

JSGS 838 – Public Sector Financial Management

	UNIVERSITY OF SASKATCHEWAN CAMPUS
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OFFICE LOCATION:	Rm 158 – 101 Diefenbaker Place
TERM:	Winter 2023
ROOM:	Online: http://canvas.usask.ca
DATE AND TIME:	Course materials available January 9 – April 11, 2023

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 Kindle.

Weekly check-in and class presentation/discussion sessions

This course includes weekly live (i.e., synchronous) check-in sessions. The first live session will be to welcome you to the course and review the syllabus. The other sessions are more substantive and will consist of class discussion, answering questions, and creating opportunities for interactions more akin to an in-person class. All live sessions will be held online via Zoom and will be recorded.

To try to accommodate students’ schedules, there are two time options for students enrolled in the online JGS802 course and online 838 course. You can choose to attend one of the two sessions or attend both. Note the content of the sessions are often driven by students’ questions. You are encouraged to attend the sessions to ask questions or share your thoughts.

- Check-in Session option #1: Tuesdays 12-1pm, CST
- Check-in Session option #2: Wednesdays 7-8pm, CST

EVALUATION

Component	Format	Due Date	Percentage
Assignment 1 – Case Study I	Group briefing note	Due on Feb 5 by 11:59pm	20%
Assignment 2 – Case Study II	Group briefing note	Due on March 19 by 11:59pm	20%
Discussion Forum	Effective participation	Due on March 5 by 11:59pm	20%
Final Applied Project – group presentation	Group presentation	Due on March 26 by 11:59pm	15%
Final Applied Project – Individual report	Individual report	Due on Apr 9 by 11:59pm	25%
Total			100%

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

COURSE OUTLINE AND ASSIGNMENTS (Subject to Changes)

Week	Module	Required Readings	Due Dates
Part I: The Framework of Public Financial Management			
Jan 9 – Jan 15	Introduction of Public Financial Management	Graham, Introduction, and Chapter 1	
Jan 16- Jan 22	The Accounting Framework	Graham, Chapter 3	
Jan 23 – Jan 29	Financial Reporting	Graham, Chapter 10 and 11	
Part II: Budgets and Budgeting			
Jan 30 – Feb 5	Accrual Accounting and Budget Process	Graham, Chapter 3, 5	Assignment 1 due on Feb 5 by 11:59pm
Feb 6 – Feb 10	Chronology and Systems of Budgeting	Graham, Chapter 4, and Appendix 1	
Part III: Budget Control and Management			
Feb 13 – Feb 19	Risk Management	Graham, Chapter 2	
Feb 20 – Feb 26	Winter Break		
Feb. 27 – Mar 3	In-Year Financial Management	Graham, Chapter 8, 9, and Appendix 2	Discussion Forum due on Mar 5 by 11:59pm
Part IV: Accountability and Performance Management			
Mar 6 – Mar 12	Principles of Accountability	Graham, Chapter 2	
Mar 13 – Mar 19	Performance Reporting and Review	Graham, Chapter 12	Assignment 2 due on March 19 by 11:59pm
Mar 20 – Mar 26	Emerging Issues in Public Sector Financial Management		Final project – presentation due on March 26 by 11:59pm
Mar 27 – April 2	Final Applied Project	Class presentation and discussion	
Apr 3 – Apr 9	Final Applied Project	Class presentation and discussion	Final project – individual report due on April 9 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.

DESCRIPTION OF ASSIGNMENTS

Discussion Forums

There will be one discussion forum.

Students are responsible for providing thoughtful comments on the discussion board. 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.

Case Studies

Students must complete two case studies, both group-based. The case studies are:

- **Assignment #1** – DUE on Feb 5, 2022 by 11:59pm
- **Assignment #2** – DUE on March 19, 2022 by 11:59pm

Both case studies will require students to write briefing notes with 300 - 500 words. Each group consists of *no more than five* 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. 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 Applied Project

The final applied project will be a review of an existing program in the public sector, where the students will need 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 (800-1000 words) and an in-class group presentation (10 minutes), 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.

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.

INTELLECTUAL PROPERTY ACKNOWLEDGEMENT

This course and online materials in Canvas were developed and refined by Jim Marshall and adapted by Ron Styles, Dr. Yang Yang, Dr. Haizhen Mou and Stephanie Ortynsky.