COURSE DATA

DATA SUBJECT

Code: 44544
Name: Economic components in the evaluation and management of education
Cycle: Master's Degree
ECTS Credits: 3
Academic year: 2026-27

STUDY (S)

Degree	Center	Acad. year	Period
2216 - Master's Degree in Policies, Administration and Management of Educational O	Facultat de Filosofia i Ciències de l'Educació	1	Second quarter

SUBJECT-MATTER

Degree	Subject-matter	Character
2216 - Master's Degree in Policies, Administration and Management of Educational O	Methodology for assessment and intervention in the education system	COMPULSORY

COORDINATION

ZORIO GRIMA ANA

SUMMARY

This subject gives students an overview of the economic components that are taken into account in educational projects. The vision is twofold, since on the one hand a macro approach is adopted for the evaluation, management and administration of Education. In addition, the different types of evaluation plans are addressed: economic, financial, social and environmental. It also focuses on the microeconomic and management components of educational institutions and on the evaluation and management of educational projects, programs and services. The student is introduced to budgetary accounting typical of the public sector and financial accounting typical of the private sector. Economic-financial analysis techniques are studied to issue diagnoses in this regard and plan action strategies that improve the efficiency and profitability of the centers.

This master's subject contributes to the development of the Sustainable Development Goals (*SDG), especially in relation to quality education (*SDG 4), gender equality (*SDG 5), the reduction of inequalities (*SDG 10) and peace and justice (*SDG 16) by promoting training in policies, management and direction commitment to inclusion and equity.

In the master's subject, the connection of the normative framework and the fundamental principles of Organic Law 10/2022, of September 6, on the comprehensive guarantee of sexual freedom, will be favored. Contingents will be addressed in terms of equality and a gender perspective, and strategies for prevention, awareness and detection of situations of sexual violence in the educational field will be addressed, while at the same time the teaching practices of action for the prevention and detection of violence will be integrated. sexual relations, in coordination with the institutional resources and protocols established by the UV.

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 requirements and previous recommendations

COMPETENCES / LEARNING OUTCOMES

2216 - Master's Degree in Policies, Administration and Management of Educational O

Analizar en términos relacionales enfoques de evaluación económica, financiera, social y ambiental de proyectos, programas y servicios educativos, estableciendo un compromiso activo con la promoción de una gestión sostenible de centros.

Que los estudiantes utilicen y analicen de forma crítica los conceptos y métodos avanzados implicados (diseño y uso de indicadores, pruebas matriciales, estándares-juicio-empíricos) para el diseño y planificación de la evaluación de las organizaciones
(sistemas e instituciones educativas de diversos tipo), tanto a nivel nacional como internacional

Ser capaces de establecer un compromiso ético deontológico a través de una vinculación consecuente con los valores éticos de la institución e institucionales y gestionar el centro de acuerdo con los principios éticos coherentes con
un sistema democrático.

Students should apply acquired knowledge to solve problems in unfamiliar contexts within their field of study, including multidisciplinary scenarios.

Students should communicate conclusions and underlying knowledge clearly and unambiguously to both specialized and non-specialized audiences.

Students should demonstrate self-directed learning skills for continued academic growth.

Utilizar y analizar de forma crítica diferentes instrumentos tecnológicos para en la gestión y administración de instituciones educativas, que promuevan de forma efectiva el cambio desde la sociedad de la información a del conocimiento.

Utilizar y analizar de forma crítica instrumentos avanzados para la medición de competencias como indicadores de resultados (simples y complejos, tasas y ratios, índices producto de información multivariada) en la evaluación de organizaciones educativas (sistemas e instituciones).

DESCRIPTION OF CONTENTS

1. EVALUATION, MANAGEMENT AND PUBLIC ADMINISTRATION OF EDUCATION

1.1 Macro-economic components and Education.
1.2 Types of evaluation plans: economic, financial, social and environmental.
1.3 Macroeconomic indicators and economic and social evaluation of Education.
1.4 Current situation of the non-university educational system in Spain and in the world

2. MICRO-ECONOMIC COMPONENTS AND MANAGEMENT OF EDUCATIONAL INSTITUTIONS (I): INFORMATION AND ECONOMIC MANAGEMENT OF PUBLIC CENTERS

