



**Carleton**  
UNIVERSITY

**SPROTT**  
SCHOOL OF BUSINESS

**ACCT 5013A**

**Financial Reporting and Control in Public Organizations**

**Monday, 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

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

**Grading Scheme:**

Participation	15%
Individual Assignments 4 x 10%	40%
Group project presentation:	15%
Group project written submission:	30%
<b>TOTAL</b>	<b>100%</b>

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

**Please note: there are 6 possible individual assignments. Students should submit only 4! You choose!**

## Course Schedule:

Week	Date	Topic/Agenda	Notes
1	Jan. 6	Introduction to financial management in public organizations	Nothing to prepare. Please bring a laptop or tablet to class. Assignment 1 due Friday Jan 10
2	Jan. 13	Innovations in public finance <i>Case: Restoring the Sacred Bond</i>	Assignment 2 due Friday Jan 17
3	Jan. 20	Performance management and monitoring in public organizations <i>Case: AbilityCo</i>	Assignment 3 due Friday Jan 24
4	Jan. 27* Class starts at 12pm	Accounting principles and financial statements in public organizations <i>Case: The City of Providence, RI</i>	Assignment 4 due Friday Jan 31
5	Feb. 3	Appropriations and budgeting in public organizations. Cash management. <i>Case: People's Family Health Centre</i>	Assignment 5 due Friday Feb 7
6	Feb. 10	Performance and accountability reporting in public organizations <i>Group presentations</i>	Assignment 6 due Friday Feb 14 Group assignment due Friday Feb 14

## 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 PERMITTED in this 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.*

### **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](https://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](https://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](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. [carleton.ca/pmc](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: [carleton.ca/sexual-violence-support](https://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](https://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/>