

School of Accounting and Business Information Systems
 College of Business and Economics
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BUSN3006 Public Sector Accounting Course Outline – Semester 2, 2009

1. Staff

	E-mail	Room number	Phone	Consultation Times
Course Coordinator Kerry Jacobs	Kerry.Jacobs@anu.edu.au	Rm 2055 Pap Moran	6125 0541	To be advised
Other Teaching Staff Professor Allan Barton	Allan.Barton@anu.edu.au	Rm 1050 Pap Moran	6125 8462	To be advised
Pat Barrett	Pat.Barrett@anu.edu.au			By appointment
Course Administrators	school website: http://www.cbe.anu.edu.au/schools/abis email enquiries: enquiries.abis@anu.edu.au	School Office Rm 2037 Bld 21 Hanna Neumann	6125 0025 6125 7968	Office hours: 9am – 5pm Monday - Friday

2. Course Overview

2.1 Aims

This course aims to

- Promote an understanding of the role of government in a modern democratic society;
- Promote an understanding of the differences between the public sector and the business sector parts of the economy, and the implications of these differences for financial management, accounting and budgeting;
- Promote an understanding of some major issues in public sector financial management, accounting and budgeting; and
- Provide possible solutions to some of the above issues.

It is an expectation of the School of Accounting and Business Information Systems (ABIS) that students enrolled in this course make themselves familiar with the administrative procedures outlined in the **College Administrative Guide** appended to this document. It provides essential information regarding College and ANU policies and procedures to help students complete this course.

2.2 Objectives

By the end of this course, you are expected to have attained proficiency in the following areas:

- gained familiarity and understanding of the above matters; and
- be able to analyse issues and develop possible solutions.

Generic Skills Objectives

On completion of this course, you should also be able to:

- develop inquiry, analytic and problem-solving abilities in identifying and analyzing issues in a logical manner;
- develop information and computer literacy abilities in searching and organizing information, and in conducting research;
- evaluate new ideas, respond to challenges, think and act critically and independently;
- acquire the communication skills including academic writing and presentation of well-reasoned arguments;
- appreciate the historical, cultural and economic context of knowledge through an understanding of past events and global issues;
- develop the ability to learn through wide reading, research, discussion and collaboration with others.

2.3 Prerequisites or Assumed Knowledge

Introductory Economics, Management Accounting & Company Accounting.

2.4 Textbooks and Materials

There is no one textbook for the course. The course is a multi-disciplinary one which draws from accounting, economics and political science, and wide reading is required. Major use will be made of the following books, and students should obtain at least one of them.

Accounting Issues:

Funnell, W. & K. Cooper, *Public Sector Accounting and Accountability in Australia*.
UNSW Press 1998. (F&C)

Political Science (covering the Australian public sector environment and some major management issues):

O'Faircheallaigh, Wanna & Weller. *Public Sector Management in Australia*. Macmillan
1999, 2nd edition; (W&W) or

Public Economics (Covering the economic theory on the role of government, public expenditures and public goods markets):

Stiglitz, J. *Economics of the Public Sector*. Norton 3rd edition 1999. (S)

Required Unit Materials (on WebCT).

SUPPLEMENTARY COURSE MATERIALS

The reading material for BUSN3006 can be accessed on the course website. The supplementary materials will be provided topic by topic over the course. These materials are essential for the satisfactory completion of the course. Your co-operation in this matter will be greatly appreciated.

Students may wish to consult other reference material. The texts listed below have been placed on short loan in Chifley Library.

Reference Texts

1. CPA Australia, Accounting Handbook 2009. Pearson; or The ICAA, Financial Reporting Handbook 2009, John Wiley. (Alternatively, access to Australian accounting standards through the AASB website: <http://www.aasb.com.au>)
2. Guthrie, J., Parker, L., Shand, D. The Public Sector. *Contemporary Readings in Accounting and Auditing*. Harcourt Brace Jovanich, 1990.
3. National Commission of Audit, *Report to the Commonwealth Government*, AGPS, 1996.
4. Barton, A. *Accrual Accounting in Government: A Review of Its Applications, Achievements and Problems, and Proposals for Reform*, CPA Australia, 2003.
5. Wanna, Kelly and Forster, *Managing Public Expenditure in Australia*, Allen and Unwin, 2000.

