

University of the West of Scotland

Module Descriptor

Session: 2024-25

Title of Module: Public sector accounting			
Code:	SCQF Level: 10 (Scottish Credit and Qualifications Framework)	Credit Points: 20	ECTS: (European Credit Transfer Scheme)
School:	School of Business and Creative Industries		
Module Co-ordinator:			
Summary of Module			
<p>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.</p> <p>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.</p> <p>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).</p>			

Module Delivery Method		
Face-To-Face	Blended	Fully Online
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Face-To-Face Term used to describe the traditional classroom environment where the students and the lecturer meet synchronously in the same room for the whole provision.		

Fully Online

Instruction that is solely delivered by web-based or internet-based technologies. This term is used to describe the previously used terms distance learning and e learning.

Blended

A mode of delivery of a module or a programme that involves online and face-to-face delivery of learning, teaching and assessment activities, student support and feedback. A programme may be considered “blended” if it includes a combination of face-to-face, online and blended modules. If an online programme has any compulsory face-to-face and campus elements it must be described as blended with clearly articulated delivery information to manage student expectations.

Campus(es) for Module Delivery

The module will **normally** be offered on the following campuses / or by Distance/Online Learning: (Provided viable student numbers permit) (tick as appropriate)

Paisley:	Ayr:	Dumfries:	Lanarkshire:	London:	Distance/Online Learning:	Other:
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Add name

Term(s) for Module Delivery

(Provided viable student numbers permit). N/A

Term 1	<input checked="" type="checkbox"/>	Term 2	<input type="checkbox"/>	Term 3	<input type="checkbox"/>
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Learning Outcomes: (maximum of 5 statements)

These should take cognisance of the SCQF level descriptors and be at the appropriate level for the module.

At the end of this module the student will be able to:

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.

<p>During completion of this module, there will be an opportunity to achieve core skills in:</p>	
<p>Knowledge and Understanding (K and U)</p> <p>SCQF Level 10</p> <p>Demonstrate an in-depth knowledge of public sector accounting practices and international public sector accounting standards (IPSASs).</p> <p>Practice: Applied Knowledge and Understanding</p> <p>SCQF Level 10</p> <p>Preparation of an academic essay on allocated topic drawing on academic sources.</p> <p>Generic Cognitive skills</p> <p>SCQF Level 10.</p> <p>Critical analysis and evaluation of modern government and public sector accounting practices.</p> <p>Communication, ICT and Numeracy Skills</p> <p>SCQF Level 10.</p> <p>Written essay and a peer-reviewed poster presentation explaining complex concepts and public sector case studies.</p> <p>Autonomy, Accountability and Working with others.</p> <p>SCQF Level 10</p> <p>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.</p>	

Pre-requisites:	Before undertaking this module the student should have undertaken the following:	
	Module Code:	Module Title:
	Other: N/A	N/A
Co-requisites	Module Code: N/A	Module Title: N/A

Learning and Teaching	
<p>The current position is that 10 hours per credit point is the accepted working norm – thus for a 20 point module, 200 notional student effort hours would be expected. For a standard face-to-face delivery over a term, this should equate to a maximum of 36 scheduled contact hours.</p> <p>Note that the categorisation of the learning activities has been removed i.e. Scheduled, Placement and Independent will no longer appear beside the activities.</p>	
<p>Learning Activities During completion of this module, the learning activities undertaken to achieve the module learning outcomes are stated below:</p>	<p>Student Learning Hours (Normally totalling 200 hours): (Note: Learning hours include both contact hours and hours spent on other learning activities)</p>
Lecture/Core Content Delivery	12 hours
Independent Study	164 hours
Tutorial/Synchronous Support Activity	24 hours
	200 Hours Total
**Indicative Resources: (eg. Core text, journals, internet access)	
<ul style="list-style-type: none"> • Budding, T., Grossi, G., & Tagesson, T. (Eds.). (2014). Public Sector Accounting (1st ed.). Routledge. https://doi.org/10.4324/9781315848389. • IPSAS Explained: A Summary of International Public Sector Accounting Standards 3rd edition - Thomas Müller-Marqués Berger - ISBN: 9781119415060. • Shah, Anwar. 2007. Budgeting and Budgetary Institutions. Public Sector Governance and Accountability. © Washington, DC: World Bank. http://hdl.handle.net/10986/6667 License: CC BY 3.0 IGO. • 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. 	
<p>(**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)</p>	
Attendance Requirements	

In line with the Academic Engagement Procedure, Students are defined as academically engaged if they are regularly engaged with timetabled teaching sessions, course-related learning resources including those in the Library and on the VLE, and complete assessments and submit these on time. Please refer to the Academic Engagement Procedure at the following link: [Academic engagement procedure](#)

For the purposes of this module, academic engagement equates to the following:

Please click to add specifics.

Equality and Diversity

UWS Equality and Diversity Policy

Please ensure any specific requirements are detailed in this section. Module Co-ordinators should consider the accessibility of their module for groups with protected characteristics..

(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	Accounting, Finance and Law
Assessment Results (Pass/Fail)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
School Assessment Board	Business and Creative Industries
Moderator	
External Examiner	N/A
Accreditation Details	N/A
Changes/Version Number	1.0

Assessment: (also refer to Assessment Outcomes Grids below)

Essay
Public sector case study
(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 Handbook.)

Assessment Outcome Grids (Footnote A.)

Assessment Type	Learning Outcome (1)	Learning Outcome (2)	Learning Outcome (3)	Learning Outcome (4)	Weighting (%) of Assessment Element	Timetabled Contact Hours
Essay	X	X	X	X	50%	0
Assessment Type (Footnote B.)	Learning Outcome (1)	Learning Outcome (2)	Learning Outcome (3)	Learning Outcome (4)	Weighting (%) of Assessment Element	Timetabled Contact Hours
Public Sector Case Study poster presentation (800 words, peer review element included)	X	X	X		50%	0

Footnotes

A. Referred to within Assessment Section above. 1. More than one assessment method can be used to assess individual learning outcomes.

B. Identified in the Learning Outcome Section above. Please choose assessment type from list below:

- Exam - Unseen closed book (standard)
- Exam - Seen closed book
- Exam - Unseen open book
- Exam - Seen open book
- Case study
- Class test (written)
- Design/ Diagram/ Drawing/ Photograph/ Sketch
- Dissertation/ Project report/ Thesis
- Essay
- Laboratory/ Clinical/ Field notebook
- Portfolio of written work

Report of practical/ field/ clinical work
 Review/ Article/ Critique/ Paper
 Workbook/ Laboratory notebook/ Diary/ Training log/ Learning log
 Class test (practical)
 Clinical/ Fieldwork/ Practical skills assessment/ Debate/ Interview/ Viva voce/ Oral
 Creative output/ Audiotapes/ Videotapes/ Games/ Simulations
 Demonstrations/ Poster presentations/ Exhibitions
 Performance/ Studio work/ Placement/ WBL/ WRL assessment
 Portfolio of practical work
 Presentation
 Objective Structured Clinical Examinations (OSCEs)
 Objective Structured Professional Examinations (OSPRES)

Change Control

What	When	Who
Further guidance on aggregate regulation and application when completing template		
Updated contact hours		