

▶▶ JSGS 838 001 PUBLIC SECTOR FINANCIAL MANAGEMENT

	University of Regina Campus	University of Saskatchewan Campus
Instructor:	Jim Marshall	
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Office Hours:	8:30 am to 5:00 pm	
Office Location:	Room 214, Gallery Building	
Term:	Winter 2012	
Room:	RIC 209	
Date and Time:	Wednesdays, 5:45 – 8:30 p.m.	

CALENDAR DESCRIPTION

The purpose of this course is to provide a survey of public sector budgeting and financial management in Canada. Students will understand the role that financial considerations play in formulating policy and in program management, examine the financial planning cycles of government and the elements of sound financial planning and management in public sector entities, and gain understanding of financial decision-making processes and elements of financial and program accountability within the context of public decision-making processes.

COURSE CONTENT AND APPROACH

A combination of lecture, seminar and student presentations.

REQUIRED READINGS

The basic text for the course is Graham, Andrew, *Canadian Public-Sector Financial Management* (Kingston: McGill-Queen's University Press, 2007). This will be supplemented with other materials that will be distributed at a later date.

SUPPLEMENTARY READINGS

EVALUATION

Grades for the course will be determined by a combination of:

- A final examination (30%);
- A mid- term examination in class (20%); and,
- A comprehensive project (5,000 words) utilising the content of the course in analysing a current issue in public sector financial management (30%)
- A report on the project in class time (20%).

DESCRIPTION OF SEMINAR PRESENTATION

Part I: Principles of Public Financial Management

Distinction of public sector entities and implications for financial management; principles and issues in accounting in public sector entities.

Graham, Chapters 1 to 4 plus lectures.

Part II: Budgeting and Budget Processes

Budget and planning cycles, principles of budgeting and financial decision-making, linking budgeting and program operation and program design and policy development processes.

Graham, Chapters 5 to 7 plus lectures.

Part III: Budget Management

Management control and risk management, cash management and control monitoring and reporting processes, governance principles in public entities.

Graham, Chapters 8 and 9 plus lectures.

Part IV: Accountability, Performance Management and Strategic Planning

Principles of public accountability, role of accountability measures in program management, policy development and program evaluation; budgeting systems and performance management in the public sector.

Graham, Chapter 10 plus lectures.

STUDENTS WITH SPECIAL NEEDS

Students in the course who, because of a disability, may have a need for accommodations are encouraged to come and discuss accommodations with the instructor, and to contact the Coordinator of Special Needs Services at 585-4631.

ACADEMIC INTEGRITY AND CONDUCT

Understanding and following the principles of academic integrity and conduct as laid out in the University of Saskatchewan's Guidelines for Academic Conduct is vital to your success in graduate school (as attached; and available at http://www.usask.ca/university_council/reports/archives/guide_conduct.shtml), and at the University of Regina (available at http://www.uregina.ca/gradstudies/calendar/policy_univ.shtml#conduct). Ensuring that your work is your own and reflects both your own ideas and those of others incorporated in your work is important: ensuring that you acknowledge the ideas, words, and phrases of others that you use is a vital part of the scholarly endeavour. If you have any questions at all about academic integrity in general or about specific issues, contact any faculty member and we can discuss your questions.