições Sílabo.
4. Ferreira, D., Asseiceiro, J., Caldeira, C., Vieira, J., & Vicente, C. (2019). Contabilidade de Gestão – Estratégia de Custos e de Resultados – Casos Práticos – Volume I (2.ª ed.). Rei dos Livros.
5. Horngren, C., Datar, S., & Rajan, M. (2017). Cost Accounting a Managerial Emphasis (16th Edition). Prentice Hall.

### Teaching and learning methods

Theoretical-practical classes with audiovisual resources involving active participation of the student and individual and team work. Real-life case studies to consolidate the learning outcomes.

### Assessment methods

1. Alternative 1 - (Regular, Student Worker) (Final)
  - Final Written Exam - 30% (Written test)
  - Work Discussion - 70% (Group works with oral presentation)
2. Alternative 2 - (Regular, Student Worker) (Supplementary, Special)
  - Final Written Exam - 100% (Written test)
3. Alternative 3 (ERASMUS/INTERNATIONAL) - (Regular, Student Worker) (Final)
  - Presentations - 25%
  - Practical Work - 75%
4. Alternative 4 (ERASMUS/INTERNATIONAL) - (Regular, Student Worker) (Supplementary, Special)
  - Final Written Exam - 100%

### Language of instruction

1. Portuguese
2. English

### Electronic validation

Jorge Manuel Afonso Alves, José Carlos Lopes	António Borges Fernandes	Paula Odete Fernandes	Paulo Alexandre Vara Alves
07-10-2022	28-10-2022	28-10-2022	03-11-2022