

JSGS 838 – Public Sector Financial Management

UNIVERSITY OF SASKATCHEWAN CAMPUS	
INSTRUCTOR:	Yang Yang
PHONE:	(306) 966-1748
E-MAIL:	yang.yang@usask.ca
OFFICE HOURS:	Virtual office hours: Wednesdays 10 – 11 am CST or email for an appointment
OFFICE LOCATION:	Rm 154 – 101 Diefenbaker Place
TERM:	Winter 2021
ROOM:	Online: http://canvas.usask.ca
DATE AND TIME:	Course materials available January 11 – April 13, 2021 Live sessions: 10 am – 11 am on Jan 13, 10 am – 12 pm on Feb 10 and Apr 7

LAND ACKNOWLEDGEMENT

The University of Saskatchewan campus of the Johnson Shoyama Graduate School of Public Policy is situated on Treaty 6 Territory and the Homeland of the Métis, while the University of Regina campus is situated on Treaty 4 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 Remote Teaching and Learning, we would also like to recognize that some may be attending this course from other traditional Indigenous lands. I ask that you 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

We wish to acknowledge the prior work of Yang Yang in the development of this online course.

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 University.

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

This course takes place under exceptional circumstances. As you know, we have no in-person meeting opportunities, some of you may be taking this course from other countries and continents, and we all are concerned about our mental and physical well being. We also acknowledge that remote teaching and learning context is probably new to many if not most of you. With that in mind, I urge everyone to participate fully in the course – take advantage of the virtual office hours, reach out to me (i.e., your instructor) via email, interact with your fellow students, participate fully in the discussion forums, and do all of that with empathy, care and patience.

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.

COURSE OUTLINE AND ASSIGNMENTS

Week	Module	Required Readings	Due Dates
Part I: The Framework of Public Financial Management			
Jan 11 – Jan 22	Introduction of Public Financial Management Live Session #1 – Course Overview	Graham: Introduction, and Chapter 1	
Jan 23 – Jan 29	The Accounting Framework	Graham, Chapter 3	
Jan 30 – Feb 5	Financial Reporting	Graham, Chapter 10 and 11	
Feb 6 – Feb 12	Live Session #2 – Review of Material		Assignment 1 – Case Study I due on Feb 12 by 11:59pm
Feb 13 – Feb 19	Winter Break		
Part II: Budgets and Budgeting			
Feb 20 – Feb 26	Budget Principles, Players and Roles	Graham, Chapter 4	

Feb 27 – Mar 5	Budget Process and Cycle	Graham, Chapter 5, and Appendix 1	Discussion Forum 1 due on Mar 5 by 11:59pm
Part III: Budget Control and Management			
Mar 6 – Mar 12	Risk Management	Graham, Chapter 7	
Mar 13 – Mar 19	In-Year Financial Management	Graham, Chapter 8, 9, and Appendix 2	Discussion Forum 2 due on Mar 19 by 11:59pm
Part IV: Accountability and Performance Management			
Mar 20 – Mar 26	Principles of Accountability	Graham, Chapter 2	
Mar 27 – Apr 2	Performance Reporting and Review	Graham, Chapter 12	
Apr 3 – Apr 9	Live Session #3 – Review of Material		Assignment 2 – Case Study II due on Apr 9 by 11:59pm
Apr 10 – Apr 13	Emerging Issues in Public Sector Financial Management		
Apr 15 – Apr 18	Final Exam		Final exam due on Apr 18 by 11:59pm

* 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	Due Date	Percentage
Assignment 1 – Case Study I	Individual briefing note	Due on Feb 12 by 11:59pm	15%
Assignment 2 – Case Study II	Group briefing note Group presentation	Due on Apr 9 by 11:59pm	15%
Discussion Forum 1	Effective participation in discussion forum	Due on Mar 5 by 11:59pm	10%

Discussion Forum 2	Effective participation in discussion forum	Due on Mar 19 by 11:59pm	10%
Final Exam	Individual online exam	Due on Apr 18 by 11:59pm	35%
Total			100%

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

LIVE, IN-CLASS SESSIONS

This course includes multiple live (i.e., synchronous) sessions. The first live session will be to welcome you to the course and run through the syllabus content. The other sessions are more substantive and will consist of reviewing course material, discussing applications of the course material, and creating opportunities for interactions more akin to an in-person class. All live sessions will be held online via Zoom (a link will be made available in the Canvas LMS) and recorded for later reference. Students are encouraged to participate in these live sessions by bringing their questions or relevant topics for the entire class to discuss.

- Live Session #1 – Course Overview: Jan 13, 10 am – 11 am
- Live Session #2 – Review of Material: Feb 10, 10 am – 12 pm
- Live Session #3 – Review of Material: Apr 7, 10 am – 12 pm

* All times are central standard time (CST), aka Saskatchewan time.

VIRTUAL OFFICE HOURS

Weekly virtual office hours are available on every Wednesday from 10 – 11 am CST. These weekly virtual office hours will not be recorded. Students can drop-in online during the online office hour, ask questions about the course or engage in conversation about course material. A link to office hours will be made available in the Canvas LMS.

DESCRIPTION OF ASSIGNMENTS

Discussion Forums

There will be two sequential discussion forums. Each forum closes at 11:59pm on the following dates:

- Mar 5: Forum 1
- Mar 19: Forum 2

Each forum is worth 10% of the final grade for a total of 20%. Students are responsible for providing thoughtful comments on the discussion board in each forum. 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. More details are available in a document on the discussion board in the Canvas platform (discussed below).

