

<b>POLI</b> ESCOLA SUPERIOR TECNOLOGIA GESTÃO <b>TÉCNICO</b> <b>GUARDA</b>	<b>SUBJECT DESCRIPTION</b>	<b>MODELO</b> PED.013.03
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Course	Accounting					
Subject	Appraisal and Scheduling of Investment Projects					
Academic year	2023/2024	Curricular year	3rd	Study period	2nd semester	
Type of subject	Compulsory	Student workload (H)	Total: 224	Contact: 60	ECTS	8
Professor(s)	Vitor Gabriel					
<input checked="" type="checkbox"/> Area/Group Coordinator <input type="checkbox"/> Head of Department	(select)	Rute Abreu				

## PLANNED SUBJECT DESCRIPTION

### 1. LEARNING OBJECTIVES

It is intended that the student, on the one hand, gain knowledge and skills for planning, organizing, coordinating and evaluating an investment project. On the other hand, the student must perform the analysis and evaluate the viability of proposals and challenges related to entrepreneurship and innovation in an economic perspective, defining the investment decision at the right time and with the appropriate guidance to the market and supported in the most appropriate financing decision.

### 2. PROGRAMME

1. Introduction
2. Programming projects and investments:
  - 2.1 Information System accounting
  - 2.2. Concept, objectives and characteristics
  - 2.3. Types of investment projects
  - 2.4. Phases of a project
  - 2.5. Investing in the organization's policy
  - 2.6. Project costs terminology
  - 2.7. Legal constitution of an organization
3. Evaluation of projects and investments:
  - 3.1. Introduction
  - 3.2. Previous studies
  - 3.3. Market study
  - 3.4. Cash flow and accounting income
  - 3.5. The Concept of current value
  - 3.6. Approaches to the theory of capital cost
  - 3.7. Inflation and discount rate

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- 3.8. Constant and current prices
- 3.9. Depreciation: impacts of tax policy
- 3.10. Key evaluation criteria
- 3.11. Risk analysis
- 3.12. Strategic financing decision
- 3.13. Investment project Dossier

### 3. COHERENCE BETWEEN PROGRAMME AND OBJECTIVES

The syllabus allows the students to gain and develop entrepreneurial skills, given them the tools and techniques that can be implemented to develop the entrepreneurial spirit and to design a project from its conception to its implementation with all its most relevant aspects.

### 4. MAIN BIBLIOGRAPHY

Arnold, G. e Lewis, D. (2019). Corporate Financial Management. Pearson (6ª Edição).  
 Brealey, R., Myers, S., Allen, F. (2018). Princípios de Finanças Corporativas. McGraw-Hill (12ª edição).  
 Cebola, A. (2017). Projetos de Investimento de Pequenas e Médias Empresas - Elaboração e Análise. Edições Sílabo (2ª edição).  
 Gabriel, V. (2022). Fundamentos de Matemática Financeira. Silabas & Desafios.  
 Gabriel, V. (2022). Aplicações de Matemática Financeira com Excel. Silabas & Desafios.  
 Gabriel, V. (2021). Fundamentos de Programação e Avaliação de Projetos de Investimento. Edição IPG.  
 Gabriel, V. (2021). Prática de Programação e Avaliação de Projetos de Investimento. Edição IPG.  
 Lopes, M. (2018). Análise de Projetos de Investimento. U. Porto Edições (4ª edição).  
 Megre, L. (2018). Análise de Projetos de Investimento - Uma Perspetiva Económica. Edições Sílabo (2ª edição).  
 Ross, S., Westerfield, R., Jordan, B. (2017). Essentials of Corporate Finance. McGraw-Hill (9ª edição).

### 5. TEACHING METHODOLOGIES (INCLUDING EVALUATION)

Expository lesson; individual search; Case Studies; Work Group; Debate; Fieldwork; Information technology for learning; online e-learning tutorial: observation process and case studies.

Assessment Methodologies: Continuous assessment - the assessment of the Teaching and Learning period will be done by conducting a group work (50%) and an online exam evaluation (50%), with the requirement of a minimum score of 6 points in each of them.

Final assessment - written online exam for students who did not attend classes or doesn't achieve a positive grade in \*continuous evaluation. Thus, the student obtains approval when classification is equal or greater than 10 points.

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## 6. COHERENCE BETWEEN TEACHING METHODOLOGIES AND OBJECTIVES

With the adopted methodology it is intended that the course leads to practical implementation of entrepreneur performances by the students, leading them step by step by the various stages of a process of creating and planning a project and/or business.

## 7. ATTENDANCE

Not applicable

## 8. CONTACTS AND OFFICE HOURS

**Professor:** Vítor Gabriel

**Email:** [vigab@ipg.pt](mailto:vigab@ipg.pt)

**Phone Number:** +351 271 220 111 – ext.1217

**Office:** 17

**Office Hours:** Thursday from 10:30-12:30

## DATE

7 de março de 2024

## SIGNATURES

*Professor(s), Area/Group Coordinator or Head of Department signatures*

Assinatura na qualidade de (clicar)

(signature)

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(signature)

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