2.1 Public Accounting: accounting principles
2.2 Definition and structure of the budget
2.3 Budget preparation
2.4 Modification and execution of the budget
2.5 Order of May 18, 1995 of the Department of Education and Science

3. MICRO-ECONOMIC COMPONENTS AND MANAGEMENT OF EDUCATIONAL INSTITUTIONS (II); PERIODIC ACTIONS

3.1 Actions in public centers
3.2 Treasury control: Bank reconciliation and cash flow
3.3 Actions in private centers

4. MICRO-ECONOMIC COMPONENTS AND MANAGEMENT OF EDUCATIONAL INSTITUTIONS (III): INFORMATION AND ECONOMIC MANAGEMENT OF PRIVATE CENTERS

4.1 Financial Comptabilitat: Basic concepts (patrimonial elements)
4.2 Comptable method
4.3 Periodic information: annual reports

5. MICRO-ECONOMIC INDICATORS FOR THE EVALUATION AND MANAGEMENT OF EDUCATIONAL PROJECTS, PROGRAMS AND SERVICES: ANALYSIS OF THE ECONOMIC INFORMATION OF EDUCATIONAL CENTERS

5.1 The importance of ratios and their limitations
5.2 Asset and financial analysis
5.3 Economic analysis

WORKLOAD

PRESENCIAL ACTIVITIES

Activity	Hours
Tutorials	4,00
Theory	7,00
Group work	5,00
Classroom practices	5,00
Total hours	**21,00**

NON PRESENCIAL ACTIVITIES

Activity	Hours
Attendance at other activities	0,00
Individual or group project	10,00
Independent study and work	44,00
Preparation of lessons	0,00
Preparation for assessment activities	0,00
Resolution of case studies	0,00
Total hours	**54,00**

TEACHING METHODOLOGY

The teaching methodology will be varied and will include different types of approaches, for example:
• Participatory Master Lesson.
• Problem resolution.
• Study of cases.
• Individualized and/or group attention.
• Final theoretical-practical test
.Collaborative learning

EVALUATION

The evaluation system for the subject will be as follows:

30% Exam, which will consist of taking an oral and/or written test
45% Portfolios, which will include the different online works/tests carried out by the student.
15% Class presentations of work done
10% Participation

All assessment activities may be retaken, provided it is possible to design an assessment task that evaluates the achievement of learning outcomes for the second assessment opportunity.

Fraudulent conduct in assessment tests and plagiarism in assessment work will be considered in accordance with the UV Assessment and Grading Regulations (ACGUV 108/2017) and the Protocol for Action against Fraudulent Practices (ACGUV 123/2020).

The use of technologies (including AI) to create assessment materials without prior and express authorization from the teaching staff will prevent them from being considered as self-authored and will be treated according to current regulations and the UV Code of
Coexistence and Good Practices (ACGUV 300/2023, DOGV, no. 9747/18.12.2023).
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REFERENCES

- Referència b1: Orden EHA/1037/2010, de 13 de abril, por la que se aprueba el Plan General de Contabilidad Pública Referència b2: ORDEN de 18 de mayo de 1995, de la Consellería de Educación y Ciencia, por la que se delega en los directores de los centros docentes no universitarios de titularidad de la Generalitat Valenciana determinadas facultades ordinarias en materia de contratación y se aprueban las normas que regulan la gestión económica de dichos centros (DOGV 09-06-95, Referència b3: REAL DECRETO 1514/2007, de 16 de noviembre, por el que se aprueba el Plan General de Contabilidad. PLAN GENERAL DE CONTABILIDAD y sus actualizaciones y desarrollos posteriores Referència b4: OCDE: Informe PISA español (versión más reciente) Referència b5: MINISTERIO DE EDUCACIÓN: Datos y Cifras Curso escolar más reciente

- Referència c1: - Fernández Rodríguez, M. (2017) Manual de Contabilidad pública. PGCP 2010 (2ª edición actualizada) Referència c2: Montesinos, V. et al (2021): Fundamentos de contabilidad financiera. Editorial Pirámide (4ª edición actualizada) Referència c3: CONSULTA 2. BOICAC. 81/MARZO 2010 Normas de elaboración de las cuentas anuales. Obligaciones contables de un centro escolar perteneciente a una congregación religiosa Referència c4: Garrido. M y R. Iñiguez (2021) Análisis de estados contables. Elaboración e interpretación de la información financiera. Editorial Pirámide(5ª edición actualizada)