POLS 7300: DIRECTED READINGS IN PUBLIC ADMINISTRATION:
Canadian Public Financial Management
Spring 2015, CRN 31218

INSTRUCTOR
Name: Stephen James
Email: steve_james@umanitoba.ca
Office Location: By arrangement
Office Hours: By appointment

COURSE DESCRIPTION
POLS 7300—Canadian Public Financial Management is a 3.0 credit hour graduate course which explores public sector budgeting and financial management in Canada. Students will examine the role that financial considerations play in formulating public policy, and in planning and executing public programs. Further, students will consider the actors, procedures and practices involved in securing and expending public funds.

COURSE OBJECTIVES
The course isn’t about learning and exercising specific accounting rules or practices, but about understanding and appreciating the unique nature and challenges of financial management in Canada’s public sector. Specifically, the course objectives are to:

- introduce fundamental public sector accounting concepts and practices;
- study the Federal Government’s financial management system—its rules, players, and procedures; and
- explore how government spends—how individual departments and agencies garner resources, and how ultimately scarcity is dealt with across competing programmes.

COURSE MATERIAL
Required Readings:

Graham, Andrew, Canadian Public-Sector Financial Management, 2nd Ed., (Kingston, Queen’s Policy Studies, University Press, 2014), and

Supplemental Readings:


COURSE ASSESSMENT

Student understanding will be exercised and assessed through:

- Class Discussion Participation & Leadership—25%
- Assignment 1: Financial Management Fundamentals—20%
- Assignment 2: Programme Planning & Costing—20%; and
- Final Case Write-up—35%.

Final grades will be assigned as follows:

<table>
<thead>
<tr>
<th>Cumulative Marks</th>
<th>Grade</th>
<th>GPA</th>
<th>Performance</th>
</tr>
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<tbody>
<tr>
<td>93-100</td>
<td>A+</td>
<td>4.5</td>
<td>Excellent</td>
</tr>
<tr>
<td>83-92</td>
<td>A</td>
<td>4.0</td>
<td>Very Good</td>
</tr>
<tr>
<td>76-82</td>
<td>B+</td>
<td>3.5</td>
<td>Good</td>
</tr>
<tr>
<td>70-75</td>
<td>B</td>
<td>3.0</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>65-69</td>
<td>C+</td>
<td>2.5</td>
<td>Marginal</td>
</tr>
<tr>
<td>60-64</td>
<td>C</td>
<td>2.0</td>
<td>Unsatisfactory</td>
</tr>
<tr>
<td>50-59</td>
<td>D</td>
<td>1.0</td>
<td>Unsatisfactory</td>
</tr>
<tr>
<td>Below 50</td>
<td>F</td>
<td>0.0</td>
<td>Unsatisfactory</td>
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DISABLED STUDENTS

Students are encouraged to contact Disability Services at 474-6213 or the instructor should special arrangements need to be made to meet course requirements.

COURSE CONDUCT

Conducted over seven weeks, POL 7300 is composed of twelve 3 hour sessions grouped under four financial management topics—programme accounting, planning, budgeting and controlling. Individual sessions will be composed of lectures, short exercises and student-led discussions. Students will lead at least one discussion topic during the course as well as be expected to participate in class discussions throughout. For deep and meaningful learning to occur everyone must be ready and willing to participate in the seminar discussions; exploration requires good debate. The assigned readings have been selected to provide topic background to stimulate class discussion; they are not to be perceived as the end of discussion, but the beginning.

Time—Starting Tuesday, April 21st, and ending June 4th, the course will meet two times a week between 6:00-9:00 pm.

