Module Descriptor

Title	Public Sector Accounting		
Session	2025/26	**Status**	
Code		**SCQF Level**	10
Credit Points	20	**ECTS (European Credit Transfer Scheme)**	20
School	**Business and Creative Industries**		
Module Co-ordinator	Dr Dalia Alazzeh		

Summary of Module

This module will address the practice of contemporary public sector accounting across developed and developing economies with reference to the UK (examples from Scotland) and EU context. Theoretically, the module draws upon New Public Management agenda and its critique. It offers a conceptual understanding of public sector organizations in modern governments. The module is presented in three parts: public sector governance, financial reporting in public sector (particularly IPSASs) and management accounting particularly budgeting in public sector.

The module highlights the importance of public sector operations, public sector budgeting, accrual/ cash International Public Sector Accounting Standards (IPSASs) and public financial management in developing countries (public expenditure and public revenue) with reference to automation of public sector financial management. Students will be able to differentiate the public financial reports prepared by national governments. Also, students will be able to apply public sector accounting standards used by public sector organization around the world. These themes are considered in various public sector organizations, such as central government, Local Government, Central Government, health care (NHS) and education.

The module will be assessed by an individual essay critically discussing a contemporary public sector accounting issue. Moreover, students are invited to discuss and investigate a specific case study example on a poster presentation with peer review element (800 words).

Module Delivery Method	**On-Campus**[1]	**Hybrid**[2]	**Online**[3]	**Work -Based Learning**[4]
	☒	☐	☒	

[1] Where contact hours are synchronous/ live and take place fully on campus. Campus-based learning is focused on providing an interactive learning experience supported by a range of digitally-enabled asynchronous learning opportunities including learning materials, resources, and opportunities provided via the virtual learning environment. On-campus contact hours will be clearly articulated to students.

[2] The module includes a combination of synchronous/ live on-campus and online learning events. These will be supported by a range of digitally-enabled asynchronous learning opportunities including learning materials, resources, and opportunities provided via the virtual learning environment. On-campus and online contact hours will be clearly articulated to students.

[3] Where all learning is solely delivered by web-based or internet-based technologies and the participants can engage in all learning activities through these means. All required contact hours will be clearly articulated to students.

[4] Learning activities where the main location for the learning experience is in the workplace. All required contact hours, whether online or on campus, will be clearly articulated to students

				☐

Campuses for Module Delivery	☐ Ayr ☐ Dumfries	☐ Lanarkshire ☐ London ☒ Paisley	☒ Online / Distance Learning ☐ Other (specify)

Terms for Module Delivery	Term 1	☐	Term 2	☒	Term 3	☐
Long-thin Delivery over more than one Term	Term 1 – Term 2	☐	Term 2 – Term 3	☐	Term 3 – Term 1	☐

Learning Outcomes	
L1	Discuss and critically evaluate modern government structure, modern government operations, users of public sector accounting, standard setters, and transnational organizations.
L2	Understand the requirements of International Public Sector Accounting Standards (IPSAS) and prepare simple financial reports for public sector organization.
L3	Demonstrate a deep knowledge of public sector accountability, public sector budgeting and types of public sector budgeting including (performance budgeting, participatory budgeting).
L4	Critically assess the historical developments of public sector organizations including new public management paradigm.
L5	Develop a critical awareness of Public Financial management in different contexts.

Employability Skills and Personal Development Planning (PDP) Skills	
SCQF Headings	**During completion of this module, there will be an opportunity to achieve core skills in:**
Knowledge and Understanding (K and U)	**SCQF 10** Demonstrate an in-depth knowledge of public sector accounting practices and international public sector accounting standards (IPSASs).
Practice: Applied Knowledge and Understanding	**SCQF 10** Preparation of an academic essay on allocated topic drawing on academic sources.
Generic Cognitive skills	**SCQF 10** Critical analysis and evaluation of modern government and public sector accounting practices.
Communication, ICT and Numeracy Skills	**SCQF 10** Written essay and a peer-reviewed poster presentation explaining complex concepts and public sector case studies.
Autonomy, Accountability and Working with Others	**SCQF 10** Working autonomously and effectively in areas involving complex concepts. Take account of own and other’s roles and responsibilities when carrying out and evaluating the poster presentation.

