

School of Accounting and Commercial Law

ACCY 404 Governmental Accounting and Finance

Trimester 2, 2016

COURSE OUTLINE

Prescription

An examination of funding, financial management, performance measurement, external government reporting and audit in central and local government.

Course Learning Objectives

Students completing this course will be able to:

1. Explain the application of relevant accounting standards and practices in the public sector context.
2. Explain the purposes, processes and methods of public resource use in the context of managing public organisations and public policy processes.
3. Critically evaluate theories and models of budgetary planning, expenditure and reporting at both the whole of government and individual organisation levels.
4. Apply the principles of public sector financial management in particular management circumstances.
5. Research and critically evaluate public accountability documents including their provision of financial and non-financial information.

Trimester Dates

Teaching Period: Monday 11th July – Friday 14th October

Study Period: Monday 17th October – Thursday 20th October

Examination Period: Friday 21st October – Saturday 12th November (inclusive)

Withdrawal from Course

1. Your fees will be refunded if you withdraw from this course on or before Friday 22nd July 2016.
2. The standard last date for withdrawal from this course is Friday 23rd September 2016. After this date, students forced to withdraw by circumstances beyond their control must apply for permission on an 'Application for Associate Dean's Permission to Withdraw Late' including supporting documentation. The application form is available from either of the Faculty's Student Customer Service Desks or [online](#).

Names and Contact Details

| | | Office | Phone |
|--|--|---------------|--------------------|
| <i>Course Coordinator & Lecturer</i> | Dr. Rodney Dormer rodney.dormer@vuw.ac.nz | RH 727 | 463 5233 ext. 7009 |
| <i>Course Administrator</i> | Rachel Qi rachel.qi@vuw.ac.nz Office hours: Monday-Friday 8.30am-5pm (Note: Office closed 10.30am-10.45am and 3.30pm-3.45pm) | RH 708 | 463 7465 |

Class Times and Room Numbers

Monday 13.40-16.30

Railway West Wing RWW 311 Pipitea Campus

Course Content and Readings

The topic readings for the course are a mixture of official publications, text material and academic articles. They are intended to introduce basic material; to give an understanding of the New Zealand Government's accounting and financial management system, as well as that of local government; and to provide an academic perspective on some of the issues addressed.

Specific readings for each section of the course are set out on Blackboard. There are no textbooks for the course, but the following publications will be referred to reasonably often:

- The Public Finance Act 1989, available online at:
<http://www.legislation.govt.nz/act/public/1989/0044/latest/DLM160809.html?src=qs>
- Gill, D. *et al* (2011), *The Iron Cage Recreated*. Wellington: Victoria University, Institute of Policy Studies.
- Van Dooren W., G. Bouckaert and J. Halligan (2015). *Performance Management in the Public Sector* (2nd ed.), Abingdon, Oxon.: Routledge.
- Scott, G. (2001), *Public Management in New Zealand*, Centre for Law and Economics Australian National University Canberra, Melbourne, Wellington, April 2001 (Textbook for MMPM 501)

In addition, throughout the course reference will be made to the accountability documents for central government departments and to the New Zealand Government's budget documentation available from the Treasury website at: <http://www.treasury.govt.nz/budget/2016>

Week 1. The Public Sector Context

This section will explore some basic ideas which describe and create the underlying context within which public sector financial management and accounting takes place.

We will discuss what it is that governments do and therefore what it is that they manage. We will also discuss what is meant by the term 'management' and the extent to which management in the public sector is in any way different from management in the private sector. You should have a view of the extent to which you believe public sector performance can be improved by applying private sector management disciplines?

Desired Learning Outcomes

You should gain a clear understanding of how New Zealand's public sector is structured, the various organisations that it encompasses, and the accountability relationships between them.

In exploring the relationship between the public and private sectors you should be able to compare and contrast their differing accountability relationships and management objectives.

