

## JSGS 838 – Public Sector Financial Management

	UNIVERSITY OF SASKATCHEWAN CAMPUS
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<b>OFFICE HOURS:</b>	Office hours: by appointment only—a zoom or office appointment will be arranged depending on your preference
<b>OFFICE LOCATION:</b>	CB 323.1
<b>TERM:</b>	Fall 2021
<b>ROOM:</b>	College Building CB 308
<b>DATE AND TIME:</b>	Tuesday Evenings 5:30 pm – 7:30 pm Starting August 31 <sup>st</sup>

### LAND ACKNOWLEDGEMENT

The University of Regina campus of Johnson Shoyama Graduate School of Public Policy is situated on Treaty 4 Territory and the Homeland of the Métis while the University of Saskatchewan campus is situated on Treaty 6 Territory and the Homeland of the Métis. We pay our respect to the First Nation and Métis ancestors of this place and reaffirm our relationship with one another. As we engage in Teaching and Learning, we would also like to recognize that some may be attending this course from other traditional Indigenous lands. Please take a moment to make your own Land Acknowledgement to the peoples of those lands. In doing so, we are actively participating in reconciliation as we navigate our time in this course, learning and supporting each other.

### INTELLECTUAL PROPERTY ACKNOWLEDGEMENT

This specific course was developed by Ron Styles however we wish to acknowledge the prior work of several individuals at JSGS in the development of the online portions of the course as well as the generic course outline.

## HONOUR CODE

At the Johnson Shoyama Graduate School of Public Policy (JSGS), we believe honesty and integrity are fundamental in a community dedicated to learning, personal development, and a search for understanding. We revere these values and hold them essential in promoting personal responsibility, moral and intellectual leadership, and pride in ourselves and our two Universities.

As JSGS students, we will represent ourselves truthfully, claim only work that is our own, and engage honestly in all academic assignments.

Since articulated standards and expectations can influence attitudes, and because each of us shares the responsibility for maintaining academic integrity (see below for details on academic integrity at the JSGS), we are committed to upholding the Academic Honor Code.

### Academic Honour Pledge

As a member of the JSGS community, I pledge to live by and to support the letter and spirit of JSGS's Academic Honour Code.

## REMOTE LEARNING CONTEXT

We acknowledge the complex circumstances in which learning at the JSGS is taking place. While this course will be taught largely in person, there is a remote option to provide for those international students that cannot be attendance in Canada at this time due to issues associated with the COVID-19 pandemic. In addition, there is still a risk that should public health authorities require it, we may have to return to remote teaching for all students.

## COPYRIGHT

Course materials are provided to you based on your registration in a class, and anything created by your professors and instructors is their intellectual property, unless materials are designated as open education resources. This includes exams, PowerPoint/PDF slides and other course notes. Additionally, other copyright-protected materials created by textbook publishers and authors may be provided to you based on license terms and educational exceptions in the Canadian Copyright Act (see <http://lawslois.justice.gc.ca/eng/acts/C-42/index.html>).

**Before you copy or distribute others' copyright-protected materials, please ensure that your use of the materials is covered under the University of Regina's Copyright Guidelines at [Copyright | Copyright, University of Regina \(uregina.ca\)](#).** For example, posting others' copyright-protected materials on the open web is not covered under the University's Copyright Guidelines, and doing so requires permission from the copyright holder.

**If you have any questions**, please contact the University's Copyright and Scholarly Communications Librarian at [christina.winter@uregina.ca](mailto:christina.winter@uregina.ca) for more information and assistance.

## STUDENT RESOURCES

**Information on Netiquette.** These resources show you how to appropriately connect and communicate in a remote teaching and learning context. The first one is a video made by Martin Boucher and Heather McWhinney for JSGS. The second is a document produced by the Gwenna Moss Centre for Teaching and Learning at the University of Saskatchewan. The last one is a video on how to write a polite email message, also by Martin and Heather.

