

Course Unit	Introduction to Social Sciences/Professional Ethics		Field of study	Human and Social Sciences	
Bachelor in	Accounting		School	School of Technology and Management	
Academic Year	2023/2024	Year of study	1	Level	1-1
Type	Semestral	Semester	1	ECTS credits	6.0
Code	9056-514-1104-00-23				
Workload (hours)	162	Contact hours	T -	TP 60	PL -
			TC -	S -	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) Oliva Maria Dourado Martins, Paula Cristina Anta Fontes Xavier

Learning outcomes and competences

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

1. Distinguish scientific knowledge from other forms of knowledge in everyday situations, at the national, academic and professional scope.
2. Apply a set of concepts, methods and techniques of the social sciences, in academic and professional future activity.
3. Identify and apply the methods and techniques of research available in the social sciences.
4. Apply rules, principles, standards and ethical values shown in the Code of Conduct in specific situations of their practice and to identify their respective rights and obligations.
5. Identify access rules for the profession, the ways to exercise the profession and to apply the rules of disciplinary proceedings to specific cases, solving them.
6. Identify the organization of the Order of Chartered Accountants and to recognize their bodies, as well as their powers and operating mode.

Prerequisites

Not applicable

Course contents

Tradutor Desactivar tradução instantânea 492/5000 Knowledge and production of scientific knowledge; Preliminary questions about the social sciences; Research and collection of information in the social sciences; Ethics and deontology: essential concepts; Deontological principles and professional values; Codes of ethics of professional organizations; The statute of the order of certified accountants; The deontological code of the order of certified accountants; Professional organizations in areas related to accounting.

Course contents (extended version)

1. Knowledge and scientific knowledge production:
 - Types of knowledge; Sources of knowledge; Scientific knowledge versus common sense;
 - Epistemological rupture; The scientific method: steps and characteristics
 - Logic of scientific work.
2. Preliminary questions about the Social Sciences:
 - An overview of the Social Sciences;
 - The Social Sciences as product and production system; Ideology and Science.
3. Research in the Social Sciences:
 - Levels of research; Stages of a research project in Social Sciences;
 - Methods, techniques and research tools; Methods and forms of experimentation and observation;
 - Information search: the questionnaire survey.
4. The ethics and professional deontology: essential concepts.
 - The ethics awareness of the Certified Accountant;
 - The need of regulation of behaviours;
 - The different forms of regulation of behaviours: Ethics, Deontology, Customs and Law.
5. Deontological principles and professional values:
 - The principle of integrity;
 - Principle of idoneity;
 - Principle of independence;
 - Principle of responsibility;
 - Principle of competence;
 - The principle of confidentiality;
 - The principle of equity;
 - The principle of loyalty.
6. Ethics codes of professional organizations.
7. The Statutes of the Professional Body of the Certified Accountants:
 - The role and functions of the Certified Accountant;
 - The different forms of exercise of activity;
 - The members of the Professional Body;
 - Suspension or cancellation of the inscription;
 - Societies of Certified Accountants and Accountants;
 - Rights and obligations;
 - Publicity of the activity;
 - Incompatibility and payments;
 - Disciplinary responsibility. The report of public crimes and the prevention of crimes.
8. Deontological code of the Certified Accountants.
9. Professional organizations of areas related to accounting.

Recommended reading

1. Campenhoudt, L. V., Marquet, J., & Quivy, R. (2019). Manual de investigação em Ciências Sociais. Gradiva.
2. Decreto-Lei n.º 452/99, do Ministério das Finanças (1999). Código deontológico e estatuto da Ordem dos Contabilistas Certificados Diário da República n.º 258/1999, Série I-A de 1999-11-05
3. .Bandeira, C., Macedo, A., & Ribeiro, J. C. (2021). Ética e Deontologia em Contabilidade. Almedina.
4. Espírito Santo, P. (2015). Introdução à Metodologia das Ciências Sociais (2ª ed.). Sílabo.
5. Nunes, M. V. (2022). Manual de deontologia profissional dos Contabilistas Certificados (3ª ed.). Vida Económica.

Teaching and learning methods

Using the expository method, interrogative and active method. Practical Work implementation. workshops dedicated to the recovery of knowledge. Solving practical exercises.

Assessment methods

1. Alternative 1 - (Regular, Student Worker) (Final, Supplementary)

- Final Written Exam - 60% (Introduction to Social Sciences - Weight (%): 20 Professional Ethics and Deontology - Weight (%): 40)

- Practical Work - 40% (Introduction to Social Sciences - Weight (%): 30 Professional Ethics and Deontology - Weight (%): 10)

2. Alternative 2 - (Regular, Student Worker) (Supplementary, Special)

- Final Written Exam - 100%

Language of instruction

Portuguese

Electronic validation		
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