

POLI ESCOLA SUPERIOR TECNOLOGIA GESTÃO TÉCNICO GUARDA	SUBJECT DESCRIPTION	MODELO PED.013.03
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Course	Accounting					
Subject	Corporate Finance II					
Academic year	2023-2024	Curricular year	2nd	Study period	2nd semester	
Type of subject	Compulsory	Student workload (H)	Total: 112	Contact: 60	ECTS	4
Professor(s)	PhD Maria de Fátima David					
<input checked="" type="checkbox"/> Area/Group Coordinator <input type="checkbox"/> Head of Department	(select)	PhD Rute Abreu				

PLANNED SUBJECT DESCRIPTION

1. LEARNING OBJECTIVES

Acquire knowledge and competence in planning, organizing, coordinating, and evaluating the implementation and application of economic-financial analyses. As well as develop the aptitude to be well-organized and efficient in making strategically competitive operational, investment and financial decisions.

Given the International Educational Standard of the IAESB (IFAC), the student of this UC must acquire learning results, which can be applied in work environments characterized by moderate levels of ambiguity, complexity, and uncertainty.

2. PROGRAMME

1. Strategic Planning (economic-financial analysis risk; profitability and opportunity; business financial tendencies)
2. Financial and non-financial data (information disclosure/information value; environment report; sustainability report; integrated report)
3. English vocabulary in the business financial area ((Financial statements; Ratio analysis; Financial report)
4. Strategic financial decisions (portfolio structure theory; financing policy; dividend policy)
5. Strategic investment decisions (portfolio management; risk analysis; financial and investment decisions)
6. Operational financial and investment decisions (current assets and liabilities; interaction of strategic and operational decisions)
7. Bankruptcy procedures (bankruptcy and recovery of assets)

3. COHERENCE BETWEEN PROGRAMME AND OBJECTIVES

1. Strategic Planning
(to begin his/her process in the financial business)

2. Financial and non-financial data
(to gain competencies in planning, organization, coordination, and evaluation of economic-financial analyses)

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3. English vocabulary in the business financial area
(to have an international perspective)

4. Strategic financial decisions
(to adopt more competitive financial decisions and strategies)

5. Strategic investment decisions
(to adopt more competitive investment decisions and strategies)

6. Operational financial and investment decisions
(to adopt more competitive operational decisions and strategies)

7. Bankruptcy procedures
(to check the bankruptcy process and recovery of assets)

4. MAIN BIBLIOGRAPHY

Arnold, G. (2012). *Corporate financial management*. 5.^a ed. London: Pearson Education.

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Brigham, E.F. & Ehrhardt, M.C. (2016). *Financial Management: Theory and Practice*. 15.^a ed. New York: The Dryden Press.

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Direção Geral de Sistemas de Informação (DGSI, 2024). *Sistema de Difusão de Informação dos Tribunais*. Lisboa: DGSI.

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Jiménez, S.; Garcia-Ayuso, M. & Sierra, G. (2000). *Análisis Financiero*. Madrid: Pirámide.

Nabais, C. & Nabais, F.C. (2011a). *Prática Financeira I - Análise Económica e Financeira*. 6.^a ed. Lisboa: Lidel.

Nabais, C. & Nabais, F.C. (2011b). *Prática Financeira II - Gestão Financeira*. 4.^a ed. Lisboa: Lidel.

Neves, J. (2006). *Análise financeira: Técnicas fundamentais*. Lisboa: Texto Editora.

Neves, J. (2012). *Análise e Relato Financeiro: uma visão integrada de gestão*. Lisboa: Texto Editora.

Penman, S. (2013). *Financial statement analysis & security valuation*. 5.^a ed. Boston: McGraw-Hill.

Rodrigues, J. (2021). *Sistema de Normalização Contabilística Explicado*. 8.^a ed. Porto: Porto Editora.

Ross, S.; Westerfield, R. & Jordan, B. (2017). *Essentials of corporate finance*. 9.^a ed. Boston: McGraw-Hill.

Suárez, A. (2008). *Decisiones óptimas de inversión y financiación en la empresa*. Madrid: Pirámide.

Subramanyam, K. & Wild, J. (2013). *Financial Statement Analysis*. 11.^a ed. London: McGraw-Hill / Irwin.

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Van Horne, J.C. (2002). *Financial Management and Policy*. 12.^a ed. London: Prentice Hall.

Código das Sociedades Comerciais.

Código de Insolvência e da Recuperação de Empresas.

5. TEACHING METHODOLOGIES (INCLUDING EVALUATION)

TEACHING METHODOLOGIES:

Lecture with audiovisual material and tools. Case studies. Use of the e-learning platform as a component of distance education. Collaborative work tools. Periodical collaborative sessions. Seminar.

EVALUATION METHODOLOGIES:

Continuous assessment: written test (with books - 100%).

Final assessment: those who failed or not having chosen the continuous assessment; will pass with a grade equal or higher than 10.

6. COHERENCE BETWEEN TEACHING METHODOLOGIES AND OBJECTIVES

Theoretical and practical lecture method: use of multimedia contents, audiovisual material, and tools - gain knowledge in the financial management area through the learning process with the audiovisual material and tools.

Case studies: acquire knowledge and skills to develop the aptitude to be well-organized and efficient to make strategically competitive operational, investment and financial decisions.

E-learning contents: on the e-Learning blackboard there are the contents and exercises produced by the teacher.

Collaborative work tools: participate actively in the elaboration and discussion of new strategies; develop the critical competence to plan, organize, coordinate, and evaluate the implementation and application of economic-financial analyses of an entity preparing financial information for management reporting and analysis with the underlying goals the entity's objectives, techniques elaboration of information and the risks of the activity.

Periodical collaborative sessions: reinforce the acting ability and solidify knowledge and skills to develop the aptitude to be well-organized and efficient to make strategically competitive operational, investment and financial decisions.

Seminar: gain knowledge in the financial management area through experiences with national and international well-known people.

7. ATTENDANCE

Not applicable.

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8. CONTACTS AND OFFICE HOURS

Professor: *Fátima David (sdavid@ipg.pt)*

Phone: + 351 271 220 120 (*Gab. 49*)

Office hours: *Friday (10:00-11:30)*

9. OTHERS

Not applicable.

DATE

19 February 2024

SIGNATURES

Professor

(PhD Maria de Fátima David)

Area/Group Coordinator

(PhD Rute Abreu)