Prerequisites	**Module Code** N/A	**Module Title**
	Other	
Co-requisites	**Module Code**	**Module Title**

Learning and Teaching	
In line with current learning and teaching principles, a 20-credit module includes 200 learning hours, normally including a minimum of 36 contact hours and maximum of 48 contact hours.	
Learning Activities During completion of this module, the learning activities undertaken to achieve the module learning outcomes are stated below:	**Student Learning Hours** (Note: Learning hours include both contact hours and hours spent on other learning activities)
Lecture / Core Content Delivery	12
Tutorial / Synchronous Support Activity	24
Independent Study	164
Please select	
Please select	
Please select	
TOTAL	200 Hours

Indicative Resources
The following materials form essential underpinning for the module content and ultimately for the learning outcomes: Budding, T., Grossi, G., & Tagesson, T. (Eds.). (2014). Public Sector Accounting (1st ed.). Routledge. https://doi.org/10.4324/9781315848389. Shah, Anwar. 2007. Participatory Budgeting. Public Sector Governance and Accountability. © Washington, DC: World Bank. http://hdl.handle.net/10986/6640 License: CC BY 3.0 IGO. Shah, Anwar. 2005. Public Expenditure Analysis. Public Sector Governance and Accountability. © Washington, DC: World Bank. http://hdl.handle.net/10986/7436 License: CC BY 3.0 IGO.
(N.B. Although reading lists should include current publications, students are advised (particularly for material marked with an asterisk*) to wait until the start of session for confirmation of the most up-to-date material)

Attendance and Engagement Requirements
In line with the Student Attendance and Engagement Procedure, Students are academically engaged if they are regularly attending and participating in timetabled on-campus and online teaching sessions, asynchronous online learning activities, course-related learning resources, and complete assessments and submit these on time. **For the purposes of this module, academic engagement equates to the following:**

Equality and Diversity
The University's Equality, Diversity and Human Rights Procedure can be accessed at the following link: [UWS Equality, Diversity and Human Rights Code.]
(N.B. Every effort will be made by the University to accommodate any equality and diversity issues brought to the attention of the School)

Supplemental Information

Divisional Programme Board	**Please select**
Overall Assessment Results	☐ **Pass / Fail** ☒ **Graded**
Module Eligible for Compensation	☐ **Yes** ☒ **No** **If this module is eligible for compensation, there may be cases where compensation is not permitted due to programme accreditation requirements. Please check the associated programme specification for details.**
School Assessment Board	
Moderator	
External Examiner	
Accreditation Details	
Module Appears in CPD catalogue	☒ **Yes** ☐ **No**
Changes / Version Number	

Assessment (also refer to Assessment Outcomes Grids below)
Assessment 1
Essay
Assessment 2
Poster presentation
Assessment 3
(N.B. (i) Assessment Outcomes Grids for the module (one for each component) can be found below which clearly demonstrate how the learning outcomes of the module will be assessed. (ii) An indicative schedule listing approximate times within the academic calendar when assessment is likely to feature will be provided within the Student Module Handbook.)

Component 1							
Assessment Type	**LO1**	**LO2**	**LO3**	**LO4**	**LO5**	**Weighting of Assessment Element (%)**	**Timetabled Contact Hours**
Essay	☒	☒	☐	☐	☐	50	

Component 2							
Assessment Type	**LO1**	**LO2**	**LO3**	**LO4**	**LO5**	**Weighting of Assessment Element (%)**	**Timetabled Contact Hours**
Poster	☐	☐	☒	☒	☒	50	

Component 3							
Assessment Type	**LO1**	**LO2**	**LO3**	**LO4**	**LO5**	**Weighting of Assessment Element (%)**	**Timetabled Contact Hours**
	☐	☐	☐	☐	☐		
Combined total for all components						100%	hours

Change Control

What	When	Who