

Analysis, Planning and Financial Control of Companies - Complete and Practical Cycle of the Financial Area

General objectives:

This Course aims to teach participants the fundamental concepts of Analysis, Planning and Control in the Financial area, addressing the analyzing accounting and extra-accounting information in economic-financial terms and understanding the company's Finances.

Specific objectives:

At the end of this course, participants will:

- Understand the Financial function;
- Understand the importance of accounting and accounting systems;
- Know the basic principles of financial theory;
- Know the main indicators and metrics to measure the financial health of the Companies;
- Analyze the main financial documents;
- Prepare Financial Reports;
- Know the Techniques and Principles used in the Valuation of Companies;
- Locate the financial function, frame it and report on its evolution;
- Distinguish financial analysis from financial management;
- Use short, medium and long term investments and financial resources; Master methods, techniques and financial planning and control instruments.

Recipients:

This course is intended for all professionals in the Financial and Accounting areas who have responsibilities at the level of Financial Analysis, namely: Financial Managers and Directors; Accounting Officers; Account Managers (Banks and other Financial Institutions); Financial Consultants; Financial and Management Control Officers.

Duration:

60 Hours

Program Content:

Module I - The Company and the Financial Function

- The Financial Function, its object, evolution and organizational framework;
- Financial Analysis versus Financial Management (schematic and conceptual view).

Module II - Accounting as an Information System

- The accounting, tax and financial information: objectives and characteristics of financial information;
- The Accounting Standardization and Harmonization;
- The importance of Financial Analysis in the Bank Credit decision: Rating and Scoring.

Module III - Short-term Financial Management. Objectives and Importance

- Short-term Financial Resources and their cost.

Module IV - Bank Financing and its Forms

- Cash Discount;
- Escrow Account;
- Bank Overdraft (Overdraft and Hot Money);
- Discounting of Commercial Bills (Commercial Discount);
- Signature Credit (Guarantees, Endorsements and Sureties);
- Factoring;
- Membership Loans;
- Short-term Financial Applications and their profitability;
- Bank Deposit.

Module V - Public Debt or Treasury Bonds (Treasury Bills, Saving Certificates)

- Commercial Paper;
- Fund Participation Units (Treasury, Pension, Bond and others);
- Selection of Resources and Applications of Funds (economic-financial perspective);
- The Management of Necessary Working Capital (FMN). Forms of calculation;
- Value of anticipated receipts (customers) and payments (suppliers).

Module VI - Short Term Financial Planning

- Its purpose and importance in company planning

Module VII - Cash Budget and Financial Budget

- Medium/Long Term Financial Management. Its objectives and importance;
- Medium/Long Term Financial Resources and their cost;
- Bank Financing (traditional or loan agreement);
- Associates loan;
- Leasing;
- Bond Loan;
- External Financing;
- M/L Term Financial Applications and their profitability (Bonds, Stocks).

Module VIII - Cost and Structure of Capital: Introduction to Financial Theory

Module IX - Financial Planning: Objectives and their Importance

- Financial Management by the Budget Method;
- Forward Financial Statements;
- The importance of the Financial Statements in the assessment/evaluation of a Business Plan;
- Traditional model and multiple and simultaneous equations;

- Traditional model;
- Income Statement;
- Balance Sheet;
- Cash-Flow Statement;
- Map of Required Working Capital;
- Financial Plan/Financial Budget and Cash Budget;
- Multiple and Simultaneous Equation Model;
- Generic Characteristics;
- Traditional or Direct Model.

Module X – Results Report

Module XI - Balance Sheet

Module XII - Cash Flow Statement

Module XIII - Statement of Necessary Working Capital

Module XIV - Financial Plan

- Indirect Models (multiple or simultaneous equations).

Module XV - The theory of CVR (Cost, Sales and Results)

- The Economic Dead Point (Break even point);
- Safety Margin;
- The Economic Degree of Leverage and its effect (financial leverage).

Module XVI - The Financial Report

- Objectives and target audience;
- Methodology for an economic-financial analysis.

Module XVII - Introduction to the Study of Business Valuation

- Company Value;
- Methods and Optics of Business Valuation;
- Patrimonial Optics;
- Economic Optics;

- Financial Optics;
- Stock Market Optics;
- Regulatory Optics.

Módulo XVIII - Case Study

- Contemplates the economic-financial analysis of a preparation of Forecast Financial Statements with prospective economic-financial analysis.