

<p>POLI ESCOLA SUPERIOR TURISMO HOTELARIA TÉCNICO GUARDA</p>	<h2>SUBJECT DESCRIPTION</h2>	<p>MODELO PED.014.03</p>
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Course	Hotel Management					
Subject	Financial Management II					
Academic year	2023-2024	Curricular year	3rd	Study period	2nd semester	
Type of subject	Compulsory	Student workload (H)	Total: 108	Contact: 45	ECTS	4
Professor(s)	Professora Doutora Aida Brito					
<input checked="" type="checkbox"/> Area/Group Coordinator <input type="checkbox"/> Head of Department	Professora Doutora Rute Abreu <i>(select)</i>					

PLANNED SUBJECT DESCRIPTION

1. LEARNING OBJECTIVES

Taking into account that the students from the Hotel Management course must possess skills to respond to issues related to the economic and financial areas of the hotels, it is intended that they be able to:

- Analyze and select the investments;
- Make a proper management of financial resources and needs related to exploration of the Hotel Unit;
- Select sources of funding, most convenient in the short term as well as medium and long term;
- Plan, in financial terms, the short and medium term, the company's business.

2. PROGRAMME

1. Analysis of investments

- 1.1. Definition and typology of investments
- 1.2. Evaluation types
- 1.3. Evaluation criteria

2. Short-Term Financial Management

- 2.1. Balance and financial situation
 - 2.1.1. Functional Balance
 - 2.1.2. Working capital
 - 2.1.3. Financial Balance
 - 2.1.4. Typical Financial Situations
 - 2.1.5. Measures to rebalance the financial situation
 - 2.1.6. Liquidity Indicators
- 2.2. Treasury Management
- 2.3. Management Needs in Working Capital
 - 1.3.1. Realizable management
 - 1.3.2. Inventory management
- 2.4. Short-term debt management

3. Financing and Short-term Financial Planning

- 3.1. Short-term financing
 - 3.1.1. Sources of funding

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3.2. Financial Planning

4. Financing and Medium and Long Term Financial Planning

- 4.1. Company's financial policy
- 4.2. Sources of funding
- 4.3. Financing and growth
- 4.4. Forecast Economic and financial analysis

3. COHERENCE BETWEEN PROGRAMME AND OBJECTIVES

The objective "Analyze and select investments" will be achieved through the teaching of point 1. In order to achieve the goal "Making a correct management of the financial needs and resources related to exploration of the Hotel Unit" will be taught the point "Short-Term Financial Management".

The goals: "Select the sources of funding, most convenient in the short term as well as medium and long term" and "plan, in financial terms, the short and medium term, the company's business" will be achieved with points 3 and 4 - "Financing and Financial Planning Short-term" and "Financing and Financial Planning Medium and Long Term."

4. MAIN BIBLIOGRAPHY

Mandatory

- Brito, A. (2024). *Gestão Financeira II*. ESTH/IPG.
- Martins, A. e Outros (2016). *Manual de Gestão Financeira Empresarial*. 2ª Edição, Escolar Editora.
- Nabais, C. e Nabais, F. (2011). *Prática Financeira II – Gestão Financeira*. 4ª Edição, Editora Lidel.
- Silva, E. e Queirós, M. (2011). *Gestão Financeira - Análise de Investimento*. 2ª Edição, Editora VidaEconómica.
- Silva, J. e Ferreira, P. (2014). *Princípios de Gestão Financeira*. Rei dos Livros.
- Vieito, J. e Maquieira, C. (2013). *Finanças Empresariais – Teoria e Prática*. 2ª Edição, Escolar Editora.

Recommended

- Brealey, R., Myers, S. e Allen (2010). *Princípios de Finanças Corporativas*. 10ª Edição, Editora McGraw-Hill.
- Carrilho, J. e Outros, (2005). *Elementos de Análise Financeira – Casos Práticos*. 2ª edição, Editora Publisher Team.
- Esperança, J. e Matias, F. (2009). *Finanças Empresariais*. Editora Texto.
- Mota, A., Barroso, C., Nunes, J., e Ferreira, M. (2006). *Finanças Empresariais – Teoria e Prática*. 2ª Edição, Publisher Team.

5. TEACHING METHODOLOGIES (INCLUDING EVALUATION)

The **teaching methodology** will consist one the presentation made by teacher, with theoretical concepts, followed by examples and performing of proposed exercises. Students may choose between **two types of evaluation: continuous or final**.

Continuous assessment: the student will obtain approval through the weighted average of the following two factors, when classification is equal to or greater than ten (10) values:

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- **First factor** - performing two tests, which have a weighting of 40% each of the final grade, with a minimum score of seven and a half values (7,5) in each test;
- **Second factor** - attendance and participation, with the realization of exercises, with a weighting of 20% in the final classification.

In the case of **student workers**, the continuous assessment will consist of two frequencies, with a weighting of 50% each in the final grade, with a minimum grade of seven and a half values (7,5) each.

Final assessment: consists of making two exams (normal or recovery). The student who did not get in continuous assessment classification equal to or greater than ten (10) values or did not realize it, he (she) can get approved when the classification of one of the exams, at the normal time and the recovery time, is equal or greater than ten values.

6. COHERENCE BETWEEN TEACHING METHODOLOGIES AND OBJECTIVES

In order to achieve all the objectives defined, the methodology consists in the exhibition, by teacher, of theoretical concepts, followed by presentation of examples and exercises proposed.

7. ATTENDANCE

Continuous assessment requires the presence of at least 75% of students to classes. It should be noted that working students are not covered by mandatory minimum attendance to classes.

8. CONTACTS AND OFFICE HOURS

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DATE

19 de fevereiro de 2024

SIGNATURES

Professor

(Professora Doutora Aida Brito)

Area/Group Coordinator

(Professora Doutora Rute Abreu)