

ID	2503
Curricular Unit	Financial Analysis
Regent	Sofia Margarida Morais Lourenço
Learning Outcomes	<ol style="list-style-type: none"> 1. Understand the interdependence of financial and management accounting 2. Recognize the role of management accounting data in decision making 3. Classify costs 4. Apply different methods to estimate product and period costs 5. Estimate standard costs and apply variance analysis
Syllabus	<ol style="list-style-type: none"> 1. Management accounting as a management tool 2. Cost classification 3. Estimate product costs 4. Cost centers 5. Cost estimation methods 6. ABC - Activity Based Costing 7. Cost-Volume-Profit Analysis 8. Standard costs
Evaluation	<p>Having lecture and review sessions combined in one format allows the instructor to present the concepts immediately followed by a practical application.</p> <p>Assessment is divided into two parts, The first part, the continuous evaluation, is computed via two midterms (20% each) and class participation (10%). The second part is a written final exam and has a 50% weight.</p> <p>The students are required to attend 2/3 of classes.</p> <p>There is a minimum required grade in the exam of 7,5 out of 20.</p>
Bibliography	<p>Caiado, António C. Pires (2011), Contabilidade Analítica e de Gestão, 6ª edição, Áreas Editora, Lisboa.</p> <p>Bhimani, Alnoor, Horngren, Charles T., Datar, Srikant M. e Rajan, Madhav (2011), Management and Cost Accounting, 5.ª edição, Prentice - Hall.</p>