

Company Diagnosis

Code: 102370
 ECTS Credits: 6

Degree	Type	Year	Semester
2501572 Business Administration and Management	OT	4	0
2501573 Economics	OT	3	2
2501573 Economics	OT	4	0

The proposed teaching and assessment methodology that appear in the guide may be subject to changes as a result of the restrictions to face-to-face class attendance imposed by the health authorities.

Contact

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Use of Languages

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

Prerequisites

It is advisable to have assimilated the knowledge of the subject "Introduction to accounting" that is taught in the fi

Objectives and Contextualisation

Context:

This is an optional subject of 6 ECTS credits for the Business Administra
 This subject analyzes the particularities of accounting, the budget cycle a
 Goals:
 This subject has as objective that the student knows the particularities of

Competences

- Business Administration and Management
- Capacity for independent learning in the future, gaining more profound knowledge of previous areas or learning new topics.
 - Capacity for oral and written communication in Catalan, Spanish and English, which enables synthesis and oral and written presentation of the work carried out.
 - Demonstrate initiative and work individually when the situation requires it.
 - Organise the work in terms of good time management, organisation and planning.
 - Select and generate the information necessary for each problem, analyse it and take decisions based on that information.
 - Show motivation for carrying out quality work and sensitivity to the consequences for the environment and society.

- Use of the available information technology and adaptation to new technological environments.
- Value ethical commitment in professional practice.

Economics

- Apply theoretical knowledge of finances to improve relations with sources of financing, identifying the different forms of financing and the advantages and disadvantages for the company and the providers.
- Capacity for independent learning in the future, gaining more profound knowledge of previous areas or learning new topics.
- Demonstrate initiative and work individually when the situation requires it.
- Generate and transmit the information necessary for taking decisions at company headquarters level.
- Identify improvements in the internal management process to stimulate company productivity.
- Organise the work in terms of good time management, organisation and planning.
- Select and generate the information necessary for each problem, analyse it and take decisions based on that information.
- Show motivation for carrying out quality work and sensitivity to the consequences for the environment and society.
- Use of the available information technology and adaptation to new technological environments.
- Value ethical commitment in professional practice.

Learning Outcomes

1. A capacity of oral and written communication in Catalan, Spanish and English, which allows them to summarise and present the work conducted both orally and in writing.
2. Apply the accounting principles of the general plan in force.
3. Assess ethical commitment in professional activity.
4. Assess the usefulness of compatibility for potential users.
5. Capacity to continue future learning independently, acquiring further knowledge and exploring new areas of knowledge.
6. Demonstrate ethical behaviour in the preparation of financial statements.
7. Demonstrate initiative and work independently when required.
8. Demonstrate motivation regarding the quality of the work performed and sensitivity regarding the consequences on the environment and society.
9. Identify economic transactions and the flows involved, in accordance with the norms of the general accounting plan.
10. Identify the decisions that can be made on the basis of accounting information.
11. Interpret the profitability indicators of a company and prepare decision-making.
12. Interpret the solvency indicators of a company and understand the decisions that can be made on the basis of this analysis.
13. Organise work, in terms of good time management and organisation and planning.
14. Perform a diagnosis on the basis of the economic and financial analysis of a company.
15. Prepare annual accounts.
16. Recognise the qualitative variables that can influence decision-making based on the financial statements.
17. Select and generate the information needed for each problem, analyse it and make decisions based on this information.
18. Summarise the accounting information and present it in the form of annual accounts.
19. Use available information technology and be able to adapt to new technological settings.

Content

Topic 1: Public sector. Definition and legal framework.

- 1.- Definition of the public sector.
- 2.- Classification and composition of the public sector: state, regional and
- 3.- Distribution of competencies in the public sector.
- 4.- Special reference to the local administration.

Topic 2: The budget.

- 1.- Definition.
- 2.- Budgetary principles.
- 3.- Budget structure.
- 4.- The preparation and approval of the budget.

Topic 3: Public accounting

- 1.- Financial accounting: relationship between private accounting and pu
- 2.- Purposes of public accounting.
- 3.- Structure of the Spanish normative (PGCP 2010).
- 4.- True and fair view and public accounting principles.

Topic 4: Accounting of the budget of expenses and of the incomes.

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

Topic 5: Non-financial fixed assets and net worth.

- 1.- Concept and classification of non-financial assets.
 - 2.- Property, plant and equipment.
 - 3.- Real estate investments.
 - 4.- Definition of net assets: equity contributed and equity generated.
- Item 6: Indebtedness (financial liabilities).

