



UNIVERSIDADE LUSÍADA
LISBOA

Course Unit Program
Financial and Budget Analysis

Academic Year 2023/2024

1. Organic Unit

Faculty of Business and Economic Sciences

2. Course

Human Resource Management

3. Cycle

1st

4. Course Unit

Financial and Budget Analysis (11318)

5. Scientific Area

6. Curricular Year

2nd

7. Type of Curricular Unit / Semester

1st Semester



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8. Class type and workload (work time)

Theoretical classes:

Practical classes:

Theoretical-Practical Classes 30,00

Tutorial Guidance: 20,00

9. ECTS Credits

6,00

10. Scientific Area Coordinator

11. Regent

Prof. Doutor JOÃO FERNANDO DE SOUSA MENDES

12. Assistants

13. Teaching Language

Portuguese

14. General Objectives

Equip students with skills on knowledge, the ability to understand and apply concepts and instruments in the field of economic and financial information and its importance for managers to conduct their management area in concert with business objectives.

15. Specific Objectives

- . Study of an instrumental nature, centered on the conceptual and methodological principles of financial management tools;
- . Study of an interpersonal nature, in the sense that each person in charge manages his/her management unit and, simultaneously, ensures accountability at a higher level.

16. Skills to be acquired

TO KNOW:

- . concepts of economic and financial analysis,
- . methodology for evaluating the financial structure;

TO DO:

- . assessment of the company's financial profile;
- . evaluation of the company's economic performance;
- . build your own learning;
- . structure thinking analytically in what is applicable beyond the academic and professional context.



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17. Teaching Methodology

- . Exposition of theoretical material, stimulating the discussion of its importance and validity;
- . Application of theoretical foundations to the resolution of practical, real and/or simulated problems and the interpretation of the respective solutions.

18. Course Unit Program

1. Financial Analysis of the Company
 - 1.1 Exploitation cycle
 - 1.2 Financial accounting supports (Income statement and balance sheet)
 - 1.3 Assumptions of the company's financial balance
 - 1.4 Funding capital management
 - 1.5 Risk assessment
2. The budget
 - 2.1 Calculation of budget deviations
3. Economic Analysis of the Company
 - 3.1 Profitability vs Productivity
 - 3.2 Evaluation of relative productivity
 - 3.3 Assessment of economic productivity
 - 3.4 Evaluation of salary productivity
 - 3.5 Assessment of economic competitiveness

19. Assessment Methods

- . Degree of attendance by recording class attendance;
- . Monitoring the level of learning through the completion of two written points;
- . Degree of participation and oral exposition of the students.

20. Didactic Resources

- . Bibliography
- . Thematic sheets (prepared by the teacher)
- . Systematization of subjects in the classroom
- . Projection of transparencies or/and computer supports.

21. Sustainability Objectives

Responsible consumption and production (replacing paper with digital media).

22. Keywords

- . Finanças;
- . Risco;
- . Orçamento;
- . Produtividade;
- . Competitividade.



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23. Main Bibliography

Author(s): CARVALHO, J. Eduardo
Title: Gestão de Empresas: princípios fundamentais
Edition: 5^a Year: 2019
Local: Lisboa
Publisher: Ed Silabo

Author(s): CARVALHO, J. Eduardo
Title: Produtividade
Edition: 2^a Year: 2007
Local: Lisboa
Publisher: Quimera Editores

Author(s): NEVES, João
Title: Análise Financeira: métodos e Técnicas
Edition: 6^a Year: 2022
Local: Lisboa
Publisher: Texto Editora

24. Complementary Bibliography

Author(s): GAMA, P. & TORRES, P.
Title: Exercícios de Análise Financeira
Edition: 4^a Year: 2021
Local: Lisboa
Publisher: Almedina

Author(s):
Title:
Edition: Year:
Local:
Publisher:



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Ficha técnica MIP / MIP Datasheet	
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Autor / Author	Prof. Doutor JOÃO FERNANDO DE SOUSA MENDES
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