

PUBLIC ACCOUNTING (21922)

Degree/study: Bachelor's degrees in Business Management and Administration, Business Sciences-Management and Economics.

Course: third and fourth

Term: third

Number of ECTS credits: 5 credits

Hours of student's dedication: 125 hours

Language or languages of instruction: Catalan

Professor: Eugeni Garcia Alegre

1. Presentation of the subject

The course introduces students to a basic level in the financial and economic information system of public entities, and enables them to understand public accounts as a condition necessary to evaluate the economic and financial activity, to develop an opinion and to position themselves in a well-reasoned way.

In particular students work:

- a) Conceptual framework: objectives, users, organizations, approaches to accounting information, reforms derived from the gradual incorporation of the New Public Management and EU integration. International Public Sector Accounting Standards and adaptation process.
- b) Budget as a basic tool for financial management of the government's plan.
- c) Effects of the main economic and financial operations on financial statements, their interpretation and the link between budgetary accounting and accrual-based accounting.
- d) Analysis and interpretation of the main economic and financial magnitudes of public accounting.
- e) Contribution of public accounting to public management, in particular, to set up public utility tariffs.
- f) Control procedures as tools to ensure the legality and good governance, accountability as exercise of transparency to encourage effectiveness and equity, and as a practice to legitimize the actions of the institutions.

2. Competences to be attained

General Competences
<ol style="list-style-type: none">1. Understanding and interpreting in a pertinent and rational manner journalistic and academic texts, including tables and charts. Ability to analyse and synthesize.2. Ability to justify their own positions with consistent arguments and defend them in public.3. Having consolidated habits of self-discipline, self-demanding and rigour in the performance of academic work, as well as in their organization and correct timing.4. Having a proactive participation in the search of information, essential in any learning process and in any professional activity with projection. Ability to find and work on information independently (databases, media, etc.), to expand knowledge and to support the argument based on the evidence available.5. Ability to work individually and in team, to apply with flexibility and creativity the acquired knowledge and to adapt to new situations and contexts. Open-mindedness and adaptability to active participation in classes and seminars (ability to contribute, listen and oral and written communication skills).
Specific competences

1. Understanding and knowing concepts, issues, theories and techniques in the syllabus.
2. Ability to use knowledge and appropriate conformation to develop tasks, solve problems and make proposals on the scope of syllabus.

3. Contents

Subject 1. Conceptual Framework of Public Accounting.

Subject 2. Budget of public entities.

Subject 3. Accounting process, the link between budgetary accounting and accruals basis accounting.

Subject 4. Analysis of the main economic and financial magnitudes.

Subject 5. Public accounting and management. The full cost of public services and setting up of taxes and public prices.

Subject 6. Control procedures and accountability.

4. Assessment

The subject is based on the principle of continuing assessment of students. The acquisition of knowledge and skills is considered important.

1. The final mark will be the geometric mean of two sources of information. The first one corresponds to the evaluation of participation in classes and seminars, small tests, exercises and cases. The second source is the final examination. To pass the course, the student has to get at least a four in both scores: the final examination and class participation / seminars.
2. Attendance at all the seminars is compulsory if students want to receive a mark for them.
3. If the student fail the subject, the participation grade is carried forward to the recovery resit, what will try to occur within four days of the final publication of the marks of the subject. If the seminar section has also been failed, there will be a part dedicated to its recuperation in the final examination.
- 4.No partial pass marks (from the examination or from participation/ seminars) will be carried forward to subsequent academic years.

5. Bibliography and teaching resources

5.1. Basic bibliography

-*CARRASCO, Daniel* (coordinador) (2011): Contabilidad Pública, ed. Pirámide, Madrid

-PINA, V.; TORRES, L.; “Manual de contabilidad pública” Ediciones CEF (5ª edición) Madrid 2007

- COUNCIL DIRECTIVE 2011/85/EU of 8 November 2011 on requirements for budgetary frameworks of the Member States

- IPSASB (2010). Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities.

-MINISTERIO DE ECONOMIA Y HACIENDA - *Plan General de contabilidad pública* -
Ordre Ministerial EHA/1037/2010 de 13 d’ abril. BOE 102 de 28 d’ abril de 2010 .

