

**COURSE DATA****DATA SUBJECT**

Code: 36153
Name: Accounting for public and non-profit organizations
Cycle: Undergraduate Studies
ECTS Credits: 6
Academic year: 2026-27

STUDY (S)

Degree	Center	Acad. year	Period
1316 - Degree in Economics	Facultat d'Economia	4	First quarter

SUBJECT-MATTER

Degree	Subject-matter	Character
1316 - Degree in Economics	Pathway: public economy	ELECTIVES

COORDINATION

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SUMMARY

Analysis of the accounting subject: delimitation of the Public Sector and the non-profit entities. The budget: development, approval, execution, closure and control. Budget accounting The General Plan of Public Accounting and the Plan of the Non-Profit Entities. Annual reports

PREVIOUS KNOWLEDGE**RELATIONSHIP TO OTHER SUBJECTS OF THE SAME DEGREE**

There are no specified enrollment restrictions with other subjects of the curriculum.

OTHER REQUIREMENTS

No prerequisites required

COMPETENCES / LEARNING OUTCOMES**1316 - Degree in Economics**

Be able to collect and analyse information.



Be able to learn autonomously.

Be able to prepare and defend an economic report.

Be able to use English in a professional environment.

Be able to use ICTs.

Have decision-making skills and be able to apply knowledge to practice.

Have oral and written communication skills in the native language.

Know how to analyse and interpret the economic and financial information of companies.

Know the Spanish, European and international economic environment, the productive sectors and the functioning of institutions.

Show critical thinking skills.

DESCRIPTION OF CONTENTS

1. INTRODUCTION

1.1. The public sector

1.1.1. Concept and delimitation of the public sector

1.1.2. Legal and economic environment of public sector accounting

1.1.3. Evolution and current conception of public sector accounting

1.2. Non-profit entities

1.2.1. Concept and delimitation of the Social Economy

1.2.2. Legal and economic environment of non-profit entities

2. BUDGETARY REGIME IN SPAIN

2.1 Budget concept

2.2 General characteristics of the budget

2.3 Budgetary principles

2.4 Structure of the budgets

2.5 The budget cycle

2.6 Budget classifications

2.7 Budget modifications

2.8 The execution of the income and expenditure budget: budgetary phases

3. THE GENERAL PLAN OF PUBLIC ACCOUNTING



- 3.1 Objectives, background and scope
- 3.2 Structure of the General Public Accounting Plan
- 3.3 Conceptual framework of Public sector Accounting
- 3.4 Standards for recognition and evaluation
- 3.5 Annual Reports
- 3.6 Chart of accounts. Definitions and accounting relationships

4. Accounting of the expenditure budget

- 4.1 Accounting scheme of the budget
- 4.2 Credit management operations
- 4.3 Budget execution operations
- 4.4 Closing operations. Closed budgets and multi-year expenses

5. Accounting of the income budget

- 5.1 Accounting scheme of the budget
- 5.2 Criteria for the recognition of budgetary revenues
- 5.3 Revenue budget management operations
- 5.4 Closing operations. Budgets closed.

6. ACCOUNTING FOR NON- FINANCIAL

WORKLOAD

PRESENCIAL ACTIVITIES

Activity	Hours
Theory	30,00
Classroom practices	30,00
Total hours	60,00

NON PRESENCIAL ACTIVITIES

Activity	Hours
Attendance at other activities	0,00
Individual or group project	10,00
Independent study and work	30,00
Preparation of lessons	25,00
Preparation for assessment activities	10,00
Resolution of case studies	15,00
Total hours	90,00

TEACHING METHODOLOGY



The development of the subject is structured around two elements:

• **Classes:**

- of a theoretical nature, where the teacher will explain the most interesting concepts, illustrating them with concrete examples.

- Practical, where the teacher will illustrate typical exercises with assumptions and cases or reflection exercises.

In this way, the students will have sufficient elements for the personal resolution of the problems that are assigned.

• The works and practical cases to be elaborated and presented by the students that will allow them to assimilate and expand the concepts introduced in the face-to-face classes.

Class attendance is considered essential, insofar as it guarantees an adequate transmission of knowledge, while at the same time providing personal guidance to the student.

EVALUATION

To assess the acquisition, the of contents to be developed in the subject, a system of diversified evaluation will be used, selecting the evaluation techniques that allow highlighting the different knowledge and skills acquired by the students when taking the course. These techniques will include:

1. A written exam, which will consist of theoretical and practical questions.
2. The evaluation of the practical activities developed by the student during the course, from the elaboration of papers / reports and / or oral presentations.
3. The continuous assessment of students, based on class attendance and in-person training activities, participation and degree of student involvement in the teaching-learning process.

The valuation of the previous parts is the following:

- The written exam will be 80% of the final mark. To pass the subject, the exam must be passed.
- The continuous evaluation will be 20% of the final mark of the subject. The works and exercises that are requested to the students will have a joint value of 2 points maximum.
- If the student chooses not to take part in the continuous evaluation, he / she will have as a maximum grade the written exam.
- The minimum mark to pass the subject will be 5 points in the global assessment
- The final mark of the student will be obtained as the sum of the continuous



assessment mark plus the written exam mark, in case that the exam is passed.

- Continuous assessment activities are considered non-recoverable.

REFERENCES

- Plan General de Contabilidad Pública: <https://www.boe.es/eli/es/o/2010/04/13/eha1037>
- ¿ PGC a las entidades sin fines lucrativos 2021 Texto Refundido <https://www.icac.gob.es/node/1701>
- ¿ Barreres, E. (coord.) (2021): Manual de Contabilidad de las Administraciones Locales. Ed. El Consultor de los Ayuntamientos. ISBN: 978-84-7052-856-9. ISBN Digital: 978-84-7052-857-6.
- ¿ Carrasco Díaz, D. (coord.) (2011): Contabilidad Pública adaptada al PGCP 2010. Fundamentos y ejercicios. Pirámide.
- ¿ Casos prácticos preparados por los profesores de la asignatura disponible en el aula virtual
- ¿ Fernández Rodríguez, M. (2017) Manual de Contabilidad pública. PGCP 2010 (2ª edición actualizada)
- ¿ Fernández Rodríguez, M. (coord.) (2017): Manual de Contabilidad Pública. Ministerio de Hacienda-Secretaría General Técnica- SGIDP
- ¿ Marín, S. y Madrid R. (coord.) (2022) Manual de Contabilidad de Contabilidad y Auditoría del Sector Público. Consejo General de Economistas de España.
- ¿ Material de estudio preparado por los profesores de la asignatura disponible en el aula virtual.
- ¿ Pina,V y Torres,L . (2022). Manual de Contabilidad Pública. Adaptación al Plan de cuentas de la Administración Local., Centro de Estudios Financieros. 9º Edición.
- ¿ Vela Bagues, J.M. (2014) Contabilidad pública. Marco conceptual y ejercicios. ISBN: 9788490481899. Editorial: Universidad Politécnica de Valencia.