

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	2023/2024	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: 9165-315-3101-00-23					

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. Lopes, M. D. S. (2018). *Análise de projetos de investimento* (4.ª ed.). Universidade do Porto Edições.
2. Menezes, H. C. (2001). *Princípios de gestão financeira* (13.ª ed.). Editorial Presença.
3. Nabais, C., & Nabais, F. (2011). *Prática financeira I – Análise económica & financeira* (6.ª ed.). Lidel.
4. Neves, J. C. (2017). *Análise e relato financeiro - Uma visão integrada de gestão* (9.ª ed., reimpressão). Texto Editores.
5. Vieito, J. P. (2021). *Análise de projetos de investimento*. Escolar Editora.

### 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. Final Evaluation I - (Regular, Student Worker) (Final)
  - Intermediate Written Test - 40% (Covers the contents relating to chapters 1 and 2. A minimum mark of 7 is required.)
  - Final Written Exam - 60% (Covers the contents relating to chapter 3. A minimum mark of 7 is required.)
2. Final Evaluation II - (Regular, Student Worker) (Final)
  - Final Written Exam - 100% (As alternative to the final evaluation I. Exam includes all the contents of the course.)
3. Final Evaluation III - (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	Susana Isabel Pinto Ferreira dos Santos Gil	Luisa Margarida Barata Lopes
02-10-2023	02-10-2023	02-10-2023	06-10-2023

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