3. Structure of the Course

3.1 Lectures and Seminars

<u>Day</u>	<u>Time</u>	<u>Location</u>
Thursday	2-5pm	Arndt Lecture Theatre 1

Each student is required to prepare and present a seminar paper on a shared group basis for the course on a major issue in public sector resource management and accounting. The Group Seminar papers must be properly researched and prepared, and copies made for distribution to all students prior to the seminar. Seminar topics will be available early in the course and students should select their topics and join a group as soon as possible. Active class discussion of the topics is required. The **Seminars** will occur in the last three weeks of the course and take the place of **Lectures**.

3.2 Course Websites

The School of Accounting and Business Information Systems utilises the Internet to communicate with its students. Information such as assessment details, timetables, examination notices and course materials are posted to the course WebCT for the information of all students.

The WebCT login can be located at: <https://webct.anu.edu.au/login/>

It is the responsibility of each individual to regularly visit the website in order to remain informed about the current administration of the course. Apart from the above mentioned uses, the website is further utilised to update students on changes to timetables, examinations and assessments as they occur.

4. Assessment

Task	Weighting (%)
Group Seminar Paper	30
Final Examination	70
TOTAL	100

All components of the above assessment are compulsory and must be submitted.

4.1 Group Seminar Paper

Seminar papers and presentations will be made on group basis. Each topic will involve wide reading and some research effort. Active class discussion of the topics is required. Students are encouraged to discuss matters relating to the topic with the lecturers prior to its preparation.

Seminar papers must be neatly prepared and must be **submitted to the Lecturers or School Office (School Assignment Box) by Tuesday of the week prior to the presentation.** Each paper will be assessed and photocopied for distribution to all other members of the seminar class at the following class. They must be read and studied by all students prior to the seminar.

All work should be typed (word processed) unless permission is obtained from the Course Coordinator prior to submission.

Where relevant, seminar papers must contain a bibliography (or reference list) compiled using an appropriate style method (eg. Harvard style).

For instance:

In the text of the essay:

Kaplan and Atkinson (1989, p.89) make the claim

This argument follows from Fisher (1996)

In the reference list:

Kaplan, R.S. and Atkinson, A.A., (1989), *Advanced Management Accounting*, 2nd ed, Prentice-Hall, New Jersey (USA).

Fisher, C., (1996), "The Impact of Perceived Environmental Uncertainty and Individual Differences on Management Information Requirements: A Research Note", *Accounting, Organisations and Society*, Vol. 21, No. 4, pp.361-369.

In general, the seminar topics examine the policy issues to be covered in the course, whereas the lectures cover the theoretical background to the topics.

Requests for Extensions

All requests for extensions to the submission deadline should be directed to the Course Coordinator. Non-submission of a compulsory assignment will preclude students from qualifying for a supplemental or further examination.

Assignment Submissions

Assignments should be submitted in the slot under the counter of the ABIS office. All assignments for ABIS courses go in the same slot. All assignments are cleared, sorted and date-stamped at 4pm daily.

Assignment Presentation

- *Assignments are to be word-processed. The use of strict, professional expression is expected.*
- Assignments are to be submitted with an ABIS Group Assessment Cover Sheet attached to the front page (available from school office or course website).
- Assignments should not be submitted in plastic cover sheets/folders.

Return of Assignments

During teaching periods assignments will be handed back in tutorials. At the end of semester students should follow the tutor's instructions regarding where to collect assignments from. After this Assignments will be available for collection in the exam viewing sessions for final exams of the same semester. Please note that after this assignments will be securely destroyed by the school office.

Retention of Assignments

Students should keep a hard copy of assignments and related documents which are to be made accessible to Course Coordinators if required. Students should also keep returned marked assignments until final results for the semester are posted. Queries concerning the awarded mark can only be resolved with the original assignment.

4.2 Final Examination

The final exam will comprise of a 3 hour paper.

Awards of grades higher than a pass are not automatic, nor is the final mark necessarily a precise mathematical function of the marks awarded in the assessment. The examiners reserve the right to adjust the final result upwards or downwards in the exercise of their professional judgment.

Final Examination Viewing Sessions

Students' exam script books are made available for individual inspection at advertised times following the release of results. Notices will be posted on the course website once the session times and venues are confirmed. Questions papers and multiple choice answer sheets are not made available in these sessions. Students will need to provide their ANU student ID card to view their exam.

Examination Period commences on the 5th November and continues through to Saturday 21nd November (inclusive of these dates). Students are required to make themselves available during this entire period for further examination as needed.

