

**Public Sector Accounting**

Code: 102370  
ECTS Credits: 6

Degree	Type	Year	Semester
2501572 Business Administration and Management	OT	4	1
2501573 Economics	OT	3	2
2501573 Economics	OT	4	1

**Contact**

Name: Iván Puig Serra  
Email: ivan.puig@uab.cat

**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

Necessary basic knowledge of double-entry system, debit and credit entry-rules and knowledge of the main financial statements are required: balance sheet, profit/loss account, statement of changes in shareholders equity and statement of cash flows.

**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.
- Use of the available information technology and adaptation to new technological environments.

#### 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.
- 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. Assess ethical commitment in professional activity.
3. Capacity to continue future learning independently, acquiring further knowledge and exploring new areas of knowledge.
4. Demonstrate initiative and work independently when required.
5. Demonstrate motivation regarding the quality of the work performed and sensitivity regarding the consequences on the environment and society.
6. Organise work, in terms of good time management and organisation and planning.
7. Select and generate the information needed for each problem, analyse it and make decisions based on this information.
8. Use available information technology and be able to adapt to new technological settings.

## Content

Subject 1: The public sector. Definition and legal framework.

- 1.- The public sector: definition.
- 2.- Classification and composition of the public sector: state, regional and local.
- 3.- Distribution of powers in the public sector.
- 4.- Budget stability and financial sustainability

Subject 2: The Public budget.

- 1.- Definition.
- 2.- Budget principles.
- 3.- Budget structure.

4.- Preparation and approval.

Subject 3: Public Accounting

1.- Financial accounting: General and public accounting.

2.- Purpose and finality of public accounting.

3.- Structure of the PGCP 2010.

4.- Public accounting principles.

Subject 4: Accounting of the incomes and expenses budget.

1.- Structure and characteristics of the expenses budget.

2.- Execution of expenses budget and its accounting.

3.- The modifications of the budget and its accounting.

4.- Structure and characteristics of the income budget.

5.- Phases of income execution and its accounting.

6.-The non-budget operations.

Subject 5: Fixed assets.

1.- Concept and classification of non-financial fixed assets.

2.- Fixed assets.

3.- Real estate investments.

4.- Definition of equity: contributed equity and generated equity.

Subject 6: The public debt

1.- Financial public debt

- Long-term debt.

- Short-term public debt- Non budgetary operations

2.- Debt features in local administration.

3.- Volume and ratio of public debt.

4.- Accounting of debt public operations.

Subject 7: Budget liquidation.

1.- Budget liquidation and budget result.

2.- Non executed budget.

3.- Financial public projects. Imputed expenses in financed projects

4.- The treasury remainder.

Subject 8: The financial statements. Annual accounts.

1.- The balance sheet.

- 2.- The result account.
- 3.- Financial statements. Annual accounting memory
- 4.- The statement of changes in equity and the statement of cash flows.
- 5.- Annual accounts analysis.
- 6.- Budget indicators.

## Methodology

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

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

Annotation: Within the schedule set by the centre or degree programme, 15 minutes of one class will be reserved for students to evaluate their lecturers and their courses or modules through questionnaires.

## Activities

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
Classes with theoretical contents	32.5	1.3	3, 5, 7, 8, 2
Problem solving sessions	17	0.68	3, 4, 6, 7, 8
Type: Supervised			
Attendance to tutorial activities	10	0.4	
Type: Autonomous			
Exams and controls	5	0.2	4, 6, 7
Individual activity	80.5	3.22	3, 4, 5, 6, 7, 8, 2

## Assessment

The evaluation of the student will consist of the following activities:

- 1.- Assistance, participation, exercises and follow-up (10% of the total grade).
- 2.- First partial test of continuous evaluation of topics 1 to 4 (20% of the total grade).
- 3.- Second partial test of continuous evaluation of the subjects 5 to 8 (20% of the total grade).
- 4.- Final test of the entire syllabus of the subject (50% of the total grade).

A student will be considered "not evaluable" in the subject as long as he has not taken any of the evaluation tests (test and final test). If any of them are carried out, it can no longer be considered "non-evaluable".

#### Calendar of evaluation activities

The dates of the different evaluation tests (partial exams, exercises in the classroom, delivery of works, ...) will be announced well in advance during the semester.

The date of the final exam of the subject is scheduled in the examination calendar..

"The programming of the evaluation tests cannot be modified, unless there is an exceptional and duly justified reason for which an evaluation act cannot be carried out. In this case, the people responsible for the degrees, after asking the teaching staff and the affected students, will propose a new programming within the corresponding academic period." Section 1 of Article 115. Calendar of evaluation activities (UAB Academic Regulations).

If students need to change an evaluation date, must submit the request by filling out the Application for reprogramming test:

[https://eformularis.uab.cat/group/deganat\\_feie/reprogramacio-proves](https://eformularis.uab.cat/group/deganat_feie/reprogramacio-proves)

#### Procedure of review of the qualifications

Coinciding with the final exam, the day in which the final grades will be published will be announced. In the same way, the procedure, place, date and time of the review of exams will be informed in accordance with the regulations of the University.

#### Recovery Exam

"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".

#### Irregularities in evaluation acts

Notwithstanding other disciplinary measures deemed appropriate, and in accordance with current academic regulations, "in the event that the student makes any irregularity that may lead to a significant variation in the grade of an evaluation act, this evaluation act will be graded with 0, regardless of the disciplinary process that can be instructed. In case of several irregularities in the evaluation acts of the same subject, the final grade of this subject will be 0". Section 10 of Article 116. Evaluation results. (UAB Academic Regulations).

To participate in the recovery process, students must have been previously evaluated in a set of activities that represent a minimum of two thirds of the total grade of the subject or module.

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	4, 6, 7
Final exam	50 %	2	0.08	1, 4, 6, 7
Questionnaire chapters 1 to 4	20 %	0	0	3, 4, 5, 6, 7, 8, 2
Questionnaire chapters 5 to 8	20 %	1.5	0.06	4, 6, 7

## 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:

- *Manual de contabilidad Pública. Adaptado al Plan de Cuentas de la Administración Local (Incluye casos prácticos)*. Autor/es: Lourdes Torres Pradas, Vicente Pina Martínez. 2020. editorial: Centro de Estudios Financieros.
- *Manual de contabilidad de las Administraciones Locales*. Autores: Enrique Barreres (coordinador), Isabel Brusca, Belén Fons, Francisco Guardiola, Enrique Marimón, Francisco Javier Maroto, Vicente Montesinos, Matilde Prieto, Pere Ruiz. Editorial: Faura-Casas.

web links:

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

## Software

Not required