

Public Sector Accounting

Code: 102101
ECTS Credits: 6

Degree	Type	Year	Semester
2501231 Accounting and Finance	OT	4	0

Contact

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Use of Languages

Principal working language: catalan (cat)
Some groups entirely in English: No
Some groups entirely in Catalan: Yes
Some groups entirely in Spanish: No

Teachers

Margarida López Antón

Prerequisites

It is "necessary" to have studied the subject "Basic Accounting".

Objectives and Contextualisation

Context:

This subject is contextualized in the field of Advanced Accounting along with the Accounting and Taxation, Consolidation of Financial Statements and Audit in the second quarter of the fourth year of the Degree of Accounting and Finance.

Goals:

- Provide the necessary knowledge that will allow the student to identify and understand the issue related to the elaboration of the financial information of the Public Administrations.
- Understand the relationship between Financial Accounting (business) and Public Accounting.
- Achieve that the student knows the mechanisms of the operations of the public organisms.
- Knowing and accounting for the treatment of strictly accounting issues with other aspects of the environment of the public entities that are the ones that will make a difference between their Accounting and Business Accounting.
- Understand the concept of Budget as a basic tool in Public Accounting. Its execution, the treatment of expenditure and revenue Budgets, as well as operations that are extra-budgetary.
- The development and interpretation of annual accounts according to the Public Accounting.

Competences

- Analysing, summarising and assessing information.

- Demonstrating a comprehension of the different legal, control and solvency standards issued by regulatory bodies affecting the several analysed accounting or financial processes.
- Organising the work, regarding order and planning.
- Students must develop the necessary learning skills to undertake further training with a high degree of autonomy.

Learning Outcomes

1. Analysing, summarising and assessing information.
2. Organising the work, regarding order and planning.
3. Prepare financial statements and reports for accounting, fiscal, financial and organizational purposes.
4. Students must develop the necessary learning skills to undertake further training with a high degree of autonomy.
5. Use the different criteria for registration and valuation established in the accounting rules.

Content

Topic 1: The Nature of Public Sector.

1. The Nature of government
2. Governance and Public Management (state, autonomous and local).
3. Purpose of Public Sector.
4. Special mention to the local administration case.

Topic 2: El presupuesto.

1. Budgetary Processes.
2. Budgetary Principles.
3. Organisational and programme structures.
4. The Budget Cycle.

Topic 3: Public Sector Accounting.

1. Financial Accounting: relationship between Private Sector Accounting and Public Sector Accounting.
2. Purpose of Public Sector Accounting.
3. The PGCP 2010 Spanish structure.
4. Legal and regulatory framework.

Topic 4. Budgeting for inputs, outputs and outcomes.

1. Structures and characteristics of expenses budget.
2. Phases of execution of the expenditure and its accounting.
3. The modifications of the budget and its accounting
4. Structure and characteristics of the revenue budget.
5. Phases of execution of the income and its accounting.
6. Main non-budgetary operations.

Topic 5: Non-financial fixed assets and equity.

1. Concept and classification of non-financial assets.
2. Property, plant and equipment.
3. Real estate investments.
4. Definition of equity: assets and generated assets.

Topic 6: Indebtedness (financial liabilities).

1. Indebtedness
2. Debts for long-term loans.

3. Debts for short-term loans. Treasury bills (non-budget).
4. Particulars of indebtedness in the local administration.
5. Debt volume and net savings ratio.
6. Accounting of operations related to debt.

Item 7: Budgetary Control.

1. Budget reporting.
2. Remaining credit.
3. Expenditure projects. Calculation of the affected financing.
4. Remnant of treasury.

Item 8: Annual accounts.

1. The balance sheet.
2. The economic outturn account.
3. The annual report.
4. The statement of changes in equity and the statement of cash flows.
5. Analysis of the annual accounts.
6. Financial, patrimonial and budgetary indicators.

Methodology

The teaching methodology is based on a combination of three types of activities:

- Guided activity: theoretical and practical resolution (analysis) of cases.
- Supervised activity: consisting attending tutorials and exercises with a ruled follow-up.
- Individual autonomous activity: students' personal study (study of basic bibliography, readings, research information, etc.).
- Group autonomous activity: data search and case studies. Discussion and oral presentation of the group work..