Questions to consider when reading the background material:

- What are the functions of government?
- How is New Zealand governed?
- What makes up the public sector?
- What are the different forms of public entity?
- To what extent, and how, is public management different from management in the private and/or not-for-profit sectors?
- By what criteria should the performance of public sector organisations be evaluated?

Readings

Required reading:

Hitchiner, S. and D. Gill (2011). The Formal System for Organisational Performance Management in the State Sector. In D, Gill (Ed.) *The Iron Cage Recreated* (pp.37-119). Wellington: Victoria University Institute of Policy Studies.

Rainey, H. G. and Young Han Chun (2005). Public and Private Management Compared. In E. Ferlie, L E Lynn Jr. and C Pollitt (Eds.), *The Oxford Handbook of Public Management*, pp. 72-102. Oxford: Oxford University Press

OAG (2012). *Reviewing financial management in central government*. Wellington: Office of the Auditor-General.

Further reading:

Scott, G. (2001). *Public Management in New Zealand. Lessons and Challenges* (pp.11-34). Wellington: New Zealand Business Roundtable.

Boston, J., Martin, J., Pallot, J. & Walsh, P (1996). *Public Management: the New Zealand Model* (pp.2-69) Auckland: Oxford University Press.

Alford, J. (1993). Towards a New Public Management Model: Beyond "Managerialism" and its Critics. *Australian Journal of Public Administration*, 52 (2), 135-148.

Mintzberg, H. (1996). Governing management. *Harvard Business Review*, May-June 1996, pp. 75 - 83.

Week 2. Some Public Sector Accounting Issues

This session will explore accounting issues that are particular to a public sector context and that have given rise to a separate set of public sector accounting standards.

Desired Learning Outcomes

You should also be able to explain the arguments for and against the adoption/adaptation of international public sector accounting standards in New Zealand, as well as public sector specific matters such as the capital charge.

Questions to consider when undertaking background reading:

- Public sector entities are generally involved in reporting performance.
 - Do financial indicators have any relevance?
 - What's the significance of a government department making a surplus – is this 'good' news or 'bad' news?
- Why do many governments elsewhere in the world still operate cash accounting? Are there any drawbacks?
- Why have accounting standards in the public sector? Who should set them – Treasury, an independent standard setter in NZ, or a world body [the IPSASB]?

Readings

Required reading:

XRB (2013). Public Benefit Entity International Public Sector Accounting Standard 1. Presentation of Financial Statements, (PBE IPSAS 1). Wellington: NZ Accounting Standards Board.

Deegan, C. & G. Samkin (2012). *Financial Accounting* (6th edition). Chapter 2 – Introduction to the Conceptual Framework and its Relevance to Financial Reporting. Auckland: McGraw-Hill

Crook, K. (2014), "IPSAS adoption in New Zealand — reasons for moving from IFRS to IPSAS", *IPSAS Outlook*, July 2014, available at: [http://www.ey.com/Publication/vwLUAssets/EY-IPSAS-Outlook-July2014/\\$File/EY-IPSAS-Outlook-July2014.pdf](http://www.ey.com/Publication/vwLUAssets/EY-IPSAS-Outlook-July2014/$File/EY-IPSAS-Outlook-July2014.pdf)

Lapsley, I., Riccardo, M. and Paulsson, G. (2009), "On the Adoption of Accrual Accounting in the Public Sector: A Self-evident and Problematic Reform", *European Accounting Review*, Vol. 18, pp. 719-723.

Department of Corrections Annual Report 2014/2015 available at:

http://www.corrections.govt.nz/resources/strategic_reports/annual-reports.html

Further reading:

OAG (2016). *Improving Financial Reporting in the Public Sector*. Wellington: Office of the Auditor-General. Available at: <http://www.oag.govt.nz/2016/financial-reporting/docs/financial-reporting.pdf>

Norman, R. (1997). *Accounting for Government*, published by Victoria University of Wellington through Victoria Link Ltd.