- <https://usask.cloud.panopto.eu/Panopto/Pages/Viewer.aspx?id=f39a126a-ee27-44f9-9ec5ac2400e128c7>
- <https://teaching.usask.ca/remote-teaching/netiquette.php>
- <https://studentstest.usask.ca/articles/netiquette.php>

**Remote Learning Readiness Tutorial for Students.** These resources engage you in learning about the skills associated with remote learning success.

- [https://libguides.usask.ca/remote\\_learning](https://libguides.usask.ca/remote_learning).
- <https://students.usask.ca/remote-learning/index.php>.

**Academic Integrity and Avoiding Plagiarism.** There are three resources listed below. The first one is a video made especially for JSGS students by Martin Boucher and Heather McWhinney. The second, also a video by Martin and Heather, addresses students' frequently asked questions about citing and paraphrasing. The third is a guide on your responsibilities regarding academic work, your rights, and the supports and services available to ensure you succeed within the larger scholarly community.

- <https://edpuzzle.com/embed/media/5f4f0087b086963f62d35d52>
- <https://usask.cloud.panopto.eu/Panopto/Pages/Viewer.aspx?id=7fd78297-b175-4c47-ba48ac4300246e16>
- <https://libguides.usask.ca/AcademicIntegrityTutorial>

**Using Inclusive Language.** These three videos by Martin Boucher and Heather McWhinney address issues of diversity and inclusion in research and language. The first one is general; the second is on conventions for writing about Indigenous Peoples; and the third is on Indigenous expressions.

- <https://usask.cloud.panopto.eu/Panopto/Pages/Viewer.aspx?id=3612d5de-1f72-4573-a3c6ac24003b3fd3>
- <https://usask.cloud.panopto.eu/Panopto/Pages/Viewer.aspx?id=f1e308cb-eb9c-4c89-9df6ac8d001d9de0>
- <https://usask.cloud.panopto.eu/Panopto/Pages/Viewer.aspx?id=3c38d24e-2a9b-4b97-ad52ac43003a1176>

**Writing Briefing Notes.** Briefing Notes are a critical communication tool in public sector organizations and many private sector organizations too. You can expect to write Briefing Notes in several courses. JSGS has created resources to support your success at preparing Briefing Notes:

- <https://rise.articulate.com/share/coTHcUVvOZB68gCzEJQ2FYfWmxsrPTCd/#/>

## CALENDAR DESCRIPTION

This course provides 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

Upon full engagement in this course, students should be able to understand 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
- Accountability, reporting, review and evaluation and strategic planning

## JSGS CORE COMPETENCIES

Through the development of the following competencies, JSGS MPA graduates will be prepared to meet the policy challenges of a rapidly changing world:

- **Analysis and Use of Evidence** – how to use evidence and develop the necessary analytical skills to succeed in a public administration career.
- **Politics and Democracy** – ensuring that students have a deep understanding of the role of politics and democracy in public policy development including the roles of the various institutions and policy actors; and
- **Policy Delivery** – the importance of effective service delivery and the ongoing management and evaluation of public policy.

## TEXTBOOK

Graham, Andrew (2019). *Canadian Public-Sector Financial Management*, 3rd Edition. Kingston: McGill Queen's University Press.

The textbook is available for purchase at the <https://www.amazon.ca/>, and also available in an electronic Kindle version.

## ENROLLMENT LIMIT

Class enrollment will be limited to 30 students.

## STUDENTS WITH SPECIAL NEEDS

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:

U of R: Coordinator of Special Needs Services – (306) 585-4631.

## STUDENTS EXPERIENCING STRESS

Students who are experiencing stress can seek assistance from:

U of R: Counselling Services – <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

Understanding and following the principles of academic integrity and conduct 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. The JSGS has developed an Honour Code (see above) that encapsulates these values.

