



**Carleton**  
University

**Sprott**  
School of Business

**ACCT 5013**  
**Financial Reporting and Control in Public Organizations**  
**Winter 2022**

**Instructor:** Lori-Lee Flanagan, OCT CMA CPA MBA MA  
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**Phone:** None  
**Office:** tbc  
**Office Hours:** Wednesdays via Zoom

**Class Meeting:** January 13 –February 17, 2022  
Thursdays – 8:35 to 11:25 p.m.  
Nicol Building – Room 4030

**Learning Modality:** In total, attending class for this course will require the following approximate time commitment (excluding readings and assignments):

- **18 hours HyFlex** (*i.e., delivered in-person; remote attendance possible*)

**Information for Remote Learners**

This course will employ *HyFlex delivery*. Although in-person attendance is preferred, remote learners will be able to participate remotely via Zoom.

**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 5002](#).

**Course Description:**

During the six-week period, we will be looking at key elements and respective challenges of public sector management such as its operational, accounting and performance management frameworks, its budgeting and allocation processes, its unique control environment, and lastly recent innovations in public sector reporting.

**Course Learning Objectives:**

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

1. Nature of financial management in public sector organizations.
2. Accounting framework for public sector organizations.

3. Appropriations and budgeting in public sector organizations.
4. Control environment in public sector organizations.
5. Performance and accountability in public sector organizations.
6. Innovation in public sector management.

**Course Prerequisites:**

Successful completion of ACCT 5002.

**Required Materials:**

Webcam:

If you are participating in these classes Zoom, a webcam will be required.

Software:

Please make sure you have the latest version of Microsoft Power Point.

**Final Exam Date:**           **None**

**Drop Course Policy:**    The deadline for academic withdrawal is the last day of classes (each term).

**Grading Scheme:**

In class presentations (2) and discussion	20%
Case presentation and discussion of 5 case	40 %
Group project presentation and written submission	40%
<b>TOTAL</b>	<b>100%</b>

In class presentations: You will be required to do 2 class presentations, each worth 10 marks. The class presentation will be based on an assigned reading. Each presentation should be 3 to 5 slides in length, briefly describing the reading, how it contributes to the weekly discussion and what are the major take-ways. Guiding questions will be provided. You will be graded on how well you analysed the topic (6 marks), your verbal presentation (2 marks) and your power point presentation (2 marks). It is expected that you supplement the article provided as needed. Due to the interactive nature of this activity, no make-up activities are available if you missed the class. If you are absent, you can record your presentation, send it to me in advance of the class and receive a partial grade.

Preparation and discussion of 5 cases: We will be examining 5 cases. Questions on the case will be provided in advance and students are required to read the case and answer the questions before the class. The questions will be discussed in class as part of the case review. Each case will be graded out of 10 and the best of 4 out of 5 will be selected for your final grade. Due to the interactive nature of this activity, no make-up activities are available if you missed the class. If you are absent, answers to case questions can be provided to me in advance of the class, partial marks may be acquired.

Final Group Project: The final group projects is worth 40% and is composed of a written report and a verbal presentation. The written part of the project is worth 30% and the oral presentation is worth 10%. The written part of the report should outline the main problem/issue, analyze the problem/issue using concepts learned during our class, provide options and recommendations. The report should be 6 to 8 pages in length (excluding appendices), double space (12-point font arial), and be professional in style and format. The report is evaluated for both content and style. Some additional research is expected for a good report, as well as original analysis, clearly organized and presented visual tools.

The oral presentation will be based on the following rubric:

<b>Presentation</b>	<b>Poor D</b>	<b>Excellent A</b>
<b>Introductions</b>	Members do not introduce themselves	Introductions are smooth and professional
<b>Visuals (PPT)</b>	Visuals are sometimes unclear, or distracting	Visuals are clear, concise, and very effective. Professional and interesting
<b>Eye contact</b>	Minimal eye contact; mostly reading from notes.	No notes; consistent eye contact. Confident
<b>Voice</b>	Some voices clear, some errors in pronunciation, some hesitation	Clear voices, error-free, clearly heard
<b>Body Language</b>	Very little movement or descriptive gestures; mild tension displayed.	Movements and gestures are fluid and enhance understanding. Relaxed and confident.
<b>Team Dynamic</b>	Most transitions are ok, some teamwork evident, members do not contradict one another	Team works together, builds on each other, transitions are smooth, and members are supportive
<b>Logic and Flow (Story)</b>	Takes effort to follow, unclear story	Logical, interesting sequence which is easy to follow
<b>Grammar/Spelling (On PPT)</b>	>3 errors	No errors
<b>Timing</b>	Finished >1 minute early OR had to be cut off	Finished within 1 (but not over) minute of allotted time – all sections covered as planned
<b>Q &amp; A</b>	Questions evaded or answers vague or long-winded	All questions answered clearly and with support

