

27540 - Public Sector Accounting Analysis

Syllabus Information

Academic year: 2023/24

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

The main goal of this subject is to enable the student to analyze and interpret the Annual Accounts of Public Administrations, as well as the execution of the Budget of Expenditures and Revenues in public entities and the information content of the different types of results in them. It is also intended that students learn the usefulness of financial information for the study of liquidity and solvency in Public Administrations, as well as to evaluate their management.

These approaches and goals are aligned with the Sustainable Development Goals (SDGs) of the United Nations Agenda 2030 (<https://www.un.org/sustainabledevelopment/es/>), specifically, the activities foreseen in the subject will contribute to the achievement of goals 4 and 16 (4. 4 Substantially increase the number of young people and adults who have the necessary skills, including technical and vocational skills, to access employment, decent work and entrepreneurship; 16.6 Build effective and transparent and accountable institutions at all levels).

2. Learning results

The student, in order to pass this subject, must demonstrate the following results:

1. Ability to analyze, interpret and project the financial statements of public administrations.
2. Ability to understand the execution of the Expenditure and Revenue Budget in public entities
3. Knowledge of the main differences in the rules for recording and valuation of Fixed Assets, Indebtedness and Equity with respect to those of the companies.
4. Ability to perform liquidity and solvency analysis in Public Administrations, as well as to interpret the deficit and debt limits and financial and management indicators.

3. Syllabus

UNIT 1: The accounting and budgetary statements of the Public Administrations.

UNIT 2: Analysis of the Public Administrations' Expenditure Budget.

UNIT 3: Analysis of the Public Administrations' Revenue Budget.

UNIT 4: Accounting result, budgetary result and cash surplus

UNIT 5: Accounting analysis of non-financial fixed assets of the Public Administrations

UNIT 6: Accounting Analysis of Public Sector Indebtedness

UNIT 7: Deficit calculation, Budget Stability and Expenditure Rule.

UNIT 8: Liquidity and solvency analysis and financial and management indicators.

4. Academic activities

Master classes: 30 hours

Practical classes: 30 hours

Personal Study: 88 hours

Assessment tests. 2 hours

6 ECTS = 150 hours

In principle, the teaching methodology and its evaluation is planned to be based on face-to-face classes . However, if circumstances so require, they may be carried out online.

5. Assessment system

The Subject will be evaluated by means of continuous or global evaluation in the first call and by means of global evaluation during the second call.

Continuous assessment:

-The delivery and discussion of the practical cases proposed in class will be weighted 20% of the final grade.

-In addition, two tests will be given throughout the semester (one intermediate and one at the end of the subject): (a) The first test comprises units 1 to 4 and will weight 50% of the final grade b) The second test will cover units 5 to 8 and will be weighted 30% of the final grade

In order to pass the subject through continuous evaluation, the student must achieve a minimum grade of 4 out of 10 in each of the two written tests. In addition, the total grade (including case studies and the two tests) must be equal to or higher than 5 out of 10.

Global Assessment:

Students who do not opt for continuous evaluation or who do not pass the course by this procedure or who want to improve their grade, will have the right to take the overall test, prevailing, in any case, the best of the grades obtained . The global test consists of a written exam to be taken on the date of the official convocation fixed by the center in the exam calendar, which will consist of both theoretical questions and problems corresponding to the different parts of the subject.

The final grade for the overall evaluation will be the grade obtained in the written exam (100%). In order to pass the subject, the final grade obtained in the overall test must be equal to or higher than 5 out of 10,.

The grade of the first call will be the grade obtained in continuous or global evaluation by each of the students.

The grade for the second call will be the grade obtained in the overall evaluation

Assessment Criteria:

In continuous assessment, the student must take the different individual written tests and submit and discuss the cases and practical work requested by the teaching staff in class.

In global evaluation, there will be a single exam of the subject and the student must obtain a grade equal or higher to pass the subject.