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. For more information, please see:

U of R: Academic Misconduct – <https://www.uregina.ca/president/executive-team/ed-governance-univsecretary/student-appeals/student-behaviour.html>

## COURSE OUTLINE AND ASSIGNMENTS

Week	Class Topic and Associated Video Module	Required Readings	Class Dates and Times
<b>Part I: The Framework of Public Financial Management</b>			
Aug 30 – Sept 5	Introduction to Public Sector Financial Management – Module 1	Graham: Introduction, and Chapter 1	August 31 <sup>st</sup> -- 5:30-7:00 This will not be an in-person class but rather will be held via Zoom.
Sept 6 – Sept 12	The Accounting Framework—Module 2	Graham, Chapter 3	September 7 <sup>th</sup> 5:30-7:30
Sept 13 – Sept 19	Financial Reporting – Module 3	Graham, Chapter 10 and 11	September 14 <sup>th</sup> 5:30-7:30

<b>Part II: Budgets and Budgeting</b>			
Sept 20 – Sept 26	Accrual Accounting and the Budget Process— Module 4	Graham, Chapter 4	September 21 <sup>st</sup> 5:30-7:30
Sept 27 – Oct 3	Chronology and Systems of Budgeting—Module 5	Graham, Chapter 5, and Appendix 1	September 28 <sup>th</sup> 5:30-7:30
Oct 4 – Oct 10	Public Sector Budgeting at different points in the political and economic cycles	N/A	October 5 <sup>th</sup> 5:30-7:30
<b>Part III: Budget Control and Management</b>			
Oct 11 – Oct 17	Risk Management – Module 6	Graham, Chapter 7	October 12 <sup>th</sup> 5:30-7:30
Oct 18 – Oct 24	In-Year Financial Management –Module 7	Graham, Chapter 8, 9, and Appendix 2	No Class
<b>Part IV: Accountability and Performance Management</b>			
Oct 25 – Oct 31	Principles of Accountability –Module 9	Graham, Chapter 2	October 26 <sup>th</sup> 5:30-7:30
Nov 1 – Nov 7	Budget and Financial Reporting	Graham, Chapter 11	November 2 <sup>nd</sup> 5:30-7:30
Nov 8 – Nov 14	N/A	N/A	No Class—Reading Week
Nov 15 – Nov 21	Performance Reporting and Review – Module 8	Graham, Chapter 12	November 16 <sup>th</sup> 5:30-7:30
Nov 22– Nov 28	Emerging Issues in Public Sector Financial Management-Module 10	N/A	November 23 <sup>rd</sup> 5:30-7:30

Nov 29 – Dec 5	Tax Policy and Tax Expenditures	N/A	November 30 <sup>th</sup> 5:30-7:30
Dec 6-8	Summary Discussion	N/A	December 7 <sup>th</sup> 5:30-7:30
Dec XX	N/A	N/A	Final Exam—date TBD

\* Readings will likely be added during the course. See the Required and Supplementary Readings section in the module for the complete list of readings for each module.

## EVALUATION

Component	Format	Issued and Due Date	Percentage
Assignment 1 – Case Study I	Individual briefing note		20%
Assignment 2 – Case Study II	Individual briefing note		20%
Classroom Participation	Extent and quality of participation in class discussions	Ongoing	10%
Classroom Presentation	Team Presentation to the Class	There are ten slots for teams to make a fifteen-minute presentation followed by a q/a and discussion session at the start of selected class. The list of topics and dates will be posted, and students will need to sign up—three to a topic. The mark for the presentation and discussion lead will be the same for each team member.	15%
Final Exam	Individual online exam		35%
<b>Total</b>			<b>100%</b>

\* All times are Central Standard Time, which is the time zone for Saskatoon and Regina.