**Late Assignments:**

Other than the provision noted in the marking scheme, no late assignments will be accepted. Requests for extension will be considered in cases of illness, family emergency, or other exceptional circumstances.

**Preparation and Participation:**

Given the interactive nature of this seminar, full attendance is expected, and students are expected to come prepared to discuss presentations and cases.

Each week, a separate module will be made available in Brightspace. Each module will contain Power-Point slides and other course materials. Materials will be made available each Monday, starting Monday January 10.

In general, everything important to your academic success in this course will be posted on Brightspace.

**Class Etiquette**

1. Late arrival should be an exception. When necessary, sit on entering side; do not disturb the class.
2. Early departure should be an exception also.
3. Early preparation for departure - please don't.
4. Talking - with everyone or with no one.
5. Cell phones and other electronic noises.... off.

Contribution to Program Learning Goals ([MBA](#)):

MBA Learning Goal	Not Covered	Introduced	Taught but Not Assessed	Taught <u>and</u> Assessed
<b>MB1 Leadership and Collaboration</b> <i>Graduates will be equipped for leadership and collaboration.</i>				✓
<b>MB2 Communication</b> <i>Graduates will be effective communicators</i>				✓
<b>MB3 Critical Thinking and Problem Solving</b> <i>Graduates will be skilled in critical thinking and problem solving.</i>				✓
<b>MB4 Functional Knowledge</b> <i>Graduates will have functional knowledge of all areas of business, <u>related to the subject matter being introduced.</u></i>		✓		✓
<b>MB5 Global Business</b> <i>Graduates will have an appreciation of the global environment of business.</i>	✓			✓
<b>MB6 Ethical Reasoning</b> <i>Graduates will be skilled in ethical reasoning and decision-making.</i>	✓			

## ADDITIONAL INFORMATION

### Course Sharing Websites:

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).

### Recommended Calculator for Examinations:

If you are purchasing a calculator, we recommend any one of the following options: Texas Instruments BA II Plus (including Pro Model), Hewlett Packard HP 12C (including Platinum model), Staples Financial Calculator, Sharp EL-738C & Hewlett Packard HP 10bII

### Group Work:

The Sprott School of Business encourages group assignments. They provide you with opportunities to develop and enhance interpersonal, communication, leadership, followership and other group skills. Group assignments are also an effective way to learn integrative skills for putting together a complex task. Your professor may assign one or more group tasks, assignments, or 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.

### Letter Grades:

In accordance with the Carleton University Undergraduate Calendar (p. 34), the letter grades assigned in this course will have the following percentage equivalents:

A+ = 90-100	B+ = 77-79	C+ = 67-69	D+ = 57-59	F = Below 50
A = 85-89	B = 73-76	C = 63-66	D = 53-56	
A - = 80-84	B - = 70-72	C - = 60-62	D - = 50-52	

Grades entered by Registrar:

WDN = Withdrawn from the course

DEF = Deferred

### Academic Regulations:

University rules regarding registration, withdrawal, appealing marks, and most anything else you might need to know can be found on the university's website, here:

<http://calendar.carleton.ca/undergrad/regulations/academicregulationsoftheuniversity/>

### Requests for Academic Accommodation:

You may need special arrangements to meet your academic obligations during the term. For an accommodation request, the processes are as follows:

- **Pregnancy**

Please contact your instructor with any requests for academic accommodation during the first two

weeks of class, or as soon as possible after the need for accommodation is known to exist. For more details, visit the Equity Services website: <https://carleton.ca/equity/wp-content/uploads/Student-Guide-to-Academic-Accommodation.pdf>

- **Religious Obligations**

Please contact your instructor with any requests for academic accommodation during the first two weeks of class, or as soon as possible after the need for accommodation is known to exist. For more details, visit the Equity Services website: <https://carleton.ca/equity/wp-content/uploads/Student-Guide-to-Academic-Accommodation.pdf>

