

Teaching European Public Sector Accounting at Universities: ERASMUS+ Strategic partnership of five European universities started

The European Commission, authorizing Eurostat, aims to harmonize public sector accounting in Europe. Thereby, European Public Sector Accounting Standards (EPSAS) are to be developed that might use the International Public Sector Accounting Standards (IPSAS) as a basis of reference. As public sector accounting in Europe is currently very heterogeneous, professionals and academics in Europe face tremendous challenges. In particular, there will be a large need for university graduates that are knowledgeable in public sector accounting and that are aware of the differing public sector accounting regimes across Europe. In order to account for this development, our project aims to develop an academic course for Bachelor's or Master's degree programmes that concentrates on Public Sector Accounting in Europe.

The project DiEPSAm (Developing and implementing European Public Sector Accounting modules) is a cooperation between the:

- Johannes Kepler University Linz (Austria), Prof. Dr. Dennis Hilgers and Lisa Schmidhuber;
- University of Tampere (Finland), Prof. Eija Vinnari, Prof. Lasse Oulasvirta and Pasi Leppänen;
- University of Rostock — project leader (Germany), Dr. Ellen Haustein and Prof. Dr. Peter C. Lorson;
- University of Leicester (UK), Prof. Andy Wynne; and
- University of Coimbra (Portugal), Prof. Susana Jorge.

Apart from developing a university course on European Public Sector Accounting modules, this strategic partnership intends an evaluation in the strategic partner universities and transfer to other universities across Europe. Thereby this project keeps track of the harmonization of European Public Sector Accounting and the respective EPSAS. Yet, there is no academic course in this theme integrating comparative views. The strategic partners of this project represent diverse national public sector accounting traditions and can therefore contribute contradictory and alternative approaches to create an enriched European society. Thus, the project can only be successful as a transnational approach.

The outcomes of this project, in line with the objectives and priorities of ERASMUS+ strategic partnerships, will be:

- creation of an academic course with a European-wide perspective on a topical theme, labour market relevance and extension of employment possibilities;
- improved foreign language (English) and culture competences through cooperation with fellow students abroad;
- enhanced digital competences by using ICT in web conferences, online seminars and online forums with fellow students in partner institutions abroad; and
- improved structured and long-term cross-border cooperation with partner institutions.

Methodologically, the strategic partnership will contain the following elements:

- labour-market relevant, scalable curriculum, enabling transnational dialogue with lecturers and fellow students;
- the development of teaching material that makes use of ICT and blended learning concepts and is relevant across EU member states; and
- the development of a textbook that is of use for students as well as for academics and professionals across the EU.

The project goals will be realized through the development, implementation and transfer of a curriculum on European Public Sector Accounting , including module contents, open-access materials, and a textbook. These materials will enable interested universities to establish different courses at Master and Bachelor Level in combination with different workload scopes. The project started in October 2016 and will be completed within 3 years. The first implementation of the module at the partner universities will take place in the winter term 2017/18. Further information is available at <https://www.wiwi.uni-rostock.de/en/diepsam/home/>