



Largo dos Colegiais, n.º 2
7002-554 Évora
Portugal

Telef. (+351) 266 760 220
Fax. (+351) 266 760 223

<http://www.uevora.pt>
dsac@uevora.pt

REFERENCE



CONTROL NUMBER



Following the model developed by:

*UNESCO - CEPES
*COUNCIL OF EUROPE
*EUROPEAN COMMISSION

This Diploma Supplement follows the model developed by the European Commission, Council of Europe and UNESCO/CEPES.

The purpose of the supplement is to provide sufficient independent data to improve the international "transparency" and fair academic and professional recognition of qualifications (diplomas, degrees, certificates, etc). It is designed to provide a description of the nature, level, context, content and status of the studies that were pursued and successfully completed by the individual named on the original qualification to which this supplement is appended. It should be free from any value judgements, equivalence statements or suggestions about recognition.

Information in all eight sections should be provided. Where information is not provided, an explanation should give the reason why.

Extra long life paper.

Printed with high technology against counterfeiting and/or tampering.



1. Information identifying the holder of the qualification

1.1. Family name(s)

1.2. Given name(s)

1.3. Date of birth (day/month/year)

1.4. Student Identification Number

Identify Card Number:

2. Information identifying the qualification

2.1. Name of qualification and (if applicable) title conferred

Mestrado em Gestão.

Contabilidade e Auditoria.

The award confers the degree of *Mestre*.

2.2. Main field(s) of study for the qualification

2.3. Name and status of awarding institution

Universidade de Évora, public university, supervised by Ministério da Ciência, Tecnologia e Ensino Superior.

2.4. Name and type of institution (if different from 2.3) administering studies

Not applicable.

2.5. Language(s) of instruction/examination

Portuguese.

3. Information on the level of the qualification

3.1. Level of qualification

University Education, Mestrado, corresponding to the Level 5 (ISCED) (see Section 8).

3.2. Official length of programme

2 years - 120 ECTS credits

63 ECTS in course units/modules and

57 ECTS in Thesis/Project/Training Report.

3.3. Access requirement(s)

Enrolment on the cycle of studies that leads to the Mestre degree can be achieved through the "Access conditions" described in the section 8.

4. Information on the contents and results gained

4.1. Mode of study

Part-time

4.2. Programme requirements, objectives and output

For obtaining the Mestre degree in **Gestão, Contabilidade e Auditoria**, the student should obtain approval and/or recognition at a minimum of 45 ECTS plus 18 ECTS on optional units and be approved in a viva voce examination of the thesis or of the project or the training report.

4.3. Programme details

Modules or Course Units obtained in the Universidade de Évora

| Ac. Year | Subject | Frequency | LH | Credits | CI | ECTS CI | Obs. |
|-----------|---|-----------|------|----------|----|---------|------|
| 2008/2009 | Advanced Auditing | S | 22.5 | 6 ECTS | 15 | C | - |
| 2008/2009 | Advanced Financial Accounting | S | 22.5 | 6 ECTS | 13 | D | - |
| 2008/2009 | Business Law | S | 22.5 | 6 ECTS | 15 | C | CF |
| 2008/2009 | Corporate Taxation | S | 22.5 | 6 ECTS | 13 | D | - |
| 2008/2009 | Ethics Management and Corporate Social Responsibility | S | 22.5 | 6 ECTS | 16 | B | - |
| 2008/2009 | International Marketing | S | 30 | 7.5 ECTS | 15 | C | CF |
| 2008/2009 | Research Project Methodology | S | 20 | 6 ECTS | 17 | B | - |
| 2008/2009 | Modern Management Accounting | S | 22.5 | 6 ECTS | 16 | B | - |
| 2008/2009 | Financial and Sustainability Report | S | 22.5 | 6 ECTS | 16 | B | - |
| 2009/2010 | Seminar in Research Project | S | 15 | 3 ECTS | - | - | - |

Viva Voice examination of the Thesis or of the Project or of the Training Report

Viva Voice examination of the training entitled "Implementação do Sistema de Custos Baseado nas Actividades na Fundação Eugénio de Almeida-Uma Análise Crítica", in the **February 18, 2011**, with Jorge Luís Pedreira Murteira Marques Casas Novas as supervisor, with 57 ECTS and the final grade of 14.

Frequency:

S Semester

Lecture hours (contact) for semester (LH):

Semester contact hours are calculated as the total week hours multiplied by the number of contact weeks (an unit with an annual frequency A corresponds to 28 weeks whilst S includes 14 weeks and T 7 weeks).

Credits:

ECTS ECTS Credit System
1 year = 60 ECTS
1 semester = 30 ECTS

Classification (Cl.):

National Grade Scheme - minimum final mark of 10, in a 0 to 20 grading scheme is necessary to be approved at each curricular unit..

ECTS classification (Cl. ECTS):

Conversion follows the procedure officially proposed by the Direcção Geral do Ensino Superior - Ministério da Ciência, Tecnologia e Ensino Superior, used for student mobility programmes.

| ECTS classification | Classification |
|---------------------|----------------|
| A | 18-20 |
| B | 16-17 |
| C | 14-15 |
| D | 12-13 |
| E | 10-11 |

Remarks (Obs.):

CF Creditation of academic formation obtained in other study programmes either on this or other, national or foreign, University

Creditation of Professional Experience

The student was credited with 9 ECTS by recognition of professional experience in the course/scientific area field.

