



ACCT 5013A
Financial Reporting and Control in Public Organizations
Wednesday, 11:35 – 2:25, DT 328.

Instructor: Dr. Kate Ruff
Email: Kate.ruff@carleton.ca
Office Hours: By appointment

Course Description: Public sector accounting principles, practices, and unique financial reporting requirements. Comparison with private sector financial reporting, control, and performance evaluation

Course Prerequisites: ACCT 5002

Textbook(s): none

Exam date: take home due March 1, 2019

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

Grading Scheme:

Participation	10%
Written case analysis #1	5%
Written case analysis #2	5%
Written case analysis # 3	30%
Written synthesis of readings # 1	5%
Written synthesis of readings # 2	5%
Group project presentation:	10%
Group project written submission:	30%
TOTAL	100%

Assignment guidelines, evaluation criteria, and sample outlines are posted on CuLearn.

Deferred Final Examination:

Students unable to write a final examination because of illness or other circumstances beyond their control must contact the instructor and the MBA office 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.

Course Schedule:

Week	Date	Topic/Agenda	Pre-class Prep
1	Jan. 8	Introduction to financial management in public organizations	Nothing to prepare. Please bring a laptop or tablet to class.
2	Jan. 15	Accounting principles and financial statements in public organizations <i>Case: The City of Providence, RI</i>	DUE: Written case analysis #1 - The City of Providence, RI
3	Jan. 22	Appropriations and budgeting in public organizations. Cash management. <i>Case: People's Family Health Centre</i>	DUE: Written case analysis #2 - People's Family Health Centre
4	Jan. 29	Innovations in public finance <i>Case: Our House</i>	DUE: Written case analysis #3
5	Feb. 5	Performance management and monitoring in public organizations <i>Case: AbilityCo</i>	DUE: Written synthesis of readings # 1
6	Feb. 12	Performance and accountability reporting in public organizations <i>Group presentations</i>	DUE: Written synthesis of readings # 2 DUE: Group project

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 ARE PERMITTED in this class.

Group Work

The Spratt 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.

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 obligation

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: carleton.ca/equity/wp-content/uploads/Student-Guide-to-Academic-Accommodation.pdf

Religious obligation

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: carleton.ca/equity/wp-content/uploads/Student-Guide-to-Academic-Accommodation.pdf

Academic Accommodations for 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 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. 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: carleton.ca/sexual-violence-support

Accommodation for Student Activities

Carleton University recognizes the substantial benefits, both to the individual student and for the university, that result from a student participating in activities beyond the classroom experience. Reasonable accommodation must 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: students.carleton.ca/course-outline

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; 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/>.

Important dates and deadlines

<https://sprott.carleton.ca/students/mba/dates-deadlines-policies/>