

## **MANAGEMENT AND FINANCIAL ANALYSIS**

Degree in Public Management

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Code: 11710

Main Scientific Area: Finance

Lecturer: Daniela Novo Gomes

Language of Instruction: Portuguese

Regime: S1

Contact Hours: 60h Total Workload: 94h

ECTS: 5,5

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### **Objectives**

Provide the students with a set of skills that enable them to assess the importance of financial management in the company, as well as the tasks of financial manager.

### **Learning Outcomes**

In the final of the curricular unit, students should be able to:

- Understand and analyze the sources that provide important company information, including Balance Sheets and Income Statements and know the principles of financial management of an organization.
- Apply analytical methods and techniques in order to evaluate the financial performance and position of a company.

### **Course Contents**

Chapter I – Introduction

1.1. Concept Works

1.2. Objectives of the company

1.3. Analysis of the company environment

1.4 A SWOT analysis

1.5. The functions of the company

1.6. The finance function and its evolution

1.7. Financial analysis: objectives and stakeholders

Chapter II - Instruments Analysis

2.1. The accounting documents and their limitations

2.1.1. Support material accounting

2.1.1.1. The Balance

2.1.1.2. The Income Statement

2.1.2. Limitations of accounting documents

2.2. Information of a non-accounting

2.3. Accounting documents to the financial statements certified and prepared for analysis

2.3.1. Certification

2.3.2. The preparation and storage

Chapter III - Methods and techniques of analysis

3.1. The comparison of balance sheets and income statements of successive years

3.2. The method of ratios or indicators

Chapter IV - Study of financial equilibrium in the short term and medium term

4.1. Rule of minimum financial stability to the functional analysis of equilibrium

4.1.1. The rule of minimum financial balance

4.1.2. Liquidity

4.1.2. The Working Capital

4.1.4. The needs for working capital

4.1.5. The fundamental relationship of cash

4.2. The structural balance of cash

4.2.1 The functional balance

4.3. The analysis of cash flows

4.3.1. The statement of cash flows

4.4. Conditions for the maintenance of financial stability in the medium and long term

4.5. Concept of solvency and its evaluation

4.6. Loss and recovery of solvency

Chapter V - Study of Profitability

5.1. Types of Profitability

5.1.1. Financial Profitability

5.1.2. Economic profitability

5.1.3. Profitability of sales

5.2. Integrated Analysis of the different types of return

5.3. Financial stability and profitability.

5.4. The break

5.5. Cash flow and profitability

5.6. Auto Financing

5.7. Productivity

Chapter VI - Financial planning

6.1. Financial budget and cash budget

6.2. Estimate

6.3. Profitability estimates

Chapter VII - Analysis and Risk Assessment

7.1. Operational risk

7.2. Financial Risk

7.3. Global Risk

### **Recommended Bibliography**

Fernandes, C.; Peguinho, C.; Vieira, E. e Neiva, J. (2022), "Análise Financeira – Teoria e Prática", 6ª Edição, Edições Silabo.

Nabais, C. e Nabais, F. (2011), "Prática Financeira I – Análise Económica e Financeira", 6ª Edição, Lidel Edições.

Nabais, C. e Nabais, F. (2007), "Prática Financeira II – Gestão Financeira", 2ª Edição, Lidel Edições.

### **Learning and Teaching Methods**

The syllabus were defined according to the objectives defined for the curricular unit in the course plan.

Chapter 1 allows students to understand the basis of business.

Chapter 2 of the syllabus allows students to identify financial analysis instruments and prepare accounting documents for evaluating the company.

Chapter 3 identifies the methods and techniques for analyzing company management. The students must be able to calculate and comment on a company's economic and financial indicators.

Chapters 4 and 5 allow the study of financial equilibrium in the short term and medium/long term and the analysis of profitability, allowing the students to strengthen basic knowledge.

Chapter 6 provides contact with the notions of financial planning. And finally chapter 7 allows the measurement, analysis and management of business risk.

### **Assessment Methods**

#### Traditional Learning

Continuous evaluation system: 2 tests, during classes, with a weighting of 50% each. The classification obtained in each of the tests must be higher than 7.0 values (minimum score). The final classification results from the weighted average of the classification obtained in the two tests.

#### E-Learning

Continuous evaluation system:

- 1 practical exercise: 10%
- 1 group work: 20%
- 1 test: 70%

The classification obtained in the test must be higher than 7.0 values (minimum score). The final classification results from the weighted average of the classification obtained in the practical exercise, the group work and the test.

During exam seasons, the evaluation is made exclusively through a written test (100% weight)