

**Información del Plan Docente**

Academic Year	2017/18
Faculty / School	109 - Facultad de Economía y Empresa
Degree	449 - Degree in Finance and Accounting
ECTS	6.0
Year	4
Semester	First semester
Subject Type	Optional
Module	---

**1.General information****1.1.Introduction****1.2.Recommendations to take this course****1.3.Context and importance of this course in the degree****1.4.Activities and key dates****2.Learning goals****2.1.Learning goals****2.2.Importance of learning goals****3.Aims of the course and competences****3.1.Aims of the course****3.2.Competences****4.Assessment (1st and 2nd call)****4.1.Assessment tasks (description of tasks, marking system and assessment criteria)****5.Methodology, learning tasks, syllabus and resources****5.1.Methodological overview**

The subject is taught through theoretical and practical classes. When necessary, practical groups will be split. The PC practices will be carried out in the PC rooms. As public sector accounting is an essentially practical topic, even the theoretical classes have a practical approach.

**5.2.Learning tasks**

**The programme offered to students to help them achieve the expected outcomes includes the following activities...**

The 60 hours of teaching activities are distributed in 30 hours of teacher explanation and discussion of the different contents of the programme and 30 hours of student practices with illustrative examples in the classroom and in the PC room.

- 1) Theoretical classes: the teacher will present the topic, highlighting the main issues in order to help the students to study the subject. The participation of students will be encouraged by discussing current examples and issues. The references included in the bibliography are available in the faculty library.
- 2) Practical classes: a set of illustrative examples will be solved. The text of these examples will be available before solving them in class in the ADD and in the reprography department.
- 3) PC practices: aimed at introducing the student to the use of public sector accounting software widely used in the local governments of Aragón.
- 4) Tutorship: Available so that students can ask their tutors individual questions. Email questions will also be attended.

### **5.3.Syllabus**

**Lesson 1:** Financial and Budgetary Statements in the Public Administrations.

**Lesson 2:** Analysis of the Expenditures Budget in the Public Administrations.

**Lesson 3:** Analysis of the Revenues Budget in the Public Administrations .

**Lesson 4:** Financial and Budgetary Surplus/Deficit y Cash Retained.

**Lesson 5:** Analysis of Physical Assets in the Public Administrations.

**Lesson 6:** Analysis of Liabilities in the Public Administrations.

**Lesson 7:** Net borrowing (-)/net lending (+), Budgetary balance and Expenditure Limit.

**Lesson 8:** Analysis of solvency, liquidity and finance and management indicators.

#### **5.4.Course planning and calendar**

#### **5.5.Bibliography and recommended resources**

[BB: Bibliografía básica / BC: Bibliografía complementaria]

- [BB] Torres Pradas, Lourdes. Manual de contabilidad pública : adaptado al Plan de Cuentas de la Administración Local : (incluye casos prácticos) / autores, Lourdes Torres Pradas, Vicente Pina Martínez . 7<sup>a</sup> ed. Madrid [etc.] : Centro de Estudios Financieros, D.L. 2014
- [BC] Manual de contabilidad pública : Plan General de Contabilidad Pública 2010 / dirección, José María Labeaga Azcona, Ignacio Gutiérrez Gilsanz ; coordinación, María del Mar Fernández Rodríguez ; Andrés Miguélez, Victorina ... [et al.] . Madrid : Instituto de Estudios Fiscales : Ministerio de Economía y Hacienda, Centro de Publicaciones, 2011
- [BC] Pina Martínez, Vicente. Análisis de la información externa, financiera y de gestión, de las administraciones públicas : incluye casos prácticos / Vicente Pina Martínez, Lourdes Torres Pradas . 2a. ed. act. Madrid : Instituto de Contabilidad y Auditoría de Cuentas , D. L. 1999
- [BC] Supuestos prácticos de contabilidad pública local / Basilio Acerete Gil, Javier García Lacalle, Sonia Royo Montañés, Ana Yetano Sánchez de Muniaín . 3<sup>a</sup> ed. Madrid : Centro de Estudios Financieros, D.L. 2016