Location—300 Tier Building
<table>
<thead>
<tr>
<th>TOPICS</th>
<th>PREPARATION &amp; ASSIGNMENTS</th>
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<tbody>
<tr>
<td><strong>PROGRAMME ACCOUNTING</strong></td>
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<tr>
<td>Tuesday, April 21&lt;sup&gt;st&lt;/sup&gt; SESSION 1: Public Sector Purpose &amp; Financial Management</td>
<td>Read Graham, Chapters 1 &amp; 2</td>
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<tr>
<td>Thursday, April 23&lt;sup&gt;th&lt;/sup&gt; SESSION 2: Accounting &amp; Money Reporting</td>
<td>Read Graham, Chapter 3</td>
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| Tuesday, April 28<sup>th</sup> SESSION 3: Accounting & Money Planning | Read Graham, Chapter 4  
Read Good, Chapter 1 |
| **PROGRAMME PLANNING** | |
| Thursday, April 30<sup>th</sup> SESSION 4: Priority Planning & Costing | Read Good, Chapter 2  
Receive Assignment 1 |
| Tuesday, May 5<sup>th</sup> SESSION 5: Priority Advocacy & Costing | Read Good, Chapters 3 & 4  
Hand-in Assignment 1 |
<p>| Thursday, May 7&lt;sup&gt;th&lt;/sup&gt; SESSION 6: Priority Decision-making &amp; Costing | Read Good, Chapters 5 |
| <strong>PROGRAMME BUDGETING</strong> | |
| Tuesday, May 12th SESSION 7: Budget Purpose | Read Graham, Chapter 5 &amp; Good, Chapter 10 |
| Thursday, May 14th SESSION 8: Budget Process | Read Graham, Chapter 6 |
| Tuesday, May 19&lt;sup&gt;th&lt;/sup&gt; SESSION 9: Budget Elements | Read Graham, Chapter 7 &amp; Good, Chapter 6 &amp; 7 |</p>
<table>
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<tr>
<th>PROGRAMME CONTROL</th>
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| **Thursday, May 21\textsuperscript{st}**  
SESSION 10: Reallocation & Budgeting Cutting | Read Graham, Chapter 8  
Receive Assignment 2 |
| **No classes the week of 25-29 May** | |
| **Tuesday, June 2\textsuperscript{nd}**  
SESSION 11: Cash Management & Monitoring | Read Graham, Chapter 9 & 10  
Good, Chapter 8  
**Hand-in Assignment 2** |
| **Thursday, June 4\textsuperscript{th}**  
SESSION 12: Performance Accountability & Reporting | Read Graham, Chapter 11  
Good, Chapter 9  
**Receive Final Case Exam** |
It is critical to the reputation of the University of Manitoba and of our degrees that everyone associated with our programs behaves with the highest academic integrity. As the MPA program seeks to develop business and community leaders, we have a special obligation to ensure that our ethical standards are beyond reproach. Any dishonesty in our academic transactions violates this trust. The University of Manitoba Graduate Calendar addresses the issue of academic dishonesty under the heading “Plagiarism and Cheating.” Specifically, acts of academic dishonesty include, but are not limited to:

- using the exact words of a published or unpublished author without quotation marks and without referencing the source of these words
- duplicating a table, graph or diagram, in whole or in part, without referencing the source
- paraphrasing the conceptual framework, research design, interpretation, or any other ideas of another person, whether written or verbal (e.g., personal communications, ideas from a verbal presentation) without referencing the source
- copying the answers of another student in any test, examination, or take-home assignment
- providing answers to another student in any test, examination, or take-home assignment
- taking any unauthorized materials into an examination or term test (crib notes)
- impersonating another student or allowing another person to impersonate oneself for the purpose of submitting academic work or writing any test or examination
- stealing or mutilating library materials
- accessing tests prior to the time and date of the sitting
- changing name or answer(s) on a test after that test has been graded and returned
- submitting the same paper or portions thereof for more than one assignment, without discussions with the instructors involved.

Many courses in the program require group projects. Students should be aware that group projects are subject to the same rules regarding academic dishonesty. Because of the unique nature of group projects, all group members should exercise special care to insure that the group project does not violate the policy on Academic Integrity. Should a violation occur, group members are jointly accountable unless the violation can be attributed to a specific individual(s). Some courses, while not requiring group projects, encourage students to work together in groups (or at least do not prohibit it) before submitting individual assignments. Students are encouraged to discuss this issue as it related to academic integrity with their instructor to avoid violating this policy.
Steve was born and raised in Vancouver, BC. He joined the Canadian Forces in 1973, earning his BSc (Physics) and BA (History), and his pilot wings over the next ten years. In 1987, as a Major, he was selected for PG training, and spent the following two years at the Royal Military College and Queens focusing his studies on international relations and defence policy. In 1989, he became a defence planner and spent the following six years examining Canada's changing security environment, participating in a variety of future studies and national policy reviews.

In 1995, Steve left the military to once again further his education, receiving in 1996 an MBA, as well as a Certificate in Public Sector Management, from the University of Manitoba. In the years following, he undertook several strategic planning and change management assignments as an aerospace and defence consultant. In 2001, Mr. James assumed a position at I.H. Asper School of Business where he directed the School’s MBA and participated in the School's undergraduate and executive programs. In July 2011, he moved to a new position within the Faculty of Graduate Studies to administer aerospace graduate programming. He teaches in the areas of business and public sector administration, business-government relations, and international business. He is a Certified Management Accountant, as well as a Research Fellow at the University’s Centre for Defence and Security Studies.