

Academic Year/course: 2023/24

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

## Syllabus Information

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**Academic year:** 2023/24

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

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

**Degree:** 526 - Master's in Accounting and Finance

**ECTS:** 4.0

**Year:** 1

**Semester:** Second semester

**Subject type:** Optional

**Module:**

### 1. General information

The aim of this subject is for the student to learn the problems associated with the management of non-profit entities, making a detailed analysis of the accounting regulations applicable to them and including the appropriate comparisons with respect to the business sector. This serves as a framework to deepen in an important aspect for these entities, such as the economic and financial analysis as well as sustainability of non-profit entities. The aim is to provide students with tools that allow them to analyse the economic and financial management carried out by the entities.

These goals are aligned with the SDGs of the United Nations 2030 Agenda.

<https://www.un.org/sustainabledevelopment/es/>. Specifically, they contribute to the achievement of Objectives 4.3, 4.4 and 4.7 of Goal 4, Objective 5.5 of Goal 5 and Objectives 8.5 and 8.6 of Goal 8.

### 2. Learning results

Upon completion of the subject, the student will be able to:

- Interpret the economic-financial information of non-profit organizations, in order to know their current situation and guide strategies to improve their future prospects.
- Perform economic and financial analysis of non-profit entities.
- Assess the main differences that may arise in the management of non-profit organizations, with respect to the business sector.
- Conduct field research work on the economic-financial aspects of non-profit and social economy entities.

Importance of the learning results of the subject:

As an expert in the field of Accounting and Finance, it is important for the student to have knowledge of the non-profit sector, due to its relevance and importance in the economy as a generator of employment and Gross Domestic Product, which is also progressively increasing. Therefore, it is necessary to know the accounting criteria applicable to these entities, as well as the management tools available to them in practice and the characteristics of their socioeconomic assessment and social audit.

### 3. Syllabus

TOPIC 1: Concept and typology of non-profit entities. Particularities of their accounting system

TOPIC 2: Current regulation of the Spanish third sector: accounting obligations of non-profit entities.

TOPIC 3: The adaptation of the General Accounting Plan for non-profit organizations

TOPIC 4: Economic and financial analysis of non-profit entities.

TOPIC 5: Management tools in non-profit organizations

TOPIC 6: Measuring socio-economic efficiency in non-profit entities.

TOPIC 7: Sustainability and integrated information in non-profit organizations.

### 4. Academic activities

- a. Presentation and study of the concepts and regulations as well as discussion of the options chosen (70 hours, 70% attendance)
- b. Critical analysis of the accounting criteria applicable to non-profit entities (10 hours, 10% attendance)
- c. Analysis and discussion of the financial information in the annual accounts of non-profit organizations (20 hours, 10% attendance)
- d. Work based on the practical application of the economic-financial and efficiency analysis of non-profit organizations (20

hours, 10% attendance).

## **5. Assessment system**

There are two assessment systems:

### **CONTINUOUS ASSESSMENT**

- Participation in discussions of concepts, regulations and case studies in class: 20% of the total grade.
- Written tests given by the teacher comprising critical analysis of the accounting criteria applicable to non-profit entities and analysis of the annual accounts of non-profit entities: 40% of the total grade.
- Work on the accounting criteria applied by non-profit entities, annual accounts of non-profit entities and economic and financial analysis: 40% of the total grade.

### **OVERALL ASSESSMENT**

Students who do not opt for continuous assessment, do not pass the subject according to this system or would like to improve their grade are entitled to take a global test. In any case the best of the grades obtained will prevail. This global test will be carried out in accordance with the calendar established by the master's program.