Activities

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
Practical sessions and problem solving	13.5	0.54	1, 3, 5, 4
Theoretical lessons and discussion	33	1.32	3, 5, 4
Type: Supervised			
Tutoring of case studies	8	0.32	1, 2
Tutoring of case studies and workin group	10	0.4	1, 2
Type: Autonomous			
Project-based group cases	31	1.24	1, 3
Study and research for information	51.5	2.06	2

Assessment

Calendar of evaluation activities

The dates of the evaluation activities (midterm exams, exercises in the classroom, assignments, ...) will be announced well in advance during the semester.

The date of the final exam is scheduled in the assessment calendar of the Faculty.

"The dates of evaluation activities cannot be modified, unless there is an exceptional and duly justified reason why an evaluation activity cannot be carried out. In this case, the degree coordinator will contact both the teaching staff and the affected student, and a new date will be scheduled within the same academic period to make up for the missed evaluation activity." **Section 1 of Article 115. Calendar of evaluation activities (Academic Regulations UAB).** Students of the Faculty of Economics and Business, who in accordance with the previous paragraph need to change an evaluation activity date must process the request by filling out an **Application for exams' reschedule** https://eformularis.uab.cat/group/deganat_feie/application-for-exams-reschedule

Grade revision process

After all grading activities have ended, students will be informed of the date and way in which the course grades will be published. Students will be also be informed of the procedure, place, date and time of grade revision following University regulations.

Retake Process

"To be eligible to participate in the retake process, it is required for students to have been previously been evaluated for at least two thirds of the total evaluation activities of the subject." Section 3 of Article 112 ter. The recovery (UAB Academic Regulations). Additionally, it is required that the student to have achieved an average grade of the subject between 3.5 and 4.9.

The date of the retake exam will be posted in the calendar of evaluation activities of the Faculty. Students who take this exam and pass, will get a grade of 5 for the subject. If the student does not pass the retake, the grade will remain unchanged, and hence, student will fail the course.

Irregularities in evaluation activities

In spite of other disciplinary measures deemed appropriate, and in accordance with current academic regulations, *"in the case that the student makes any irregularity that could lead to a significant variation in the grade of an evaluation activity, it will be graded with a 0, regardless of the disciplinary process that can be instructed. In case of various irregularities occur in the evaluation of the same subject, the final grade of this subject will be 0"*. **Section 10 of Article 116. Results of the evaluation. (UAB Academic Regulations).**

Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Case studies in group	25%	0	0	1, 2
Class attendance and participation	15%	0	0	3, 4
Compulsory Test	20%	0	0	3, 5, 4
Final test	40%	3	0.12	3, 5, 4

Bibliography

Essential References

- Pla General de Comptabilitat Pública. Ordre EHA/1037/2010, de 13 d'abril.
- Principios contables públicos. Documentos 1 a 8. Comisión de principios y normas contables públicas. IGAE.
- Instrucció del model normal de comptabilitat local. Ordre HAP/1781/2013, de 20 de setembre.

Other References

- Carrasco Díaz, D. (coord.) (2011). *Contabilidad pública*. Ediciones Pirámide, Madrid.
- Labeaga Azcona, J. M. y Gutiérrez Gilsanz, I. (directores) (2011). *Manual de contabilidad pública - plan general de contabilidad pública 2010*. Instituto de Estudios Fiscales. Madrid.
- Aragón Sánchez, F., Rubio Samprón, J. e Ibarrondo Cid, G. (directores) (2014). *Manual práctico sobre la nueva contabilidad local*. Editorial Atelier. Barcelona.
- Pina Martínez, Vicente y Torres Prada, Lourdes (2014). *Manual de contabilidad pública. Adaptado al plan de cuentas de la administración local*. Centro de Estudios Financieros. Madrid.

Link webs:

- Intervención General de la Administración del Estado (IGAE): www.igae.pap.minhafp.gob.es
- Sindicatura de Comptes de Catalunya: www.sindicatura.org
- Ministerio de Hacienda y Función Pública: www.minhafp.gob.es
- Generalitat de Catalunya: www.gencat.cat
- Tribunal de Cuentas: www.tcu.es
- Diputació de Barcelona: www.diba.cat