

<b>ID</b>	2503
<b>Curricular Unit</b>	Financial Analysis
<b>Regent</b>	Sofia Margarida Morais Lourenço
<b>Learning Outcomes</b>	<ol style="list-style-type: none"> <li>1. Understand the interdependence of financial and management accounting</li> <li>2. Recognize the role of management accounting data in decision making</li> <li>3. Classify costs</li> <li>4. Apply different methods to estimate product and period costs</li> <li>5. Estimate standard costs and apply variance analysis</li> </ol>
<b>Syllabus</b>	<ol style="list-style-type: none"> <li>1. Management accounting as a management tool</li> <li>2. Cost classification</li> <li>3. Estimate product costs</li> <li>4. Cost centers</li> <li>5. Cost estimation methods</li> <li>6. ABC - Activity Based Costing</li> <li>7. Cost-Volume-Profit Analysis</li> <li>8. Standard costs</li> </ol>
<b>Evaluation</b>	<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>
<b>Bibliography</b>	<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>