## DESCRIPTION OF ASSIGNMENTS

### Case Studies

Students must complete two case studies through briefing notes. The case studies are:

- **Assignment #1** – Case Study I: will be posted on September 28<sup>th</sup> and is due October 5<sup>th</sup> by 11:59pm. This case study is worth 20% of the final grade.
- **Assignment #2** – Case Study II: will be posted on November 2<sup>nd</sup> and is due November 16<sup>th</sup> by 11:59pm. This case study is worth 20% of the final grade.

All completed assignments must be submitted electronically by uploading a **single PDF document** to the Canvas LMS.

### LATE ASSIGNMENTS

Late assignment will be assigned a penalty of 10% of the full mark of the assignment. Assignments more than a week late will lose the full mark of the assignment. Students who feel they need a deadline extension due to unforeseen circumstances should submit their request prior to the due date. I will give each request due consideration.

### FINAL EXAM

The final exam consists of multiple-choice, short- and long-answer questions and will be taken online. The final exam is an individual exam worth 35% of your final grade.

### THE LEARNING MANAGEMENT SYSTEM

This course is offered through the Canvas learning management system (LMS). It is USask's new mobile friendly learning management system. While many of you will choose to use the LMS on your desktop computer, you can also use the free [app](#) on your Android or iOS devices. Please ensure your Canvas Notifications are set to receive **Announcements**, **Conversations**, and **Messages** from us about grades and appointments.

If you are not yet seeing this course in Canvas yet, please go to [canvas.usask.ca](https://canvas.usask.ca) and log in with your NSID to see your course(s) on any of your browser or devices. Please note that the course will not be visible until your instructor(s) have published it. Based on experience to date, the Canvas LMS seems best suited to Google Chrome and Mozilla Firefox.

**If you need help with Canvas, please consult the following resources:**

- USask's Canvas webpage for students: <https://students.usask.ca/study/canvas.php>
- This short [Canvas Overview for Students](#) video shows you the look and feel of Canvas.
- Access other and [Canvas Videos](#) and [Canvas Student Guide](#) for easy to follow instructions.

- USask has a 24/7 Canvas Support Hotline at 1-855-382-5556 and [Live Chat for Students](#); this information is also on the Help menu on your Canvas Dashboard.
- If you experience technical difficulties where you're unable to access Canvas, or if a feature isn't working as it should, then visit [itsupport.usask.ca](https://itsupport.usask.ca) to search their Knowledge Base and/or submit a request to [IT Support](#).

## **JSGS GRADE DESCRIPTORS**

### **85+ Excellent**

*A superior performance with consistent strong evidence of:*

- a comprehensive, incisive grasp of the subject matter.
- an ability to make insightful critical evaluation of the material given.
- an exceptional capacity for original, creative and/or logical thinking.
- an excellent ability to organize, to analyze, to synthesize, to integrate ideas, and to express thoughts fluently; and
- an excellent ability to apply theories to real-world problems and intersect with related disciplines.

### **80-85 Very good**

*An excellent performance with strong evidence of:*

- a comprehensive grasp of the subject matter.
- an ability to make sound critical evaluation of the material given.
- a very good capacity for original, creative and/or logical thinking.
- an excellent ability to organize, to analyze, to synthesize, to integrate ideas, and to express thoughts fluently; and
- a strong ability to apply theories to real-world problems and intersect with related disciplines.

### **75-80 Good**

*A good performance with evidence of:*

- a substantial knowledge of the subject matter.
- a good understanding of the relevant issues and a good familiarity with the relevant literature and techniques.
- some capacity for original, creative and/or logical thinking.
- a good ability to organize, to analyze, and to examine the subject material in a critical and constructive manner; and
- some ability to apply theories to real-world problems and intersect with related disciplines.

### **70-75 Satisfactory**

*A generally satisfactory and intellectually adequate performance with evidence of:*

- an acceptable basic grasp of the subject material.
- a fair understanding of the relevant issues.
- a general familiarity with the relevant literature and techniques.
- an ability to develop solutions to moderately difficult problems related to the subject material; and
- a moderate ability to examine the material in a critical and analytical manner.