Case Studies

Students must complete two case studies, one individual-based and one group-based. The case studies are:

- **Assignment #1** – Case Study I: individual briefing notes DUE on Feb 12, 2021 by 11:59pm, worth 15% of the final grade
- **Assignment #2** – Case Study II: group briefing notes and presentations are both DUE on Apr 9, 2021 by 11:59pm, totally worth 30% of the final grade

Both case studies will require students to write briefing notes with 500-750 words. For the group-based work, each group consists of *no more than three* students. Each group will submit only one assignment and every member will receive the same grade. In the Canvas LMS, click the “Groups” link to find the sign-up sheet to join a group.

You may type your briefing notes using a word processor (e.g., Microsoft Word, Google Docs). All completed assignment should be submitted electronically by uploading a ***single Word document*** to the Canvas LMS. If you are using a package other than MS Word, please save your assignment in Word format. For example, in Google docs or Libre Office, use the “save as” function to save your work in MS Word format.

Final Exam

The final exam consists of multiple-choice, short- and long-answer questions. Exam will be taken place online and due on Apr 18 by 11:59 pm. The final exam is an individual exam worth 35% of your final grade. Students have to submit their own solutions.

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.

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 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 to search their Knowledge Base and/or submit a request to [IT Support](#).

Finally, please watch your PAWS Announcement feed and your USask email for updates on Canvas student resources.

USE OF VIDEO AND RECORDING OF THE COURSE

Video conference sessions in this course, including your participation, will be recorded and made available only to students in the course for viewing via Canvas after each session. This is done, in part, to ensure that students unable to join the session (due to, for example, issues with their Internet connection) can view the session at a later time. This will also provide students with the opportunity to review any material discussed. Students may also record sessions for their own use, but they are not permitted to distribute the recordings (see below).

Please remember that course recordings belong to the instructor, the University, and/or others (like a guest lecturer) depending on the circumstance of each session, and are protected by copyright. Do not download, copy, or share recordings without the explicit permission of the instructor.

For questions about recording and use of sessions in which you have participated, including any concerns related to your privacy, please contact your instructor. More information on class recordings can be found in the Academic Courses Policy at <https://policies.usask.ca/policies/academic-affairs/academic-courses.php#5ClassRecordings>.

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://laws-lois.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's Fair Dealing Copyright Guidelines available at <https://library.usask.ca/copyright/general-information/fair-dealing-guidelines.php>. For example, posting others' copyright-protected materials on the open web is not covered under the University's Fair Dealing Copyright Guidelines, and doing so requires permission from the copyright holder.

For more information about copyright, please visit <https://library.usask.ca/copyright/index.php>. For information on students' rights, see <https://library.usask.ca/copyright/students/rights.php>, or contact the University's Copyright Coordinator at copyright.coordinator@usask.ca or 306-966-8817.

STUDENT RESOURCES

- DEU Writing Centre – Quality writing help for free! Anyone taking a distance class (online, independent studies, televised, or multi-mode delivery) administered by the DEU can use this free service. The Writing Centre provides tools and support to help you write effective essays, reports, or reviews. Simply submit a project draft, and a qualified tutor will assess your work and offer advice to improve your project. Contact the DEU Writing Centre at <http://distanceeducation.usask.ca/support/writing-centre.php>.
- Netiquette information resources for faculty, instructors and students highlight the basics of internet etiquette including how to appropriately connect and communicate in a remote teaching and learning context. See <https://teaching.usask.ca/remote-teaching/netiquette.php> and <https://studentstest.usask.ca/articles/netiquette.php>.
- Remote learning readiness tutorial for students. This resource engages students in learning about the skills associated with remote learning success. Feel free to send this to students or embed it in your Canvas or Blackboard course as a recommended or required activity. See – see https://libguides.usask.ca/remote_learning.
- Remote learning resources have been pulled together for students on the usask.ca website. This site is updated regularly. See <https://students.usask.ca/remote-learning/index.php>.
- Academic integrity tutorial for students. This resource introduces students to the concept of academic integrity and guides them to better understand their responsibilities regarding academic work, their rights, and the supports and services available to ensure they succeed within the larger scholarly community. Feel free to embed this in your Canvas or Blackboard course as part of your

course-based activities on academic integrity. See

<https://libguides.usask.ca/AcademicIntegrityTutorial>.

- Be Well at USask is a podcast for all members of the university community highlighting campus initiatives and resources designed to engage and support. Included are episodes on how to thrive at university, transitioning to remote learning, academic supports, career planning in a crisis, as well as many other student supports. See https://www.youtube.com/playlist?list=PLQptLdMDrox2_HZ0XAFHQW6DZoQQOhoXes.
- Information on the Academic Courses Policy on course delivery, examinations and assessment of student learning can be found at: <http://policies.usask.ca/policies/academic-affairs/academic-courses.php>.
- The University of Saskatchewan Learning Charter is intended to define aspirations about the learning experience that the University aims to provide, and the roles to be played in realizing these aspirations by students, instructors and the institution. A copy of the Learning Charter can be found at: <http://teaching.usask.ca/about/policies/learning-charter.php>.

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 one of the following:

USask: Disability Services for Students (DSS) – 966-7273.

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

STUDENTS EXPERIENCING STRESS

Students who are experiencing stress can seek assistance from one of the following:

USask: Student Affairs and Outreach – <https://students.usask.ca/health/centres/student-affairs-and-outreach.php> or call (306) 966-5757.

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.

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:

USask: Guidelines for Academic Conduct –

www.usask.ca/university_secretary/council/reports_forms/reports/guide_conduct.php.

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

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.