

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

Información del Plan Docente

Academic Year	2017/18
Faculty / School	109 - Facultad de Economía y Empresa
Degree	526 - Master's in Accounting and Finance
ECTS	4.0
Year	1
Semester	Second semester
Subject Type	Optional
Module	---

1.General information

1.1.Introduction

1.2.Recommendations to take this course

1.3.Context and importance of this course in the degree

1.4.Activities and key dates

2.Learning goals

2.1.Learning goals

2.2.Importance of learning goals

3.Aims of the course and competences

3.1.Aims of the course

3.2.Competences

4.Assessment (1st and 2nd call)

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

5.Methodology, learning tasks, syllabus and resources

5.1.Methodological overview

The methodology of the course combines lectures and active participation of students. Therefore, the teacher will present the basic outline of the course contents and provide the materials and compulsory readings.

Besides, in each of the sessions there will be a discussion that aims at making a critical analysis of regulations and the current situation regarding non-profit organizations.

Student participation is complemented with case studies dealing with the aspects of economic and financial analysis.

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Students will solve them by using tools such as accounting and financial data bases of foundations and associations of public utility in Spain.

During the course there are sessions dedicated to the presentations 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 tasks

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5.3.Syllabus

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

Topic 2: Current regulation of the Tertiary Sector in Spain

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

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

Topic 5: Fiscal aspects in non-profit organizations

Topic 6: Invest and Finance in the context of nonprofit organizations

Topic 7: An application of methodology for analyzing efficiency in nonprofit organizations: SROI

5.4.Course planning and calendar

Further information concerning the timetable, classroom, assessment dates and other details regarding this course, will be provided on the first day of class or please refer to 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 lectures and practice sessions last 2.5 hours.

5.5.Bibliography and recommended resources

- Blázquez Lidoy, Alejandro. Manual tributario de entidades no lucrativas (asociaciones y fundaciones) / Alejandro Blázquez Lidoy, Isidoro Martín Dégano 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

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- Moreno Aragoneses, Julio. Gestión de entidades no lucrativas / Julio Moreno Aragoneses Madrid : Thomson, D.L. 2006
- 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