



UNIVERSIDADE LUSÍADA
LISBOA

Course Unit Program
Financial Management

Academic Year 2025/2026

1. Organic Unit

Faculty of Business and Economic Sciences

2. Course

Business Management

3. Cycle

1st

4. Course Unit

Financial Management (24116)

5. Scientific Area

6. Curricular Year

2nd

7. Type of Curricular Unit / Semester

2nd 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 ROGÉRIO MARQUES SERRASQUEIRO

12. Assistants

13. Teaching Language

Portuguese

14. General Objectives

Understanding the scope of Financial Management within the overall context of organizational management;
Knowing how to use financial information to support decisions by information users, extending to organizations;

15. Specific Objectives

Understanding the scope of financial analysis;
Knowing how to conduct a company's financial analysis;
Understanding and knowing how to determine financial equilibrium;
Analyzing profitability in its different aspects;
Analyzing operational and financial risk;
Understanding the scope of financial planning.

16. Skills to be acquired

Calculate and interpret profitability, solvency, and liquidity indicators.
Calculate and distinguish nominal analyses from real analyses.
Calculate and analyze company cash flow.
Build and interpret risk metrics.
Develop a company's financial plan.



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17. Teaching Methodology

Theoretical-practical learning approach with presentation of concepts and their operationalization using practical cases;
Using Excel as a work tool

18. Course Unit Program

know how to conduct a financial analysis of a company;
Understand and determine financial equilibrium; Working Capital, Working Capital Needs and Treasury. The balance sheet for financial analysis
Analyze Profitability; Assets, invested capital and equity; The financial leverage effect;
Analyze the risk associated with the fixed cost structure; Operational and financial risk;
Breakeven Point and Safety Margin; Degrees of operational, financial and global leverage
Growth analysis and ratio analysis
Financial planning; Preparation of operating and financial budgets; Elaboration of the financing plan
Financial markets; Some modalities and debt financing available to companies; Determining the cost of financing.

19. Assessment Methods

Continuous assessment using two mid-term tests to be weighted with the final frequency, under the terms of the general assessment regime adopted at the University

20. Didactic Resources

Recommended bibliography;
Teacher slides (Ppt)
Additional exercises

21. Sustainability Objectives

To identify financial management as an instrument that contributes to the proper use of resources in organisations and society
SDG 4: Quality education: developing technical skills in financial analysis, essential for training qualified professionals in the field of management.
SDG 8: Decent work and economic growth: capacity building to evaluate and optimize financial decisions, promoting the efficiency and competitiveness of organizations.

22. Keywords

Financial management;
Financial analysis;
Profitability;
Risk;
Financial planning;
Financing to



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23. Main Bibliography

Author(s): Robert C. Higgins; Jennifer L. Koski; Todd Mitton
Title: Analysis for Financial Management - International Student Edition
Edition: twelfth Edition Year: 2019
Local: New York
Publisher: Mc Grow Hill Education
ISBN Code:

Author(s): António Gomes Mota et all
Title: Finanças de Empresa - Teoria e prática
Edition: 6ª Edição Year: 2020
Local: Lisboa
Publisher: Edições Síbalo
ISBN Code:

Author(s): António Gomes Mota; Cláudia Custódio
Title: Finanças de Empresa - Um guia para a análise e decisão de executivos
Edition: 1ª Edição Year: 2021
Local: Lisboa
Publisher: Edições Sílabo
ISBN Code:

24. Complementary Bibliography

Author(s): João Carvalho das Neves
Title: Análise e Relato Financeiro - Uma visão integrada de gestão
Edition: 5ª edição Year: 2012
Local: Lisboa
Publisher: Texto Editores
ISBN Code:

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



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Ficha técnica MIP / MIP Datasheet	
Título / Title	Course Unit Program 'GESTÃO FINANCEIRA': Academic Year 2025/2026
Autor / Author	Prof. Doutor ROGÉRIO MARQUES SERRASQUEIRO
Classificação / Classification	-
Descritores / Descriptors	-
Colaborador(es) / Colaborator(s)	-
Data Hora / Date Time	
Formato de dados / Data Format	Texto / Text, PDF
Estatuto de utilização / Usage	Acesso público / Public Access
Relação / Relation	Version 1,0
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