BUSN3006

Public Sector Accounting

Course Description

The course examines the role of government in Australia and its mechanisms for control over public expenditures and resources to ensure greater efficiency and effectiveness in government activities. It considers the public sector environment and how it differs from private markets, including the roles of externalities and accountability. It examines major issues in public sector financial management; the use of cash and accrual accounting information systems; management of financial and physical assets including environmental and heritage considerations; marketisation of public sector activities; performance measurement issues for departments of state; management and performance of government business enterprises including privatisation issues; public sector audits and roles of the Auditor General and accountability issues; role of the budget, budget process and management, and cash and accrual budgeting systems.

<table>
<thead>
<tr>
<th>Semester and Year</th>
<th>Semester 1, 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Course URL</td>
<td><a href="http://programsandcourses.anu.edu.au/2016/course/BUSN3006">http://programsandcourses.anu.edu.au/2016/course/BUSN3006</a></td>
</tr>
<tr>
<td>Mode of Delivery</td>
<td>On campus</td>
</tr>
<tr>
<td>Prerequisites</td>
<td>To enrol in this course you must have completed 96 units towards a degree</td>
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<tr>
<td>Incompatible Courses</td>
<td>Not applicable</td>
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<tr>
<td>Course Convener</td>
<td>Janet Lee</td>
</tr>
<tr>
<td>Office Location</td>
<td>Pap Moran Room 2055</td>
</tr>
<tr>
<td>Phone</td>
<td>02 6125 4336</td>
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<tr>
<td>Email</td>
<td><a href="mailto:Janet.Lee@anu.edu.au">Janet.Lee@anu.edu.au</a></td>
</tr>
<tr>
<td>Consultation hours</td>
<td>To be advised</td>
</tr>
<tr>
<td>Bio and research interests</td>
<td>Janet Lee is an Associate Professor at the Research School of Accounting. Her primary research interests are in the areas of public sector financial and performance information, and corporate governance issues.</td>
</tr>
<tr>
<td>Student Administrators</td>
<td>HN 2037 Hanna Neumann Bld 21 <a href="mailto:enquiries.rsa@anu.edu.au">enquiries.rsa@anu.edu.au</a> 6125 0025 or 6125 7968 Office hours: Monday – Friday 9-5 pm</td>
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COURSE OVERVIEW

Course Learning Outcomes

Upon successful completion of the requirements for this course, students will be able to:

LO1: Explain the role of government in a modern democratic society;

LO2: Critically evaluate the differences between the public sector and the business sector parts of the economy, and the implications of these differences for accountability, financial management, accounting, budgeting and performance measurement;

LO3: Identify and analyse major issues in public sector accountability, financial management, accounting, budgeting and performance measurement.

Research-Led Teaching

The course is largely built on research-based academic journal articles in addition to government and professional publications. Students will be exposed to the relevant research and will also engage in assessment tasks that require extensive readings and research in public sector accounting issues.

Requisites

It is assumed that students have an understanding of basic accounting concepts, including accrual accounting and budgeting.

Co-teaching

Students from BUSN3006 and BUSN7006 attend the same lectures. There are differences between the two courses in terms of assessment tasks and different tutorial/seminar classes.

Staff Feedback

Students will be given feedback in various ways in this course, including verbal or written feedback on the return of assessment tasks, during class discussion, or during consultation with lecturers and tutors.

Student Feedback

All CBE courses are evaluated using Student Experience of Learning and Teaching (SELT) surveys, administered by Planning and Statistical Services at the ANU. These surveys are offered online, and students will be notified via email to their ANU address when surveys are available in each course. Feedback is used for course development so please take the time to respond thoughtfully. Course feedback is anonymous and provides the Colleges, University Education Committee and Academic Board with opportunities to recognise excellent teaching and to improve courses across the university. For more information on student surveys at ANU and reports on feedback provided on ANU courses, visit [http://unistats.anu.edu.au/surveys/self/students/](http://unistats.anu.edu.au/surveys/self/students/) and [http://unistats.anu.edu.au/surveys/self/results/learning/](http://unistats.anu.edu.au/surveys/self/results/learning/)
Examination material or equipment

