



APPLIES TO ACADEMIC YEAR 2013/2014

## REV 2902 Public Sector Accounting and Budgeting

### Programme

Bachelor of Accounting and 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

#### knowledge

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 he students should understand the structure of the municipal and state accounting system, and how this works in practice.

#### Acquired

The course aims

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.

#### Acquired skills

Students should

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

#### Reflection

Students will also

### 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

### Course outline

#### Principles of Accounting

management understanding

accounting theory

#### 1.General

• Control and

• Basic

principles and valuation rules

- Accounting

**Accounts**

**2. Municipality**

financial statements

- The municipal

statements (operations / investment / balance)

- Regulations
- The financial

financial statements

- Analysis of

- KOSTRA

**Accounts**

**3. Government**

Financial Management in the Government

- Accounting and

Regulations; Finance Dept.

- Financial

Regulations: Finance Dept

- Grant

**udgeting**

**4. Municipality B**

business planning

- Local planning /

Process

- Budgeting

accounting reports

- Budget and

**Computer-based tools**

**Learning process and workload**

hours of lectures through the semester for full time students:

There are 36

use of hours for students:

Recommended

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

**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**

This course will be lectured for the last time at BI Distant Learning spring 2014. Re-sit examination will be offered autumn 2014 and spring 2015.

## **Additional information**