



APPLIES TO ACADEMIC YEAR 2012/2013

REV 2902 Public Sector Accounting and Budgeting

Programme

Bachelor in Auditing (1. year)

Responsible for the course

Rune Hansen

Department

Department of Accounting - Auditing and Law

Term

According to study plan

ECTS Credits

7,5

Language of instruction

Norwegian

Introduction

Learning outcome

Acquired knowledge

The course aims at providing insight and familiarity with general principles of good financial planning, management and performance assessment in the public sector. On completion of the course the students should understand the structure of the municipal and state accounting system, and how this works in practice.

Acquired skills

Students should know and understand public management and public budget work, so that they are able to set up accounts and budgets in the public sector, and make simple analyses.

Reflection

Students will also be able to see the public sector in an economic perspective, and to reflect on public sector targets compared with the private sector.

Prerequisites

Compulsory reading

Books:

Mellemvik, Frode, Levi Gårseth-Nesbakk og Helge Mauland. 2010. Regnskap og budsjett i staten : en innføring. Cappelen akademisk. 150 sider
Sunde, Øyvind. 2010. Kommuneregnskapet : regnskapsrapporter, regnskapsprinsipper, regnskapsstandarder, årsregnskapets innhold, KOSTRAs økonomidata, av årsregnskapet, kommunale foretaks regnskaper, kirkelig fellesråd og menighetsrådets regnskaper. 6. utg. NKK Kommunaløkonomisk forlag. 250 sider

Recommended reading

Books:

Engelsåstrø, Gunnar. 2007. Innføring i kommunalt regnskap. Universitetsforlaget. 178. Grei innføringsbok
Mauland, Helge. 2004. Oppgavesamling med løsninger til regnskap og økonomistyring i offentlig sektor. Cappelen akademisk forlag. Anbefalt litt.

Course outline

1.General Principles of Accounting

- Control and management understanding
- Basic accounting theory
- Accounting principles and valuation rules

2. Municipality Accounts

- The municipal financial statements
- Regulations
- The financial statements (operations / investment / balance)
- Analysis of financial statements
- KOSTRA

3. Government Accounts

- Accounting and Financial Management in the Government
- Financial Regulations; Finance Dept.
- Grant Regulations: Finance Dept

4. Municipality Budgeting

- Local planning / business planning
- Budgeting Process
- Budget and accounting reports

Computer-based tools**Learning process and workload**

There are 36 hours of lectures through the semester for full time students:

Activity	Hours
Participation in class	36
Preparation for lectures/reading literature	36
Exercises	72
Self-study/discussion groups	36
Exam preparation	20
Total recommended use of hours	200

Use of hours**Examination**

The course is concluded by a three-hour individual written examination. .

Examination code(s)

REV 29021 Written examination counts 100% towards the final grade in REV 2902 Public Sector Accounting and Budgeting, 7,5 credits.

Examination support materials

All support materials are allowed plus exam Calculator TEXAS INSTRUMENTS BA II Plus™
Under exam information in the Student Handbook on the web, support materials at written examinations are specified. Especially note the use of calculator.
<http://www.bi.no/studiehandbok/hjelpemidler>

Re-sit examination

A re-sit will be held at the next examination.

Additional information