- **Students with Disabilities**

If you have a documented disability requiring academic accommodations in this course, please contact the Paul Menton Centre for Students with Disabilities (PMC) at 613-520-6608 or [pmc@carleton.ca](mailto:pmc@carleton.ca) for a formal evaluation or contact your PMC coordinator to send your instructor your Letter of Accommodation at the beginning of the term. You must also contact the PMC no later than two weeks before the first in-class scheduled test or exam requiring accommodation (if applicable). After requesting accommodation from PMC, meet with your instructor as soon as possible to ensure accommodation arrangements are made. <https://carleton.ca/pmc/>

- **Survivors of Sexual Violence**

As a community, Carleton University is committed to maintaining a positive learning, working and living environment where sexual violence will not be tolerated, and its survivors are supported through academic accommodations as per Carleton's Sexual Violence Policy. For more information about the services available at the university and to obtain information about sexual violence and/or support, visit: <https://carleton.ca/sexual-violence-support/>

- **Student Activities**

Carleton University recognizes the substantial benefits, to both the individual student and the university, that result from participating in activities beyond the classroom experience. Reasonable accommodation will be provided to students who compete or perform at the national or international level. Please contact your instructor with any requests for academic accommodation during the first two weeks of class, or as soon as possible after the need for accommodation is known to exist. <https://carleton.ca/senate/wp-content/uploads/Accommodation-for-Student-Activities-1.pdf>

For more information on academic accommodation, please contact the departmental administrator or visit: <https://students.carleton.ca/course-outline/>

### **Academic Integrity:**

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—are a serious academic offence, weaken the quality of the degree, and will not be tolerated. Penalties may include; a grade of Failure on the submitted work and/or course; academic probation; a refusal of permission to continue or to register in a specific degree program; suspension from full-time studies; suspension from all studies at Carleton; expulsion from Carleton, 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: <https://carleton.ca/registrar/academic-integrity/>

**Centre for Student Academic Support:**

The Centre for Student Academic Support (CSAS) is a centralized collection of learning support services designed to help students achieve their goals and improve their learning both inside and outside the classroom. CSAS offers academic assistance with course content, academic writing and skills development. Visit CSAS on the 4th floor of MacOdrum Library or online at: <https://carleton.ca/csas/>

**Other Important Information:**

- Students must always retain a hard copy of all work that is submitted.
- All final grades are subject to the Dean's approval.
- For us to respond to your emails, we need to see your full name, CU ID, and the email must be written from your valid CARLETON address. Therefore, in order to respond to your inquiries, please send all email from your Carleton cmail account. If you do not have or have yet to activate this account, you can do so by visiting <https://carleton.ca/its/get-started/new-students-2/>



## COURSE SCHEDULE

Week	Date	Topic/Agenda	Prepare for next week
1	Jan. 13	Introduction to Public Sector Financial Management	Read: Case: The City of Providence, RI Prepare case questions (Jan 20) Presentations for those who are presenting – this will be assigned in the first session. (Jan 20)
2	Jan. 20	Public Sector Accounting Framework Case: The City of Providence, RI	Read: Case: Budgeting in the Not-for - Profit – Ambulatory HealthCare Environment Prepare case questions (Jan 27) Presentations for those who are presenting (Jan 27)
3	Jan. 27	Public Sector Budgeting and Allocation Case: Budgeting in the Not-for -Profit – Ambulatory HealthCare Environment	Read: Mini cases on control Prepare case questions (Feb 3) Presentations for those who are presenting (Feb 3)
4	Feb. 3	Public Sector Control Environment Mini cases on control	Read: CPA Performance Measurement for NPOs Case Study Prepare case questions (Feb 10) Presentations for those who are presenting (Feb 10)
5	Feb. 10	Public Sector Performance and Accountability Framework CPA Performance Measurement for NPOs Case Study	Read: Case: Manitoba’s Restoring the Sacred Bond Prepare case questions (due Feb 17) Team presentations (Feb 17)
6	Feb 17	Innovations in Public Sector Financial Management Case: Manitoba’s Restoring the Sacred Bond <i>Group presentations - 10 minutes!</i>	Group report (due March 3)
	Feb. 21	Winter Break Week	Seminar is completed