

Public Management Bachelor Programme

Module	09 – New Local Accounting		
Semester	3 rd semester (winter semester)		
Course	New Local Accounting (L/E) DE		
Workload	4 SPW	5 credits	150 workload hours (45 attendance hours, 105 self study hours)
Admission prerequisites	–		
Module coordinator	Prof. Dr. Mark Fudalla		

1. Learning outcomes

Students will be able to assess the net worth, debt, income and financial position of a municipality as presented in the annual accounts and to assist with preparation of the latter. They will be familiar with the objectives and components of the annual accounts, and will be able to post entries into the three-part system of municipal accrual-based accounting; they will learn how to use applicable GAAP and to value assets as part of the opening balance. In addition, students will be made aware of the fact that the annual accounts can only transmit limited and sometimes insufficient information and that there is some room for manoeuvre in the application of certain accounting principles.

2. Recommended prior knowledge and skills

Double-entry Bookkeeping and Preparation of Balance Sheets (module 03), Cost and Performance Accounting (module 04)

3. Contents

- New Public Management, Municipal Budget Law reform, preparation of annual accounts
- Accounting rules for the three-part system of accrual-based accounting
- Principles of valuation, recording and presentation of assets in New Public Management
- Preparation of the opening balance and valuation of included assets
- Selected applicable bookkeeping and accounting topics (accruals and deferrals, taxes and other contributions, appropriations and expenses, provisions)
- Important key performance indicators (KPIs) to assess the financial position and profit situation of a municipality
- “Balance sheet policy”: approach and examples
- Statement of accounts

Relevant legal norms: decisions taken by the Conference of the Ministers of the Interior, German Commercial Code, Book Three, ThürKommDoppikG, Thür-GemHVO-Doppik, ThürGemBV, WertV, WertR.

4. Modes of teaching and learning, workload

Lecture with active feedback from students and integrated practical exercises (45 hrs); preparation and revision of lectures (30 hrs); sample questions and test exam (35 hrs), discussion of sample questions and test exam answers during class; exam preparation (40 hrs).

5. Types of examination

1. Short paper and presentation
2. Written exam (120 minutes)

6. Literature

HENKES, Jörg: *Der Jahresabschluss kommunaler Gebietskörperschaften: Von der Verwaltungskameralistik zur kommunalen Doppik*, Berlin 2008; FÖRSCHLE, Gerhart u.a.: *Beck'scher Bilanz-Kommentar: Handelsbilanz, Steuerbilanz*, 9. Auflage, München 2014; BAETGE, Jörg; KIRSCH, Hans-Jürgen; THIELE, Stefan: *Bilanzen*, 12. Auflage, Düsseldorf 2012; FUDALLA, Mark; TÖLLE, Martin; WÖSTE, Christian; ZUR MÜHLEN, Manfred: *Bilanzierung und Jahresabschluss in der Kommunalverwaltung: Grundsätze für das „Neue Kommunale Finanzmanagement“ (NKF)*, 3. Auflage, Berlin 2011. Additional references will be made available at the beginning of the course.