

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

## Syllabus Information

---

**Academic Year:** 2019/20

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

**Faculty / School:** 109 -

**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.Aims of the course

### 1.2.Context and importance of this course in the degree

### 1.3.Recommendations to take this course

## 2.Learning goals

### 2.1.Competences

### 2.2.Learning goals

### 2.3.Importance of learning goals

## 3.Assessment (1st and 2nd call)

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

## 4.Methodology, learning tasks, syllabus and resources

### 4.1.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.

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.

### 4.2.Learning tasks

The program includes the following activities that can help the student to achieve the expected results:

- a. Presentation and study of the concepts and accounting regulation for non-profit entities and debate on the options adopted
- b. Critical analysis of the accounting criteria applicable to non-profit entities
- c. Case study and work on the annual accounts of non-profit entities
- d. Works based on the practical application of the analysis of the socioeconomic efficiency of non-profit entities and social audit

### **4.3.Syllabus**

- 1: Concept and typology of non-profit organizations. Special characteristics of the accounting system
- 2: Current regulation of the Tertiary Sector in Spain
- 3: The adaptation of the General Accounting Plan to non-profit organizations
- 4: Economic and financial analysis of non-profit entities
- 5: Transparency and accountability in non-profit organizations
- 6: Sustainability and integrated reporting in non-profit organizations
- 7: Analysis of the efficiency in non-profit organizations

### **4.4.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>

The schedule for the submission of case studies and for the exams will be also indicated in the classroom and on the web.

The lectures and practice sessions are 2.5 hours.

### **4.5.Bibliography and recommended resources**