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|------------------|---|----------------|--------------------------------------|
| Course Unit      | Managerial Instruments                  | Field of study | Management                           |
| Master in        | Management - Health Services Management | School         | School of Technology and Management  |
| Academic Year    | 2019/2020                               | Year of study  | 1                                    |
| Type             | Semestral                               | Semester       | 1                                    |
| Level            | 2-1                                     | ECTS credits   | 6.0                                  |
| Code             | 5009-517-1104-00-19                     |                |                                      |
| Workload (hours) | 162                                     | Contact hours  | T - TP 42 PL - TC - S 3 E - OT - O - |

T - Lectures; TP - Lectures and problem-solving; PL - Problem-solving, project or laboratory; TC - Fieldwork; S - Seminar; E - Placement; OT - Tutorial; O - Other

Name(s) of lecturer(s) Jorge Manuel Afonso Alves, José Carlos Lopes

### Learning outcomes and competences

At the end of the course unit the learner is expected to be able to:

1. Understand the concepts and methods of financial management;
2. Develop, understand and interpret the financial cycles, the financial equilibrium of the company and calculate the financial needs;
3. Introduce the politics and the practices of the short, medium and long term financial management;
4. Interpret and employ the financial reporting and other related as well produce reports contributing to the decision-making by external and internal users;
5. Understand the importance of the management and the accounting instruments as a system of information for the management and utilization of these in the management of organizations;
6. Understand the interconnections and complementarities of current systems for assessing organizational performance.

### Prerequisites

Before the course unit the learner is expected to be able to:

1. Apply knowledge acquired in basic quantitative methods;
2. Use computational tools and database browsers;
3. Be fluent written English language.

### Course contents

The essential objectives of the financial function. Evolution of the financial function. Collect information and preparatory work. Financial analysis. Economic and profitability analysis. Budgetary Management. Balanced Scorecard. Activity Based Costing (ABC). Data Envelopment Analysis (DEA)

### Course contents (extended version)

1. The essential objectives of the financial function
2. Evolution of the financial function
3. Collect information and preparatory work
4. Financial analysis
5. Economic and profitability analysis
6. Budgetary Management
7. Balanced Scorecard (BSC)
8. Activity-Based Costing (ABC)
9. Data Envelopment Analysis (DEA)

### Recommended reading

1. Fernandes, C., Peguinho, C., Vieira, E., & Neiva, J. (2015). *Análise Financeira. Casos Práticos* (1.ª Edição). Lisboa: Edições Sílabo.
2. Fernandes, C., Peguinho, C., Vieira, E., & Neiva, J. (2016). *Análise Financeira. Teoria e Prática Aplicação no Âmbito do SNC* (4.ª Edição). Lisboa: Edições Sílabo.
3. Horngren, C., Datar, S., & Rajan, M. (2017). *Cost Accounting a Managerial Emphasis* (16th Edition). Upper Saddle River, New Jersey: Pearson Prentice Hall.
4. Ferreira, D., Asseiceiro, J., Caldeira, C., Vieira, J., & Vicente, C. (2017). *Contabilidade de Gestão – Estratégia de Custos e de Resultados – Casos Práticos – Volume 1*. Lisboa: Rei dos Livros.
5. Blocher, E., Stout, D., Juras, P., & Cokins, G. (2018). *Cost Management - a Strategic Emphasis* (8th Edition). Upper Saddle River, New Jersey: Prentice Hall.

### Teaching and learning methods

Theoretical-practical classes with audiovisual resources involving active participation of the student and individual and team work. Real-life case studies to consolidate the learning outcomes.

### Assessment methods

1. Alternative 1 - (Regular, Student Worker) (Final)
  - Intermediate Written Test - 50% (Written test)
  - Work Discussion - 50% (Group work with oral presentation)
2. Alternative 2 - (Regular, Student Worker) (Supplementary, Special)
  - Final Written Exam - 100% (Written test)
3. Alternative 3 (ERASMUS/INTERNATIONAL) - (Regular, Student Worker) (Final)
  - Presentations - 25%
  - Practical Work - 75%
4. Alternative 4 (ERASMUS/INTERNATIONAL) - (Regular, Student Worker) (Supplementary, Special)
  - Final Written Exam - 100%

### Language of instruction

1. Portuguese
2. English

## Electronic validation

|  |                          |                       |                            |
|--|--------------------------|-----------------------|----------------------------|
| Jorge Manuel Afonso Alves, José Carlos Lopes | António Borges Fernandes | Paula Odete Fernandes | Paulo Alexandre Vara Alves |
| 22-10-2019                                   | 11-11-2019               | 12-11-2019            | 12-11-2019                 |