



## COURSE DATA

### Data Subject

<b>Code</b>	35955
<b>Name</b>	Accounting for Governamental and non-profit organizations
<b>Cycle</b>	Grade
<b>ECTS Credits</b>	6.0
<b>Academic year</b>	2022 - 2023

### Study (s)

Degree	Center	Acad. year	Period
1315 - Degree in Finance and Accounting	Faculty of Economics	3	First term

### Subject-matter

Degree	Subject-matter	Character
1315 - Degree in Finance and Accounting	21 - Public sector accounting	Obligatory

### Coordination

Name	Department
GIMENO RUIZ, MARIA AMPARO	44 - Accountancy

## SUMMARY

Analysis of the accounting subject: delimitation of the Public Sector and the non-profit entities. The budget: development, approval, execution, and control. Budget accounting The General Plan of Public Accounting and the Plan of the Non-Profit Entities. Annual Reports. Preparation, presentation and analysis of accounting information of public sector entities and non-profit. Budgetary, economic and management indicators.

## PREVIOUS KNOWLEDGE

### Relationship to other subjects of the same degree

There are no specified enrollment restrictions with other subjects of the curriculum.



### Other requirements

No previous knowledge is necessary

## COMPETENCES (RD 1393/2007) // LEARNING OUTCOMES (RD 822/2021)

### 1315 - Degree in Finance and Accounting

- Conocer y analizar otras fuentes de información interna y externa que interviene en los modelos de decisión.
- Capacidad para diseñar sistemas de medición y evaluación del desempeño de las entidades no lucrativas y del sector público.
- CM5FYC18 Organizar, planificar, realizar y supervisar los procesos de control y auditoría externos de las empresas y entidades no lucrativas y del sector público

## LEARNING OUTCOMES (RD 1393/2007) // NO CONTENT (RD 822/2021)

1. To prepare and interpret the budgets of public administrations and non-profit organisations.
2. To prepare and interpret financial information of public administrations and non-profit organisations.
3. Design, implementation and analysis of management indicators systems for non-profit organisations and the public sector.
4. Assessment of performance and results of policies developed by public entities and non-profit organisations.
5. To obtain enough training to access to postgraduate studies leading to obtaining the legal authorisation to carry out independent audits of the companies and organisations.

## DESCRIPTION OF CONTENTS

### 1. INTRODUCTION

- 1.1. The public sector
  - 1.1.1. Concept and delimitation of the public sector
  - 1.1.2. Legal and economic environment of public sector accounting
  - 1.1.3. Evolution and current conception of public sector accounting
- 1.2. Non-profit entities
  - 1.2.1. Concept and delimitation of the Social Economy
  - 1.2.2. Legal and economic environment of non-profit entities



## **2. BUDGETARY REGIME IN SPAIN**

- 2.1 Budget concept
- 2.2 General characteristics of the budget
- 2.3 Budgetary principles
- 2.4 Structure of the budgets
- 2.5 The budget cycle
- 2.6 Budget classifications
- 2.7 Budget modifications
- 2.8 The execution of the income and expenditure budget: budgetary phases

## **3. THE GENERAL PLAN OF PUBLIC ACCOUNTING**

- 3.1 Objectives, background and scope
- 3.2 Structure of the General Public Accounting Plan
- 3.3 Conceptual framework of Public sector Accounting
- 3.4 Standards for recognition and evaluation
- 3.5 Annual Reports
- 3.6 Chart of accounts. Definitions and accounting relationships

## **4. Accounting of the expenditure budget**

- 4.1 Accounting scheme of the budget
- 4.2 Credit management operations
- 4.3 Budget execution operations
- 4.4 Closing operations. Closed budgets and multi-year expenses
- 4.5 Payments to be justified and fixed cash advance payments

## **5. Accounting of the income budget**

- 5.1 Accounting scheme of the budget
- 5.2 Criteria for the recognition of budgetary revenues
- 5.3 Revenue budget management operations
- 5.4 Closing operations. Budgets closed. Revenue commitments in future years

## **6. ACCOUNTING FOR NON- FINANCIAL FIXED ASSETS**

- 6.1 Tangible fixed assets
- 6.2 Concept and classification
- 6.3 Recognition and evaluation
- 6.4 Intangible assets
- 6.5. Non-financial fixed assets in non-profit entities