Laughlin, R. (2010). A Conceptual Framework for Accounting for Public Benefit Entities. *Public Money and Management*, 28(4), 247-254

McLeod, R. A. (2010). Charge Down. *Chartered Accountants Journal*, August, 2010.

Treasury (2001). Capital Charge Formula. New Zealand Treasury Circular 2001/16.

Newberry S. and J. Pallot (2004). Freedom or Coercion? NPM incentives in New Zealand central government departments. *Management Accounting Research*, 15, 247-266.

Perry, J. and K. Crook (2007). Financial reporting standards for public sector entities. *Chartered Accountants Journal*, November, 2007.

Week 3. Authority from Parliament and the Budgeting Process

This session will cover the role of Parliament in authorising the expenditure of public money. We will discuss the different mechanisms (appropriations) by which that authority is granted.

We will also ask, what do we mean by ‘accountability’? Who is accountable to whom and for what?

You should then be able to discuss whether good accountability means effective performance?

This session will also examine the strategic financial management cycle and we will discuss the rationale for, and behavioural aspects of, budgeting - and the nature of the budget process of the NZ Government.

Desired Learning Outcomes

This session is designed to enable students to understand what is an appropriation, how is it granted, and how do different forms of appropriation vary. You should understand why governments budget, how funding is appropriated, and the main features of the legislation that determine the Government’s budgeting process.

You should also form a view on the nature of accountability and how it works in a public sector context.

Questions to consider when undertaking background reading

- What is the difference between a departmental and a non-departmental appropriation?
- To what extent do appropriations limit or constrain the activities of public sector organisations?
- Are Supplementary Estimates and Imprest Supply subject to adequate review by Parliament?
- How does ministerial and chief executive accountability differ?
- How good is the New Zealand Government’s budget process in allocating resources efficiently and effectively? What constitutes a good budget process?
- Does the budget system make cooperation between departments more difficult?

Readings

Required reading:

Public Finance Act 1989, Part 1 Appropriations. Available online at: <http://www.legislation.govt.nz/act/public/1989/0044/latest/DLM160809.html?src=qs>

Treasury (2013). A Guide to Appropriations. Wellington: The Treasury. Available at: <http://www.treasury.govt.nz/publications/guidance/planning/appropriations/guide>

Treasury (2013). Administration and Use of Appropriations. Wellington: The Treasury. Available at: <http://www.treasury.govt.nz/statesector/2013reform/index.htm#sspfr-admin-guidance>

Week 4. The Crown Accounts and Fiscal Responsibility

In this session we will explore the Crown accounts – where does the money come from and where does it go?

Central to how New Zealand’s public finances are managed are the principles of fiscal responsibility and the related reporting requirements placed on government. We will consider how these are applied in New Zealand and how New Zealand compares with governments elsewhere in the world.

This session will also examine the strategic financial management cycle and discuss some key aspects of financial management applicable to the Crown and how that links to operational planning processes.

We will discuss the rationale for, and behavioural aspects of, budgeting - and the nature of the budget process of the NZ Government.

Desired Learning Outcomes

You should also understand the nature of fiscal responsibility and how it is applied in New Zealand.

Questions to consider when undertaking background reading

- Why are the fiscal responsibility provisions of New Zealand's Public Finance Act 1989 significant? How do they affect the decisions of Government?
- How well do the Crown Accounts reflect the financial position of Government?
- Who sets strategy in the public sector and how is it managed?

Readings

Treasury (2016). Budget 2016. Documents available at: <http://www.treasury.govt.nz/budget/2016>

Robinson, M. (1996). Can Fiscal Responsibility Legislation be Made to Work? *Agenda*, 3 (4), 419-430.

Treasury (2013). *Affording Our Future. Statement of New Zealand's Long-Term Fiscal Position*. Wellington: The Treasury.

OAG (2013). Commentary on Affording Our Future. Statement on New Zealand's Long-Term Fiscal Position. Wellington: Office of the Auditor-General.

