

Developing and Implementing European Public Sector Accounting modules (DiEPSAm)

Project outputs: IO1 Module curriculum: European Public Sector Accounting

Exemplary module curriculum for European Public Sector Accounting at Bachelor Programme level

Category	Content
Module name (German)	Public Sector Accounting in Europe
Subtitle	
Module description (English)	Public Sector Accounting in Europe
Credit points and total effort	6 ECTS
Responsible	
Contact	
Language	German and English (Lecture videos) / Essay and presentation in German (English upon request)
Entrance limitation	Yes (max.15 attendants – random selection)
Module level	Undergraduate – Bachelor studies
Mandatory prerequisites	None
Recommended prerequisites	Advanced English language skills Knowledge in „Bookkeeping“, „Financial Accounting“
Assignment to curricula	B.Sc. Business and Economics B.Sc. Business and Engineering B.Sc. Business Informatics B.A. Business Education
Relation to subsequent modules/subject-specific parts	None
Duration	1 semester
Offered	
Learning and qualification objectives (skills)	In video based lectures, students should gain professional and other competencies. From a professional perspective, students get to know the characteristics of public sector accounting (PSA) and are knowledgeable to understand and assess alternative standard systems and to track contemporary developments towards harmonised accounting standards in the EU (EPSAS: European Public Sector Accounting Standards) Other qualification aims of this Erasmus+ funded module refer in particular digitalization, media, language and presentation competencies.
Teaching content	<ul style="list-style-type: none"> • Main terms and overview of PSA • Historical perspectives on approaches to PSA • Characteristics of PSA in comparison to private sector accounting

	<ul style="list-style-type: none"> • Theory and purposes of PSA • Challenges of harmonizing PSA in the EU und synoptical comparison of conceptual frameworks • In depth views of International Public Sector Accounting Standards (IPSAS) as a reference model the development of EPSAS: framework, standards for separate financial statements and consolidated financial statements, accounting cycle • Status quo of EPSAS development <p>As a part of the lecture videos, lecturers of other European universities will be involved into this module (Portugal: Susana Jorge; Finland: Lasse Oulasvirta and Pasi Leppänen; Austria: Dennis Hilgers and Lisa Schmidhuber; United Kingdom: Andrew Wynne).</p> <p>Besides the videos, there will be group discussions in English or German.</p>
<p>References</p>	<p>Aggestam-Pontoppidan, C./Anderneck, I. (2005): Interpretation and application of IPSAS; Hoboken, 2016.</p> <p>Barton, A. (2005): Professional Accounting Standards and the Public Sector – A Mismatch, <i>Abacus</i> 2005;41(2):138–158.</p> <p>Brusca, I.(Caperchione, E./Cohen, S./Manes-Rossi, F. (eds.) (2015): <i>Public Sector Accounting and Auditing in Europe – the Challenge of Harmonization</i>; Basingstoke, 2015.</p> <p>Budding, T./Grossi, G./Tagesson, T. (2015): <i>Public Sector Accounting</i>; London, 2015.</p> <p>Chan, J. (2003): <i>Government Accounting: An Assessment of Theory, Purposes and Standards</i>, <i>Public Money & Management</i>, 23(1): 13-20.</p> <p>Christensen, J. A./Demski, J. S. (2003): <i>Accounting Theory – An Information Content Perspective</i>, New York.</p> <p>Edwards, J.E./Coomb, H.M./Greener, H.T. (2002) <i>British central government and “the mercantile system of double entry” bookkeeping: a study of ideological conflict</i>, <i>Accounting, Organizations and Society</i> 27 637–658.</p> <p>GASB (2006) <i>Why Governmental Accounting and Financial Reporting Is—And Should Be — Different</i> http://www.gasb.org/white_paper_full.pdf</p> <p>Glöckner, A. (2015): <i>Towards a common conceptual framework for Public Sector Accounting in Europe? – A comparative study of the IPSAS framework and the conceptual approach applied by the German federal state of Hessen</i>, <i>International Journal on Governmental Financial Management</i>, XV(2): 12-45.</p> <p>IPSASB (2013): <i>The Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities</i>, International Public Sector Accounting Standards Board (IPSASB) – International Federation of Accountants (IFAC), New York, 2014.</p> <p>Jones, R./Pendlebury, M. (2010):<i>Public Sector Accounting</i>, 6th ed., New York, 2010.</p> <p>Monsen, N. (2002), ‘The case for cameral accounting’, <i>Financial Accountability & Management</i>, 18(1): 39-72.</p> <p>Nikitin, M. (2001): <i>The birth of a modern public sector accounting system in France and Britain and the influence of Count Mollien</i>, <i>Accounting History</i>, NS Vol 6, No 1.</p>

	<p>Oulasvirta, L. (2017): Accounting Principles. Chapter in the Global Encyclopedia of Public Administration, Public Policy, and Governance, Berlin.</p> <p>Pallot, June (1992). Elements of a Theoretical Framework for Public Sector Accounting. Accounting, Auditing & Accountability Journal, 5(1): 75-101.</p> <p>Previts, G.J./Walton,P./Wolnizer, P. (eds) (2011): A Global History of Accounting, Financial Reporting and Public Policy: Asia and Oceania, Bingley 2011.</p> <p>Van Helden, J./Hodges, R. (2015): Public Sector Accounting & Budgeting for non-specialists; Basingstoke, 2015.</p>
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Presence time in weekly hours differenced in type of course	Colloquium	2 SWS
Type of courses	Colloquium	
Learning methods	Writing a scientific essay Discussions/work in groups Structured self-studies Presentation of the essay results PowerPoint presentation	
Effort for the student	Time of attendance: 28 h Pre and post processing: 42 h Structured self-studies: 95 h Preparation of presentation: 15 h <hr/> Total 180 h	

Examination/ requirements for successful completion of the module (type, extend)	Essay (10 -14 pages) and presentation (preliminary results; 15 minutes)
Examination date	
Assessment	

Hints	The implementation of this module is part of the EU-funded Erasmus+ Project "DiEPSAm" (Developing and implementing Public Sector Accounting modules). <ul style="list-style-type: none"> •
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Date of last change	
Editor	
System number	
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