

**Academic Year/course: 2022/23**

## **27333 - Public Sector Accounting**

### **Syllabus Information**

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**Academic Year:** 2022/23

**Subject:** 27333 - Public Sector Accounting

**Faculty / School:** 109 - Facultad de Economía y Empresa

**Degree:** 448 - Degree in Business Administration and Management

**ECTS:** 6.0

**Year:** 4

**Semester:** First semester

**Subject Type:** Optional

**Module:**

## **1. General information**

### **1.1. Aims of the course**

- The student will learn how to account for the most frequent operations in public administrations in the framework of the Spanish legislation (based on the International Public Sector Accounting Standards-IPSAS of the IFAC) and, particularly, the Public Sector Chart of Accounts.
- The student will learn the phases of Expenditure and Revenue Budgetary execution in public entities.
- The student will learn the main differences in the accounting for Property, Plant and Equipment, Liabilities and Equity and other operations compared with business accounting.
- The student will understand the annual accounts of public administrations.

These approaches and objectives are aligned with the following Sustainable Development Goals (SDGs) of the United Nations Agenda 2030 (<https://www.un.org/sustainabledevelopment/es/>), so that the acquisition of the learning outcomes of the subject provides training and competence to contribute to some extent to their achievement:

4.4 Substantially increase the number of youth and adults who have the necessary skills, particularly technical and vocational, to access employment, decent work and entrepreneurship.

16.6 Create effective and transparent and accountable institutions at all levels.

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

After passing several courses on accounting during the first three years of the degree, in which the basic and advanced concepts and accounting method have been studied, this public sector accounting course studies the Spanish Accounting legislation, and, particularly, the Public Sector Chart of Accounts which is based on the International Public Sector Accounting Standards (IPSAS) of the IFAC. Therefore, this course complements the training of the student and qualifies him/her to perform successfully in broader frameworks than business, thus opening up new possibilities of employment.

### **1.3. Recommendations to take this course**

This course is addressed to students interested in issues related to financial information and the management of public administrations. Attending classes facilitates the learning process, especially in those in which the use of governmental accounting software encourages the motivation of students. Previous knowledge from the financial accounting courses of the degree is a sufficient basis for successfully following this course.

## **2. Learning goals**

### **2.1. Competences**

1: Particular competences:

E1.-To direct and manage organizations.

E2.-To understand the operation of any of the functional areas of public entities and to perform any management activity successfully.

E5.-To submit reports about specific situations related to public administration activities and their functional areas.

2: Cross-competences:

T1.b.-Ability to analyse and synthesise

T1.c.-Ability to organise and plan

T4.a.-Ability to apply the knowledge in practice.

## 2.2. Learning goals

1.-To know the differences between public sector accounting and business accounting, as public administrations are non-profit entities.

2.-To know the most outstanding differences between the Public Sector Chart of Accounts (Plan General de Contabilidad Pública (PGCP)) and the Business Chart of Accounts (Plan General de Contabilidad (PGC)).

3.-To practice with public sector accounting software used by local governments to learn how operations are actually recorded by public administrations.

4.-To account for the main operations of the Expenditure Budget of public administrations.

5.-To account for the main operations of the Revenue Budget of public administrations.

6.-To account for the operations of Property, Plant and Equipment and Liabilities of public administrations.

7.-To measure the funding deviations in earmarked funds.

8.-To know the Financial Report of public administrations.

## 2.3. Importance of learning goals

As this subject is taught in the last year of the degree, it focuses on the improvement of the students' training for accessing the labour market. The contents of the subject are a suitable complement to the previous training in business administration, adding specific knowledge about the management of public administrations.

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

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

The student will demonstrate the achievement of the expected learning outcomes through the following continuous assessment activities:

1. In the first sitting the student may pass the subject as follows: 50% of the total score by two theoretical\* written tests to be made in class during the semester, 30% by practices in class and 20% by practices in the computer room.

All the students have the right to take the official first semester exam. This exam will be made up of two parts: a theoretical and a practical part. The contribution of each part to the final score will be 50%.

2. In the second sitting (June), the final score will be the score obtained in this exam. This exam will consist of two parts: a theoretical and a practical part. The contribution of each part to the final score will be 50%.

\* The theoretical part may include illustrative examples.

## Measurement criteria

The precision and clarity of the answers, their thoroughness, correct, clear and ordered reasoning and command of the terminology will be taken into account in the exams as well as, in the practical parts, the accuracy of the results. The minimum grade to compensate between tests will be of 4

Course assessment will be onsite. In the case of a new pandemic wave, assessment will become partly online or fully online. It should be noted that, in any online assessment task, the student performance may be recorded, following the regulations described in

[\\_https://protecciondatos.unizar.es/sites/protecciondatos.unizar.es/files/users/lopd/gdocencia\\_reducida.pdf](https://protecciondatos.unizar.es/sites/protecciondatos.unizar.es/files/users/lopd/gdocencia_reducida.pdf)

A plagiarism detection software will be used to check the originality of the student's assessment tasks. Identification of plagiarism will invalidate the entire task performance (i.e. the task which will be graded with 0 points).

## 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. A wide range of teaching and learning tasks are implemented, such as lectures, practice sessions and tutorials.

### 4.2. Learning tasks

This course is organized as follows:

- **Theory sessions** (30 hours). the teacher will present the topic, highlighting the main issues in order to help the students to study the subject. The participation of students will be encouraged by discussing current examples and issues. The references included in the bibliography are available in the faculty library.
- **Practice sessions** (30 hours). When necessary, groups will be split.
  - A set of illustrative examples will be solved. The text of these examples will be available in Moodle and in reprography before solving them in class.
  - Computer practice sessions: aimed at introducing the student to the use of public sector accounting software widely used in the local governments of Aragon.
- **Tutorials**. Available so that students can ask their tutors individual questions. Email questions will also be attended.

### 4.3. Syllabus

This course will address the following topics:

- **Topic 1.** Generally Accepted Accounting Principles in Public Administrations.
- **Topic 2.** Accounting for the Budget of Expenditures (I): The accounting scheme of the Year Budget.
- **Topic 3.** Accounting for the Budget of Expenditures (II).
- **Topic 4.** Accounting for the Budget of Revenues (I): The accounting scheme of the Year Budget.
- **Topic 5.** Accounting for the Budget of Revenues (II).
- **Topic 6.** Accounting for Property, Plant and Equipment and Liabilities.
- **Topic 7.** Accounting for non-Budgetary transactions, Earmarked Expenditures and Annual Accounts.
- **Topic 8.** Management and Auditing in the Public Sector.

### 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 Moodle website (<https://moddle2.unizar.es>); Academic calendar website (<https://academico.unizar.es/calendario-academico/calendario>); or the website of your corresponding faculty ( Zaragoza: <https://econz.unizar.es/>, Huesca: <http://fegp.unizar.es/>, Teruel: <http://fcsh.unizar.es/>).

All lectures and seminars will be imparted on site. In the case of a new health emergency caused by the current pandemic, all teaching will be moved online.