

## 29015 - Budgetary and Financial Management

### Syllabus Information

**Academic Year:** 2019/20

**Subject:** 29015 - Budgetary and Financial Management

**Faculty / School:** 228 -

**Degree:** 429 - Degree in Public Management and Administration

**ECTS:** 12.0

**Year:** 3

**Semester:** Annual

**Subject Type:** Compulsory

**Module:** ---

### 1.General information

#### 1.1.Aims of the course

#### 1.2.Context and importance of this course in the degree

#### 1.3.Recommendations to take this course

### 2.Learning goals

#### 2.1.Competences

#### 2.2.Learning goals

#### 2.3.Importance of learning goals

### 3.Assessment (1st and 2nd call)

#### 3.1.Assessment tasks (description of tasks, marking system and assessment criteria)

### 4.Methodology, learning tasks, syllabus and resources

#### 4.1.Methodological overview

The methodology followed in this course is oriented towards the achievement of the learning objectives. A wide range of teaching and learning tasks are implemented, such as lectures, practice sessions and tutorials.

#### 4.2.Learning tasks

This 12 ECTS course is organized as follows:

- **Lectures** (60 hours). Promoting students participation.
- **Practice sessions** (60 hours). Questionnaires and practical exercises solutions given by teachers to the students to solve them.
- **Individual task presentation**. Individual task will be done in groups or individually and they will be presented for the rest of the group.
- **Tutorials** (35 hours).
- **Autonomous work and study** (135 hours). Practice cases, portfolio, study.
- **Exams** (10 hours).

### 4.3.Syllabus

This course will address the following topics:

#### **SECTION 1: PUBLIC BUDGET**

- Topic 1. Public Budgeting.
- Topic 2. State Public Budget in Spain.
- Topic 3. Budget allocations and their modifications.
- Topic 4. Budgeting expenditures and incomes.
- Topic 5. Specific expenditures with determined funding.
- Topic 6. Financial control in Public Sector.
- Topic 7. Budgeting information in Annual Accounts.
- Topic 8. Budgeting Techniques.
- Topic 9. Cost Accountancy and services charter in Public Administration.
- Topic 10. Indicators of Management and Total Quality.

#### **SECTION 2: FINANCIAL MANAGEMENT**

- Topic 11. Financial system I.
- Topic 12. Financial system II.
- Topic 13. Fundamentals of Financial Valuation.
- Topic 14. Assessment of annuities.
- Topic 15. Financial operation assessment: loans.
- Topic 16. Financial and investment decisions in Public Sector.
- Topic 17. Methods of investment assessment.
- Topic 18. Investment decisions in Public Sector.
- Topic 19. Annual Accounts in Public Sector.
- Topic 20. Economic and Financial diagnosis in Public Administration.

### 4.4.Course planning and calendar

Work presentations and other activities will be notified by teachers by the moodle platform.

Further information concerning the timetable, classroom, office hours, assessment dates and other details regarding this course will be provided on the first day of class or please refer to the Facultad de Empresa y Gestión Pública website.

### 4.5.Bibliography and recommended resources