ACCA (2015). *Consolidated government accounts: How are they used?* Association of Chartered Certified Accountants. Available at: <http://www.accaglobal.com/an/en/technical-activities/technical-resources-search/2015/july/consolidated-government-accounts.html>

Further reading:

Rollins (2015). How good accounting can save the world – including Greece. CPA Australia. Available at: <http://intheblack.com/articles/2015/07/17/how-good-accounting-can-save-the-world-including-greece>

Kelsey, J. (2015). *The Fire Economy*, pp 187-193. Wellington: Bridget Williams Books.

Schick, A. (2013). *The Metamorphoses of Performance Budgeting*. Paris: OECD.

Marti, C. (2006). Accrual Budgeting: Accounting Treatment of key Public Sector Items and Implications for Fiscal Policy. *Public Budgeting & Finance*, Summer 2006.

Warner, J. (2013). *On public finances, Britain is still living in cloud-cuckoo land*. The Telegraph. Downloaded on 15 July 2013 from: <http://www.telegraph.co.uk/finance/comment/jeremy-warner/10181272/On-public-finances-Britain-is-still-living-in-cloud-cuckoo-land.html>

Week 5. Thinking about Organisations

In this session we will further explore the diverse nature and functions of public organisations. Much of the literature on public sector management is concerned with management *of* the public sector as a whole. This section will explore the requirements and challenges of financial management *within* individual public sector organisations.

To understand the issues associated with accounting and financial management within public sector organisations we will first consider how those organisations differ and the implications of that for performance measurement and management.

Desired Learning Outcomes

This session should enable you to understand how public organisations differ and what implications that has for the management of, and accounting for, their operations.

You should gain an insight into the challenges of managing performance within individual public sector organisations. You should then be able to discuss what and how managers manage within individual organisational settings.

Questions to consider when undertaking background reading:

- Choose a public organisation - what functions does that organisation perform?
- To what extent are the activities that support those functions able to be pre-defined or standardised?
- To what extent can the results or impacts delivered by those functions be identified and measured?
- Who controls the budget within the organisation?
- How are the organisation's outputs costed and how are those costs controlled?
- What are the key challenges facing departmental Chief Executives in ensuring effective financial managements of their agencies?

Readings

Required reading:

Wilson, J. Q., (1989). *Bureaucracy: what government agencies do and why they do it?* New York: Basic Books. pp. 158-177

Jones, R. and M. Pendlebury (2010). *Public Sector Accounting*. Chapter 7, pp.97-108. Harlow: Pearson Education.

Further reading:

Gregory, R. (1995). The Peculiar Task of Public Management: toward Conceptual Discrimination. *Australian Journal of Public Administration*, 54 (2), 171-183.

OECD (2000). *The OECD Outputs Manual*. PUMA/SBO (2007). Paris: Organisation for Economic Co-operation and Development.

Week 6. Performance – Economy and Efficiency

The next four modules will explore the concept of performance in the context of the public sector – how do we define it and how do we measure and report it. In that respect we will consider a number of different criteria by which organisational performance may be evaluated.

Economy and efficiency, in particular, were a major concern of the public sector reforms of the late 1980s and early 1990s and have remained a significant focus of the New Zealand model of public sector management. The criteria of economy, reflecting the how well funding is used to acquire inputs to an agency's processes, and efficiency, representing the relationship between an agency's use of inputs and its outputs, are of concern to public sector managers who must apply limited resources to solve massive objectives and to politicians concerned to avoid any suggestion of public

sector profligacy. In times of fiscal constraint they also critically underpin the inevitable trade-offs that ministers and officials must make when choosing and implementing government interventions.

Desired Learning Outcomes

You should gain an understanding how the concepts of economy and efficiency apply to different public organisations.

You should also be able to provide a critical analysis of the performance measures and targets in this respect used by public sector organisations.

Questions to consider when undertaking background reading include:

- How do different organisations measure and monitor the economy and efficiency of their operations?
- How important are these criteria in evaluating the performance of those organisations?
- Who would/should use that information?

