



UNIVERSIDADE LUSÍADA
LISBOA

Course Unit Program
Financial Management

Academic Year 2026/2027

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



UNIVERSIDADE LUSÍADA
LISBOA

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 FERNANDO MANUEL DOS SANTOS CARDOSO

12. Assistants

13. Teaching Language

Portuguese

14. General Objectives

The course module aims to provide students with a body of knowledge so that, when they enter the world of work, they are equipped to deal with day-to-day financial needs, as well as the commitments they will have to undertake when working over a longer period.

15. Specific Objectives

The primary aim of this module is to equip future senior managers with financial management techniques. As this is the main module in the field of finance, it aims to cover:

- Financial Analysis
- Short-term Financial Management

16. Skills to be acquired

Assessment of an organization's economic and financial situation.

Preparation of reports on an organization's economic and financial situation.

17. Teaching Methodology

In theory-practice classes: theoretical presentation and practical application exercises.

In tutorial sessions: monitoring and analysis of an organization's management report and financial statements.

Oral presentations by the students.



UNIVERSIDADE LUSÍADA
LISBOA

18. Course Unit Program

1. The Financial Function and Financial Analysis
 - 1.1. The Purpose of Financial Analysis
 - 1.2. Characteristics, evolving environment, limits and boundaries of financial analysis
2. Supporting documents for financial analysis
 - 2.1. The Management Report
 - 2.2. The Balance Sheet
 - 2.3. The Profit and Loss Account
 - 2.4. Extra-accounting information
 - 2.5. Audit reports
 - 2.6. Limitations of documents used in financial analysis
3. Methods and techniques of analysis
 - 3.1. Successive comparisons across time and space
 - 3.2. Ratios
 - 3.3. Financial balances
 - 3.4. Return on equity
 - 3.5. Leverage
 - 3.6. Financial cycles
 - 3.7. Risk analysis
4. Financial management
 - 4.1. Introduction to short-term analysis using cash flows
 - 4.2. The company's activities and the different cash flows
 - 4.3. Determining cash flows
 - 4.4. Financial planning
 - 4.5. Forms of equity and debt financing

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.
The oral assessments and the written test will each be weighted at 3.

20. Didactic Resources

Presentation of course material and resolution of practical cases based on the financial statements of companies and organizations.

21. Sustainability Objectives

To develop the ability to assess the impact of business activities on the environment and society, as well as the role of managing these impacts.
To prepare future professionals capable of actively collaborating on the implementation of the Sustainable Development Goals.



UNIVERSIDADE LUSÍADA
LISBOA

22. Keywords

Financial analysis, financial management, profitability, risk, cash flows, sources of financing



UNIVERSIDADE LUSÍADA
LISBOA

23. Main Bibliography

Author(s): Fernandes, Carla et al
Title: Análise Financeira - Teoria e Prática - Aplicações no âmbito do SNC
Edition: 7º edição Year: 2025
Local: Lisboa
Publisher: Edições Sílabo
ISBN Code: 978-989-561-432-5

Author(s): Neves, João Carvalho das
Title: Análise e Relato Financeira - Uma Visão Integrada de Gestão
Edition: 5ª edição Year: 2012
Local: Lisboa
Publisher: Texto Editora
ISBN Code: 978-972-47-4326-4

Author(s): Myers, Stewart,C.,Allen, Franklin
Title: Princípios de Finanças Empresariais
Edition: 8ª edição Year: 2008
Local: Lisboa
Publisher: Mc Graw Hill Portugal
ISBN Code: 978-84-481-6085-2

24. Complementary Bibliography

Author(s): Carvalho, Cristina Neto de, Magalhães, Gioconda
Title: Análise Económico Financeira de Empresas
Edition: 3º edição Year: 2008
Local: Lisboa
Publisher: Universidade Católica Editora
ISBN Code: 978-972-54-0122-4

Author(s): Ross, Stephen, Westerfield, Randolph, Jaffe, Jeff, Lamb Roberto
Title: Administração Financeira
Edition: 10ª edição Year: 2015
Local: Porto Alegre
Publisher: AMGH Editora
ISBN Code: 978-858-0554-328



UNIVERSIDADE LUSÍADA
LISBOA

Ficha técnica MIP / MIP Datasheet	
Título / Title	Course Unit Program 'GESTÃO FINANCEIRA': Academic Year 2026/2027
Autor / Author	Prof. Doutor FERNANDO MANUEL DOS SANTOS CARDOSO
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
(c) Universidade Lusíada, 2026	