

Valid from 2025.HS

Module description: Public Financial Management		
Module Code	w.BA.XX.2PFM.XX	
ECTS Credits	6	
Language of Instruction/Examination	German	
Module Description	<p>The module "Public Financial Management" deals with public finance at the interface between economics and business management, with a special focus on Switzerland. Students get to know the relevant players, institutions, and financial management systems in Switzerland. The focus is on how public finances can be managed sustainably and efficiently and what conditions comprehensive public financial management can create. The module is intended to give students an opportunity to deal with the multi-faceted topic of public finances objectively, in a scientific manner, and from different perspectives. It provides the basis for starting a career in the field of public finances in an administration or consultancy after graduation.</p>	
Organizational Unit	Inst. für Verwaltungsmgmt IV/M	
Module Coordinator	Pascal Horni	
Deputy Module Coordinator	Alma Ramsden	
Program and Specialization	<ul style="list-style-type: none"> <li>• Business Administration - Specialization in Economics and Politics</li> </ul>	
Legal Framework	Academic Regulations BSc dated 29.01.2009, for the degree programs in Business Administration, International Management, Business Information Technology, Business Law, Business Law and Applied Law, first adopted on 12.05.2009	
Module Category	Module Type Compulsory	Program Phase Main Study Period
Prerequisite Knowledge	<ul style="list-style-type: none"> <li>• w.BA.XX.2FinAcc.XX– Financial Accounting</li> <li>• w.BA.XX.2MAcc.XX– Management Accounting</li> <li>• w.BA.XX.2Mikro.XX– Mikroökonomie</li> <li>• w.BA.XX.2Makro.XX- Makroökonomie</li> </ul>	
Contribution to Program Learning Objectives (by the concerned Module)	<ul style="list-style-type: none"> <li>• Professional Competence</li> <li>• Methodological Competence</li> <li>• Social Competence</li> <li>• Self-Competence</li> </ul>	
Contribution to Program Learning Objectives	<p><b>Professional Competence</b></p> <ul style="list-style-type: none"> <li>• Knowing and Understanding Content of Theoretical and Practical Relevance</li> <li>• Apply, Analyze, and Synthesize Content of Theoretical and Practical Relevance</li> <li>• Evaluate Content of Theoretical and Practical Relevance</li> </ul> <p><b>Methodological Competence</b></p> <ul style="list-style-type: none"> <li>• Problem-Solving &amp; Critical Thinking</li> <li>• Scientific Methodology</li> <li>• Work Methods, Techniques, and Procedures</li> <li>• Information Literacy</li> <li>• Creativity &amp; Innovation</li> </ul> <p><b>Social Competence</b></p> <ul style="list-style-type: none"> <li>• Written Communication</li> <li>• Oral Communication</li> <li>• Teamwork &amp; Conflict Management</li> <li>• Intercultural Insight &amp; Ability to Change Perspective</li> </ul> <p><b>Self-Competence</b></p> <ul style="list-style-type: none"> <li>• Self-Management &amp; Self-Reflection</li> <li>• Ethical &amp; Social Responsibility</li> <li>• Learning &amp; Change</li> </ul>	

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Module Learning Objectives	Students... <ul style="list-style-type: none"><li>• are able to explain the key functions, instruments, and processes of sustainable financial management.</li><li>• know the difference between the economic and the business management framework of public finance and the financial and political implications.</li><li>• know the responsibilities and the role of the state from an economic perspective as well as the economic justification for state intervention.</li><li>• know the characteristics of efficient, effective financial planning and the budgeting process in the public sector.</li><li>• know the key aspects of credit law in the context of financial planning</li><li>• know the most important recommendations of the Harmonized Accounting Model of Switzerland (HRM2) and are able to apply this knowledge when analyzing public financial reports.</li><li>• know the financial and political implications of various income and expenditure systems.</li><li>• know the most important types of public "debt brake" in Switzerland as well as their key characteristics.</li><li>• are able to participate in the debate on public debt and argue objectively and neutrally.</li><li>• know the importance of the national financial equalization system in Switzerland and how it works.</li><li>• know the key fiscal risks and strategies to mitigate them.</li></ul>																															
Module Content	<ul style="list-style-type: none"><li>• Introduction to public financial management</li><li>• The role of the government in the context of public finance (Parts 1 &amp; 2)</li><li>• Public financial planning (Parts 1 &amp; 2)</li><li>• Public sector accounting (Parts 1 &amp; 2)</li><li>• Public sector auditing</li><li>• The management of public expenditure and debt (Parts 1 &amp; 2)</li><li>• Management of public revenues</li><li>• The Swiss fiscal equalization system</li><li>• Fiscal risks</li></ul>																															
Links to other modules	This module is linked to the following modules: <ul style="list-style-type: none"><li>• w.BA.XX.2FinAcc.XX</li><li>• w.BA.XX.2Makro.XX</li><li>• w.BA.XX.2Mikro.XX</li><li>• w.BA.XX.2ÖWpol.XX</li><li>• w.BA.XX.2Int-EP.XX</li></ul>																															
Digital Learning Resources	<ul style="list-style-type: none"><li>• Reader</li><li>• Practice and Application Exercises (with Key)</li></ul>																															
Methods of Instruction	<ul style="list-style-type: none"><li>• Case Studies</li><li>• Application Tasks</li><li>• Interactive Instruction</li><li>• Exercises</li><li>• Lecture</li><li>• Literature Review</li></ul>		Social Settings Used: <ul style="list-style-type: none"><li>• Pair Work</li><li>• Individual Work</li><li>• Group Work</li></ul>																													
Type of Instruction	<table><tr><th></th><th>Classroom Instruction</th><th>Guided Self-Study</th><th>Autonomous Self-Study</th></tr><tr><td>Large Class</td><td>56 h</td><td>28 h</td><td></td></tr><tr><td>Small Class</td><td>-</td><td>-</td><td></td></tr><tr><td>Group Instruction</td><td>-</td><td>-</td><td></td></tr><tr><td>Practical Work</td><td>-</td><td>-</td><td></td></tr><tr><td>Seminar</td><td>-</td><td>-</td><td></td></tr><tr><td>Total</td><td>56 h</td><td>28 h</td><td>96 h</td></tr></table>					Classroom Instruction	Guided Self-Study	Autonomous Self-Study	Large Class	56 h	28 h		Small Class	-	-		Group Instruction	-	-		Practical Work	-	-		Seminar	-	-		Total	56 h	28 h	96 h
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Performance Assessment	End-of-module exam		Form	Length (min.)	Weighting
	Written exam		open book	60	100.00
	Permitted Resources		Free choice calculator	With dictionary	
	Others	Assessment	Format	Length (min.)	Weighting
	-	-	-	-	-
Classroom Attendance Requirement	None  No compulsory attendance at face-to-face sessions.				
Compulsory Reading	<ul style="list-style-type: none"><li>• Materials for exercises on Moodle</li><li>• Reader (see Moodle)</li><li>• Materials on Moodle</li></ul>				
Recommended Reading	<ul style="list-style-type: none"><li>• Allen, R., Hemming, R. &amp; Potter, B. (2013). International Handbook of Public Financial Management. palgrave. ISBN 978-0-230-30024-8.</li></ul>				
Comments					