Readings

Required reading:

Required reading:

Curristine, T., Z. Lonti and I. Joumard (2007). Improving Public Sector Efficiency: Challenges and Opportunities. *OECD Journal of Budgeting*, 7(1), 1-41.

Scott, G. (2001). *Public Management in New Zealand. Lessons and Challenges* (pp.169-203). Wellington: New Zealand Business Roundtable.

Campbell (2016). Hospitals told to cut staff amid spiralling NHS cash crisis. *The Guardian*. Available at: <http://www.theguardian.com/society/2016/jan/29/hospitals-told-cut-staff-nhs-cash-crisis>

SSC (2008). *Performance Measurement. Advice and examples on how to develop effective frameworks*. Wellington: State Services Commission.

Week 7. Performance – Effectiveness and Equity

Effectiveness, or the relationship between an agency's outputs and the outcomes that they achieve, has received different levels of emphasis between different agencies and over time. In part this reflects the difficulty some agencies have in defining and measuring the linkages between their outputs and the outcomes or impacts that they produce. It also reflects the changing concerns of Ministers.

As a criterion of performance equity is concerned with the way in which services are provided either in terms of the equal availability of services (as in the case of Police services) or the targeted provision of services to those most in need (as is the case with social security benefits paid to invalids).

Desired Learning Outcomes

You should be able to discuss the difficulties and implications of measuring the effectiveness of differing public sector functions.

You should also gain an appreciation of the centrality of ideas about equity or 'fairness' to the way in which the performance of public organisations is evaluated.

Questions to consider when undertaking background reading:

- How can we know if public sector organisations are being effective?
- Who should be responsible for the effectiveness of public sector interventions?
- To what extent can the effectiveness of individual public organisations be identified?
- What do we mean by ‘fairness’ and how can we measure it?

Readings

Required reading:

Adams, S. (2011). Sickest patients are being neglected as doctors focus on waiting list targets. *The Telegraph*. Downloaded on 6 April 2011 from:

<http://www.telegraph.co.uk/news/health/news/8433665/Sickest-patients-are-being-neglected-as-doctors-focus-on-waiting-list-targets.html>

Campbell, D. (2015). NHS to 'extend rationing' of healthcare in bid to balance books. *The Guardian*. Downloaded on 21 April 2015 from:

<http://www.theguardian.com/society/2015/apr/21/nhs-to-extend-rationing-of-healthcare-in-bid-to-balance-books>

Week 8. Performance – Organisational Capital & Public Capital

Organisational capital has been described by Andrews and Boyne (2010) as including:

- capital management,
- financial management,
- human resources management,
- information technology, and
- leadership.

Ultimately, organisational capital represents an organisation’s capability and capacity to deliver goods and services in the future.

As a criterion of performance, Public Capital represents the trust and confidence in an agency held by Ministers, major stakeholders and the general public – factors that contribute to the political salience of, and external influence on, that agency’s core functions.

Desired Learning Outcomes

You should understand and be able to discuss the significance of organisational capital and the implications of its erosion.

Similarly, you should be able to discuss the nature of public capital and the role that public officials play in its maintenance and development.

Questions to consider when undertaking background reading

- Why does the Public Finance Act 1989 require public service organisations to report on their health and capability?
- What is the proper role and responsibility of public officials in engaging with the public?
- How should those responsibilities be measured and monitored?

Readings

Required reading:

Benington, J. (2009). Creating the Public in Order to Create Public Value? *International Journal of Public Administration*, 32 (3), 232-249.

Coates D. and E Passmore (2008). *Public Value: The Next Steps in Public Service Reform*. A paper for The Work Foundation. London. Accessed on 3 September 2009 at http://www.theworkfoundation.com/assets/docs/publications/201_PV_public_service_reform_final.pdf

Rhodes, R. A. W. and J. Wanna (2007). The Limits to Public Value, or Rescuing Responsible Government from the Platonic Guardians. *The Australian Journal of Public Administration*, 66 (4), 406-421.

