



APPLIES TO ACADEMIC YEAR 2015/2016

## REV 3602 Public Sector Accounting and Budgeting

### Programme

Bachelor of Auditing (3. year)

### Responsible for the course

Rune Hansen

### Department

Department of Accounting - Auditing and Law

### Term

According to study plan

### ECTS Credits

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

There are no prerequisites, but it is an advantage if you are familiar with the public sector, recognizing the accounting principles in the private sector.

### Compulsory reading

#### Books:

Mellemvik, Frode, Levi Gårseth-Nesbakk og Helge Mauland. 2010. Regnskap og budsjett i staten : en innføring. Cappelen akademisk. 150 s

Sunde, Øyvind. 2014. Kommuneregnskapet : regnskapsrapporter, regnskapsprinsipper, regnskapsstandarder, årsregnskapets innhold, KOSTRAs økonomidata, kontroll av årsregnskapet, kommunale foretaks regnskaper, kirkelig fellestråd og menighetsrådets regnskaper. 7. utg. NKK Kommunaløkonomisk forlag. 250 s

### Recommended reading

#### Books:

Engelsåstrø, Gunnar. 2015. Innføring i kommunalt regnskap. Universitetsforlaget

### 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:

Recommended use of hours for students:

Activity	Hours
Participation in class	30
Preparation for lectures/reading literature	40
Exercises	70
Self-study/discussion groups	40
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 36021 Written examination counts 100% towards the final grade in REV 3602 Public Sector Accounting and Budgeting, 5 credits.

### Examination support materials

All support materials + BI approved exam calculator. Examination support materials at written examinations are explained under examination information in the student portal @bi. Please note use of calculator and dictionary in the section on support materials ([https://at.bi.no/EN/Pages/Exa\\_Hjelpemidler-til-eksamen.aspx](https://at.bi.no/EN/Pages/Exa_Hjelpemidler-til-eksamen.aspx)).

### Re-sit examination

Re-sit examination is offered at next sceduled course.

### Additional information