-MINISTERIO DE ECONOMIA Y HACIENDA “*Normas de Auditoria en el sector público*”
Resolució 01.09.98 (BOE 234 de 30 setembre 98)

-LEY 47/2003 de 26 de novembre - General Pressupostaria (de l’ Estat). (BOE 27 de novembre de 2003)

-Real Decreto Legislativo 2/2007: “Texto refundido de la Ley General de Estabilidad presupuestaria”. BOE 31.12.2007

5.2. Additional bibliography

-Reglament 2223/96. Consell de 25/06/1996. Aprovació del Sistema Europeu de Comptes SEC

- IPSASB (2012). HANDBOOK OF INTERNATIONAL PUBLIC SECTOR ACCOUNTING PRONOUNCEMENTS.

- AECA (2001): “Marco conceptual para la información financiera de las Administraciones Públicas”, *Documento nº1 de la Comisión de Contabilidad y Administración del Sector Público*.

- Comisión de Principios y Normas de Contabilidad Pública (1994): *Documentos 1 al 8*, IGAE, Madrid.

- Intervención General de la Administración del Estado (1994): Contabilidad Analítica de las Administraciones Públicas. El Proyecto C.A.N.O.A. , Ministerio de Economía y Hacienda, Madrid.

-Ley 30/2007, de 30 de octubre, de Contratos del Sector Público.
http://www.igae.pap.meh.es/Internet/Cln_Principal/ClnNormativa/ClnLeyes/Default.htm

-Llei de Finances Públiques de Catalunya. Text Refós (DOG 31 de desembre de 2002)

-Llei 18/2010 de 7 de juny de la Sindicatura de Comptes de Catalunya (DOG. 5648 d’ 11.06.2010)

-Llei 39/88 Reguladora de les hisendes locals. Text refós aprovat per RDL 2/2004. (BOE 9 de març de 2004)

-Llei 7/85 de 2 d’ abril Reguladora de les Bases del Règim Local

-Llei 8/1987 Municipal i de Règim Local de Catalunya

-Llei 31/ 2010 de l’ Àrea metropolitana de Barcelona

-Pina Martínez, V. y Torres Pradas, L. (1999) Análisis de la información externa, financiera y de gestión de las Administraciones Públicas. Madrid, ICAC

- VELA BARGUES , J.M. (1992): *Concepto y principios de contabilidad pública*, ICAC.

5.3. Teaching resources

The materials for each topic will be available in Aula Global before the start of each one.

6. Methodology

The subject methodology aims students to achieve the learning levels established in the course (knowledge and skills), through a strategy of meaningful learning where the protagonist is the student. This requires an active and systematic participation, it is based on student systematic, continuous and independent work oriented by teachers. Students combine classroom activities with individual or group activities outside the classroom, either supervised or independently.

Specifically, students are expected to:

1. Read and reflect on the reading and materials specified before the class.
2. Expand the content presented in the lectures with the recommended reading and bibliography.
3. Make a special effort to select and synthesize the most important parts of each reading item.
4. Formulate their doubts and questions, and mention them to lecturers before and/or during classes and seminars.
5. Attend all classes.
6. Answer lecturers' questions during classes and seminars.
7. Hand and self-evaluate all the cases studies and exercises assigned before the classes in which they are to be discussed in accordance with the schedule established.

Lecturers will:

1. Present the main points of each subject in class and resolve doubts and queries.
2. Assess the level of understanding and knowledge of the students, asking in each class or seminar several of them at random about the reading, cases and other course materials. There will also be small random tests on the content of the class or seminar.
3. Illustrate the application of the theoretical material through examples, exercises and cases.

7. Activities Planning

week	Plenary session	Seminar
1	1. Conceptual Framework of Public Accounting.	
2	2. The budget for public entities.	S1 Debate about an article
3	3. The accounting process, the link between budgetary accounting and the accruals basis accounting.	S2 Drawing up a budget or evaluation of some budget programme.
4		S3 Simplified registration procedure of main economic and financial transactions in the budget and accruals basis accounting.
5	4. Analysis of the main economic and financial magnitudes.	S4 Analysis of the financial statements of a public administration
6		
7	5. Public accounting and management. The full cost of the public services and the setting up of Taxes and Public prices.	S5 Full cost and single tariff
8		
9	6. Control procedures and accountability.	S5 Two-part tariff.
10	Review and doubts	S6 Analysis report of the Audit Office