Dormer, R. (2016). Organisational Health and Capability in New Zealand's Public Service. *Public Money and Management*, forthcoming.

Further reading:

Alford, J. and J. O'Flynn (2009). Making sense of public value: concepts critiques and emergent meanings. *International Journal of Public Administration*, 32 (3), 171-191.

Yang K. and M. Holzer (2006). The performance-Trust Link: Implications for Performance Measurement. *Public Administration Review*. January/February 2006, 114-126.

SSC (2015). *Kiwis Count*. June 2015 Annual Report. Wellington: State Services Commission. Available at: <https://www.ssc.govt.nz/kiwis-count-june15-annual-report>

Week 9. Local Government

Local government is a very important area of economic activity in New Zealand, although this is not always recognized. This session will explain how local governments operate and show how local government accounting and accountability issues have often mirrored changes in central government.

The session will also discuss relevant provisions of the Local Government Act 2002 and the government's "Better Local Government" proposals of March 2012.

Desired Learning Outcomes

Students should understand the role of local government and how it is financed. You should also be familiar with issues that have recently and are currently being debated and which have or may change the local Government Act.

Questions to consider when undertaking background reading

- What are the main ways in which recent and possible local government reforms resemble the central government reforms?
- Compared to central government organisations, how free are local authorities to borrow, tax, spend and invest?
- What factors act to ensure that local authorities manage their finances well?
- Local Government Act 2002:
 - Much of the effectiveness of the Act depends on consultation – what are the pitfalls?
 - How does local government compare with central government in relation to fiscal responsibility (e.g. balanced budget obligations)?

Reading

Required reading:

Department of Internal Affairs (2012). Better Local Government. Available at: <http://www.dia.govt.nz/Policy-Advice-Areas---Local-Government-Policy---Better-Local-Government-brochure>

Cheyne, C. (2012). Better Local Government Reform Proposals: Improving or Diminishing Local Government? *Policy Quarterly*, 8(2), 37-40.

Further reading:

Pallot, J. (2001). Transparency in local government: antipodean initiatives. *The European Accounting Review*, 10(3), 645-660.

Robinson, M. (1998). Measuring Compliance with the Golden Rule. *Fiscal Studies*, 19(4), 447-462.

Clifton, J. (2012). Rates Revolt. *The Listener*, February 25 2012, 18*22.

Local Government Act 2002. Available at:

www.legislation.govt.nz/act/public/2002/0084/latest/DLM170873.html?src=qs

Week 10. The Role of Audit and the Auditor-General

This section of the course will examine the role of the Auditor-General, both as an integral part of the integrated financial management cycle and as a reporter to Parliament on *accountability* and *improvement* issues.

Desired Learning Outcomes

The Auditor-General plays an important role in public sector accountability and in improving public sector management.

This session explains the role of the Auditor-General. It also explores how a public sector audit differs from a private sector audit, with particular reference to performance auditing. And, it answers the often asked question “who audits the auditor?”

Questions to consider when undertaking background reading

- What gives an audit value?
- How does an audit by the Auditor-General vary from a private sector audit?
- How does a performance audit vary from a financial audit?
- Given that the Auditor-General performs a mini performance audit (i.e. the audit of SSPs) on most public sector entities, is there any value in her carrying out discretionary performance audits?
- Critically discuss the following statement –
“The new legislation [the Public Audit Act 2002] has increased the Auditor-General’s independence, but her accountability to Parliament has remained weak!”

Readings

Required reading:

OAG (2012). All about the Controller and Auditor-General. Wellington: Office of the Auditor-general

Buchanan R, and K Simpkins (2001). A new Age for Public Auditing. *Chartered Accountants Journal*, July, 2001.

