

Academic Year/course: 2022/23

## 27540 - Public Sector Accounting Analysis

### Syllabus Information

**Academic Year:** 2022/23

**Subject:** 27540 - Public Sector Accounting Analysis

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

**Degree:** 449 - Degree in Finance and Accounting

**ECTS:** 6.0

**Year:** 4

**Semester:** First semester

**Subject Type:** Optional

**Module:**

### 1. General information

### 2. Learning goals

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

### 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, autonomous work, study and assessment tasks.

Students are expected to participate actively in class throughout the semester.

Further information regarding the course will be provided on the first day of class.

#### 4.2. Learning tasks

The course (60 hours) includes the following learning tasks:

- Lectures (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. As public sector accounting is an essentially practical topic, even the theoretical classes have a practical approach.
- Practice sessions (30 hours). A set of illustrative examples will be solved. The text of these examples will be available before solving them in class in the ADD and in the reprography department.
- Tutorials. Available so that students can ask their tutors individual questions. Email questions will also be attended.

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.

#### 4.3. Syllabus

The course will address the following topics:

- Topic 1: Financial and Budgetary Statements in the Public Administrations.
- Topic 2: Analysis of the Expenditures Budget in the Public Administrations.

- Topic 3: Analysis of the Revenues Budget in the Public Administrations.
- Topic 4: Financial and Budgetary Surplus/Deficit and Cash Surplus.
- Topic 5: Analysis of Non-financial Assets in the Public Administrations.
- Topic 6: Analysis of Liabilities in the Public Administrations.
- Topic 7: Net borrowing (-)/net lending (+), Budgetary balance and Expenditure Limit.
- Topic 8: Analysis of solvency, liquidity and finance and management indicators.

#### **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 Faculty of Economics and Business website (<https://econz.unizar.es/>)