**7. Leases. Transfers and subsidies. Adscriptions and assignments**

- 7.1 Leases
- 7.2 Transfers and subsidies
- 7.3 Adscriptions and assignments

**8. Financial assets and liabilities and net equity**

- 8.1 Financial assets:
  - 8.1.1 Concept and classification
  - 8.1.2 Registration and valuation
- 8.2 Financial liabilities:
  - 8.2.1 Concept and classification
  - 8.2.2 Registration and valuation
  - 8.2.3 Limits and requirements for the indebtedness of public entities
- 8.3 Net equity
- 8.4 Basic financing in non-profit organisations

**9. ANNUAL REPORTS**

- 9.1 The balance Sheet
- 9.2 The Operative Statement
- 9.3 The statement of changes on equity
- 9.4 The Cash flow Statements
- 9.5 The Budget execution Statement
- 9.6 Notes to Financial Statement
- 9.7 The annual reports in non-profit organisations.
- 9.8 Ethics and accounting information

**WORKLOAD**

ACTIVITY	Hours	% To be attended
Theory classes	30,00	100
Classroom practices	30,00	100
Development of individual work	10,00	0
Study and independent work	25,00	0
Readings supplementary material	5,00	0
Preparation of evaluation activities	10,00	0
Preparing lectures	15,00	0
Preparation of practical classes and problem	10,00	0
Resolution of case studies	15,00	0
<b>TOTAL</b>	<b>150,00</b>	



## TEACHING METHODOLOGY

The development of the subject is structured around two elements:

- face to face classes:
  - a) Theory classes, where the teacher will explain the most interesting concepts, illustrating them with specific examples.
  - b) Practical classes, where the teacher will explain type exercises. Then students will have enough elements to personally resolve the problems that are assigned.
    - The works and practical cases to be elaborated and presented by the students that will allow them to assimilate and expand the concepts introduced in the face to face classes.

Class attendance is considered essential, insofar as it guarantees an adequate transmission of knowledge, while at the same time providing personal guidance to students.

## EVALUATION

In order to assess the acquisition of the contents to be developed in the subject, a system of diversified evaluation will be used, selecting the evaluation techniques that allow evaluate the different knowledge and skills acquired by the students when taking the course. These techniques will include:

1. A written exam, which will consist of theoretical and practical questions.
2. The evaluation of the practical activities developed by the student during the course, from the elaboration of papers / reports and / or oral presentations.
3. The continuous assessment of students, based on class attendance and in-person training activities, participation and degree of student involvement in the teaching-learning process.

The valuation of the previous parts is the following:

- The written exam will be 70% of the final mark. To pass the subject, the exam must be passed.
- The continuous evaluation will be 30% of the final mark of the subject. The works and exercises that are requested to the students will have a joint value of 3 points maximum.
- If the student chooses not to take part in the continuous evaluation, he / she will have as a maximum grade the written exam.
- The minimum mark to pass the subject will be 5 points in the global assessment
- The final mark of the student will be obtained as the sum of the continuous assessment mark plus the written exam mark, in case that the exam is passed.
- Continuous assessment activities are considered non-recoverable.



## REFERENCES

### Basic

- Ley 47/2003, de 26 de noviembre, General Presupuestaria.
- Plan General de Contabilidad Pública:  
<https://www.boe.es/eli/es/o/2010/04/13/eha1037>
- Resolución de 26 de marzo de 2013, del Instituto de Contabilidad y Auditoría de Cuentas, por la que se aprueba el Plan de Contabilidad de pequeñas y medianas entidades sin fines lucrativos.
- Fernández Rodríguez, M. (2017) Manual de Contabilidad pública. PGCP 2010 (2ª edición actualizada)
- Vela Bargues, J.M. (2014) Contabilidad pública. Marco conceptual y ejercicios. ISBN: 9788490481899. Editorial: Universidad Politécnica de Valencia.
- Carrasco Díaz, Daniel Coord. (2011): Contabilidad Pública. Adaptada al PGCP 2010. Fundamentos y ejercicios, Pirámide.

### Additional

- Benito López, B. (1995): Manual de Contabilidad Pública, Pirámide.
- Casado Robledo, Susana (2001): La Contabilidad de las Administraciones Públicas, ICAC, Madrid
- Pina Martínez, V. (2004) Manual de Contabilidad Pública (Casos prácticos), Centro de Estudios Financieros
- Pina,V y Torres,L . (2022) Manual de Contabilidad Pública. Adaptación al Plan de cuentas de la Administración Local, Centro de Estudios Financieros. 9º Edición.