



APPLIES TO ACADEMIC YEAR 2014/2015

REV 2902 Public Sector Accounting and Budgeting - RE-SIT EXAMINATION

Programme

Re-sit examination

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

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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

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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

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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

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:

Th

R

Recommended use of hours for 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

The course was lectured last time spring 2014.

Acc. Regulations on curriculum for the bachelor in accounting and auditing of 2 July 2012, § 5. Ikrafttredelse og overgangsregler, students who have commenced the study during previous curriculum, have the right to take the exam after this until 31 December 2017.

Re sit exams will be offered autumn 2014, spring 2015, autumn 2015, autumn 2016 and autumn 2017.

Additional information