5. COURSE INFORMATION

Week	Date	Topic		Reading
1	23 July	Introduction Public sector environment	KJ	Readings F&C ch 1, 2 & 3
2	30 July	Economic case for government	AB	Readings Barton Stiglitz
3	6 Aug	How governments differ from private sector, accountability, cash and accrual accounting systems, AAS vs GFS	AB	Readings F&C ch 5
4	13 Aug	Public sector reform program and new public management	KJ	Readings F&C ch 4
5	20 Aug	Marketisation of public sector service provision, and public private partnerships	KJ	Readings
6	27 Aug	Asset management and accounting issues, infrastructure, cultural and public heritage assets	KJ	R & C ch 6 & 7 Readings
7	3 Sep	Government business operation issues, Department performance measurement and reporting issues	AB	
8	10 Sep	Environmental management, sustainability and accounting issues for government	Invited / AB	
9	17 Sep	Public sector auditing	PB	F&C ch 9
10	24 Sep	The Commonwealth budgets	AB	Budget papers and Barton
MID SEMESTER BREAK				
11	15 Oct	Student presentation	AB/KJ	
12	22 Oct	Student presentation	AB/KJ	
13	29 Oct	Student presentation and course review	AB/KJ	

Required student reading will be the course set-texts and the reading material provided in WebCT / Moodle.

6. POLICIES, PROCEDURES AND RULES

Information about University policies, procedures and rules is provided in a number of places on the ANU website. These websites provide information on the Code of Practice for Student Academic Honesty, Assessment Arrangements for Students from Language Backgrounds Other Than English, Academic Progress Rules and Procedures, Special examinations/consideration, Supplementary examinations, and Review of assessment procedures.

1. Student Enrolment and Administrative Procedures Guide (SEAP)
<http://www.anu.edu.au/sas/SEAP_guide/>
2. ANU Undergraduate Handbook information available on Study@ANU
<<http://info.anu.edu.au/studyat/>>
3. ANU Rules <<http://www.anu.edu.au/cabs/rules/>>
4. Graduate Research website <<http://rss.anu.edu.au/default.asp?ref=16>>
5. Information for students in the College of Business and Economics
<http://cbe.anu.edu.au/Current_Students/general_info/>

Enrolment details

For assistance with program and course selection, enrolment, change of program, variation to enrolment, status and other general matters, contact either the College Office or the Student Office in the Sir Roland Wilson Building (MBA and graduate Management programs only).

College Office

location: 1st floor of the Copland Building (room 1120)

phone: (61) 02 6125 3807

email: info.cbe@anu.edu.au

web: <http://www.cbe.anu.edu.au/>

Student Office, Sir Roland Wilson Building

(for students enrolled in the Master of Business Administration, the Master of Management and the Graduate Certificate in Management only)

location: Sir Roland Wilson Building (No.120) room 2.07

phone (61) 02 6125 9830

email: info.cbe@anu.edu.au

Main administrative dates

The main administrative dates regarding teaching sessions, course census dates, examination periods, and graduation and enrolment variations (i.e. deadlines for adding and dropping courses) are available from the ANU SEAP Guide 2009 <http://www.anu.edu.au/sas/SEAP_guide/>.

Associate Dean (Education)

Associate Professor Alex Clarke is the Deputy Dean/Associate Dean (Education) for the College.

ANU Student Support

The Academic Skills and Learning Centre <<http://www.anu.edu.au/academicsskills/>>, in the Pauline Griffin Building, offers services to students regarding a range of academic issues including essay writing, note-taking, referencing, reading, examination preparation, and plagiarism.

ANU College <<http://www.anucollege.com.au/>> offers introductory and extended programs in maths bridging courses and English language support for students from non-English-speaking backgrounds. The Information Literacy Program <<http://ilp.anu.edu.au/index.html>> offers workshops to undergraduate and graduate students to develop skills in handling information and communication technologies.

Information about examinations

Special Examinations

You must contact the College Office for guidance on the procedure for special examinations. Do not approach your lecturer for this information. Students who are unable to attend an examination for reasons outlined in the policies above may apply to sit a special examination by lodging an application with the College Student Administration Office no later than 3 working days after the scheduled examination. It is important to emphasise that travel arrangements are not normally acceptable grounds for special examinations. The granting of a request for special examination is not automatic and is at the discretion of the College. Supporting documentation from any relevant independent person (or authority) including health professionals and/or ANU Disability Advisers must accompany the completed form. If the relevant Delegated Authority then approves a Special Examination, you will be notified in writing. It is the responsibility of the student to confirm with the relevant Delegated Authority whether or not a Special Examination has been granted. After receiving notification that a Special Examination has been granted, it is the responsibility of the student to confirm the date/time/locations for that examination with the relevant School Office.

