

# JSGS 838 – Public Sector Financial Management\*

\*Subject to change.

UNIVERSITY OF REGINA CAMPUS	
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OFFICE LOCATION:	CB 311.1 U of R Campus, JSGS
TERM:	Fall 2022
ROOM:	CB 330 U of R Campus, JSGS
DATE AND TIME:	Thursdays 5:30-8:15pm

**The syllabus for this course is comprised of this document plus the document titled “JSGS Common Syllabus 2022-23.” There are 8 pages total in this syllabus.**

## CALENDAR DESCRIPTION

Exposes students to the significant financial issues that have practical significance in the management and operations of public sector departments, agencies, and initiatives. The course will focus on select aspects of public sector governance and financial management. Students will be expected to apply the knowledge they learn from the course materials and lectures to problems and assignments that could typically arise in a public administration setting.

## LEARNING OBJECTIVES

JSGS has developed a set of three competencies that all graduates will be able to demonstrate. The specific readings, assignments and activities in JSGS 838 will help you both acquire and demonstrate the ability to:

- Interpret basic accounting and reporting in the public sector
- Explain budgeting as a decision-making exercise
- Examine financial management within budgetary constraints
- Review and assess the benefits and drawbacks of diverse budgeting approaches
- Plan accountability, reporting, review and evaluation, and strategic planning

## **COURSE CONTENT AND APPROACH**

This course is offered in a hybrid format, including both synchronous classroom meeting times and asynchronous modules learning through the Canvas learning management system (LMS). Students are expected to attend all synchronous sessions – in-person or remotely – unless otherwise instructed. Links for remote participation will be made available in the Canvas LMS. The synchronous sessions will be recorded and made available upon specific request from the student. Please also ensure your Canvas Notifications are set to receive Announcements, Conversations, and Messages from the instructor about class updates, appointments, and grades.

The course will be offered in a “[flipped classroom](#),” which is centred around the idea that lecture or direct instruction is not the best use of class time. Instead, students are expected to be familiar with the course content prior to the synchronous classes, freeing class time for in-depth discussions and applied learning activities. Students in JSGS 838 are required to complete the textbook readings and learning the assigned modules in Canvas LMS before the class, allowing for more interactive discussions and activities to take place during the class.

## **COURSE FORMAT**

JSGS students have told us they prefer in-person instruction. That is why we are pleased to offer this class in person and on-site according to the latest protocols for health and safety at the [University of Regina](#) and the [University of Saskatchewan](#). Please refer to this information so that you are prepared for a great experience on campus. Health and safety guidelines may be adjusted as the pandemic situation changes into the fall.

This class is designed for synchronous instruction that complements learning material that you will access through URCourses or PAWS. Your regular attendance at synchronous sessions offers the best opportunity to ask questions, make connections, and participate in learning based on the learning material.

Students are encouraged to bring a laptop or other WIFI-enabled mobile device to class. This will enhance your experience by giving you access to online tools that allow classroom polls, surveys, and other collaboration tools that we may use this term.

## **REQUIRED READINGS**

The textbook for the course is 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.

Readings required for each module are provided in the Canvas LMS. Any supplementary reading materials will be added and distributed during the course at a later date.

## **COURSE OUTLINE**

### **Part I: Financial Management and Accounting Frameworks - Laying the Foundations**

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

#### **1. Course Overview and Introduction of Public Sector Financial Management (Sept 1)**

Introductions, course overview and objectives. What is financial management? Why is it important? What makes management in the public sector different from that in the private sector (goals are not financial – they are services, bound by finances)?

Graham, Introduction and Chapter 1

#### **2. Financial Reporting (Sept 8)**

Basic definitions and concepts of accounting (e.g., fundamental accounting equation, accounting cycle). Types and uses of economic and financial statements. Interpret information presented in core statements. Evaluate the performance of government and specific entities through reading its economic and financial statements.

Graham, Chapters 10 and 11

#### **3. The Accounting Framework (Sept 15)**

What are the principles of Generally Accepted Accounting Principles (GAAP)? Who are the internal and external users of the economic and accounting information?

Graham, Chapter 3

#### **4. Accrual Accounting (Sept 22)**

Definitions and concepts. Cash versus accrual – advantages and disadvantages for both financial accountability and economic management.

Graham, Chapter 3

## **Part II: Budget Management – How Government Spends**

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

### **5. Budget Principles, Players and Roles (Sept 29)\* Remote Zoom Session**

Public sector budget cycle and approval process. Budget systems and their evolution. The role of the budget. Budget principles. Budget players and their roles.

Graham, Chapter 4

### **6. Budget Process and Cycle (Oct 6)**

Chronology of the budget process. Budget cycles. Forecasting in budget planning. Budget approval. Tensions in the budget process.

Graham, Chapter 5, and Appendix 1

### **7. Budgeting Exercise (Oct 13)**

Budget players and their roles. Tensions in the budget process. Exercise on the budget decision-making process.

## **Part III: Budget Control and Management**

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

### **8. Principles of Accountability & Risk (Oct 20)**

Role of accountability in financial management. Who is accountable to whom for what? Financial and non-financial accountability. Accountancy is only a part of accountability.

