UNIVERSIDADE LUSÍADA
LISBOA

Course Unit Program
Financial and Budget Analysis

Academic Year 2025/2026

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.
. Practical exercises.

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

. Thematic sheets (prepared by the teacher)
. Systematization of subjects in the classroom
. Digital presentations of theoretical/practical content.

21. Sustainability Objectives

Sustainable Development Goals (UN-SDGs):
Goal 8: Promote inclusive and sustainable economic growth, full and productive employment and decent work for all.
Goal 9: Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation.
Goal 12: Ensure sustainable consumption and production patterns.

22. Keywords

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

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23. Main Bibliography

Author(s):	CARVALHO, J. Eduardo		
Title:	Gestão de Empresas: principios fundamentais		
Edition:	6ª	Year:	2023
Local:	Lisboa		
Publisher:	Ed Silabo		

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

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

24. Complementary Bibliography

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

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

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Ficha técnica MIP / MIP Datasheet	
Título / Title	Course Unit Program 'ANÁLISE FINANCEIRA E ORÇAMENTAL': Academic Year 2025/2026
Autor / Author	Prof. Doutor JOÃO FERNANDO DE SOUSA MENDES
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