

Course Unit	Decision Support Systems		Field of study	-	
Classification	Postgraduate Degree in Management of Health Units		School	School of Technology and Management	
Academic Year	2019/2020	Year of study	1	Level	2-1
Type	Semestral	Semester	1	ECTS credits	4.0
Code	5058-700-1109-00-19				
Workload (hours)	108	Contact hours	T -	TP -	PL -
			TC -	S -	E -
			OT -	O	25

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, Joaquim Agostinho Mendes Leite

Learning outcomes and competences

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

1. Interpret and employ the financial reporting and other related as well produce reports contributing to the decision-making by external and internal users;
2. Develop, understand and interpret the financial cycles, the financial equilibrium of the organizations and calculate the financial needs;
3. Introduce the politics and the practices of the short, medium and long term financial management;
4. Understand the importance of the management and the accounting instruments as decision support systems in organizations;
5. 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

Evolution and objectives of the financial function. Financial analysis. Economic and profitability analysis. Budgetary management. Balanced Scorecard (BSC). Activity Based Costing (ABC).

Course contents (extended version)

1. Evolution and objectives of the financial function
2. Financial analysis
3. Economic and profitability analysis
4. Budgetary management
5. Balanced Scorecard (BSC)
6. Activity-Based Costing (ABC)

Recommended reading

1. Blocher, E., Stout, D., Juras, P., & Smith, G. (2018). Cost management - A strategic emphasis (8th ed.). Maidenhead (UK): McGraw-Hill Education.
2. Datar, S., & Rajan, M. (2018). Horngren's cost accounting: A managerial emphasis (16th ed.). New York City, New York (USA): Pearson.
3. Ferreira, D., Asseiceiro, J., Caldeira, C., Vieira, J., & Vicente, C. (2017). Contabilidade de gestão – Estratégia de custos e de resultados – Casos práticos – Volume I. Lisboa: Rei dos Livros.
4. Martins, A., Cruz, I., Augusto, M., Silva, P., & Gonçalves, P. (2016). Manual de gestão financeira empresarial (2.ª ed.). Lisboa: Editora Escolar.
5. Penman, S. (2012). Financial statement analysis and security valuation (5th ed.) Irwin: McGraw-Hill.

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

- Alternative 1 - (Regular, Student Worker) (Final, Supplementary, Special)
- Practical Work - 100%

Language of instruction

Portuguese, with additional English support for foreign students.

Electronic validation

Jorge Manuel Afonso Alves	António Borges Fernandes	Paula Odete Fernandes	Paulo Alexandre Vara Alves
19-11-2019	20-11-2019	25-11-2019	13-12-2019