

**COURSE DATA****Data Subject**

Code	36153
Name	Accounting for public and non-profit organizations
Cycle	Grade
ECTS Credits	6.0
Academic year	2022 - 2023

Study (s)

Degree	Center	Acad. Period
1316 - Degree in Economics	Faculty of Economics	4 First term

Subject-matter

Degree	Subject-matter	Character
1316 - Degree in Economics	20 - Pathway: public economy	Optional

Coordination

Name	Department
DASI GONZALEZ, ROSA MARIA	44 - Accountancy

SUMMARY

Analysis of the accounting subject: delimitation of the Public Sector and the non-profit entities. The budget: development, approval, execution, closure and control. Budget accounting The General Plan of Public Accounting and the Plan of the Non-Profit Entities. Annual reports

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 prerequisites required

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

1316 - Degree in Economics

- Show critical thinking skills.
- Be able to collect and analyse information.
- Have oral and written communication skills in the native language.
- Have decision-making skills and be able to apply knowledge to practice.
- Be able to learn autonomously.
- Be able to use ICTs.
- Be able to use English in a professional environment.
- Be able to prepare and defend an economic report.
- Know the Spanish, European and international economic environment, the productive sectors and the functioning of institutions.
- Know how to analyse and interpret the economic and financial information of companies.

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

- To prepare and interpret the budgets of public administrations and non-profit entities.
- To prepare and interpret financial information of public administrations and non-profit entities.
- Design, implementation and analysis of management indicators systems for non-profit entities and the public sector.
- Assessment of performance and results of policies developed by public entities and non-profit organisations.
- To obtain enough training to access the postgraduate studies leading to the obtaining of the legal authorization to carry out the independent audit 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 accounting
 - 1.1.3. Evolution and current conception of public 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 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

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. TRANSFERS AND SUBSIDIES. ADSRIPTIONS AND ASSIGNMENTS**

7.1 Transfers and subsidies.

7.2 Adscriptions and assignments

8. ANNUAL REPORTS

8.1 The Balance.

8.2 The Operative Statements.

8.3 The Statement of Changes in Equity.

8.4 The statement of cash flows.

8.5 The State of settlement of the budget.

8.6 The Notes to the Annual Accounts

8.7 The Annual Reports of non-profit entities

8.8 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
TOTAL	150,00	

TEACHING METHODOLOGY

The development of the subject is structured around two elements:

- Classes:

- of a theoretical nature, where the teacher will explain the most interesting concepts, illustrating them with concrete examples.



- Practical, where the teacher will illustrate typical exercises with assumptions and cases or reflection exercises.

In this way, the students will have sufficient elements for the personal resolution of 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 the student.

EVALUATION

In order to assess the acquisition of content to be developed in the subject, a system of diversified evaluation will be used, selecting the evaluation techniques that allow to highlight 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 questions, and practices.
2. The continuous evaluation of the activities developed by the student during the course, from the preparation of papers / reports and / or oral presentations.

The valuation of the previous parts is the following:

- The written exam will have a weight of 70% of the final mark. To pass the subject you must pass this exam (get a 5 out of 10).
- The continuous evaluation will have a weighting of 30% of the final mark of the subject.
- The final grade of the student will be obtained as the sum of the continuous assessment grade plus the written exam grade, provided that the exam is passed.
- Continuous assessment activities are considered non-recoverable

REFERENCES

Basic

- Carrasco Díaz, Daniel Coord. (2011): Contabilidad Pública. Adaptada al PGCP 2010. Fundamentos y ejercicios, Pirámide.
- Fernández Rodríguez, M. (2017) Manual de Contabilidad pública. PGCP 2010 (2ª edición actualizada). Madrid. Ministerio de Economía y Hacienda. Instituto de Estudios Fiscales.
- Cabeza del Salvador, I., Martínez Gómez, A., Montesinos Julve, V. & Valenzuela Rodríguez de



- Miñón, N. eds. (2020). Manual de Auditoría Pública de las entidades administrativas. Auditoría financiera y de cumplimiento de legalidad. Madrid, Fundación FIASEP
- Vela Bagues, J.M. (2014) Contabilidad pública. Marco conceptual y ejercicios. ISBN: 9788490481899. Editorial: Universidad Politécnica de Valencia.
 - Socías, A., Horrach, P., Herranz, R. y Mulet, C. (2013): Contabilidad de entidades sin fines lucrativos. Nociones Básicas, el PGC de 2011 y análisis contable. Pirámide.
 - García Castellví A. y Arderiu Monna, R. (2015): La Contabilidad de las Entidades sin Fines Lucrativos. ACCID
 - Ley 47/2003, de 26 de noviembre, General Presupuestaria.
 - Plan General de Contabilidad Pública:
<http://www.boe.es/boe/dias/2010/04/28/pdfs/BOE-A-2010-6710.pdf>
 - 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 (BOE núm. 85 de 9 de abril de 2013).
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 entidades sin fines lucrativos (BOE núm. 86 de 10 de abril de 2013).