

| Degree programme      | Type | Course |
|-----------------------|------|--------|
| Public Administration | OB   | 0      |

### Contact lecturer

Name : Ixchel Perez Duran

Email : [ixchel.perez@uab.cat](mailto:ixchel.perez@uab.cat)

### Teaching staff (external to UAB)

Antoni Mora

Maite Vilalta

Cristina Pruñonosa

Núria Bosch

Rafael Gimeno

### Group languages

You can consult this information at the [end](#) of the document.

### Prerequisites

Students must have previous general knowledge on public administration and economics at Degree level

### Objectives

The student at the end of the module:

- You will be able to handle the basic instruments of planning, preparation, execution and budgetary control
- You will be able to understand and apply the new budget management techniques.
- You will be able to understand and perform the operations of public accounting and analyze the accounting and financial indicators.
- You will be able to evaluate the economic and financial situation of a public administration based on the accounting and budgetary information.

- You will be able to understand and perform the procurement and purchasing operations of public administrations.
- You will know how to define and apply the basic indicators of public management
- Will be able to understand and apply public marketing and the main instruments and indicators of quality management
- You will understand the budgetary control mechanisms

## Learning outcomes

1. Propose innovative solutions to solve social and political problems.
2. Address complex public intervention situations, possibly involving ethical dilemmas, on the basis of proposals founded both on explicit values and on conceptual and methodological rigour.
3. Use acquired knowledge as a basis for originality in the application of ideas, often in a research context.
4. Continue the learning process, to a large extent autonomously.
5. Analyse the economic and financial situation of a public administration.
6. Analyse efficiency in the provision of public services.
7. Analyse high-quality strategies and instruments in a public organisation.
8. Prepare and execute a public administration budget.
9. Use the new budgeting techniques
10. Carry out accounting operations.
11. Prepare technical proposals on quality management.

## Contents

Structure and contents of the module

Calendar 2026-2027

| Blocks                                                                 | ECTS | Teachers                       |
|------------------------------------------------------------------------|------|--------------------------------|
| Budgetary management                                                   | 1,5  | <i>Antoni Mora (UB)</i>        |
| New budget techniques                                                  | 1,5  | <i>Antoni Mora(UB)</i>         |
| Public Accounting                                                      | 2    | <i>Rafael Gimeno (UB)</i>      |
| Public procurement                                                     | 1    | <i>Cristina Pruñonosa (UB)</i> |
| Marketing of public services and management of the quality of services | 2    | <i>Cristina Pruñonosa (UB)</i> |
| Mechanisms of budgetary control                                        | 2    | <i>Núria Bosch (UB)</i>        |

Program

### **Block 1: Budgetary management**

- Concept, structure and principles of the budget
- The budget cycle
- The preparation of the budget
- Implementation and settlement of the budget

Tutored activities:

In this block, the theoretical explanations will be combined with the accomplishment of exercises in class and commentaries of information published in the press or by Internet. In relation to the evaluation of the block, the students will have to solve two exercises in the same line of those already done in class.

### ***Block 2: New budget techniques***

The New Public Management

The result-oriented budget

Other budgetary methodologies:

Medium-and long-term budget planning

Expenditure review

Evaluation of public policies

Budget transparency

Public management indicators

### **Block 3: Public Accounting**

The public accounting system: public sector and public administrations

- Public accounting and national accounting
- The subjects of the public accounting administrations and territorial entities. Criteria of the SEC.
- Normalization of public accounting: accounting plans.
- Accounting statements of public accounting.

The accounting of the management of the budget: operations and results.

- Operations of the budgetary management: criteria for the accounting recognition
- Accounting of the revenue budget: budgetary management and recognition of rights
- Accounting of the expenditure budget: budgetary management and recognition of obligations
- Accounting of debtors and creditors

The accounting of the patrimonial position: operations and results

- The assets: assets, liabilities and net asset position. Criteria for interpretation.
- The accounting of the fixed assets. Type of fixed assets and most common operations.
- The accounting of the operations of the long and short-term debt.

The financial diagnosis of Public Entities based on accounting information.

- The states and the annual accounts: content and criteria for the preparation and interpretation.
- The financial analysis of Public Entities: the case of Local Entities.
- The \"groups\" of Entities and the consolidated financial information.

Tutored activities:

The financial and economic information published by the Councils of Catalonia by the Sindicatura de Comptes de Catalunya ([www.sindicatura.org](http://www.sindicatura.org)), will be analyzed and we will carry out a financial diagnosis based on the information.

#### **Block 4: Public procurement**

##### Normative Framework

- The Law of Contracts of the Public Sector.
- The evolution of the contractual regulations from the LCAP of 1995.
- Balance and perspectives.

##### General aspects of recruitment

- General requirements for the conclusion of contracts.
- Object and price of the contracts.
- Capacity of individuals to hire.

##### The contract cycle

- The preparation of contracts.
- The recruitment files.
- The bidding and the award of contracts.
- Procedures and forms of adjudication.
- Perfection, execution and termination of contracts.

##### The contracts of consultancy and assistance, services and supplies.

- The state and community models in the organization of the supply of goods, products and services by the public sector.

