

## 27540 - Public Sector Accounting Analysis

### Información del Plan Docente

Academic Year	2016/17
Academic center	109 - Facultad de Economía y Empresa
Degree	449 - Degree in Finance and Accounting
ECTS	6.0
Course	4
Period	First semester
Subject Type	Optional
Module	---

### 1. Basic info

#### 1.1. Recommendations to take this course

#### 1.2. Activities and key dates for the course

### 2. Initiation

#### 2.1. Learning outcomes that define the subject

#### 2.2. Introduction

### 3. Context and competences

#### 3.1. Goals

#### 3.2. Context and meaning of the subject in the degree

#### 3.3. Competences

#### 3.4. Importance of learning outcomes

### 4. Evaluation

### 5. Activities and resources

#### 5.1. General methodological presentation

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 activities

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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.Program

**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.Planning and scheduling

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### 5.5. Bibliography and recommended resources

Updated bibliography is available through the website of the library: <http://psfunizar7.unizar.es/br13/eBuscar.php?tipo=a>