

Course Program

Day 1, Monday, 24.08.2026

Time	Session	Faculty
08.30 – 09.15	Opening Session <ul style="list-style-type: none"> • Get to know each other • General Information • Course Overview 	Prof. Sandro Fuchs Prof. Dr. Andreas Bergman Dr. Pascal Horn
9.30 – 11.00	Intro Public Financial Management <ul style="list-style-type: none"> • Understanding key concepts of PFM • Understanding the relationship between good PFM and social welfare • Understanding key trends and global challenges • Introduction to the PEFA Assessment Methodology 	Prof. Dr. Sandro Fuchs
11.15 - 12.00	Intro Group Exam Presentation <ul style="list-style-type: none"> • Purpose of the group exam • Expected learning outcomes • Constitution of groups • Task distribution and responsibilities 	Dr. Pascal Horni
12.00 – 13.30	Lunch Break	
13.30 – 17.00	Public Finance in a Global Economy <ul style="list-style-type: none"> • The role of public finance in a global economy; • Deficit and debt management; • Fiscal rules; • Sovereign wealth funds; 	Prof. Dr. Andreas Bergmann
17.00 – 18.00	Informal Get Together <ul style="list-style-type: none"> • SN / Gertrudstrasse 8 	Isabel Volkart

Course Program

Day 2, Tuesday, 25.08.2026

Time	Session	Faculty
09.00 – 10.00	Intro Budgeting and financial planning in the Public Sector <ul style="list-style-type: none"> • Budget Cycle • International Budgetary Frameworks • Planning fallacies 	Prof. Dr. Andreas Bergmann
10.00 – 12.00	Sustainability Reporting in the Public Sector <ul style="list-style-type: none"> • Evolution of ESG standards • Sustainability standards for Public Sector • Mainstreaming sustainability management into public financial management 	Prof. Dr. Andreas Bergmann
12.00 – 13.30	Lunch Break	
13.30 – 15.00	Public Sector Accounting <ul style="list-style-type: none"> • Objectives of accrual accounting reforms • International Public Sector Accounting Standards in the global landscape • Government Finance Statistics (GFSM) 	Prof. Dr. Andreas Bergmann
15.15 – 16.15	Keynote on Smart Debt Restructuring <ul style="list-style-type: none"> - Debt Management and Debt Restructuring in Ecuador 	Gary Colonel (virtual / tbc) Prof. Dr. Andreas Bergmann
16.15 – 17.00	Individual work on group assignments <ul style="list-style-type: none"> - Guided self-learning - Clarification questions 	Prof. Dr. Andreas Bergmann

Course Program

Day 3, Wednesday, 26.08.2026

Time	Session	Faculty
08.30 – 09.30	Individual work on group assignments <ul style="list-style-type: none"> - Guided self-learning - Clarification questions 	Prof. Dr. Sandro Fuchs
09.30 – 12.00	Gender and Green Budgeting <ul style="list-style-type: none"> • Objectives and concept of gender budgeting • Key elements and tools • Policy areas and implementation • Practical Examples 	Maja Bosnic
12.00 – 13.30	Lunch Break	
13.30– 16.30	Financial Resilience in the Public Sector <ul style="list-style-type: none"> • Concept and importance of financial resilience • Approaches and methodologies to assess financial resilience • Case studies and practical examples 	Prof. Dr. Sandro Fuchs
16.30 – 17.00	Individual work on group assignments <ul style="list-style-type: none"> - Guided self-learning - Clarification questions 	Prof. Dr. Sandro Fuchs

Course Program

Day 4, Thursday, 27.08.2026

Time	Session	Faculty
09.00 – 12.30	Public Financial Management in an international development context <ul style="list-style-type: none"> • Importance of PFM in a development context • Reform approaches • Case Studies and practical examples 	Dr. Alma Ramsden Franziska Spörri, Swiss State Secretariat for Economic Affairs (SECO)
12.30 – 13.30	Lunch Break	
13.30 – 16.30	Auditing in the Public Sector <ul style="list-style-type: none"> • The role of internal and external audit in the public sector and contemporary challenges in public sector auditing • The work of Supreme Audit Institutions (SAIs) at the example of the Swiss Federal Audit Office (SFAO) 	Martin Köhli, Swiss Federal Audit Office Dr. Pascal Horni
16.30 – 17.00	Individual work on group assignments <ul style="list-style-type: none"> - Guided self-learning - Clarification questions 	Dr. Pascal Horni

Course Program

Day 5, Friday, 28.08.2026

Time	Session	Faculty
08.30 – 09.30	Individual Preparation for final group presentations	
09.30– 12.00	Final Group Presentations - Part 1 <ul style="list-style-type: none">• Final Assignment is outlined on Moodle	Prof. Dr. Sandro Fuchs Prof. Dr. Andreas Bergmann Dr. Pascal Horni
12.00 – 13.30	Lunch Break	
13.30 – 15.30	Final Group Presentations - Part 2 <ul style="list-style-type: none">• Final Assignment is outlined on Moodle	Prof. Dr. Sandro Fuchs Prof. Dr. Andreas Bergmann Dr. Pascal Horni
15.30 - 16.00	Summer School Closing <ul style="list-style-type: none">• Wrap-Up Summer School• Course reflection and key learnings• Farewell Drinks	Prof. Dr. Sandro Fuchs Prof. Dr. Andreas Bergmann Dr. Pascal Horni