Graham, Chapter 2

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## **9. In-Year Financial and Economic Management** (Oct 27)

Business cycles, program risk and risk management strategies. Use forecasting and analytical tools (e.g., variance analysis) to manage the approved budget. Managerial control and reallocations.

Graham, Chapter 8, 9, and Appendix 2

### **Part IV: Accountability and Performance Management**

Principles of public accountability, role of accountability measures in program management, policy development and program evaluation. Performance management in the public sector.

## **10. Program Review and Evaluation** (Nov 3)

Review elements of a Logic Model. Identify meaningful indicators and performance measures for public sector policy/programs. Efficiency, effectiveness and cost effectiveness, with a consideration of incrementality and impact.

Graham, Chapter 12

### **Fall Break – Nov 7-12, 2022**

## **11. Performance Reporting** (Nov 17)

Communication of actual performance and value created. Types of reports. Formal and informal reporting. Pitfalls in review.

Graham, Chapter 12

## 12. Emerging Issues in Public Sector Financial Management (Nov 24)

Three budgeting approaches for governments to consider: incremental budgeting, performance-based budgeting, and productivity budgeting. The benefits and drawbacks of different approaches will be discussed.

Ortynsky S, Marshall J & Mou, H (2021). Budget practices in Canada's K-12 education sector: incremental, performance, or productivity budgeting? Canadian Public Administration/Administration Publique du Canada, April.

## 13. Final Applied Project Presentation (Dec 1)

### EVALUATION

Format	Due Date	Percentage
Briefing Note	Thursday Oct 6 by 10am	20%
Web Safari	Sept 8; Sept 22; Oct 13 & Oct 27, all by 10am	10%
Discussion Forum	Thursday Nov 10 by 10am	10%
Mini-Lecture	Various due dates	20%
Final Applied Project - Report	Thursday Dec 1 by 10am	20%
Final Applied Project - Presentation	In class on Thursday Dec 1 PPTs due Thursday Dec 1 by 10am	20%
<b>TOTAL</b>		100%

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

## **ASSIGNMENTS**

Please note the full and detailed instruction for each assignment item will be provided separately in due course.

### **Briefing Note (20%)**

Students must complete a briefing note individually. To support your success with Briefing Note assigned in this course, please refer to the JSGS Guide to Writing Briefing Notes provided in the Canvas course page.

You may type your briefing notes using a word processor (e.g., Microsoft Word, Google Docs). All completed briefing notes should be submitted electronically by uploading a single Word document to the Canvas LMS.

### **Discussion Forum (10%)**

Students are expected to effectively participate a discussion forum by providing their thoughtful comments. Participation will be graded based on the quality and frequency of the comments, the degree to which the comments integrate and demonstrate understanding of class material, the quality of the writing, and the extent to which students show genuine engagement with the material and their fellow classmates' posts. In other words, this should feel like a real, respectful and intellectually engaging conversation. Formulaic and "paint-by-number" response will not earn a good grade.

### **Web Safari (10%)**

In addition to the assignments described above, you will have the opportunity to collectively build a collection of news stories, articles, videos, blog posts, and other web-accessible resources related to the course themes and content.

These will be organized as discussion boards on Canvas. Prior to each Web Safari due date, please post a link to one news story, article, video, blog post, or other web-accessible resource that you would like to share, along with a 100-word summary of the resource. You will then comment on the link and summary of four other students (50-100 words) for a total of 2.5 marks per Web Safari due date.

**Mini-Lecture (20%)**

In a group of no more than three, students are expected to give a 15-minute mini-lecture on a module topic covered in class, starting from module 4 (Sept 22). Groups will be expected to pick a topic by the 3<sup>rd</sup> week of the class (Sept 16), and the presentation should be relevant to the module topic in that particular week. A sign-up sheet will become available in Canvas LMS under the “Groups” tab.

Each group will need to upload a slide deck (e.g., PowerPoint) of presentation to Canvas, so that your peer classmates can assess and review. Your mini-lecture should be relevant to the content in this class, while the format of mini-lecture is versatile. For instance, you could do a case study on your favourite budgeting system and discuss what makes it unique. Alternatively, you can focus on the readings assigned in the class by discussing the details of stories being told and lessons to be learnt. You could also talk about a current or historical news story relevant to public financial management and connect it back to class content. The mini-lecture should be well researched and triggering discussions in the class.

Each group member will provide the instructor confidentially with a grade for each of your fellow group members. Details on group work assessment will be provided separately. The quality of the mini-lecture will be determined by the instructor on a group basis, while a student’s final mark will be adjusted based on peer evaluation.

**Final Applied Project and Presentation (40%)**

The final applied project will be a review of an existing program in the public sector, where the student needs to situate the program, review its costs and impacts, undertake an assessment and provide program recommendations. Students are required to: 1) locate and search for available data/resources (e.g., financial documents or government reports); 2) interpret and evaluate data; and 3) discuss the implications and translate findings to target audiences.

The final product of this applied project will be a technical report (5 single-spaced pages, 20%) and an in-class presentation (15 minutes, 20%), by a group of no more than 3 students. The template for a program review and further details on in-class presentation will be provided in due course.

**INTELLECTUAL PROPERTY ACKNOWLEDGEMENT**

This course and online materials in Canvas were developed by Dr. Yang Yang & Ron Styles.