

## 29015 - Budgetary and Financial Management

### Syllabus Information

**Academic Year:** 2020/21

**Subject:** 29015 - Budgetary and Financial Management

**Faculty / School:** 228 - Facultad de Empresa y Gestión Pública

**Degree:** 429 - Degree in Public Management and Administration

**ECTS:** 12.0

**Year:** 3

**Semester:** Annual

**Subject Type:** Compulsory

**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 followed in this course is oriented towards the achievement of the learning objectives. In the learning process, different teaching methodologies will be used depending on whether the modality of face-to-face or distance learning is used. The indicated teaching methodologies allow the involvement of the student in their learning process and allow the teachers to solve the problems and doubts that may arise.

The teaching methodologies for the face-to-face students are the following:

1. **Theory and practice sessions.** The presentation of contents by the teacher, including practical exercises on the blackboard.
2. **Workshop.** Supervised session where students work individually or in groups and receive assistance and guidance when necessary.
3. **Problem-based learning.** Educational approach oriented to learning and teaching in which the students solve real problems in small groups and under the supervision of a tutor.

The teaching methodologies for distance students are the following:

1. **The study materials prepared by the faculty**, which will consist, for each of topic that make up the course, of at least one didactic guide for the preparation of the theoretical contents, the elaboration of the continuous assessment tests, the offer of training activities on the Moodle platform (discussion forums, tasks, wikis...) and evaluation

systems.

2. **Workshop.** Supervised session where students work individually or in groups and receive assistance and guidance when necessary.
3. **Problem-based learning.** Educational approach oriented to learning and teaching in which the students solve real problems in small groups and under the supervision of a tutor.

## 4.2.Learning tasks

This course is organized as follows:

### A. Training activities for the face-to-face students:

**Teaching sessions.** This part consists on the 40% of the workload of this course. It includes the interaction of students with teaching teams through:

- Lectures. The teacher or external experts explain the contents to the students. Practice sessions. Practical exercises, problems and cases solved by the students. Assignments.
- Face-to-face tutorials, in which specific orientations will be offered on the different topics, additional contents for a deeper study of the course, tips for a better approach to the course and assessment tasks.

**Autonomous work.** This part consists on the 60% of the workload of this course. It includes: The individual study of the topics proposed by the teaching staff.

- The preparation of team and individual assignments.
- Preparation of activities to present or hand in in the practice sessions or assessment sessions.
- Autonomous work on the practical activities proposed by the teacher in the continuous assessment.
- Assessment tasks and exams.

### B. Training activities for distance students:

**Distance learning activities.** This part consists on the 20% of the workload of this course. It includes the interaction of students with teaching teams through:

- Working sessions with Zoom and Google Meet Videoconferencing platforms that allow classes, lectures and expository techniques to be carried out through the internet. In addition, it allows all the participants to share the desktop, so they can see the screen e.g. presentations, software, etc.
- Face-to-face/online tutorials, in which specific orientations will be offered on the different topics, additional contents for a deeper study of the course, tips for a better approach to the course and assessment tasks.
- Virtual work in networks or activities on the Moodle platform. Collaborative work that starts from a virtual space (Teaching Digital Ring, specifically Moodle platform), designed by the teacher and of restricted access, in which documents can be shared to work on them simultaneously and new ones can be added. It also contains the classes and lectures, both theoretical and virtual practical activities. It also allows the student to communicate in a synchronous and asynchronous manner, and participate in all the discussions.

**Autonomous work training activities.** This part consists on the 80% of the workload of this course. It includes: The individual study of the topics proposed by the teaching staff.

- The preparation of team and individual assignments.
- Preparation of activities to present or hand in in the practice sessions or assessment sessions.
- Autonomous work on the practical activities proposed by the teacher in the continuous assessment.
- Assessment tasks and exams.

## 4.3.Syllabus

This course will address the following topics:

### SECTION 1: PUBLIC BUDGET

- Topic 1. Public Budgeting.
- Topic 2. State Public Budget in Spain.
- Topic 3. Budget allocations and their modifications.
- Topic 4. Budgeting expenditures and incomes.
- Topic 5. Specific expenditures with determined funding.
- Topic 6. Financial control in Public Sector.
- Topic 7. Budgeting information in Annual Accounts.
- Topic 8. Budgeting Techniques.
- Topic 9. Cost Accountancy and services charter in Public Administration.

- Topic 10. Indicators of Management and Total Quality.

## SECTION 2: FINANCIAL MANAGEMENT

- Topic 11. Financial system I.
- Topic 12. Financial system II.
- Topic 13. Fundamentals of Financial Valuation.
- Topic 14. Assessment of annuities.
- Topic 15. Financial operation assessment: loans.
- Topic 16. Financial and investment decisions in Public Sector.
- Topic 17. Methods of investment assessment.
- Topic 18. Investment decisions in Public Sector.
- Topic 19. Annual Accounts in Public Sector.
- Topic 20. Economic and Financial diagnosis in Public Administration.

### 4.4. Course planning and calendar

Further information concerning the timetable, classroom, office hours, assessment dates and other details regarding this course will be provided on the first day of class or please refer to the Facultad de Empresa y Gestión Pública website and Moodle.

<b>Training activities for the face-to-face students:</b>	<b>Hours</b>
1.a. Face-to-face training activities: Lectures	60
1.b. Face-to-face training activities: Practice sessions	45
1.c. Face-to-face training activities: Assignments	5
1.e. Face-to-face training activities: Face-to-face tutorials	10
2.a. Autonomous work training activities: Individual study	75
2.b. Autonomous work training activities: The preparation of team and individual works	20
2.d. Autonomous work training activities: Autonomous work on the practical activities proposed by the teacher in the continuous assessment	75
2.e. Autonomous work training activities: Assessment tasks and exams	10
<b>Training activities for distance students</b>	<b>Hours</b>
1.a. Distance learning activities: Working sessions with OpenMeetings	30
1.b. Distance learning activities: Face-to-face tutorials and / or online tutorials	10
1.c. Distance learning activities: Virtual work in networks or activities in the Moodle platform	20
2.a. Autonomous work training activities: Individual study	100
2.b. Autonomous work training activities: The preparation of team and individual works	30
2.d. Autonomous work training activities: Autonomous work on the practical activities proposed by the teacher in the continuous assessment	100
2.e. Autonomous work training activities: Assessment tasks and exams	10

### 4.5. Bibliography and recommended resources