Further reading:

OAG (2012). MPs' guide to the Auditor-General. Wellington: Office of the Auditor-general

Pallot, J. (1999). Service Delivery: The Audit Dimension. *Australian Journal of Public Administration*. 58(3), 43-49.

Jacobs, K. (1998). Value for Money Auditing in New Zealand: Competing for Control in the Public Sector. *British Accounting Review*, 30, 343-360.

Week 11. Managing Accountability with Third Parties

It has been suggested that one of the distinguishing features of management in a public sector context is the need to get things done through other organisations. Certainly public sector organisations are increasingly being expected to collaborate with both each other and with organisations in the private and not-for-profit sectors. But what form should that collaboration take and how should accountability be managed between the various parties involved?

Desired Learning Outcomes

You should gain an insight into the challenges of managing performance across and with other organisations. This will require an understanding of how those organisations differ.

We will explore the practical realities of the 'collaborative turn', devolved governance and tino rangatiratanga.

Questions to consider when undertaking background reading include:

- What provisions exist in the Public Finance Act 1989 for funding third parties?
- What risks exist in arrangements for the provision of services by third parties and how are they managed?
- How is decision making power distributed in the arrangements that you are aware of for third party service provision?
- To what extent can ideas of self-determination include the use of public funds?

Readings

Required reading:

Dormer, R. (2014). Whanau Ora and the Collaborative Turn. *International Journal of Public Administration*, 37(12), 835-845.

OAG (2008). Public sector purchases, grants and gifts: Managing funding arrangements with external parties. Wellington: Office of the Auditor-General.

Further reading:

Considine, M. (2002). The End of the Line? Accountable Governance in the Age of Networks, Partnerships, and Joined Up Services. *Governance: An International Journal of Policy, Administration, and Institutions*, Vol. 15, No. 1: 21-40.

Gregory, R. (2012). Accountability in Modern Government. In Peters, B. G. and J Pierre (eds.), *The Sage Handbook of Public Administration*. London: Sage Publications Ltd.

Ryan B. (2012). The signs are everywhere: ‘Community’ approaches to public management. In Ryan B and D Gill (eds.), *Future State: directions for public management in New Zealand*. Wellington: Victoria University Press

Forrer, J., J. E. Kee, K. E. Newcomer and E. Boyer (2010). Public-Private Partnerships and the Accountability Question. *Public Administration Review*. May/June 2010, 475-484.

Week 12. The Big Questions and Perennial Tensions

In this final session we will review the theories and ideas that have previously shaped, and continue to influence, the New Zealand model of public sector management including the problems the system was seeking to address. We will discuss the resulting on-going motives for change in accounting and financial management accounting practice. You should be familiar with the ‘Better Public Services’ report and the 2013 amendments to the State sector legislation. We will explore how these might be implemented, or how they might impact on practice.

This session, and those that have preceded it, are an important resource for your final examination.

A great deal has been written about the reform process and your problem is to filter all this information and write an interesting and coherent essay which incorporates your own views and experiences. You should appreciate that in order to carry out an effective evaluation process you need to have a set of criteria to evaluate against. You should also consider the Course Objectives set out on page 3 of the Course Outline

Desired Learning Outcomes

You should be familiar with and able to discuss the objectives, challenges and practical implications of the Better Public Services report and the related changes to State sector legislation.

Questions to consider when undertaking background reading:

- What are the “big questions” of public management?
- What issues remain unresolved?
- Can they be resolved?

Reading

Required reading:

SSC (2011). Better Public Services Advisory Group Report. Wellington. State Services Commission.

Behn R. (1995). The Big Questions of Public Management. *Public Administration Review*, 55(4), 313-324.

Ryan, B. (2011). Public Management in Difficult Times. *Policy Quarterly*. 7(3), 20-27.

Further reading:

Policy Quarterly (2012). Special Issue: Better Public Services. *Policy Quarterly*, 8(3)

Lodge, M. and D. Gill (2011). Toward a New Era of Administrative Reform? The Myth of Post-NPM in New Zealand. *Governance: An International Journal of Policy, Administration, and Institutions*, 24(1), 141–166.