For more detailed information, go to

<http://www.cbe.anu.edu.au/Current_Students/general_info/specexam.asp>.

Special Consideration

Special Consideration is the process by which a marker takes your extenuating circumstances into consideration during the marking of an examination or other assessment item.

Requests for Special Consideration will not normally be considered if the application form is not lodged by the due date and/or does not include full original documentation. Supporting documentation from any relevant independent person (or authority) including health professionals and/or ANU Disability Advisers must accompany the completed form. Where relevant, a medical certificate is only valid if it attests to your illness at the time claimed. It is therefore important that you see a doctor when you are ill, not after recovery. Wherever possible a request for special consideration (consideration whilst marking the examination paper) should be submitted before the scheduled date of the examination. If you are ill during an examination you should notify the invigilator at once and report to a medical practitioner as soon as possible.

For more detailed information, go to

<<http://www.anu.edu.au/sas/seap/examinationsandassessment/5.7.php>>.

Special Examination Arrangements

The University will endeavour to accommodate the special needs of students with a permanent or temporary disability. In such instances students should notify the Disability Services Centre (DSC) or the Examinations and Graduations Office well in advance of requiring alternative assessment arrangements. All requests for Special Examination Arrangements will require DSC or college approval.

For more information, go to <<http://www.anu.edu.au/sas/seap/examinationsandassessment/5.9.php>>.

Disabilities

If you have any queries about special arrangements with respect to disabilities and examinations, please refer to the Disabilities Services Centre <<http://www.anu.edu.au/disabilities/>>.

Supplementary Examinations

A course grade of PX indicates you are eligible to sit a supplementary examination. You must apply in writing within 7 working days from the date of release of the result unless otherwise advised by your college. The application to sit a supplementary examination must be lodged with the School.

If you pass the supplementary examination you will receive the grade of PS (pass supplemental) and a mark of 50. If you are unsuccessful, or you decide not to sit the supplementary examination, your grade will be recorded as N (fail) and your original mark will stand.

Supplementary examinations will be held early in the next semester on dates to be advised. For information regarding the timing and venues for Supplementary examinations please refer to the School websites in the second week of the current semester: ABIS: <http://www.cbe.anu.edu.au/schools/abis/>

Results and Examinations

In accordance with the University Assessment Grades/Codes, the College applies the following scale when awarding grades:

Final pass grades		
HD	High Distinction	80—100 %
D	Distinction	70—79 %
CR	Credit	60—69 %
P	Pass	50—59 %
PS	Pass at supplementary examination	50 %
Final fail grades		
N	Fail	0—49 %
NCN	Not completed / Fail	Not graded
WN	Withdrawn with failure	Not graded
Interim codes		
DA	Deferred assessment	N/A
PX	Offered supplementary assessment	N/A
RP	Result pending	N/A
WA	Grade withheld for administrative reasons	N/A

Scaling

Scaling can increase or decrease a mark but does not change the order of marks relative to the other students in the course. If it is decided that scaling is appropriate, then the final mark awarded in a course may differ from the aggregation of the raw marks of each assessment component.

Results Notification

To access results students should check their ISIS accounts on the advertised date for release of examination results. After publication students enquiring about results must provide an ANU student card as proof of identification. For privacy reasons students should not make enquiries regarding the results of other students.

Examination Timetable: Final Examination Period

Details of the final examination timetable are available on the ANU Timetabling website <http://timetable.anu.edu.au/default.asp> . Students are expected to check the time of examinations themselves.

Examination Timetable: Mid-Semester Examinations

When a mid-semester exam is scheduled, timetable information will be posted by the relevant School.

Academic Misconduct

Misconduct in the preparation and submission of written work and/or examinations for assessment will have serious consequences for a student. Consequences include failure of the course, receipt of a mark penalty or in some circumstances disciplinary proceedings and exclusion.

The University's Discipline Rules apply to all students, undergraduate and graduate, and define misconduct in relation to an examination as including but not limited to:

- cheating
- plagiarism
- except with the approval of the Delegated Authority, submitting for an examination any work previously submitted for examination
- failing to comply with the University's instructions to students at, or in relation to, an examination
- acting, or assisting another person to act, dishonestly in or in connection with an examination
- taking a prohibited document into an examination venue

For further information on Academic Misconduct, go to <http://www.anu.edu.au/sas/seap/examinationsandassessment/5.12.php>.

