

## 67613 - European Union public and budgetary accountancy

### Información del Plan Docente

Academic Year	2016/17
Academic center	109 - Facultad de Economía y Empresa
Degree	524 - Master's in the European Union
ECTS	3.0
Course	1
Period	Indeterminate
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

#### 5.2.Learning activities

#### 5.3.Program

Lesson 1. The International Public Sector Accounting Standards (IPSAS).

Lesson 2. Accounting of the EU expenses budget.

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Lesson 3. Accounting of the EU revenue budget.

Lesson 4. Accounting of fixed assets.

Lesson 5. Accounting of indebtedness.

Lesson 6. The EU annual accounts.

### **5.4.Planning and scheduling**

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