4.4. Grading scheme

National Grade Scheme

The final classification for an approved student is expressed between 10-20 in the entire numerical scale of 0 to 20, according to the formula: Course units classification x % of Course units credits + viva voce examination classification x % of the Thesis/Project/Training Report credits, which is associated to following qualitative mention:

| | |
|-------|------------|
| 10-13 | Suficiente |
| 14-15 | Bom |
| 16-17 | Muito Bom |
| 18-20 | Excelente |

ECTS Classification Scheme

Conversion follows the procedure officially proposed by the Direcção Geral do Ensino Superior - Ministério da Ciência, Tecnologia e Ensino Superior, used for student mobility programmes.

| ECTS classification | Classification |
|---------------------|----------------|
| A | 18-20 |
| B | 16-17 |
| C | 14-15 |
| D | 12-13 |
| E | 10-11 |

4.5. Overall classification of the qualification

Mestrado completed on the **February 18, 2011**, with a final grade of **15 (fifteen) - Bom** and the ECTS classification **C**.

5. Information on the function of the qualification

5.1. Access to further study

This qualification gives access to an Academic and/or Professional higher level education (3rd cycle, as described under section 8).

5.2. Professional status

6. Additional information

6.1. Additional information

There is no other relevant additional information.



6.2. Further information sources


- <http://www.uevora.pt>
- http://www.sac.uevora.pt/sac/estudos_graduados/certificacao/suplemento_ao_diploma/
- <http://www.dges.mctes.pt/dges/pt/reconhecimento/naricenic>
- http://ec.europa.eu/education/policies/rec_qual/recognition/diploma_en.html
- Dec.-Lei n.º 42/2005 de 22 de Fevereiro, Port. n.º 30/2008 de 10 de Janeiro

7. Certification of the supplement

7.1. Date

March 28, 2011

7.2. Signature



Margarida Maria S. M. de Sousa Cabral



Carlos Alberto dos Santos Braumann

7.3. Capacity

Academic Services Officer of Universidade
de Évora

Rector of Universidade de Évora

7.4. Official stamp

This document is officially stamped.

8. Information on the national higher education system(s)

The Framework Law on the Education System (Law nr. 46/86, dated 14 October 1986, further amended by Laws nr.115/97, dated 19 September and nr. 49/2005, dated 30 August) establishes the general legal framework of the Education System.

According to this Law, the educational system comprises three levels: basic, secondary and higher education.

Basic Education is universal, compulsory and free and comprises three cycles, the first cycle lasts for four years, the second lasts for two years and the third lasts for three years. Pre-school education is optional and is for children between the ages of 3 and the age of entering basic education.

Secondary education is not compulsory and it comprises a 3 - year cycle (corresponding to 10th, 11th and 12th year of schooling).

Higher Education Structure

Higher Education includes university and polytechnic education.

University education is offered by public, private and cooperative university institutions and polytechnic education is offered by public, private and cooperative non-university institutions.

Private higher education institutions must be subject to the previous recognition of the Ministry of Science, Technology and Higher Education.

Licenciado degree

Both university and polytechnic institutions confer the degree of licenciado (bachelor). In polytechnic education, the cycle of studies that leads to the degree of licenciado has 180 credits and a normal length of six curricular semesters of students' work. In certain cases namely those covered by internal legislation or by European legislation, the cycle of studies can have up to 240 credits with a normal length of up to seven or eight curricular semesters of students' work.

In university education, the cycle of studies that leads to the degree of licenciado has from 180 to 240 credits and a normal length between six to eight curricular semesters of students' work.

In the 1st cycle of studies, the degree of licenciado is conferred to those that, after concluding all the curricular units that integrate the study programme of the licenciatura course, have obtained the established number of credits.

Mestre degree

Both university and polytechnic institutions confer the degree of mestre (master). The cycle of studies that leads to the degree of mestre has from 90 to 120 credits and a normal length of between three to four curricular semesters of students' work. In polytechnic education, the cycle of studies that leads to the mestre degree must ensure predominantly that the student acquires a professional specialization. In university education, the cycle of studies that leads to the mestre degree must ensure that the student acquires an academic specialization resorting to research, innovation or expansion of professional competences. In university education, the mestre degree may also be conferred after an integrated cycle of studies, with 300 to 360 credits and a normal length of 10 to 12 curricular semesters of students' work, in cases for which the access to the practice of a certain professional activity depends on that length of time established by legal EU standards or resulting from a stable practice consolidated in the European Union. In this cycle of studies the degree of licenciado is conferred to those who have obtained 180 credits corresponding to the first six semesters of work.

The degree of mestre is conferred to those that, after concluding all the curricular units that integrate the study programme of the mestrado course, have obtained the established number of credits, as well as successfully defended in public their dissertation, their project work or their traineeship report.

