Goals of the course
Organisations from the public sectors (Non Profit Organisations, NGOs, States, Governments, the United Nations, etc.) have experienced recently a tremendous change in their accounting practices. They are concerned with an increasing pressure for more transparency relative to their activities. The publication of reliable and useful financial statements relying on known and accepted accounting standards has become an obligation for most of them.

The purpose of this course is to present the International Public Sector Accounting Standards (i.e. IPSAS), recognized internationally and used by most public entities (e.g. Swiss Confederation, UN, etc.). Through exercises and problems, students will have the opportunity to become accustomed with the preparation of financial statements in the public sector. A good command of IPSAS will give students the required tools to analyse the financial position and performance of public organisations. When necessary, Swiss GAAP dedicated to NPOs will be introduced, as well as the main differences with some Canton accounting practices.

Teaching
The course is organised in several sessions, and relies on theories and practical exercises.

Evaluation
An individual written final exam (100%).