

Course Unit	Financial Analysis		Field of study	Economy and Management	
Bachelor in	Public Management and Administration		School	School of Public Management, Communication and Tourism	
Academic Year	2022/2023	Year of study	3	Level	1-3
Type	Semestral	Semester	1	ECTS credits	6.0
Workload (hours)		162	Contact hours	T -    TP 50    PL 10    TC -    S -    E -    OT 20    O -	
Code: 9165-315-3101-00-22					

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) Catarina Alexandra Alves Fernandes

### Learning outcomes and competences

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

1. Understand the essential concepts of financial management related to problems of financial decisions taken in the company in the short, medium and long term;
2. Understand the information contained in the documents of economic-financial character produced by companies;
3. Prepare reasoned opinions on financial situation of the companies;
4. Understanding the general concepts of financial calculation and apply them to specific financial transactions;
5. Give students the necessary tools for the theoretical analysis of economic and financial viability (evaluation) of investment and apply these tools to specific cases of analysis.

### Prerequisites

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

1. Knowledge of Financial Accounting.
2. Basic knowledge of mathematics.

### Course contents

Introduction: The Company - Basic principles inherent to the economic activity; The role and objectives of the Financial Function, the Financial Analysis and Financial Management. The Economic and Financial Analysis. Investment Analysis: Basic Concepts in Investment Analysis; Preparation of Investment Projects; Evaluation and Selection of Investment Projects.

### Course contents (extended version)

1. Introduction
  - Company: concept, functions, environment and financial cycles
  - Basic principles inherent to the economic activity
  - The role and objectives of the Financial Function, Financial Analysis and Financial Management
2. The Economic and Financial Analysis
  - Objectives and key issues that the Economic and Financial Analysis should address
  - The supporting information, financial and non-financial
  - The ratios method - a base method of the economic and financial analysis
  - Training of results and measures of profitability
  - Risk analysis
  - Financial balance in the short term and medium and long term
3. Investment Analysis
  - Base Concepts in Investment Analysis
  - Investment projects preparation
  - Evaluation and Selection of Investment Projects

### Recommended reading

1. Couto, G. et al. (2013). Avaliação de investimentos (2.ª ed.). Lisboa: Áreas Editora. ISBN: 9789898058850.
2. Lopes, M. D. S. (2018). Análise de projetos de investimento (4.ª ed.). Porto: Universidade do Porto Edições. ISBN: 9789897461743.
3. Menezes, H. C. (2001). Princípios de gestão financeira (13.ª ed.). Lisboa: Editorial Presença. ISBN: 9789722314039.
4. Nabais, C., & Nabais, F. (2011). Prática financeira I – Análise económica & financeira (6.ª ed.). Lisboa: Lidel. ISBN: 9789727577293.
5. Neves, J. C. (2017). Análise e relato financeiro - Uma visão integrada de gestão (9.ª ed., reimpressão). Lisboa: Texto Editores. ISBN: 9789724743264.

### Teaching and learning methods

Expository lessons - theoretical and practical - in addition to theoretical concepts it will be proposed to the students the resolution of practical exercises. Some exercises can be solved using Excel or specific software.

### Assessment methods

1. Distributed evaluation - (Regular, Student Worker) (Final)
  - Intermediate Written Test - 40% (Covers the contents relating to chapters 1 and 2. It is required a minimum score of 7.)
  - Final Written Exam - 60% (Covers the contents relating to chapter 3. It is required a minimum score of 7.)
2. Final written exam - (Regular, Student Worker) (Final)
  - Final Written Exam - 100% (As alternative to the distributed evaluation. Exam includes all the contents of the course.)
3. Final written exam - (Regular, Student Worker) (Supplementary, Special)
  - Final Written Exam - 100% (Exam includes all the content of the course.)
4. Incoming students - (Regular, Student Worker) (Final, Supplementary, Special)
  - Development Topics - 100% (Project about one topic of the course's contents.)

### Language of instruction

Portuguese, with additional English support for foreign students.

## Electronic validation

Catarina Alexandra Alves Fernandes	Bernadete de Lourdes Bittencourt	Catarina Alexandra Alves Fernandes	Luisa Margarida Barata Lopes
04-10-2022	05-10-2022	06-10-2022	14-10-2022