## COX 3224 PUBLIC SECTOR FINANCIAL MANAGEMENT (3 CU)

**Course Description**

The course is intended to enable students focus on techniques of financial management employed in the public sector. The course will handle public sector regulatory framework, public sector financial management systems and preparation of financial statements in the public sector.

**Objectives or Aims**

The course is aimed at achieving the following objectives:

* Preparations of financial statements of different public sector organizations.
* Understanding of book keeping and financial reporting process in the public sector.
* Study the public expenditure and accountability act and explain the public sector accounting standards.

**Learning Outcomes**

Upon completion of this course, students will be able to complete the following key tasks:

* Prepare financial statements for of different public sector organizations.
* Describe the Uganda’s public sector and accountability act
* Apply International public sector accounting standards
* Describe the book keeping and financial reporting system in the public sector.

**Intellectual, practical and transferable skills**

* Problem solving skills
* Team work
* Analytical Skills

**Teaching and Learning Patterns**

* Use of case studies
* class discussions
* straight lecture
* Group presentations

**Indicative Content**

The course content will include;

Introduction to Public Sector, Public Financial Management and Public Sector Accounting, Accounting systems and Exposure Drafts (EDs), International Public Sector Accounting Standards ( IPSAS) and Regulatory Framework, Preparation and Presentation of Financial Statements in the public sector, Bookkeeping and Financial Reporting, Public Sector Budgeting, Public Sector Audit, Public Expenditure And Financial Accountability ( PEFA), Medium Term Expenditure Framework, IFMS AND FDS : the case of Uganda

**Assessment Method**

The assessment method is structured to include coursework and final examination. Coursework consists of assignments, presentations and tests. The student shall also undertake research and develop a research report as part of purposes of assessment.

**The syllabus must include the following definitive information**

Each course in the programme shall be assessed on the basis course work and final examination represented as follows:

Course work assessment 30%

Final Examination 70%

100%

The minimum cumulative mark required to pass is 50%, is required to pass this unit. This includes course work and final examination. Each course in the programme is allowed a maximum of three hours for final examination.

**Reference Materials**

1. Richard allen and Daniel Tommasi (2001): Managing public expenditure; Reference book for transition countries published by public affairs and communication directorate of OECD.
2. World Bank (1998): Public expenditure management handbook. Published by the international bank for reconstruction and development. WashingtonDC.
3. John Cullis and Philip Jones (1998). Public Finance and Public Choice. 2nd edition. Oxford
4. Harvey S Rasen (2005) Public Finance. 7th edition McGrrawHill.