



INSTITUTO POLITÉCNICO DE TOMAR

ESCOLA SUPERIOR DE GESTÃO DE TOMAR

CURSO	MESTRADO EM AUDITORIA E ANÁLISE FINANCEIRA	ANO LETIVO	2013/2014
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FICHA DA UNIDADE CURRICULAR

Unidade Curricular	INFORMAÇÃO EMPRESARIAL	FINANCEIRA	E	DESEMPENHO
Área Científica	FINANCEIRAS			
Classificação curricular	OBRIGATÓRIA	Ano / Semestre	2º Ano 1º Semestre	

Créditos ECTS	Horas de trabalho do aluno	Carga horária das sessões de ensino	
		Natureza Coletiva (NC)	Orientação Tutorial (OT)
4	108	TP: 32	

DOCENTES		CATEGORIA
Responsável	Luís António Antunes Francisco	Prof. Ajunto
Teóricas		
Teórico-Práticas	Luís António Antunes Francisco	Prof. Ajunto
Práticas		
Prático-Laboratorial		

OBJETIVOS

Com esta unidade curricular pretende-se que cada mestrando fique apto a:

- Analisar e avaliar empresas a partir das respetivas demonstrações financeiras e de outra informação relevante;
- Utilizar instrumentos e técnicas de avaliação do desempenho das empresas, histórico e prospetivo, nomeadamente no que respeita ao valor criado, à responsabilidade, à sustentabilidade e ao crescimento, e atendendo aos interesses de diversos *stakeholders*;
- Enunciar e explicar diferentes abordagens de análise do desempenho empresarial desenvolvidas na literatura científica.

PROGRAMA PREVISTO

- 1) Introdução
- 2) Demonstrações financeiras como fonte de informação.
- 3) Instrumentos e técnicas de análise das demonstrações financeiras.
- 4) Políticas de divulgação e difusão de informação sobre o desempenho da empresa.
- 5) Métricas de avaliação de desempenho.
- 6) Informação sobre o desempenho empresarial e custo do capital.
- 7) Responsabilidade, sustentabilidade e crescimento.

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WEBGRAFIA

CRITÉRIOS DE AVALIAÇÃO

Avaliação Contínua	Arguência Trabalho Temático + Contra-arguência Trabalho Temático	
Avaliação Periódica	Análise Crítica a um artigo científico	
Avaliação Final	Ponderação na Nota Final	Descrição
	40%	Trabalho Temático e sua apresentação
	15%	Contra-arguência a um Trabalho Temático
	45%	Análise Crítica a um artigo científico

OBSERVAÇÕES

HORÁRIO DE ORIENTAÇÃO TUTORIAL

Dia	Horário	Local
e.t.e. 27.06.2014		
Ata nº 51		
Ponto 5 d)		
		<i>Luís Francisco</i>
		<i>[Signature]</i>