UNIVERSIDADE LUSÍADA
LISBOA

Course Unit Program
Financial and Budget Analysis

Academic Year 2026/2027

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 and abilities to understand and apply concepts and tools in the field of economic and financial information and their importance for managers to run their management area in line with business objectives.

15. Specific Objectives

. Study of an instrumental nature, centered on the conceptual and methodological principles of financial management tools;
. Interpersonal study, in the sense of each manager being able to run their business unit.

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;

17. Teaching Methodology

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. 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 Operating cycle
1.2 Financial statements
1.3 Assumptions of the company's financial balance
1.4 Funding capital management
1.5 Risk assessment
2. The budget
2.1 The budgeting process
2.2 Preparation and coordination of the different budgets
2.3 Budget control
2.4 Calculation and analysis of 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

The Regulations for the Assessment of Knowledge and Skills currently in force will apply. Under continuous assessment, oral contributions distributed throughout the teaching period and a final written test will be mandatory.

20. Didactic Resources

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

21. Sustainability Objectives

SDG 8 - Decent work and economic growth. Assess how financial performance, productivity and budgeting decisions contribute to sustainable economic growth. SDG 9 - Industry, innovation and infrastructure. Understand how economic and financial information and budget planning support investment, innovation and organisational resilience. SDG 12 - Responsible consumption and production. Integrate efficiency, responsible resource use.

22. Keywords

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. Finance
. Risco;
. Orçamento;
. Produtividade;
. Competitiveness.

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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		
ISBN Code:			

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

Author(s):	NEVES, João		
Title:	Análise Financeira		
Edition:		Year:	2004
Local:	Lisboa		
Publisher:	Texto Editora		
ISBN Code:			

24. Complementary Bibliography

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

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

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Autor / Author	Prof. Doutor JOÃO FERNANDO DE SOUSA MENDES
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