

SUBJECT TEACHING GUIDE

G920 - Public Accounting

Degree in Business Administration and Management

Academic year 2019-2020

1. IDENTIFYING DATA					
Degree	Degree in Business Administration and Management			Type and Year	Optional. Year 4
Faculty	Faculty of Economics and Business Studies				
Discipline	Subject Area: further Financial Accounting				
Course unit title and code	G920 - Public Accounting				
Number of ECTS credits allocated	6	Term	Semester based (1)		
Web					
Language of instruction	Spanish	English Friendly	No	Mode of delivery	Face-to-face

Department	DPTO. ADMINISTRACION DE EMPRESAS				
Name of lecturer	MARIA MERCEDES CARRO ARANA				
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Other lecturers	SONIA MODROÑO HERNANDEZ				

3.1 LEARNING OUTCOMES

- Understand and manage the General Plan of Public Sector Accounting .
Understand and develop the budget of a public entity.

4. OBJECTIVES

The environment of government and its financial obligations
Status of public accounting regulation in Spain
The budget and its execution .
Knowledge and application of the General Plan of Public Accounting.

6. COURSE ORGANIZATION

CONTENTS

1	<ul style="list-style-type: none"> 1. The government environment : accounting implications 2. Current regulation of public accounting in Spain 3. The General Public Accounting Plan: Content, registration and composition of the annual accounts
2	<ul style="list-style-type: none"> 3. The budget : concept and formalization 4. The accounting budget expenditure and revenue . 5. Preparation and submission of annual accounts 6. The public deficit and its calculation according to the SEC .

7. ASSESSMENT METHODS AND CRITERIA

Description	Type	Final Eval.	Reassessn	%
Exam 1 (Written test) 40% Practical exercises 20% Exam 2 (Written test) 40%	Written exam	No	Yes	40,00
Practical exercises: 2 point/10	Others	No	Yes	20,00
Exam 2 (Written test) 40%	Written exam	No	Yes	40,00
TOTAL				100,00
Observations				
In the September exam , the test scores are not taken into account earlier overcome or not, and must necessarily overcome in considering such call , with at least 50 % of the score , each and every one of the parts.				
Observations for part-time students				
He held a theoretical and practical examination on schedule according to the exam schedule .				
To pass the course must have at least 5 on a score of 10 .				

8. BIBLIOGRAPHY AND TEACHING MATERIALS

BASIC

Fresneda Fuentes S., Mallado Rodríguez J.A. (2013): Contabilidad pública. Editorial Tirant lo Blanch, Valencia.
Plan General de Contabilidad Pública 2010. Publicado en BOE núm. 102 de 28 de Abril de 2010