School of Technology and Management
Course Unit Syllabus

Level of qualification:
First cycle (EQF level 6) - Bachelor
Study cycle:
Business Management

Course Unit: **915234; 999434** - **Business Ethics**

Year 3 **Trimester 3** **ISCED Code: 226** **ECTS: 3**

Tipe of Course Unit: Compulsory **Delivery Mode:** Face-to-face **Language of Instruction:** Portuguese

COURSE COORDINATOR: Elsa Barbosa

HOURS OF WORK

TOTAL HOURS	Contact Hours								Hours in autonomous work
	Theory	Theory and practice	Practical and laboratory work	Field work	Seminar	Internship	Tutorial guidance	Other	
75		**40**							**35**

Prerequisites (if applicable): <<Max 500 characters with spaces>>

LEARNING OUTCOMES (knowledge, skills and competence)

On successful completion of this course unit, the student should be able to:

- Understand the Company as a values-driven organization;

- To realize the Social and Environmental Paper Company;

- Having bases to maintain an ethical reflection on future business decisions that may be taken;

- Know the regulations and ethical codes of conduct;

- Know the Status of OTOC and Code of Ethics, specifically all the statutory and ethical matters that are required to practice the profession of OCD;

- Know the responsibility of the TOC in the General Tax Law and the Legal Framework of Tax Offences.

- Know the Status of OROC and the statutory and ethical matters that are necessary for the profession of ROC;

- Know the responsibility of the ROC in the General Tax Law and the Legal Framework of Tax Offences.

CONTENTS

1. General Aspects:

a) the role of values in the Company;

b) ethical behavior as a source of competitive advantage for the Company;

c) "Corporate Social Responsibility";

2. The Professional Self-Regulation:

a) self-regulation of Chartered Accountants as a case study: the Statute of OROC and its Code of Ethics;

b) self-regulation of Chartered Accountants as a case study: the Statute of OTOC and its Code of Ethics;

c) the responsibility of the TOC and ROC in the General Tax Law and the Legal Framework of Tax Offences.

DEMONSTRATION OF THE CONTENTS COHERENCE WITH THE COURSE UNIT'S LEARNING OUTCOMES

The unit of Business Ethics is designed to fit functionally the Company, the Technical and Business Management as agents working for a Sustainable Development, whose legitimacy derives from the return you are likely to give the Society present and future generations.

TEACHING METHODOLOGIES

- The practical classes are characterized by the oral presentation of content using the exemplification of the same, which will be supported by research and the practical exercises and simulation for solving problems under the supervision of teachers. This discusses possible solutions with the students and answers questions submitted. Students continue solving the problems posed in their hour of autonomous work;

- The process of teaching / learning is supported by a distance learning platform that allows multiple forms of interaction between students and teachers, allowing the publication of news about the working classes and a variety of materials to support unit.

DEMONSTRATION OF THE COHERENCE BETWEEN THE TEACHING METHODOLOGIES AND THE LEARNING OUTCOMES

The teaching methods and assessment used directly aimed at achieving the objectives proposed in the unit of Business Ethics, allowing students to acquire basic skills. In contact hours students have the opportunity to learn from exposure situations of matter which is accompanied with the resolution of practical exercises, thus allowing the application of knowledge and capacity building for analysis, reflection and understanding of the various underlying themes of the unit. At the level of autonomous working time, students have the opportunity to autonomously investigate by searching the literature, referring to the internet, doing readings, practicing.

EVALUATION METHODS

The evaluation is done through lectures, practical research literature, presentations and analysis of research papers and study oriented, using new technologies.

MAIN BIBLIOGRAPHY

- Arruda, M. C. C., Código de Ética, Lisboa, Negócios Editora, 2001;

- Barata, Alberto da Silva, Contabilidade, Auditoria e Ética em Negócios, Lisboa, Editorial Noticiais, 1996;

- Ferreira, Rogério Fernandes, Encruzilhadas, Lisboa, CTOC, 2002;

- Idem, Gestão, Contabilidade e Fiscalidade, Vol. II – Parte III, Lisboa, Editorial Notícias, 1999;

- Moreira, José Manuel, “Ética, Economia e Política”, Porto, Lello & Irmão, Editores, 1996;

- Idem, A Contas com a Ética Empresarial, Cascais, Principia, 1999;

- Nunes, Cristina Brandão, A Ética Empresarial e os Fundos Socialmente Responsáveis, Porto, Vida Económica, 2004;

- Singer, Peter, Ética Prática, Lisboa, Gradiva, 2000.

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