

FINANCIAL MANAGEMENT

Degree in Accounting

Degree in Accounting

Degree in Taxation

Degree in Taxation

Code: 12502

Main Scientific Area: Finance

Lecturer: Alexandrino Manuel Oliveira Ribeiro

Language of Instruction: Portuguese

Regime: S1

Contact Hours: 60h Total Workload: 108h

ECTS: 6,0

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.

- To publicize a set of tools, methods and techniques of analysis for decision making on investment decisions and financing, as well as for sound financial management of resources. In addition we will cover the techniques of construction budgets and Business Plans.

- Integration of knowledge in the chairs next upstream (Accounting) and downstream (Project Evaluation and Final Project Course) using sharp practice.

Learning Outcomes

At the end of the course students should be able to:

- Students should be able to understand and analyze the sources of information the company, including Balance Sheets and Income Statements and know the principles of financial management of an organization.

- They should also know and be able to use the main methods of assessing the financial assets, as well as mastering the fundamentals of financial calculation.

Course Contents

Chapter I – Introduction

1.1. The functions of the company

1.2. The finance function and its evolution

1.3. 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, Carla, Peguinho, Cristina, Vieira, Elisabete e Neiva, Joaquim (2013), "Análise Financeira – Teoria ePrática", Edições Silabo;

- Nabais, Carlos e Nabais, Francisco (2011), "Prática Financeira I – Análise Económica e Financeira", 6ª Edição, Lidel Edições;

- Nabais, Carlos e Nabais, Francisco (2007), "Prática Financeira II – Gestão Financeira", 2ª Edição, Lidel Edições;

- Nabais, Carlos e Nabais, Francisco (2010), "Prática Contabilística de acordo com o SNC", 2ª Edição, LidelEdições;

- Ferreira, Manuel, Santos, João, Reis, Nuno e Marques, Tânia (2010), "Gestão Empresarial", 3ª Edição, LidelEdições;

Learning and Teaching Methods

With the expository method the contents of the course are explained to students, approaching the theoretical Financial Management of companies and their analysis techniques. With the interactive method and theoretical and practical, in which students question the teacher and vice versa during the resolution of case studies that simulate the financial analysis, treasury management, financial planning and economic analysis of organizations.

Assessment Methods

The lecture method is combined with the interactive method and theoretical and practical. The evaluation is done by two tests with a weighting of 50% each. Existence of a minimum grade of 7,5 in each test.