- General provisions. Special regime of guarantees: the withholding of part of the price. Modification and specific causes of resolution. Peculiarities of the project development contract.
- The supply contract. General rules Advertising Weighting of award criteria.
- Own and complementary aspects in the Purchase Management and Public procurement of public supplies.

#### The works contract

- The project phase.
- Procedures, forms of adjudication and publicity in the works contracts.
- Checking the replanning.
- The modification of the contract and the suspension of the works.
- The contract for the concession of public works
- The financing and private management of infrastructures of public interest.

#### Tutored activities:

In the tutorials, a number of practical cases related to the different modalities of public contracts will be analyzed and discussed: technical assistance, works, etc. In order to promote the transversal competences of the module, a practical case will be presented in which the students will be asked that simulate being the members of a recruitment table. For groups, it will be about analyzing the different offers presented and choosing the most appropriate ones, in order to publicly present the arguments and defend them.

### **Block 5: Public marketing and quality management of services**

#### Marketing of services and their application to the public sector

- The concept of marketing and evolution of visions
- Differences in services regarding products
- The market for public services and the public exchange model: segmentation, positioning, marketing mix.
- The role of citizen-client, investment of the pyramid
- Production of a public service: design, \"manufacture\" and communication.

#### The quality of services in the public sector

- Quality in public services: concept, evolution and current situation
- Improvement in the provision of service and customer service: service letters, complaints and suggestions, ISO, ...
- Evaluation of the quality from the point of view of the user-client
- Quality indicators: collection of information, treatment and analysis of results

Tutored activities:

In the tutorials, two practical cases will be analyzed and discussed: students will be asked to define the marketing strategy of a public organization that has designed a new service and wants to be put into operation. In the other case, it will try to see the implications derived from the introduction of the ISO in a public organism. Likewise, it is planned to carry out a visit to the Office of Business Management, which is certified by ISO for more than 10 years, with the objective of analyzing in-situ the implications of the use of the ISO in the improvement of the provision of the service and the attention to the citizen.

### ***Block 6: Mechanisms of budgetary control***

Different control mechanisms

- The control mechanisms and the budgetary cycle
- Internal control and external control
- Control and performance of accounts

Budget control techniques

- Control of legality and regularity and control of results
- Evaluation techniques
- Comparative experiences

## Tutored activities:

The tutored activities will be basically of two types. On the one hand, practical sessions, in which students will have to solve a practical subject, or comment on and discuss a specific control report. On the other hand, sessions with a guest, expert in one of the control subjects treated.

## Learning activities and methodology

| Title                  | Hours | ECTS | Learning outcomes |
|------------------------|-------|------|-------------------|
| Lectures               | 125   | 5    | 1, 2, 3, 4        |
| Exams and exercises    | 75    | 3    | 1, 2, 3, 4        |
| Seminars and tutorials | 50    | 2    | 1, 2, 3, 4        |

## Teaching methodology

The work method will be based on the following activities:

- Classroom-based theoretical sessions.
- Directed personal work. The learning of the students is based, fundamentally, on the personal work that it does based on the indications of the responsible teaching staff and the indicated materials.
- Face-to-face sessions for monitoring and exposure of directed activities.
- Autonomous learning activities.

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.

## Assessment

### Continuous assessment activities

| Title      | Weight | Hours | ECTS | Learning outcomes                 |
|------------|--------|-------|------|-----------------------------------|
| Final exam | 50%    | 0     | 0    | 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11 |
| Essays     | 50%    | 0     | 0    | 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11 |

The final assessment of the student will be based on:

- The completion of learning activities in each of the six course blocks. Students will receive a grade for each block based on the completion of exercises and assignments. The average of the six block grades will account for 50% of the final course grade.
- The completion of a comprehensive individual final examination covering the content of all six course blocks. The final examination will account for the remaining 50% of the final course grade.

In this course, the use of Artificial Intelligence (AI) technologies is permitted exclusively for support tasks, such as searching for bibliographic sources or other relevant information. Students must clearly identify any parts of their work that have been generated using AI, specify the tools used, and include a critical reflection on how

these tools influenced both the preparation process and the final outcome of the assignment.

A lack of transparency regarding the use of AI in any assessed activity will be considered a breach of academic integrity and may result in a partial or total reduction of the grade for the assignment, as well as more severe disciplinary measures in serious cases.

## Bibliography

### Basic bibliography

#### Blocks 1 and 2: Budgetary Management and New Budget Techniques

ALBI, E.; GONZÁLEZ-PÁRAMO, J.M.; LÓPEZ CASANOVAS, G. (1997): *Gestión pública: fundamentos, técnicas y casos*. Ariel, Barcelona.

CAROL M. i GADEA, A. (2005): L'anàlisi de costos a l'administració local. *Papers de formació municipal*, num.124. Diputació de Barcelona.

GADEA, A i LOPEZ, J. (1997): *Control de gestión en la Administración Pública*, Gestión 2000, Barcelona

MEYER, J. (1990): *Gestión presupuestaria*, Deusto, Bilbao

RAMIO C. (1999): *Teoría de la organización y administración pública*, Editorial Tecnos.

