

## **ETHICS AND PROFESSIONAL DEONTOLOGY**

Degree in Accounting

Degree in Accounting

Degree in Taxation

Degree in Taxation

---

Code: 17405

Main Scientific Area: Languages and Humanities

Lecturer: Eva Maria Machado Miranda

Language of Instruction: Portuguese

Regime: S1

Contact Hours: 45h Total Workload: 95h

ECTS: 5,0

---

### **Objectives**

The study unit Ethics and Deontology's main objective is to raise students' awareness towards 1. the current major ethical issues, and to 2. the ethical and professional conduct standards within the scope of certified accountants work, through the detailed study of the Estatuto da Ordem Contabilistas Certificados and Código Deontológico dos Contabilistas Certificados.

### **Learning Outcomes**

Considering the topic areas included in the study unit and the comprehensive study of the Estatuto da Ordem Contabilistas Certificados and Código Deontológico dos Contabilistas Certificados, as well as the issue of responsibility concerning the profession of certified accountants, students should be able to:

- Recognize the importance of ethics in today's society and in a professional context;
- Contextualize the principles of ethics and professional conduct rules governing the activity of certified accountants;
- Be acquainted with the deontology of certified accountants through the interpretation and analysis of standards and ethical principles governing the profession as well as the issue of responsibility.

### **Course Contents**

Basic concepts.

Ethical theories. Ethics of/in business: business social responsibility and corporate governance.

Codes of business conduct: codes of ethics.

Estatuto da Ordem Contabilistas Certificados, namely, functions, members, organization, elections and referendums, rights and duties, certified accountants and professional societies.

Código Deontológico dos Contabilistas Certificados, namely, general ethical principles, independence and conflict of

duties, responsibility, incompatibilities and conflict of interest, deontological violation, certified accountants and professional societies.

### **Recommended Bibliography**

Estatuto da Ordem dos Contabilistas Certificados — Lei n.º 139/2015, de 7 de Setembro.

Código Deontológico dos Contabilistas Certificados.

Campos, D. L.; Rodrigues, B. S.; Sousa, J. L. (2003) Lei Geral Tributária — Comentada e Anotada, 3.ª ed., Vislis, Lisboa.

Sousa, J. L.; Simas Santos, M. (2008). Regime Geral das Infracções Tributárias — Anotado, 3.ª ed., Áreas Editora, Lisboa.

Lei Geral Tributária

### **Learning and Teaching Methods**

The study unit Ethics and Deontology main objective is to make students aware of the growing importance of ethical and deontological issues. In this context, an approach to basic concepts, ethical theories and ethical codes and their application is carried out (01.) as well as a detailed analysis of standards and ethical principles governing the profession of certified accountants and the responsibilities arising from it (02.)

### **Assessment Methods**

Continuous evaluation – two written tests (face-to-face; 1st test – 40% and 2nd test – 60%); in both tests a minimum mark of 8,0 (eight, zero) points is required. Students are approved if the average of the two tests is equal or superior to 10,0 (ten, zero) points.

Exams – written exam (face-to face), 100%; students are approved if the final mark is equal or superior to 10,0 (ten, zero) points.