



ACCT 5013 D Financial Reporting and Control in Public Organizations

W1, Winter 2017

Day, Time, and Location: Tuesdays, 18:05 – 20:55, DT 328.

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Office Hours: Tuesdays 16:30 – 17:45, and by appointment.

Course Calendar Description:

Public sector accounting principles, practices, and unique financial reporting requirements. Comparison with private sector financial reporting, control, and performance evaluation. Prerequisite(s): [ACCT 5001](#) and [ACCT 5002](#).

The School of Business enforces all prerequisites.

Learning Objectives:

Students will gain an understanding of the following aspects of financial reporting and control in public organizations and an ability to apply relevant concepts in various case settings:

- 1) Nature of financial management in public organizations
- 2) Accounting principles and financial statements in public organizations
- 3) Appropriations and budgeting in public organizations
- 4) Management control and performance management in public organizations
- 5) Cash management and performance monitoring in public organizations
- 6) Performance and accountability reporting in public organizations

Required Readings:

Canadian Public-Sector Financial Management, 2nd Edition, by Andrew Graham (McGill-Queen’s University Press, 2014).

Additional readings and cases, as indicated on the course schedule, are posted on **cuLearn**.

Evaluation Method:

Class Activities/Participation – Individual (5 x 2)	10%
Case Report – Group (due Jan. 31, 2017)	40%
Final Case Exam–Individual (February 28, 2017)	<u>50%</u>
Total	<u>100%</u>

The final grades are subject to the Dean’s approval. In accordance with Carleton University’s grading policy, the letter grades have the following percentage equivalents:

- A+ = 90-100 B+ = 77-79 C+ = 67-69 D+ = 57-59
- A = 85-89 B = 73-76 C = 63-66 D = 53-56
- A - = 80-84 B - = 70-72 C - = 60-62 D - = 50-52
- F = Below 50 WDN = Withdrawn from the course
- ABS = Student absent from final exam
- DEF = Deferred (See above)
- FND = (Failed, no Deferred) = Student could not pass the course even with 100% on final exam

The minimum grade required to pass this course is B -.

Class Activities/Participation. Participative activities based on assigned cases are conducted in each class, starting in the second class. *One mark* can be earned in each class for being present and participating in the assigned case activity; *another mark* in each class is awarded for active participation in presenting and discussing it. Due to the interactive nature of these activities, make-up assignments, or compensation for marks lost due to missed classes, are not provided for any reason. **IT IS CRITICAL THAT YOU HAVE READ THE ASSIGNED CASE BEFORE EACH CLASS. CLASS TIME IS ALLOWED IS FOR DISCUSSION, NOT FOR READING.**

Case report. Prepare a written report outlining the main problems/issues, analysis of the problems/issues, and your recommendations. Each report should be 6 - 8 pages in length, double-spaced (12-point font), excluding tables, appendices, and preliminary matter, and be professional in style and format. The reports are evaluated for both content and style. Some additional research beyond the case facts is expected for a good report, and significant original analysis, clearly organized and presented using visual tools, e.g., tables and graphs, is expected. The reports must be handed in at the **BEGINNING** of the class in which they are due, and also an electronic copy emailed to the professor before the class. **LATE REPORTS** are not accepted. Additional guidelines, evaluation criteria, and a sample outline are posted on **cuLearn**.

Final Case Exam. The final case exam involves an analysis of a single case. It is comprehensive and requires a significant degree of application and integration of material covered in the entire course. Three hours are allowed for the completion of the case.

Deferred Final Examination Policy:

Students unable to write a final examination because of illness or other circumstances beyond their control must contact the instructor in writing to request a deferred exam. Permission may be granted when the absence is supported by a medical certificate and or appropriate document/s to support the reason for the deferral. Deferred exams are not granted for students who have made travel arrangements that conflict with examination schedule.

Course Schedule:

Week	Date	Topic/Agenda	Pre-class Preparation
1	Jan. 10	Introduction to financial management in public organizations	Introduction Chapter 1 Case 1 – City of Blonk (see cuLearn)
2	17	Accounting principles and financial statements in public organizations	Chapter 2 Chapter 3 (pp. 47 – 59, overview only) Case 2 – IFRS in Government (see cuLearn)
3	24	Appropriations and budgeting in public organizations	Chapter 5 Chapter 6 (pp. 91 – 98 only) Case 3 –Cost Center Management at Air Command (B)* (Note: Ignore question #2)
4	31	Management control and performance management in public organizations	Chapter 8 (incl. Appendices 1 and 4) Case 4 – Hope Police Service (see cuLearn)
5	Feb. 7	Cash management and performance monitoring in public organizations	Chapter 9 (incl. Appendix 5) Case 5 - Brookwood Medical Center (B)**
6	14	Performance and accountability reporting in public organizations	Chapter 10 Case 6 – Ministry of Food and Agriculture (see cuLearn)
7	No class	Winter break, Feb. 20 – 25, 2017	
8	Feb. 28	Final Exam	

*Case 4, pp. 137-146, in *Cases from Management Accounting Practice*, Vol. 12 / 13 (available on course reserve in Library).

**Case 6, pp. 61-71, in *Cases from Management Accounting Practice*, Vol. 12 / 13 (available on course reserve in Library).

General Policies:

Course Sharing Websites

Student or professor materials created for this course (including presentations and posted notes, labs, case studies, assignments and exams) remain the intellectual property of the author(s). They are intended for personal use and may not be reproduced or redistributed without prior written consent of the author(s).

