Course Unit	Option I - Project			Field of study	Economy and Management/Accounting/Law								
Bachelor in	Public Management and Administration			School	School of Public Management, Communication and Tourism								
Academic Year	2021/2022	Year of study	3	Level	1-3	ECTS credits	18.0						
Type	Semestral	Semester	2	Code	9165-315-3202-02-21								
Workload (hours)	486	Contact hours	T -	TP -	PL -	TC -	S -	E 360	OT 20	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): Jose Paulo Azevedo Rafael, Ricardo Jorge Vieira Correia, Susana Isabel Pinto Ferreira dos Santos Gil

Learning outcomes and competences

At the end of the course unit the learner is expected to be able to:
1. Adopt an ethical and deontological behavior associated with the exercise of the profession.
2. Understand and monitor the legal and formal process of enterprise constitution.
3. Develop and implement the Business Plan.
4. Develop, implement and carry out internal control practices.
5. Organize accounting under Accounting Normalization System or other plans since the receipt of documents until your organization, classification, registration using appropriate software and file.
6. Comply labor obligations and calculate the social security contributions, taxes and the fulfillment of their statements.
7. Develop and implement a Management Accounting System to the collection, treatment and supply of management information.
8. Effect the closure of accounts and prepare the Annual Report and other documents of "Fiscal Dossier".

Prerequisites

Before the course unit the learner is expected to be able to:
1. Have knowledge and skills acquired in the Financial and Management Accounts.
2. Have knowledge and skills acquired in Taxation.
3. Have knowledge and skills acquired in the Financial Analysis.
4. Have knowledge and skills acquired in Business Law.

Course contents

Ethical and deontological of account professional; legal and formal aspects of enterprise constitution; Business Plan; Internal control practices; Current and non-current operations related with the enterprise activity; Management Accounting Systems; Accounts closure and accountability's documents.

Course contents (extended version)

1. Ethical and deontological of account professional
2. Legal and formal aspects of enterprise constitution
3. Development of Business Plan
4. Internal control practices
5. Current and non-current operations related with activity of enterprise
   - Buying, selling, services provision and other commercial operations
   - Non-financial assets Investments
   - Financing operations: banks; bonds; leasing; factoring; letters of credit
   - Temporary and permanent financial investments
   - Equity alterations
   - Transformations, fusions, acquisitions, cisions, dissolutions and liquidations
   - Formal aspects of labor obligations fulfillment
   - Social security contributions, taxes and the filling of their statements
6. Management Accounting Systems
   - Development of Management Accounting System
   - Implementation of Management Accounting System
   - Monitoring and adaptation of Management Accounting System
7. Accounts closure and accountability documents

Recommended reading

1. Borges, A. , Rodrigues, A. & Rodrigues, R. (2021). Elementos de contabilidade geral (27ª edição). Lisboa: Áreas Editora. ISBN 9789899010048.
2. Caiado, A. (2020). Contabilidade analítica e de gestão (9. ª edição). Lisboa: Áreas Editora. ISBN 9789899010017.
3. Gonçalves, C. & Carreira, F. (2012). O comportamento ético e o profissional de contabilidade. Lisboa: Áreas Editora. ISBN 9789898058676.
4. Nascimento, E. & Trabulo, M. (2021). Formulários BDJUR - Contratos comerciais e laborais (4ª edição). Coimbra: Almedina. ISBN 9789724094885.
5. Pinho, C. & Tavares, S. (2012). Análise financeira e mercados (2. ª edição). Lisboa: Áreas Editora. ISBN 9789898058744.

Teaching and learning methods

Tutorial sessions using simulated practice (using appropriate software) to perform all commercial and administrative activities. More detailed information in Regulation of course unit available in IPB. Virtual platform, in the course unit area.

Assessment methods

- Final exam evaluation - (Regular, Student Worker) (Final, Supplementary, Special)
  - Projects - 100% (Information available in Regulation of course unit in IPB. Virtual)

Language of instruction

Portuguese, with additional English support for foreign students.

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Electronic validation

Jose Paulo Azevedo Rafael, Ricardo Jorge Vieira Correia, Susana Isabel Pinto Ferreira dos Santos Gil	Bernadete de Lourdes Bittencourt	Catarina Alexandra Alves Fernandes	Luisa Margarida Barata Lopes
07-03-2022	08-03-2022	08-03-2022	20-03-2022

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