

## 27434 - Public Sector Accounting

### Syllabus Information

**Academic year:** 2023/24

**Subject:** 27434 - Public Sector Accounting

**Faculty / School:** 109 - Facultad de Economía y Empresa

**Degree:** 417 - Degree in Economics

**ECTS:** 6.0

**Year:** 3

**Semester:** First semester

**Subject type:** Optional

**Module:**

### 1. General information

After having studied Introduction to Accounting in the second year of the Degree, in which the basic concepts and accounting methodology have been studied, this subject studies the General Public Accounting Plan, adapted to the Local Administration. Therefore, it completes the student's training and prepares them to perform in the accounting environment of the public sector, providing new opportunities in the job market.

Thus, the student will learn how to account for the most important operations of the Public Administrations.

This approach is aligned with the SDGs (Agenda 2030):

4.4 Increase the number of youth and adults who have the necessary skills to access employment, decent work, and entrepreneurship.

16.6 Create effective, transparent and accountable institutions at all levels

### 2. Learning results

- 1.- Know the differential aspects of the accounting of Public Administrations, based on the accounting of companies, but with distinctive aspects given the non-profit purpose of these entities
- 2.- Know the main differences between the General Public Accounting Plan (GPAP) and the General Accounting Plan (GAP)
- 3.- Become familiar with one of the computer programs used in the Local Administration to see the real way in which transactions are accounted for in the Public Administration.
- 4.- Knowing and accounting for the main operations of the Budget of Expenditures and Budget of Revenues of public entities.
- 5.- Know the main differences in the accounting of Fixed Assets and Indebtedness, with respect to those of private companies.
- 6.- Know the problems of expenditures with affected financing.
- 7.- Know the Annual Accounts of the Public Administrations

### 3. Syllabus

UNIT 1: Accounting of Public Administrations.

UNIT 2. Expenditure Budget Accounting (I): Accounting Scheme of the Current Budget.

UNIT 3. Expenditure Budget Accounting (II).

UNIT 4. Revenue Budget Accounting (I): Accounting Scheme of the Current Budget.

UNIT 5. Revenue Budget Accounting (II).

UNIT 6. Accounting for Fixed Assets and Indebtedness.

UNIT 7: Accounting for non-budgetary operations and Expenditures with affected financing.

UNIT 8: The Annual Accounts in the Public Administrations.

### 4. Academic activities

Master classes: 30 hours

Practical classes: 30 hours

Personal Study: 90 hours

Assessment tests. 2h or 4h, depending on the mode of evaluation (included in the class time)

Lectures: the teacher will present the subject matter, focusing on the most important aspects of each topic. Student participation will be encouraged with real examples.

Practical classes: they will be based on practical cases of the *Intervención General de la Administración del Estado* (IGAE).

Computer practices to familiarize the student with a real public accounting software.

## 5. Assessment system

A continuous assessment system is offered in the first call. In addition, both the first and the second call can follow the global assessment system.

**Continuous evaluation:** the student may pass the subject with the following scheme: 50% with the completion of two objective tests throughout the term, 30% with classroom practices and 20% with computer practices. Students who cannot follow the assessment system described above, or who wish to improve their grade, will have the following global assessment system at their disposal.

**Global assessment:** it will consist of a written test of theoretical-practical content, which will take place on the date and time established in the official call. In this test, there will be a theoretical-practical part that will account for 50% of the grade, and a practical case, which will account for the other 50%.

**ASSESSMENT CRITERIA:** in the theoretical-practical controls, the accuracy of the answers, the correct reasoning and the mastery of the terminology will be assessed, and in the practical cases, the accuracy of the results. The minimum grade to compensate between tests, will be 4.