BUSN3006

Public Sector Accounting

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.

--- | ---
Mode of Delivery | On campus
Prerequisites | The prerequisite for this course is BUSN1002 Accounting Processes and Systems, and students must have completed 96 units towards a degree.
Incompatible Courses | N/A
Co-taught Courses | BUSN7006 Public Sector Accounting and Reporting Graduate students attend joint lectures with undergraduates but are assessed separately and with different tutorial classes
Course Convenor | Associate Professor Janet Lee
Phone | +61 2 6125 4336
<table>
<thead>
<tr>
<th><strong>Office Location</strong></th>
<th>PAP Moran Building, Room 2055</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Email</strong></td>
<td><a href="mailto:Janet.lee@anu.edu.au">Janet.lee@anu.edu.au</a></td>
</tr>
<tr>
<td><strong>Office hours for student consultation</strong></td>
<td>To be announced on the Wattle course site</td>
</tr>
<tr>
<td><strong>Research Interests</strong></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><strong>Student Administration</strong></td>
<td>Room 2037 Hanna Neumann Building 21 <a href="mailto:enquiries.rsa@anu.edu.au">enquiries.rsa@anu.edu.au</a> +61 2 6125 0025 or 6125 7968 Office Hours: Monday-Friday 9-5 pm</td>
</tr>
</tbody>
</table>

**SEMESTER 1**

2017
COURSE OVERVIEW

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.

Assessment Summary

<table>
<thead>
<tr>
<th>Assessment Task</th>
<th>Value</th>
<th>Due Date</th>
<th>Date for Return of Assessment</th>
<th>Linked Learning Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Individual essay</td>
<td>15%</td>
<td>Wednesday 15 March 2017, 11pm (Week 4)</td>
<td>End of Week 6</td>
<td>LO1, LO2 and LO3</td>
</tr>
<tr>
<td>2. Group paper</td>
<td>25%</td>
<td>Wednesday 11pm of the week prior to presentation</td>
<td>Two weeks after the assignment due date</td>
<td>LO1, LO2 and LO3</td>
</tr>
<tr>
<td>3. Final examination</td>
<td>60%</td>
<td>During the examination period in June</td>
<td></td>
<td>LO1, LO2 and LO3</td>
</tr>
</tbody>
</table>

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.

Feedback

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

ANU is committed to the demonstration of educational excellence and regularly seeks feedback from students. One of the key formal ways students have to provide feedback is through Student Experience of Learning Support (SELS) surveys. The feedback given in these surveys is anonymous and provides the Colleges, University Education Committee and Academic Board with opportunities to recognise excellent teaching, and opportunities for improvement.

**Policies**

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/](http://policies.anu.edu.au/)

Students are expected to have read the [Academic Misconduct Rule](http://policies.anu.edu.au/) before the commencement of their course.

Other key policies include:

- Copyright ([http://copyright.anu.edu.au/](http://copyright.anu.edu.au/))

**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](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/](http://timetable.anu.edu.au/)

**READING LISTS**

**Prescribed Texts**


**Supplementary Reading Materials**

Supplementary reading materials on various topics will be required.

**Recommended Reading**


COURSE

SCHEDULE

<table>
<thead>
<tr>
<th>Week</th>
<th>Summary of Activities</th>
<th>Assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Introduction</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Public sector environment and economic case for government</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Public sector accountability, differences between private and public sectors</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Public sector accounting systems</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Asset management and accounting issues, and infrastructure assets</td>
<td>Individual essay due on Wednesday 15 March</td>
</tr>
<tr>
<td>5</td>
<td>Cultural and public heritage assets; Marketisation of public sector service provision</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Public private partnerships</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Government business operation issues</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Department performance measurement issues</td>
<td>Group paper due on Wednesday the week prior to presentation</td>
</tr>
<tr>
<td>9</td>
<td>External reporting</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Environmental management, sustainability and accounting issues for government</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Public sector auditing</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>The Commonwealth budgets</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Examination period</td>
<td></td>
</tr>
</tbody>
</table>
ASSESSMENT REQUIREMENTS

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 the ANU Online website.

Students may choose not to submit assessment items through Turnitin. In this instance you will be required to submit, alongside the assessment item itself, copies of all references included in the assessment item.

Assessment Tasks

Assessment Task 1: Individual Essay

Details of task: 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.

Word limit: 800 to 1,000 words
Value: 15%
Due date: Wednesday 15 March 2017 by 11pm (Week 4)
Estimated return date: By the end of Week 6

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

Assessment Task 2: Group Paper

Details of task: 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 lecturer prior to its preparation.

Word limit: 3,500 to 4,000 words
Value: 25%
Due date: Wednesday 11pm of the week prior to presentation
Estimated return date: Approximately two weeks after the assignment due date

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

Assignment submission

Online Submission: Assignments 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.

Extensions and penalties

Extensions and late submission of assessment pieces are covered by the Student Assessment (Coursework) Policy and Procedure.
The Course Convenor may grant extensions for assessment pieces that are not examinations or take-home examinations. If you need an extension, you must request 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 two 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.

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.

EXAMINATIONS

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.

Scaling

Your final mark for the course will be based on the raw marks allocated for each of your assessment items. 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 the scaled mark of that student), and may be either up or down.

Privacy Notice

The ANU has made a number of third party, online, databases available for students to use. Use of each online database is conditional on student end users first agreeing to the database licensor’s terms of service and/or privacy policy. Students should read these carefully.

In some cases student end users will be required to register an account with the database licensor and submit personal information, including their: first name; last name; ANU email address; and other information.

In cases where student end users are asked to submit ‘content’ to a database, such as an assignment or short answers, the database licensor may only use the student’s ‘content’ in accordance with the terms of service – including any (copyright) licence the student grants to the database licensor.

Any personal information or content a student submits may be stored by the licensor, potentially offshore, and will be used to process the database service in accordance with the licensors terms of service and/or privacy policy.
If any student chooses not to agree to the database licensor’s terms of service or privacy policy, the student will not be able to access and use the database. In these circumstances students should contact their lecturer to enquire about alternative arrangements that are available.

**TUTORIAL / SEMINAR REGISTRATION**

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

1. Log on to [Wattle](http://students.anu.edu.au/studentlife/), 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.

**SUPPORT FOR STUDENTS**

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