

JSGS 838 – PUBLIC SECTOR FINANCIAL MANAGEMENT

	UNIVERSITY OF REGINA CAMPUS	UNIVERSITY OF SASKATCHEWAN CAMPUS
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OFFICE HOURS:		
OFFICE LOCATION:		
TERM:	Fall 2020	
ROOM:	On Line	

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.

LEARNING OBJECTIVES

This course will provide students with an understanding of how financial information is used to support decision-making, accountability and reporting in public sector organizations. JSGS has developed a set of six competencies that all graduates will be able to demonstrate in their JSGS 884 portfolio. The specific readings, assignments and activities in JSGS 838 will help you both acquire and demonstrate the ability to:

- inspire support for a vision or course of action and successfully direct the teams, processes, and changes required to accomplish it;
- identify key issues and problems, analyze them systematically, and reach sound, innovative conclusions;
- understand how organizational and public policies are formulated, their impact on public policy and management and how to influence their development;

- communicate effectively and build enduring, trust-based interpersonal, professional relationships; and
- conduct on-going evaluation for continuous organizational and personal improvement.

COURSE CONTENT AND APPROACH

This course will use a combination of readings, videos, lecture notes and assignments to familiarize students with the fundamentals of budgeting and financial management, including:

- Basic accounting and reporting in the public sector;
- Budgeting as a decision-making exercise;
- Financial management within budgetary constraints; and,
- Accountability, reporting, review and evaluation and strategic planning.

The course will operate on a purely asynchronous basis. Each of the twelve modules in this program will be posted for access by students on Friday morning of each week and questions asked by students in an open forum will be answered on the following Thursday. Students can organize their time as they wish within these one week modules.

COURSE OUTLINE AND ASSIGNMENTS (*Chapter references from 2nd Edition – for equivalent 3rd Edition see conversion chart provided*)

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 modules 1 to 5.

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 8 plus modules 6 and 7.

Part III: Budget Management

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

Graham, Chapters 9 and 10 plus modules 8 and 9.

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 11 and 6 plus modules 10 to 12.

Assignments will focus on practical applications of the principles discussed in the lectures.

DESCRIPTION OF ASSIGNMENTS:

Students will be expected to complete a comprehensive project (5,000 words) utilizing the content of the course in analyzing a current issue in public sector financial management to be approved by October 4 and submitted by November 15 (40%). Student are allowed to complete projects in teams of not more than 3 with approval of the instructor. Final marks on projects will be attributed to all members of a project team.

REQUIRED READINGS

The basic text for the course is Graham, Andrew, *Canadian Public-Sector Financial Management, 2nd Edition*, (Kingston: McGill-Queen's University Press, 2014). Conversion chart for 1st and 3rd edition provided. This will be supplemented with other materials that will be distributed at a later date.

EVALUATION

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

- An on-line final quiz to be written between Dec. 5 and 7 (inclusive) (35%);
- An on-line mid-term quiz to be written between October 17 and 19 (inclusive) (25%); and,
- A project to be approved by October 4 and submitted by November 15 (40%).

LATE ASSIGNMENTS

Will not be accepted.

STUDENTS WITH SPECIAL NEEDS

University of Regina (U of R): Students in this course who, because of a disability, may have a need for accommodations are encouraged to discuss this need with the instructor and to contact the Coordinator of Special Needs Services at (306) 585-4631.

U OF S: Students in this course who, because of a disability, may have a need for accommodations are encouraged to discuss this need with the instructor and to contact Disability Services for Students (DSS) at 966-7273.

Students Experiencing Stress

University of Regina (U of R): Students in this course who are experiencing stress can seek assistance from the University of Regina Counselling Services. For more information, please see the attached document, visit this website: <http://www.uregina.ca/student/counselling/contact.html>, or call (306) 585-4491 between 8:30 a.m. to 4:30 p.m. Saskatchewan time Monday to Friday.

ACADEMIC INTEGRITY AND CONDUCT

U of R: Ensuring that you understand and follow the principles of academic integrity and conduct as laid out by the University of Regina (available at <http://www.uregina.ca/gradstudies/grad-calendar/policy-univ.html>) is vital to your success in graduate school. 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 your course instructor to discuss your questions.

U OF S: 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 (available at www.usask.ca/university_secretary/council/reports_forms/reports/guide_conduct.php). 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.