

Academic Year/course: 2022/23

## 61433 - Financial Information and Analysis of the Socio-Economic Efficiency of Nonprofits

### Syllabus Information

**Academic Year:** 2022/23

**Subject:** 61433 - Financial Information and Analysis of the Socio-Economic Efficiency of Nonprofits

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

**Degree:** 526 - Master's in Accounting and Finance

**ECTS:** 4.0

**Year:** 1

**Semester:** Second semester

**Subject Type:** Optional

**Module:**

## 1. General information

### 1.1. Aims of the course

The course analyses the financial reporting and performance information of non profit entities.

## 2. Learning goals

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

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

### 4.1. Methodological overview

The methodology of the course combines lectures and active participation of students. Therefore, the lecturer will present the basic outline of the course contents and provide the materials and compulsory readings.

Besides, in each session there will be a discussion that aims at making a critical analysis of regulations and the current situation regarding non-profit organizations.

Student participation is complemented with case studies dealing with the aspects of economic and financial analysis. Students will solve them by using tools such as accounting and financial data bases of foundations and associations of public utility in Spain.

During the course there are sessions dedicated to the presentations of case studies where students (or groups of students) discuss the work done, and also respond to the questions posed by the lecturer and other colleagues. The aim is to encourage debate and participation of students so they can learn in a practical way to tackle the issues raised in the subject.

### 4.2. Learning tasks

**The program includes the following activities that can help the student to achieve the expected results:**

- a. Presentation and study of the concepts and accounting regulation for non-profit entities and debate on the options adopted
- b. Critical analysis of the accounting criteria applicable to non-profit entities
- c. Case study and work on the annual accounts of non-profit entities
- e. Works based on the practical application of economic, financial and efficiency analysis of non-profit entities

### **4.3. Syllabus**

- 1: Concept and typology of non-profit organizations. Special characteristics of the accounting system
- 2: Current regulation of the Tertiary Sector in Spain
- 3: The adaptation of the General Accounting Plan to non-profit organizations
- 4: Economic and financial analysis of non-profit entities
- 5: Transparency and accountability in non-profit organizations
- 6: Sustainability and integrated reporting in non-profit organizations
- 7: Analysis of the efficiency in non-profit organizations

### **4.4. Course planning and calendar**

Further information concerning the timetable, classroom, assessment dates and other details regarding this course, will be provided on the first day of class or please refer to the Department of Accounting and Finances:  
<https://contabilidadyfinanzas.unizar.es/masteres-universitarios/master-en-contabilidad-y-finanzas>

The schedule for the submission of case studies and for the exams will be also indicated in the classroom and on the web.

The lectures and practice sessions are 2.5 hours.

The teaching delivery methodology is expected to pivot around face-to-face classes. However, if necessary for health reasons, face-to-face classes may be taught semi-face-to-face or online.

### **4.5. Bibliography and recommended resources**

Resources have been validated on the the Library website.