

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
Type	Semestral	Semester	1
Level	2-1	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.). Areas 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