SÁNCHEZ REVENGA, J. (1990): "La administración por objetivos en el sistema presupuestario español. Una nueva visión de las formas de control del gasto", *Presupuesto y Gasto Público*, núm. 28.

SÁNCHEZ REVENGA, J. (1990): *La presupuestación por objetivos y programas*, Banco de Crédito Local de España, Madrid.

VIÑAS, J. (2007): *La comptabilitat i els pressupostos: eines de gestió per a l'administració local*. Diputació de Girona.

ZAPICO, E. (1989): *La modernización simbólica del presupuesto público*, Instituto Vasco de Administración Pública, Bilbao.

ZAPICO, E. (1993): "Del presupuesto por programas al management estratégico del gasto público" *Ekonomiaz* 26.

#### Block 3: Public Accounting

BARRERES, E., FONS, B., GUARDIOLA, F., MARIMÓN, E., PRIETO, M. (2005): *La contabilidad de las Administraciones Locales* (adaptado a la ICAL 20004), Faura-Casas Editorial, Barcelona.

GIL HERRERA, L. (2006): *La contabilidad pública y la contabilidad nacional: enlace micro - macro contable*, Instituto de Estudios Fiscales (Ministerio de Economía y Hacienda), Madrid.

INTERVENCION GENERAL DE LA ADMINISTRACION DEL ESTADO (Ministerio de Economía y Hacienda) (2006): *Consolidación de cuentas anuales del sector público*, Madrid

NICOLAS BRAVO, V. (2004): "La nueva reforma de la contabilidad pública local", *Presupuesto y gasto público*, núm. 37

PINA, V. i TORRES, L. (1999): *Análisis de la información externa, financiera y de gestión de las Administraciones Públicas*, Instituto de Contabilidad y Auditoria de Cuentas, Madrid.

SIERRA MOLINA, G; RUIZ GARCIA, E. (2002): *La contabilidad y el control de la gestión pública*, Editorial Civitas - Thomson, Madrid.

#### Block 4: Public Procurement

FERNÁNDEZ ASTUDILLO, J M. (2003): *Contratación administrativa*. Comentarios al Texto Refundido de la Ley de Contratos de las Administraciones Públicas, aprobado por RDL 2/2000, de 16 de junio, y a su Reglamento, aprobado por RD 1098/2001, de 12 de octubre. Con el nuevo régimen del contrato de concesión de obras ; Barcelona.

GIMENO FELIU, JM. (2006): *La nueva contratación pública europea y su incidencia en la legislación española. La necesaria adopción de una nueva ley de contratos públicos y propuestas de reforma*, Madrid.

RUBIO GONZÁLEZ, A. (2002); *Manual de gestión de las obras de contratación pública*, Madrid.

SÁNCHEZGOYANES, E.(1997): *Contratación local*, contratos locales problemáticos, Consejería de Medio Ambiente y Desarrollo Regional, Madrid.

SOSA WAGNER, F.(2003): *El contrato público de suministro*, Madrid.

VICENTE IGLESIAS, J.L(2005): *Aspectos prácticos sobre la contratación de las Corporaciones Locales*; Editorial Tecnos, Madrid.

#### Block 5: Public marketing and quality management of services

The bibliography that is mentioned below is of general type. Specific bibliography will be provided as it progresses in the development of the program.

CHÍAS, J. (1997): *El Màrqueting: comprendre per actuar*; Editorial Proa-Columna, Barcelona.

CHÍAS, J. (1999): *El Mercado todavía son personas : ideología, metodología y experiencias de marketing*, editorial McGraw-Hill/Interamericana de España, Madrid.

KOTLER, P. (1992):*Marketing social: estrategias para cambiar la conducta pública*, Editorial Díaz de Santos, Madrid.

KOTLER, P.(2005): *Preguntas más frecuentes sobre márketing* ; Edicions Granica, Barcelona.

MOORE, MARK H.(1998): *Gestión estratégica y creación de valor en el sector público*, Editorial Paidós, Barcelona.

PARASURAMAN, A., ZEITHAML, V.A. I BERRY, L.L.(2003): *Calidad total en la gestión de servicios*, Editorial Díaz de Santos, Madrid.

BERRY, LEONARD L. (2004): *Un Buen servicio ya no basta: más allá de la excelencia en el servicio* ; Barcelona : Deusto.

#### **Block 6: Mechanisms of budgetary control**

AMO, J.M., MARTÍN, M., MARTÍNEZ, D. & PÉREZ, J.J. (2023), "Is the European economic governance framework too "complex"? A critical discussion", FEDEA, Documento de Trabajo no. 2022-XX, Madrid.

BAÑOS, J., PALLAROLS, E. & TARRACH, A. (2014), "Estabilitat pressupostària: arguments i resultats", *Revista Econòmica de Catalunya*, 68, pp.107-120.

## Software

No specific software is used in this course.

## Course groups and languages

The information provided is provisional until November 30. After this date, you will be able to consult the language of each group through this [link](#). To access the information, you will need to enter the course CODE

PROVISIONAL