

Course title: International Public Sector Accounting Standards

Instructor: Ioanna Malkogianni Contact details: imalkogi@gmail.com

Semester: Spring

ECTS: 6

Workload during semester: 150 hours

Course overview

This course is designed to provide students with a comprehensive overview of IPSAS, as well as to develop their knowledge and skills in preparing financial statements for the public sector and in analyzing and interpreting those statements.

Course outline per week

1st week: Introduction to accrual accounting and cash accounting

2nd week: Introduction to public sector accounting standards (IPSAS and EPSAS)

3rd week: The IPSAS framework

4th week: Presentation of financial statements (IPSAS 1)

5th week: Cash flow statements (IPSAS 2)

6th week: Accounting policies, changes in accounting estimates and errors (IPSAS 3)

7th week: Revenue from exchange transactions (IPSAS 9)

8th week: Revenue from non-exchange transactions (IPSAS 23)

9th week: Property, plant and equipment (IPSAS 17)

10th week: Presentation of budget information in financial statements (IPSAS 24)

11th week: Consolidated financial statements (IPSAS 35)

12th week: Financial statement preparation

13th week: Review and application

Capabilities developed in the course

Capability 1: Disciplinary Knowledge and Practice

Capability 2: Critical Thinking

Capability 3: Solution Seeking

Learning outcomes

-Gain an understanding of public sector accounting systems and transactions

-Understand and use international public sector accounting standards

-Prepare and analyze financial statements

-Interpret the outcome of public sector financial reports

Assessment methods

Assignments (30%)

Exams

NOTE: A student's assessed work may be reviewed for potential plagiarism or other forms of academic misconduct.

Delivery mode

Lectures

NOTE: The recording of any class on a personal device requires the permission of the instructor

Learning resources

ppt presentations/Digital platforms: Eclass (eclass.gunet.gr)

Reading list

1 Müller, Th. & Berger, M. (2018). IPSAS explained. A summary of International Public Sector Accounting Standards, Wiley.

2 Aggestam-Pontoppidan, C. & Andernack, Is. (2016). Interpretation and application of IPSAS, Wiley