Doutor degree

The **Doutor** (doctor) degree is only conferred by university institutions. The degree of **Doutor** is conferred to those that, after concluding all the curricular units that integrate the study programme of the **Doutoramento** (doctorate) course have successfully defended their thesis in the public act.

Access conditions

General regime to accede to higher education

National and foreign students wishing to apply through the general regime to the first cycle of studies, must fulfil the following conditions:

- Have successfully completed a secondary course or a national or foreign qualification legally equivalent;
- Have set for the entrance examinations required for the degree programme the student wishes to attend and get the minimal mark required (There are higher education institutions that accept foreign tests or exams);
- Have fulfilled the prerequisites for the higher education course the student wishes to attend, if required.

Special conditions

Besides the regime geral (general regime), there are special conditions for top level athletes, Portuguese citizens on an official mission abroad, national or foreign staff in diplomatic mission, permanent staff of the Portuguese Armed Forces and scholarship holders within the framework of cooperation agreements signed by Portugal.

Special Competitions

Besides the general regime and the special conditions there are also special competitions for applicants with certain specific qualifications thus allowing new publics to accede to higher education in a perspective of lifelong learning, namely:

- applicants over 23 years old who have passed a especial exam for assessing their capacity to accede to higher education;
- holders of a specialization technological course.

Admission to higher education institutions is subject to *numerus clausus*.

Those who meet the following conditions may apply to the cycle of studies that leads to the **mestre degree**:

- Holders of the licenciado degree or legal equivalent;
- Holders of a foreign academic degree conferred following a 1st cycle of studies organized according to the principles of the Bologna Process by a State that has subscribed this Process;
- Holders of an academic, scientific or professional curriculum vitae that is recognized as attesting the capacity to carry out this cycle of studies by the statutorily competent scientific body of the higher education institution to which they wish to be admitted.

Those who meet the following conditions may apply to the cycle of studies that leads to the **doutor (doctor) degree**:

- Holders of the mestre (master) degree or legal equivalent;
- Holders of a licenciado degree who have a particularly relevant academic or scientific curriculum vitae that is recognized as attesting the capacity to carry out this cycle of studies by the statutorily competent scientific body of the higher education institution to which they wish to be admitted.
- Holders of an academic, scientific or professional curriculum vitae that is recognized as attesting the capacity to carry out this cycle of studies by the statutorily competent scientific body of the higher education institution to which they wish to be admitted.

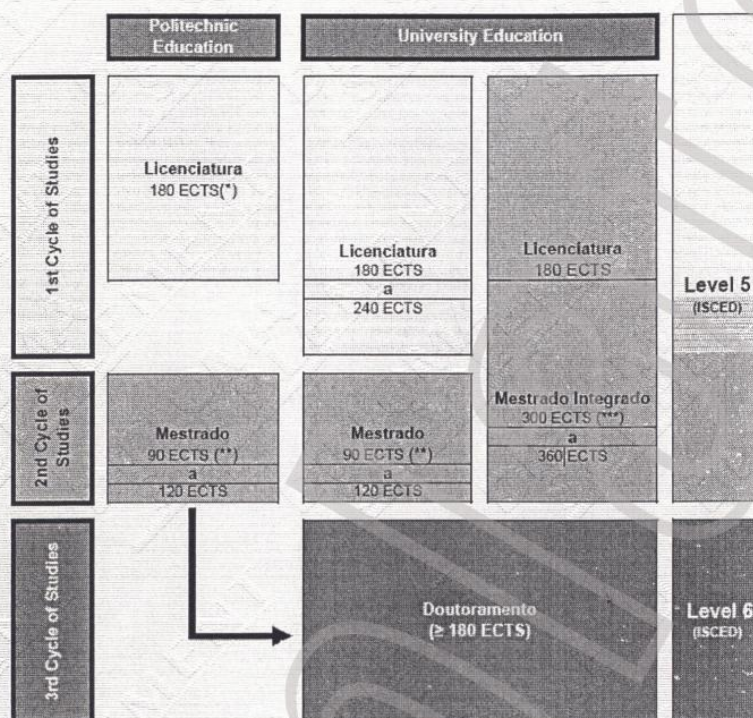
Classification System

The degrees of licenciado and mestre shall have a final classification between 10 and 20 on a numerical scale of 0 to 20, as well as its equivalent in the European scale of comparability of classifications.

The academic degree of doutor is assigned a final classification pursuant to the regulating standards approved by the university that confers it.



Diagram of the Portuguese Higher Education System



(*) Except when in order to exercise a certain professional activity requiring education and training rating between 210 and 240 ECTS.

(**) In exceptional circumstances, and subject to the fulfillment of every requirement relating to the definition of the objectives of the degree and the conditions for acquiring the latter, a cycle of studies leading to a Mestre degree in a specialized field may be amount 60 credits resulting from a stable and consolidated practice in that specific field at international level.

(***) A Mestre degree may also be granted following an integrated cycle of studies of which the duration, for the purposes of obtaining access to a professional activity, a) is established by European Union regulations; and b) results from a regular and consolidated practice within the European Union; in such cases, a Licenciado degree is granted to students having obtained 180 ECTS (3 years, 6 semesters)