

ACCOUNTING AND AUDITING - STUDY PLAN

COURSE	ACCOUNTING AND AUDITING									
Course Code/Ner	9061									
Degree or Diploma	1st Cycle - Bachelor									
Duration (in semesters)	6 Semesters									
Main Scientific Field	Accounting, Auditing and Taxation									
Director/Coordinator	Susana Maria Rebelo da Fonseca				Email: sfonseca@estgl.ipv.pt					
Admission Requirements	One of the following admission exams: (16) Mathematics or (04) Economics or (17) Mathematics Applied to Social Science									
CURRICULUM										
ECTS Code	Curriculum Unit	Scientific Field	Regime A/1S/2S	Type (Compulsory/Optative)	Work Load (hours)					ECTS Credits
					Total	Contact				
						T	TP	P	TU	
1st YEAR										
1st Semester										
IPV.ESTGL.9061.40110 1	Principles of Accounting	AAT	Semestrial	Compulsory	189		75			7
IPV.ESTGL.9061.40110 2	Fundamentals of Law	HSS	Semestrial	Compulsory	135		45			5
IPV.ESTGL.9061.40110 3	Financial Calculus	EMS	Semestrial	Compulsory	162		60			6
IPV.ESTGL.9061.40110 4	Mathematic Methods	FC	Semestrial	Compulsory	162		60			6
IPV.ESTGL.9061.40110 5	Business Organization and Management	EMS	Semestrial	Compulsory	162		60			6
				Sub - Total	810					30
2st Semester										
IPV.ESTGL.9061.40110 6	Economics	EMS	Semestrial	Compulsory	162		60			6
IPV.ESTGL.9061.40110 7	Business English	LAN	Semestrial	Compulsory	135		45			5
IPV.ESTGL.9061.40110 8	Marketing	EMS	Semestrial	Compulsory	135		45			5

IPV.ESTGL.9061.40110 9	General Accounting	AAT	Semestrial	Compulsory	189		75			7
IPV.ESTGL.9061.40111 0	Corporate and Labor Laws	HSS	Semestrial	Compulsory	189		75			7
				Sub - Total	810					30
2nd YEAR										
1st Semester										
IPV.ESTGL.9061.40111 1	Cost Accounting	AAT	Semestrial	Compulsory	162		60			6
IPV.ESTGL.9061.40111 2	Analysis and Financial Management	AAT	Semestrial	Compulsory	162		60			6
IPV.ESTGL.9061.40111 3	Corporate Taxation	AAT	Semestrial	Compulsory	162		60			6
IPV.ESTGL.9061.40111 4	Corporate Accounting	AAT	Semestrial	Compulsory	162		60			6
IPV.ESTGL.9061.40111 5	Auditing and Internal Control	AAT	Semestrial	Compulsory	162		60			6
				Sub - Total	810					30
2st Semester										
IPV.ESTGL.9061.40221 9	Public Sector and Financial Institutions Accounting	AAT	Semestrial	Compulsory	189		75			7
IPV.ESTGL.9061.40221 6	Probability and Statistics	FC	Semestrial	Compulsory	162		60			6
IPV.ESTGL.9061.40221 7	Budget Management	EMS	Semestrial	Compulsory	162		60			6
IPV.ESTGL.9061.40221 8	Income Taxation	AAT	Semestrial	Compulsory	162		60			6
IPV.ESTGL.9061.40222 0	Financial Auditing	AAT	Semestrial	Compulsory	135		45			5
				Sub - Total	810					30
3rd YEAR										
1st Semester										
IPV.ESTGL.9061.40312 3	Fiscal Auditing	AAT	Semestrial	Compulsory	189		75			7
IPV.ESTGL.9061.40312 1	Consolidated accounting	AAT	Semestrial	Compulsory	162		60			6

IPV.ESTGL.9061.40312 2	Informatics Applied to Accounting	AAT	Semestrial	Compulsory	162		45			5
IPV.ESTGL.9061.40312 4	Consumption and Property Taxation	AAT	Semestrial	Compulsory	162		60			6
IPV.ESTGL.9061.40312 5	Planning and Management Control	EMS	Semestrial	Compulsory	162		60			6
				Sub - Total	810					30
2st Semester										
IPV.ESTGL.9061.40322 6	Professional Ethics and Deontology	HSS	Semestrial	Compulsory	135		45			5
IPV.ESTGL.9061.40322 7	Investment Project Analysis	EMS	Semestrial	Compulsory	135		45			5
IPV.ESTGL.9061.40322 9	Business Simulation	AAT	Semestrial	Compulsory	432			165		16
IPV.ESTGL.9061.40322 8	Financial Markets	EMS	Semestrial	Compulsory	135		45			4
				Sub - Total	810					30
				Total	4860					180

WORKLOAD - HOURS		SCIENTIFIC FIELDS	
T	Theoretical	LAN	Languages
TP	Theoretical/Practical	HSS	Human and Social Sciences
P	Practical	EMS	Economics and Management Sciences
LP	Lab Practice	FC	Fundamental Sciences
FW	Field Work	CS	Computer Sciences
S	Seminar	AAT	Accounting, Auditing and Taxation
PR	Project		
PL	Placement		
TU	Tutorials		
OT	Others		