Details regarding materials and equipment that is permitted in an examination room can be found on the ANU website:
http://www.anu.edu.au/students/program-administration/assessments-exams/examination-conduct
Information regarding permitted examination materials for the course will be available on the examination timetable website when the examination timetable is released:
http://timetable.anu.edu.au/

COURSE SCHEDULE

<table>
<thead>
<tr>
<th>Week</th>
<th>Summary of Activities</th>
<th>Assessment</th>
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<tbody>
<tr>
<td>1</td>
<td>Introduction</td>
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<td></td>
<td>Public sector environment and economic case for government</td>
<td></td>
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<tr>
<td>2</td>
<td>Public sector accountability, differences between private and public sectors</td>
<td></td>
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<tr>
<td>3</td>
<td>Public sector accounting systems</td>
<td></td>
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<tr>
<td>4</td>
<td>Asset management and accounting issues, and infrastructure assets</td>
<td></td>
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<tr>
<td>5</td>
<td>Cultural and public heritage assets; Marketisation of public sector service provision</td>
<td></td>
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<tr>
<td>6</td>
<td>Public private partnerships</td>
<td>Individual essay due on Monday 21 March</td>
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<tr>
<td>7</td>
<td>Government business operation issues</td>
<td></td>
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<tr>
<td>8</td>
<td>Department performance measurement issues</td>
<td></td>
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<tr>
<td>9</td>
<td>External reporting</td>
<td></td>
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<tr>
<td>10</td>
<td>Environmental management, sustainability and accounting issues for government</td>
<td>Group paper due on Wednesday the week prior to presentation</td>
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<tr>
<td>11</td>
<td>The Commonwealth budgets</td>
<td></td>
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<tr>
<td>12</td>
<td>Public sector auditing</td>
<td></td>
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<tr>
<td>13</td>
<td>course review</td>
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COURSE ASSESSMENT

Assessment Summary

<table>
<thead>
<tr>
<th>Item</th>
<th>Title</th>
<th>Value</th>
<th>Due Date</th>
<th>Linked Learning Outcomes</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>Individual essay</td>
<td>20%</td>
<td>Monday 21 March 2016 4pm (Week 6)</td>
<td>LO1, LO2 and LO3</td>
</tr>
<tr>
<td>2</td>
<td>Group paper</td>
<td>20%</td>
<td>Wednesday 4pm of the week prior to presentation</td>
<td>LO1, LO2 and LO3</td>
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<tr>
<td>3</td>
<td>Final examination</td>
<td>60%</td>
<td>During the examination period in June</td>
<td>LO1, LO2 and LO3</td>
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Assessment Task 1: Individual Essay (20%)

Each student is required to prepare an essay for a specified topic in public sector accounting and accountability. The purpose of this assignment is to provide an opportunity for students to identify relevant public sector issues and to consolidate the basic concepts relevant to the analysis of public sector accounting issues.

Length of the essay: 1500 to 2000 words

Due date: Monday 21 March 2016 by 4pm

Details of the assignment requirements will be provided during the semester.

Assessment Task 2: Group Paper (20%)

Each student is required to prepare and present a research paper on a group basis for the course on a major issue in public sector resource management and accounting. Each topic will involve wide reading and research effort. All members of the group must participate in the presentation of the group paper. You will need to provide a copy of your paper (or a summary of major points) to all other students of the class. Active class discussion of the topics is required. Each student is only required to submit one group paper and present once during the semester. Students are encouraged to discuss matters relating to the topic with the lecturers prior to its preparation.

Length of the group paper: 3,500 to 4,000 words

Due date: Wednesday 4pm of the week prior to presentation

Details of the group paper and presentation requirements will be provided during the semester.

Assessment Task 3: Final Examination (60%)

The final exam will comprise of a 3 hour closed book paper during the examination period held in June. The scope of the final examination will be the whole semester’s syllabus.

Assignment Submission

The ANU is using Turnitin to enhance student citation and referencing techniques, and to assess assignment submissions as a component of the University's approach to managing Academic Integrity. For additional information regarding Turnitin please visit ANU Online.

Online submission: Individual essays are submitted using Turnitin in the course Wattle site. You will be required to electronically sign a declaration as part of the submission of your assignment. Please keep a copy of the assignment for your records.