Policy on Mobile Devices

The use of mobile devices IS NOT PERMITTED in this class. It is disruptive to the instructor and class members. If you carry such a device to class, please make sure it is turned off. If an emergency situation requires you to keep it turned on, please discuss this with your instructor prior to class.

Group Work

The Sprott School of Business encourages group assignments in the school for several reasons. They provide you with opportunities to develop and enhance interpersonal, communication, leadership, followership and other group skills. Group assignments are also good for learning integrative skills for putting together a complex task. Your instructor may assign one or more group tasks/assignments/projects in this course.

Before embarking on a specific problem as a group, it is your responsibility to ensure that the problem is meant to be a group assignment and not an individual one.

Person with Disabilities

The Paul Menton Centre for Students with Disabilities (PMC) provides services to students with Learning Disabilities (LD), psychiatric/mental health disabilities, Attention Deficit Hyperactivity Disorder (ADHD), Autism Spectrum Disorders (ASD), chronic medical conditions, and impairments in mobility, hearing, and vision. If you have a disability requiring academic accommodations in this course, please contact PMC at 613-520-6608 or pmc@carleton.ca for a formal evaluation. If you are already registered with the PMC, contact your PMC coordinator to send me your Letter of Accommodation at the beginning of the term, and no later than two weeks before the first in-class scheduled test or exam requiring accommodation (if applicable). Requests made within two weeks will be reviewed on a case-by-case basis. After requesting accommodation from PMC, meet with me to ensure accommodation arrangements are made. Please consult the PMC website (www.carleton.ca/pmc) for the deadline to request accommodations for the formally-scheduled exam (if applicable).

Religious Observance

Students requesting academic accommodation on the basis of religious observance should make a formal, written request to their instructors for alternate dates and/or means of satisfying academic requirements. Such requests should be made during the first two weeks of class, or as soon as possible after the need for accommodation is known to exist, but no later than two weeks before the compulsory academic event. Accommodation is to be worked out directly and on an individual basis between the student and the instructor(s) involved. Instructors will make accommodations in a way that avoids academic disadvantage to the student.

Students or instructors who have questions or want to confirm accommodation eligibility of a religious event or practice may refer to the Equity Services website for a list of holy days and Carleton's Academic Accommodation policies, or may contact an Equity Services Advisor in the Equity Services Department for assistance.

Pregnancy

Pregnant students requiring academic accommodations are encouraged to contact an Equity Advisor in Equity

Services to complete a *letter of accommodation*. The student must then make an appointment to discuss her needs with the instructor at least two weeks prior to the first academic event in which it is anticipated the accommodation will be required.

Academic Integrity

Violations of academic integrity are a serious academic offence. Violations of academic integrity – presenting another’s ideas, arguments, words or images as your own, using unauthorized material, misrepresentation, fabricating or misrepresenting research data, unauthorized co-operation or collaboration or completing work for another student – weaken the quality of the degree and will not be tolerated. Penalties may include expulsion; suspension from all studies at Carleton; suspension from full-time studies; a refusal of permission to continue or to register in a specific degree program; academic probation; and a grade of Failure in the course, amongst others. Students are expected to familiarize themselves with and follow the Carleton University Student Academic Integrity Policy which is available, along with resources for compliance at: <http://www2.carleton.ca/sasc/advisingcentre/academic-integrity/>.

Important Dates and Deadlines – Winter 2016

Graduate, Undergraduate and Special Students

January 2

University reopens

January 5

Winter term classes begin.

January 18

Last day for registration for winter term courses.

Last day to change courses or sections (including auditing) for winter term courses.

Graduate students who have not electronically submitted their final thesis copy to the Faculty of Graduate and Postdoctoral Affairs will not be eligible to graduate in Winter 2017 and must register for the Winter 2017 term.

January 20-22, 27-29

Fall-term deferred examinations will be held.

January 31

Last day for a [fee adjustment](#) when withdrawing from Winter term courses or the Winter portion of two-term courses (financial withdrawal). Withdrawals after this date will create no financial change to Winter term fees.

February 17

April examination schedule available online.

February 20

Statutory holiday, University closed.

February 20-24

Winter Break. Classes are suspended.

March 1

Last day for UHIP refund applications for International Students who will be graduating this academic year.

Last day for receipt of applications from potential spring (June) graduates.

Last day for receipt of applications for admission to an undergraduate program for the summer term.

March 10

Last day to request formal exam accommodations for December examinations to the Paul Menton Centre for Students with Disabilities. Late requests will be considered on case-by-case basis.

TBA

[Last day to pay any remaining balance on your Student Account](#) to avoid a hold on access to marks through Carleton Central and the release of transcripts and other official documents. An account balance may delay Summer 2017 course selection.

March 24

Last day for tests or examinations in courses below the 4000-level before the final examination period (see Examination Regulations in the Academic Regulations of the University section of this Calendar).

April 7

Winter term ends.

Last day of fall/winter and winter-term classes.

Last day for academic withdrawal from fall/winter and winter term courses.

Last day for handing in term work and the last day that can be specified by a course instructor as a due date for term work for fall/winter and winter-term courses.

April 10-25

Final examinations in winter term and fall/winter courses may be held. Examinations are normally held all 7 days of the week.

April 14

Statutory holiday, University closed.

April 25

All take home examinations are due on this day.

May 5

Graduate students who have not electronically submitted their final thesis copy to the Faculty of Graduate and Postdoctoral Affairs will not be eligible to graduate in Spring 2017 and must register for the Summer 2017 term.

May 17-28

Fall/winter and winter term deferred final examinations will be held.