

<b>POLI</b> ESCOLA SUPERIOR TECNOLOGIA GESTÃO <b>TÉCNICO</b> <b>GUARDA</b>	<b>SUBJECT DESCRIPTION</b>	<b>MODELO</b> PED.013.03
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Course	Accounting					
Subject	Corporate Finance I					
Academic year	2023-2024	Curricular year	2nd	Study period	1st semester	
Type of subject	Compulsory	Student workload (H)	Total: 140	Contact: 60	ECTS	5
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 skills 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, in order to develop the aptitude to be well-organized and efficient to make strategically competitive operational, investment and financial decisions.*

*In view of 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. Introduction to Financial Approach
2. Financial Concepts and Financial Statements
3. Financial Statements: Preparation and Analysis
4. Additional Elements for Financial Analysis
5. Perspectives on Financial Analysis
  - 5.1. Activity
  - 5.2. Productivity
  - 5.3. Profitability and Risk
  - 5.4. Liquidity
  - 5.5. Financing
  - 5.6. Financial Structure

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#### 6. Financial Management

##### 6.1. Analysis and Management Report

##### 6.2. Techniques of Financial Analysis

#### 7. New trends in corporate finance: English Terminology and Accounting Glossary

### 3. COHERENCE BETWEEN PROGRAMME AND OBJECTIVES

#### 1. Introduction to Financial Approach

*(to understand the importance of financial management of the credibility of financial information, nationally and internationally)*

#### 2. Financial Concepts and Financial Statements

#### 3. Financial Statements: Preparation and Analysis

*(to acquire knowledge and skills of preparing financial information for management reporting and analysis with the underlying goals of the entity)*

#### 4. Additional Elements for Financial Analysis

#### 5. Perspectives on Financial Analysis

*(to obtained knowledge and skills to plan, organize, coordinate and evaluate the implementation and application of economic-financial analyses)*

#### 6. Financial Management

*(to develop the aptitude to be well-organized and efficient to make strategically competitive operational, investment and financial decisions)*

#### 7. New trends in corporate finance: English Terminology

*(to analyze the international finance perspective)*

### 4. MAIN BIBLIOGRAPHY

Arnold, G. (2012). *Corporate financial management*. 5.<sup>a</sup> ed. London: Pearson Education.

Brealey, R.A., Myers, S.C. & Allen, F. (2020). *Principles of Corporate Finance*. 13.<sup>a</sup> ed. London: McGraw-Hill.

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

Caíado, A.C.P. & Gil, P.M.D. (2014). *Demonstração dos Fluxos de Caixa*. Lisboa: Áreas Editora.

David, F. (2023). *Finanças Empresariais: Casos de Estudo - Ano Letivo 2023/2024*. Guarda: ESTG.

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*Internacional Accounting Education Standards Board (IAESB, 2019). Handbook of International Education Pronouncements. New York: IFAC.*

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

*Martins, A. (2002). Introdução à Análise Financeira de Empresas. Lisboa: Vida Económica.*

*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.*

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

*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.*

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

## 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.*

### 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 in order 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.*

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**Collaborative work tools:** participate in an active way 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 in order to develop the aptitude to be well-organized and efficient to make strategically competitive operational, investment and financial decisions.

### 7. ATTENDANCE

Not applicable.

### 8. CONTACTS AND OFFICE HOURS

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

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

Office hours: *Thursday & Friday (15:30-16:30)*

### 9. OTHERS

Not applicable.

### DATE

18 September 2023

### SIGNATURES

Professor

(PhD Maria de Fátima David)

Area/Group Coordinator

(PhD Rute Abreu)