

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

Información del Plan Docente

Academic Year	2016/17
Academic center	109 - Facultad de Economía y Empresa
Degree	526 - Master's in Accounting and Finance
ECTS	4.0
Course	1
Period	Second 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 learning process that is designed for this subject is based on the following:

The teaching process of the course combines the presentation of content by the teacher and active participation of students. Therefore, the teacher will present the basic outline of the content of the subject and provide materials and required reading literature.

Also, in each of the sessions there will be a debate that aims to make a critical analysis of regulations and situation regarding non-profit organizations arises.

The participation of students is complemented with case studies aiming that the aspects of economic and financial analysis approached from a theoretical point of view be applied. To do this, the bases of accounting and financial reporting for foundations and associations of public utility in Spain are studied..

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

5.2.Learning activities

The learning process that is designed for this subject is based on the following:

The teaching process of the course combines the presentation of content by the teacher with active participation of students. Therefore, the teacher will present the basic outline of the content of the subject and provide materials and required reading literature.

Also, in each of the sessions conducted a debate that aims to make a critical analysis of regulations and situation regarding non-profit organizations arises.

The participation of students is complemented with case studies where the aspects of economic and financial analysis approached from a theoretical point of view are applied.

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5.3.Program

Chapter 1: Concept and Typology of non-profit organizations. Special characteristics of the accounting system

Chapter 2: Current regulation of the Third Sector Spanish

Chapter 3: The adaptation of the General Accounting Plan to non-profit organizations

Chapter 4: Economic and financial analysis of non-profit entities

Chapter 5: Management Tools in non-profit organizations

Chapter 6: Measurement of socioeconomic efficiency in non-profit organizations.

Chapter 7: The social audit

5.4.Planning and scheduling

Scheduled sessions and presentation of works

The sessions will take place according with the timetable of the course in the Master in Contabilidad and Finance and will be made public on the website of the Department of Accounting and Finances:

<https://contabilidadyfinanzas.unizar.es/masteres-universitarios/master-en-contabilidad-y-finanzas>

In this web it shall also indicate the dates set for the submission of case studies and for conducting the tests.

The classes are taught in modules 2.5 hours. Some of the modules have a theoretical character presented by the teacher. This is combined with practical modules for case studies.

5.5.Bibliography and recommended resources

- Blázquez Lidoy, Alejandro. Manual tributario de entidades no lucrativas (asociaciones y fundaciones) / Alejandro Blázquez Lidoy, Isidoro Martín Décano Madrid [etc.] : CEF, D. L. 2012
- Jiménez, Juan Carlos. Las fundaciones en España : un estudio de su significación económica e impacto social / autores, Juan Carlos Jiménez, Enrique Viaña ; Miguel Ángel Alarcón, Beatriz Calderón, Ángela Triguero (colaboradores) Madrid : Fundación ONCE, D.L. 2007
- Economía y gestión de entidades no lucrativas / Pedro Juez Martel (coordinador) . - 2a. ed. Madrid : Editorial Universitaria Ramón Areces, 2013
- Bellostas Pérez-Gruoso, Ana José. Capital social y organizaciones no lucrativas en España : el caso de las ONGD / Ana Bellostas Pérez-Gruoso, Chaime Marcuello Servós, Mariano Moneva Abadía ; coordinado por Carmen Marcuello Servós Bilbao : Fundación BBVA, D.L. 2007
- Moreno Aragonese, Julio. Gestión de entidades no lucrativas / Julio Moreno Aragonese Madrid : Thomson, D.L. 2006

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- Romano Aparicio, Javier. Manual contable de entidades no lucrativas / autor, Javier Romano Aparicio . - 2ª ed. [Madrid] : Centro de Estudios Financieros, D.L. 2014
- El sector no lucrativo en España: una visión reciente / José I. Ruiz Olabuénaga (dir.) Bilbao : Fundación BBVA, D.L. 2006
- Contabilidad de entidades sin fines lucrativos : nociones básicas, el PGC de 2011 y análisis contable / Antonio Socías Salvá ... [et al.] Madrid : Pirámide, D.L. 2013
- La gestión de las organizaciones no lucrativas / Alfred Vernis Domènech... [et al.] ; prólogo de José María Mendiluce Bilbao : Deusto, D.L. 2004
- Kendall, J. Handbook on Third Sector Policy in Europe: multilevel processes and organized civil society /Jeremy Kendall Northampton, MA [etc.]: Edward Elgar, cop. 2009
- Management for social enterprise / Bob Doherty ... [et al.]. Thousand Oaks, California: Sage, 2009
- Anheier, Helmut K. Nonprofit organizations : theory, management, policy / Helmut K. Anheier. - 2nd ed. London: Routledge, 2014