Hard copy submission: Group papers are submitted to the Lecturer or in the slot under the counter of the RSA Student Enquiries office (Room 2037, Level 2, Hanna Neumann Building). All assignments for RSA courses go in the same slot. Group papers must include an RSA group assessment cover sheet. Please keep a copy of tasks completed for your records.
Extensions and Penalties

Extensions and late submission of assessment pieces are covered by the Student Assessment (Coursework) Policy and Procedure.

The Course Convener may grant extensions for assessment pieces that are not examinations or take-home examinations. If you need an extension, you must request it in writing on or before the due date. If you have documented and appropriate medical evidence that demonstrates you were not able to request an extension on or before the due date, you may be able to request it after the due date.

Late submission of assessment tasks without an extension are penalised at the rate of 5% of the possible marks available per working day or part thereof. Late submission of assessment tasks is not accepted after 10 working days after the due date, or on or after the date specified in the course outline for the return of the assessment item.

Returning Assignments

Assignments will normally be returned to students within three weeks after the assignment due date. Students should keep returned marked assignments until final results for the semester are posted. Queries concerning the awarded mark can only be resolved with the original assignments.

Scaling

Your final mark for the course will be based on the raw marks allocated for each assignment or examination. However, your final mark may not be the same number as produced by that formula, as marks may be scaled. Any scaling applied will preserve the rank order of raw marks (i.e. if your raw mark exceeds that of another student, then your scaled mark will exceed or equal the scaled mark of that student), and may be either up or down.

Referencing Requirements

Where relevant, assignments must contain references compiled using the Harvard referencing style. A referencing guide is provided on the course website or from the ANU Academic Skills and Learning Centre website.

READING LISTS

Prescribed Texts


Supplementary Reading Materials

Supplementary reading materials on various topics will be required.

Recommended Reading


**TUTORIAL AND/OR SEMINAR REGISTRATION**

Tutorial signup for this course will be done via the Wattle website. Detailed information about signup times will be provided on Wattle or during your first lecture. When tutorials are available for enrolment, follow these steps:

1. Log on to Wattle, and go to the course site.
2. Click on the link “Tutorial signup here”
3. On the right of the screen, click on the tab “Become Member of ……” for the tutorial class you wish to enter.
4. Confirm your choice

If you need to change your enrolment, you will be able to do so by clicking on the tab “Leave group…” and then re-enrol in another group. You will not be able to enrol in groups that have reached their maximum number. Please note that enrolment in ISIS must be finalised for you to have access to Wattle.

**COMMUNICATION**

**Email**

If necessary, the lecturer for this course will contact students on their official ANU student email address. Information about your enrolment and fees from the Registrar and Student Services’ office will also be sent to this email address.

**Announcements**

Students are expected to check the Wattle site for announcements about this course, e.g. changes to timetables or notifications of cancellations. Notifications of emergency cancellations of classes will be posted on the door of the relevant room.
Course URLs

More information about this course may be found on:

• Programs and Courses (http://programsandcourses.anu.edu.au/2016/course/BUSN3006)

• the College of Business and Economics website (https://www.cbe.anu.edu.au/students/student-information/college-courses/) and

• Wattle (https://wattle.anu.edu.au), the University's online learning environment. Log on to Wattle using your student number and your ISIS password.

POLICIES

The University offers a number of support services for students. Information on these is available online from http://students.anu.edu.au/studentlife/

ANU has educational policies, procedures and guidelines, which are designed to ensure that staff and students are aware of the University’s academic standards, and implement them. You can find the University’s education policies and an explanatory glossary at: http://policies.anu.edu.au/

Students are expected to have read the Academic Misconduct Rules 2014 before the commencement of their course.

Other key policies include:

• Student Assessment (Coursework) Policy (https://policies.anu.edu.au/ppl/document/ANUP_004603)
• Student Assessment (Coursework) Procedure (https://policies.anu.edu.au/ppl/document/ANUP_004604)
• Student Surveys and Evaluations (https://policies.anu.edu.au/ppl/document/ANUP_004601)
• Copyright (http://copyright.anu.edu.au/)