



<b>Course Name: BUDGETING</b>		
<b>Degree: CIENCIAS POLÍTICAS</b>	<b>YEAR: 3rd</b>	<b>Semester: 1<sup>st</sup></b>

<b>COURSE TIMETABLE</b>								
Week	SESSION	DETAILED COURSE SESSION	GROUP (Mark X)		Extra facilities on request (i.e. computer lab)	STUDENT WORK DURING THE WEEK		
			Large	Small		DESCRIPTION	Lecture contact hours	HOURS WORK PER WEEK MAX. 7 H.
1	1	Course introduction	X				1,5	2
1	2	Chapter 1 (Introduction to financial accounting)		X		Study Chapter 1 Work on exercises about Balance Sheet and Income Statement	1,5	
2	3	Chapter 1 (Introduction to financial accounting)	X			Study Chapter 1 Work on exercises about Balance Sheet and Income Statement	1,5	3
2	4	Chapter 1 (Introduction to cost accounting)		X		Study Chapter 1 Information differences between cost accounting and financial accounting Exercises about Cost accounting	1,5	
3	5	Chapter 1 (Budget as an instrument of planning and control)	X			Study Chapter 1 Work on exercises about introduction to budgeting	1,5	3
3	6	Chapter 2 (Preparing a traditional budget)		X		Study Chapter 2 Cash flow budget	1,5	
4	7	Chapter 2 (Budget in merchandising-sector companies (I))	X			Study Chapter 2 Starting the budget in a merchandising-sector company Start working on Task 1 (to be solved in session 12)	1,5	4

4	8	Chapter 2 (Budget in merchandising-sector companies (II))		X		Study Chapter 2 Finishing the budget in a merchandising-sector company	1,5	
5	9	Chapter 2 (Budget in manufacturing-sector companies (I): standard costing)	X			Study Chapter 2 Exercises on standard costing	1,5	4
5	10	Chapter 2 (Budget in manufacturing-sector companies (II))		X		Study Chapter 2 Starting the budget in a manufacturing-sector company	1,5	
6	11	Chapter 2 (Budget in manufacturing-sector companies (III))	X			Study Chapter 2 Finishing the budget in a manufacturing-sector company Submit Task 1	1,5	4
6	12	Solution to Task 1		X		Study Chapter 2	1,5	
7	13	Chapter 3 (Different types of budgets: static, flexible and incremental)	X			Study Chapter 3 Start working on Task 2 (to be solved in session 18)	1,5	4
7	14	Chapter 3 (Different types of budgets: static, flexible and incremental)		X		Study Chapter 3 Exercises on flexible budget versus static budget	1,5	
8	15	Chapter 3 (Different types of budgets in the public sector: traditional, functional, zero-based and programme planning budgeting system)	X			Study Chapter 3 Exercises on flexible budget versus static budget	1,5	4
8	16	Chapter 3 (Different types of budgets in the public sector: traditional, functional, zero-based and programme planning budgeting system)		X		Study Chapter 3 Exercises on public sector budgeting	1,5	
9	17	Chapter 4 Budget in innovative cost systems (ABC, life cycle, kaizen)	X			Study Chapter 4 Exercise on Chapters 3 and 4 Submit Task 2	1,5	4
9	18	Solution to Task 2		X		Study Chapter 4	1,5	
10	19	Chapter 5 Budget in the Spanish Government. Concept of public budget. Budgeting rules	X			Analysis of the Spanish Government Budget (PGE) Start working on Task 2 (to be solved in session 24)	1,5	4
10	20	Chapter 5. Structure and classification of PGE 2012		X		Study Chapter 5	1,5	
11	21	Chapter 5. Budget of the "Autonomous Organizations"(OOAA)	X			Exercise on OO AA	1,5	6

11	22	Chapter 5. Planning, Management and Control of PGE		X		Study Chapter 5 Submit Task 3	1,5	
12	23	Chapter 6. Budget in International Organizations	X			Study Chapter 6 Start working on Final task	1,5	8
12	24	Solution to Task 3		X		Preparing final presentations	1,5	
13	25	Chapter 7. Management of budgets in the Public Sector	X			Study Chapter 7 (deviation analysis) Preparing final presentations	1,5	8
13	26	Chapter 8 Results-oriented budget		X		Study Chapter 8	1,5	
14	27	Presentations of final tasks	X			Preparing final presentations	1,5	10
14	28	Presentations of final tasks		X		Preparing final presentations	1,5	
<b>SUBTOTAL</b>							<b>42</b>	<b>+ 68 = 110</b>
15		Revisions, submission of coursework etc.						
16-18		Preparing the evaluation					3	
<b>TOTAL</b>							<b>150</b>	