

27333 - Public Sector Accounting

Información del Plan Docente

Academic Year	2017/18
Faculty / School	109 - Facultad de Economía y Empresa
Degree	448 - Degree in Business Administration and Management
ECTS	6.0
Year	4
Semester	Half-yearly
Subject Type	Optional
Module	---

1.General information

1.1.Introduction

This optional course is a unique opportunity to upgrade the students' background in business administration, widening their accounting and management knowledge about public entities, which represent more than 40% of the GDP. This will substantially improve their employment opportunities. The location of this course in the first term of the fourth year makes it easier to study as the knowledge in financial accounting obtained in previous years can be used.

1.2.Recommendations to take this course

This course is addressed to students interested in issues related to financial information and the management of public administrations. Attending classes facilitates the learning process, especially in those in which the use of governmental accounting software encourages the motivation of students. Previous knowledge from the financial accounting courses of the degree is a sufficient basis for successfully following this course.

1.3.Context and importance of this course in the degree

After passing several courses on accounting during the first three years of the degree, in which the basic and advanced concepts and accounting method have been studied, this public sector accounting course studies the Spanish Accounting legislation, and, particularly, the Public Sector Chart of Accounts which is based on the International Public Sector Accounting Standards (IPSAS) of the IFAC. Therefore, this course complements the training of the student and qualifies him/her to perform successfully in broader frameworks than business, thus opening up new possibilities of employment.

1.4.Activities and key dates

Activities and key dates will be communicated to students in the classroom and published at the beginning of the first semester. The exam dates can be found in the website of the faculties where the degree is offered.

An optional partial control will be carried out before Christmas. The control will encompass around 75% of the program (see evaluation section).

2.Learning goals

27333 - Public Sector Accounting

2.1. Learning goals

- 1.-To know the differences between public sector accounting and business accounting, as public administrations are non-profit entities.
- 2.-To know the most outstanding differences between the Public Sector Chart of Accounts (Plan General de Contabilidad Pública (PGCP)) and the Business Chart of Accounts (Plan General de Contabilidad (PGC)).
- 3.-To practice with public sector accounting software used by local governments to learn how operations are actually recorded by public administrations.
- 4.-To account for the main operations of the Expenditure Budget of public administrations.
- 5.-To account for the main operations of the Revenue Budget of public administrations.
- 6.-To account for the operations of Property, Plant and Equipment and Liabilities of public administrations.
- 7.-To measure the funding deviations in earmarked funds.
- 8.-To know the Financial Report of public administrations.

2.2. Importance of learning goals

As this subject is taught in the last year of the degree, it focuses on the improvement of the students' training for accessing the labour market. The contents of the subject are a suitable complement to the previous training in business administration, adding specific knowledge about the management of public administrations.

3. Aims of the course and competences

3.1. Aims of the course

- The student will learn how to account for the most frequent operations in public administrations in the framework of the Spanish legislation (based on the International Public Sector Accounting Standards-IPSAS of the IFAC) and, particularly, the Public Sector Chart of Accounts.
- The student will learn the phases of Expenditure and Revenue Budgetary execution in public entities.
- The student will learn the main differences in the accounting for Property, Plant and Equipment, Liabilities and Equity and other operations compared with business accounting.
- The student will understand the annual accounts of public administrations.

3.2. Competences

- 1: Particular competences:

27333 - Public Sector Accounting

E1.-To direct and manage organizations.

E2.-To understand the operation of any of the functional areas of public entities and to perform any management activity successfully.

E5.-To submit reports about specific situations related to public administration activities and their functional areas.

2: Cross-competences:

T1.b.-Ability to analyse and synthesise

T1.c.-Ability to organise and plan

T4.a.-Ability to apply the knowledge in practice.

4.Assessment (1st and 2nd call)

4.1.Assessment tasks (description of tasks, marking system and assessment criteria)

1.-The student may pass the subject by passing two theoretical*- practical exams. The first exam will be in December and the second will be at the same time as the first semester official exam sitting date. To sit the second exam, it is necessary to obtain a minimum of 5 points both in the theoretical and in the practical parts of the first exam. A minimum of 5 points will be also required to pass the second exam. The contribution of the first and second exams to the final score will be 75% and 25%, respectively. This score will account for 80% of the final score, the other 20% coming from the governmental software practices.

All the students have the right to take the official first semester exam sitting. This exam will be made up of two parts: a theoretical and a practical part. The contribution of each part to the final score will be 50%. It is necessary to obtain a minimum of 5 points both in the theoretical and in the practical parts to pass the course.

2.-In the second sitting (June), the final score will be the score obtained in this exam.) This exam will consist of two parts: a theoretical and a practical part. The contribution of each part to the final score will be 50%. A minimum of 5 points is required both in the theoretical and in the practical parts to pass the course.

* The theoretical part may include illustrative examples.

Measurement criteria

The precision and clarity of the answers, their thoroughness, correct, clear and ordered reasoning and command of the terminology will be taken into account in the exams as well as, in the practical parts, the accuracy of the results.

5.Methodology, learning tasks, syllabus and resources

5.1.Methodological overview

27333 - Public Sector Accounting

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 tasks

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.Syllabus

Lesson 1: Generally Accepted Accounting Principles in Public Administrations.

Lesson 2: Accounting for the Budget of Expenditures (I): The accounting scheme of the Year Budget.

Lesson 3: Accounting for the Budget of Expenditures (II).

Lesson 4: Accounting for the Budget of Revenues (I): The accounting scheme of the Year Budget.

Lesson 5: Accounting for the Budget of Revenues (II).

Lesson 6: Accounting for Property, Plant and Equipment and Liabilities.

Lesson 7: Accounting for non-Budgetary transactions, Earmarked Expenditures and Annual Accounts.

Lesson 8: Management and Auditing in the Public Sector.

5.4.Course planning and calendar

The schedule of the classes and the PC practices will be published in the faculty website and/or the Anillo Digital Docente (ADD). The other activities will be announced by the teacher well in advance.

27333 - Public Sector Accounting

5.5. Bibliography and recommended resources

[BB: Bibliografía básica / BC: Bibliografía complementaria]

- BB** Torres Pradas, Lourdes. Manual de contabilidad pública : adaptado al Plan de Cuentas de la Administración Local (incluye casos prácticos) / autores, Lourdes Torres Pradas, Vicente Pina Martínez . 7ª ed. Madrid [etc.] : Centro de Estudios Financieros, D.L. 2014
- BC** Manual de contabilidad pública : Plan General de Contabilidad Pública 2010 / dirección, José María Labeaga Azcona, Ignacio Gutiérrez Gilsanz ; coordinación, María del Mar Fernández Rodríguez ; Andrés Miguélez, Victorina ... [et al.] Madrid : Instituto de Estudios Fiscales : Ministerio de Economía y Hacienda, Centro de Publicaciones, 2011
- BC** Pina Martínez, Vicente. Análisis de la información externa, financiera y de gestión, de las administraciones públicas : incluye casos prácticos / Vicente Pina Martínez, Lourdes Torres Pradas . - 2a. ed. act. Madrid : Instituto de Contabilidad y Auditoría de Cuentas , D. L. 1999

LISTADO DE URLs:

ORDEN EHA/1781/2013, de 20 de septiembre, por la que se aprueba la Instrucción del modelo normal de contabilidad local (BOE 3-10-2013)
[https://www.boe.es/diario_boe/txt.php?id=BOE-A-2013-10268]