- 1.- Indebtedness.
 - Debts for long-term loans.
 - Debts for short-term loans. Treasury policies (non-budgetary).
- 2.- Particularities of the indebtedness in the local administration.
- 3.- Volume of indebtedness and net saving ratio.
- 4.- Accounting for operations related to indebtedness.

Topic 7: Budgetary settlement.

- 1.- The budgetary settlement and the budgetary result.
- 2.- The remnants of credit.
- 3.- Spending projects. Calculation of the affected financing.
- 4.- The treasury excedent.

Topic 8: The annual accounts.

- 1.- The balance sheet.
- 2.- The economic-patrimonial result account.
- 3.- The memory and the general account.
- 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

Directed activity: theoretical classes (expositive activity by the teacher with support material) and practical classe
Supervised activity (tutorials): resolution of doubts and follow-up of the w
Autonomous activity: it includes the part of the student's personal study, '
Evaluation and monitoring tests: written evaluation of knowledge.

The proposed teaching methodology may undergo some modifications according to the restrictions imposed by tl

Activities

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
Classes with theoretical contents	33	1.32	2, 5, 6, 15, 14, 10, 9, 12, 8, 16, 17, 18, 19, 3, 4
Problem solving sessions	11.5	0.46	2, 5, 7, 14, 10, 9, 12, 13, 16, 17, 19
Type: Supervised			
Attendance to tutorial activities	10	0.4	2, 14, 10, 9, 12, 16
Type: Autonomous			
Exams and controls	5	0.2	2, 7, 14, 10, 9, 12, 13, 16, 17
Individual activity	85.5	3.42	2, 5, 7, 14, 10, 9, 12, 8, 13, 16, 17, 19, 3

Assessment

"All students are required to perform the evaluation activities. If the student's grade is 5 or higher, the student passes the course and it cannot be subject to further evaluation. If the student grade is less than 3.5, the student will have to repeat the course the following year. Students who have obtained a grade that is equal to or greater than 3.5 and less than 5 can take a second chance exam. The lecturers will decide the type of the second chance exam. When the second exam grade is greater than 5, the final grade will be a PASS with a maximum numerical grade of 5. When the second exam grade is less than 5, the final grade will be a FAIL with a numerical grade equal to the grade achieved in the course grade (not the second chance exam grade).

A student who does not perform any evaluative task is considered "not evaluable", therefore, a student who performs a continuous assessment component can no longer be qualified with a "not evaluable".

The proposed evaluation activities may undergo some changes according to the restrictions imposed by the health authorities on on-campus courses.

Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Attendance, participation and resolution of exercises	10 %	1.5	0.06	2, 6, 14, 10, 7, 12, 13, 16, 17, 4
Final exam	50 %	2	0.08	2, 1, 7, 15, 14, 10, 9, 11, 12, 13, 16, 17, 18, 4

Questionnaire chapters 1 to 4	20 %	0	0	2, 5, 7, 15, 10, 9, 12, 8, 13, 16, 17, 18, 19, 3
Questionnaire chapters 5 to 8	20 %	1.5	0.06	2, 7, 6, 9, 13, 17

Bibliography

Basic references:

- Plan General de Contabilidad Pública. Orden EHA/1037/2010, de 13 de abril.
- Principios contables públicos. Documentos 1 a 8. Comisión de principios y normas contables públicas. IGAE.
- Instrucción del modelo normal de contabilidad local. Orden HAP/1781/2013, de 20 de septiembre.

Complementary references:

- Aragón Sánchez, F., Rubio Samprón, J. e Ibarrodo Cid, G. (directores) (2014). *Manual práctico sobre la nueva contabilidad local*. Editorial Atelier. Barcelona.
- Carrasco Díaz, Daniel (coord.) (2011). *Contabilidad pública*. Ediciones Pirámide, Madrid.
- Labeaga Azcona, José María y Gutiérrez Gilsanz, Ignacio (directores) (2011). *Manual de contabilidad pública - plan general de contabilidad pública 2010*. Instituto de Estudios Fiscales. Madrid.
- Pina Martínez, Vicente y Torres Prada, Lourdes (2009). *Manual de contabilidad pública. Adaptado al plan de cuentas de la administración local*. Centro de Estudios Financieros.

web links:

- 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 Administraciones Públicas: www.minhafp.gob.es
- Generalitat de Catalunya: www.gencat.cat
- Tribunal de Cuentas: www.tcu.es
- Diputació de Barcelona: www.diba.cat