

Public Sector Accounting

Management Accounting (especially budgeting), Financial Accounting and Auditing in Non-business contexts, but particularly for national governments and state and local governments. The UK and US contexts predominate but reference is made to developments in continental Europe.

Learning Outcomes

By the end of the module the student will be able to

- describe and evaluate, in a public sector context, the following: traditional budgeting
- programme budgeting
- zero-based budgeting
- cash-based, budgetary accounting
- accrual accounting
- audit independence
- economy efficiency and effective auditing

Assessment

4000 word essay