

Public Accounting

UFV CODE: 4278 **ECTS:** 4.5

TYPE OF COURSE: OP, 2C **HOURS:** 45

INTERNATIONAL CODE: ACC4278 **YEAR:** 5

REQUIREMENTS: ACC4227

OBJECTIVES: To introduce students to the problems of accounting for public bodies,

including budgeting and accounting concepts

COURSE DESCRIPTION: Public accounting information. Accounting for economic

wealth. The link between accounting for wealth and budgeting. Financing issues. Analysis of annual accounts of public bodies. Public auditing

BIBLIOGRAPHY: Manual de Contabilidad Pública IGAE.- Plan General de Contabilidad

Pública (1994). Comisión de Principios y Normas de Contabilidad Pública: Documentos 1 al 8, IGAE, Madrid 1994. AECA: Marco conceptual para la información

financiera de las Administraciones Públicas. Documento nº 1 de la Comisión de Contabilidad y Administración del Sector Público, 2001. IFAC: Estudios del Sector

Público, Ediciones del Instituto de Auditores Censores Jurados de Cuentas de España,

Madrid 1999

METHODOLOGY: Theoretical classes, solving case studies and undertaking work in

groups on a real life case (which is supervised) to be presented in class

EVALUATION: Continuous assessment and a full exam at the end of the semester

PROFESSOR: Jose Luis Machetti Honduvilla **LANGUAGE:** Spanish