# Syllabus

## Course description

<table>
<thead>
<tr>
<th>Course title</th>
<th>Advanced Accounting for the Public Sector</th>
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</thead>
<tbody>
<tr>
<td>Course code</td>
<td>27420</td>
</tr>
<tr>
<td>Scientific sector</td>
<td>SECS-P/07</td>
</tr>
<tr>
<td>Degree</td>
<td>Master in Public Policies and Administration</td>
</tr>
<tr>
<td>Semester and academic year</td>
<td>2nd Semester 2020-2021</td>
</tr>
<tr>
<td>Year</td>
<td>2nd</td>
</tr>
<tr>
<td>Credits</td>
<td>6</td>
</tr>
<tr>
<td>Modular</td>
<td>No</td>
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</tbody>
</table>

| Total lecturing hours      | 36                                              |
| Total lab hours            | Not foreseen                                    |
| Total exercise hours       | Not foreseen                                    |
| Attendance                 | suggested, but not required                     |
| Prerequisites              | not foreseen                                    |

### Specific educational objectives

The course refers to the basic educational activities chosen by the student and belongs to the scientific area of Business Administration and Management.

The course gives a general overview over advanced accounting conceptualisations and practices - especially performance measurement practices. The students acquire theoretical knowledge regarding the systems and tools applicable for measuring and accounting for public performance.

### Lecturer

**Martin Piber**  
Office: E310  
e-mail: martinchristoph.piber@unibz.it  
tel.: 0471 013279  

### Scientific sector of the lecturer

Management

### Teaching language

German

### Office hours

Please refer to the lecturer's web page

### Lecturing assistant

Not foreseen

### Teaching assistant

Not foreseen

### Office hours

See on the webpage

### List of topics covered

1) management, strategies, targets in the public sector,
2) management accounting, performance measurement practices, planning & control;
3) New Public Management, overall budgets, managing administrative performance;
4) Performance Measurement and Performance Management: Instruments and conceptualizations;
5) cost accounting in the public sector; investment appraisals
6) Multidimensional performance measurement, Balanced Scorecards, qualities, benchmarking, use-of-potential analyses, value engineering;
7) Performance evaluation, performance measurement and New Institutionalism;
8) Case Studies addressing various areas of the public sector.

Teaching format

The course will combine three elements:
(a) in-class inputs of theory and examples of implemented performance assessments
(b) development of a minor case study in the field of public management presented during the term; the case studies will be assigned in the first session;
(c) case studies, exercises, reflections and groupworks.

Learning outcomes

Knowledge and understanding
The course gives a general overview over accounting conceptualizations – especially performance measurement practices. The students acquire theoretical knowledge regarding the systems and tools applicable for measuring public performance.

Applying knowledge and understanding
The students will become able to implement accounting and performance measurement systems in complex environments. They will understand under which conditions they can/can't be applied.

Making judgments
After the course the students will be able to critically assess accounting and its performance measurement instruments and make judgments about their implementation and use.

Communication skills
After visiting the course the students will be able to prepare and communicate relevant arguments concerning the performance of public sector institutions to various stakeholders within and outside of the organization.

Learning skills
After the course the students will be familiar with a set of problem-solving-methods in the field. Furthermore they
will be able to conduct further self-directed studies in the area of accounting and performance measures in the public sector.

| Assessment            | • final written exam (50% - to test knowledge and understanding); term paper and presentation of the term paper (40% - to test knowledge application and ability to make judgments); other reflections and groupworks (10 % - to test originality and the ability to make judgements).
|                      | • The assignments are compulsory and must be handed in (also electronically) before the course starts to which they are due.
|                      | • external students will have to request their topic per mail until March 15th 2021 per email and will present their findings on a day to be scheduled.
|                      | • development and presentation of the minor case study are a prerequisite for the written exam.

| Assessment language  | German |
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| Evaluation criteria and criteria for awarding marks | Evaluation criteria:
| • relevant for assessment 1: clarity of answers, mastery of language (also with respect to teaching language), ability to summarize, evaluate, and establish relationships between topics;
| • relevant for assessment 2: ability to work autonomous on a project, originality, creativity, skills in critical thinking, ability to summarize in own words, motivation, plausibility of judgments. |

| Required readings (parts) | Tauburger, A. (2008), Controlling für die öffentliche Verwaltung, München/Wien: Oldenbourg.