

ID	3885
Curricular Unit	Finanças das Organizações de Desporto
Regent	Maria Margarida Ventura Mendes Mascarenhas
Learning Outcomes	<ul style="list-style-type: none"> - Familiarize students with the main concepts of financial accounting, as well as with the economic and financial statements produced by the accounting information system. - Familiarize students with the main concepts of financial management, as well as develop the general framework in which the financial function of sports organizations operates. - Promote the development of knowledge about financial analysis tools, methods and techniques, with an integrated perspective of their use as a valid tool for optimized financial decision-making. - Introduce the essential financial planning and treasury concepts and techniques. - Address the problem of risk and profitability in the evaluation of sports organizations. - Develop, in the specific case of sporting organizations (for-profit and non-profit-making), a set of economic/financial and sporting indicators capable of assessing the results of these organizations simultaneously in these two strands.
Syllabus	<ol style="list-style-type: none"> 1. Fundamental concepts of financial accounting. 2. Equity and financial statements. 3. Working capital and theory of ratios. 4. Functional balance theory and typical situations of financial imbalance. 5. Value creation: economic/financial and sports indicators, capable of simultaneously evaluating the economic-financial and sports results of sports organizations.

Continuous evaluation:

a) Team work (75%) - Elaboration of an economic / financial and sport analysis report, regarding a sporting organization of the real context, according to a methodological approach of longitudinal case study.

Evaluation

b) Individual test (25%).

Terminal evaluation: written test (50%) and oral (50%).

Bibliography	Bastos, F. S. (2018). Finanças empresariais. Teoria e prática (2ª Ed.). Lisboa: Edições Sílabo.
	Fernandes, C., Peguinho, C., Vieira, E., & Neiva, J. (2016). Análise financeira. Teoria e prática (4ª Ed.). Lisboa: Edições Sílabo.
	Neves, J. C. (2012). Análise e relato financeiro - Uma visão integrada de gestão (5ª Ed.). Lisboa: Texto Editores.
	Silva, J. V., & Ferreira, P. J. S. (2014). Princípios de gestão financeira. Lisboa: Rei dos Livros.