Dormer R. and D. Gill (2010). Managing Performance in New Zealand’s Public Service – a Loosely Coupled Framework? *Measuring Business Excellence*, 14(1), 43-59.

Mandatory Course Requirements

If you cannot complete an assignment or sit a test or examination, refer to www.victoria.ac.nz/home/study/exams-and-assessments/aegrotat

Expected Workload

The total workload for this course should be 150 hours. As with all BCom (Hons) courses students are expected to plan their time for the entire trimester to ensure that they can meet deadlines and the program's expectations.

We expect that:

- preparation for each class will be 3 hours plus class time
- preparation for the final examination will take 30 hours and
- the remaining course time will be spent on the research essays

Assessment (subject to amendment)

The Assessment Handbook will apply to all VUW courses: see <http://www.victoria.ac.nz/documents/policy/staff-policy/assessment-handbook.pdf>.

| | Percentage | Due Date |
|--|------------|--------------------|
| Research Essays/Reports | | |
| Essay/report one – Management of the public sector | 30% | 5 August |
| Essay/report two – Management in the public sector | 30% | 16 September |
| Final Examination (120 minutes) | 40% | examination period |

The course includes two research essays/reports. Each essay is expected to be approximately 4,000-5,000 words. Further details will be provided in class.

Examinations

A 120 minute final examination will be held during the examination period and will be assessed at 40% of the overall grade.

Students who enrol in courses with examinations are obliged to attend an examination at the University at any time during the formal examination period. The final examination for this course will consist of two compulsory questions and will be scheduled at some time during the following period:

Friday 21st October – Saturday 12th November (inclusive)

Penalties

The ability to plan for and meet deadlines is a core competency of both advanced study and public management. Failure to meet deadlines disrupts course planning and is unfair on students who do submit their work on time. It is expected therefore that you will complete and hand in assignments by the due date. Marks will be deducted at the rate of five per cent for every day by which the assignment is late and no assignments will be accepted after five working days beyond the date they are due. For example, if you get 65% for an assignment, but you handed it in on Monday when it was due the previous Friday, you will get a mark of 50%.

If ill-health, family bereavement or other personal circumstances beyond your control prevent you from meeting the deadline for submitting a piece of written work or from attending class to make a presentation, you can apply for and may be granted an extension to the due date. You should let your course coordinator know as soon as possible in advance of the deadline (if circumstances permit) if

you are seeking an extension. Where an extension is sought, evidence, by way of a medical certificate or similar, may be required by the course coordinator.

Group Work

There is no formal group work in this course.

Note on Quality Assurance

Your assessed work may also be used for quality assurance purposes, such as to assess the level of achievement of learning objectives as required for accreditation and academic audit. The findings may be used to inform changes aimed at improving the quality of VBS programmes. All material used for such processes will be treated as confidential, and the outcome will not affect your grade for the course.

Use of Turnitin

Student work provided for assessment in this course may be checked for academic integrity by the electronic search engine <http://www.turnitin.com>. Turnitin is an on-line plagiarism prevention tool which compares submitted work with a very large database of existing material. At the discretion of the Head of School, handwritten work may be copy-typed by the School and submitted to Turnitin. A copy of submitted materials will be retained on behalf of the University for detection of future plagiarism, but access to the full text of submissions will not be made available to any other party.

Student feedback

Student feedback on University courses may be found at www.cad.vuw.ac.nz/feedback/feedback_display.php.

Class Representative

A class representative will be elected in the first class, and that person's name and contact details made available to VUWSA, the course coordinator and the class. The class representative provides a communication channel to liaise with the course coordinator on behalf of students.

Communication of Additional Information

Additional information concerning this course will be by email or during lectures.

Link to general information

For general information about course-related matters, go to <http://www.victoria.ac.nz/vbs/studenthelp/general-course-information>

Note to Students

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