

School of Accounting and Commercial Law

MMPA 516 SPECIAL TOPIC: PUBLIC SECTOR ACCOUNTING AND MANAGEMENT

Trimester 3, 2015

COURSE OUTLINE

<u>Names and Contact Details</u>	Office	Telephone
<i>Course Coordinator & Lecturer</i> Rodney Dormer rodney.dormer@vuw.ac.nz Office hours: TBA	RH 727	463 7009
<i>Course Administrator</i> Rebekah Sage rebekah.sage@vuw.ac.nz Office hours: Monday-Friday, 8.30 am-5.00 pm	RH 728	463 6921

Trimester Dates

From the week starting Monday 16th November to the week ending Friday 19th February.

Withdrawal from Course

1. Your fees will be refunded if you withdraw from this course on or before 27 November 2015.
2. The standard last date for withdrawal from this course is 26 January 2016.

After the last date stated in #2, 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.

Class Times and Room Numbers

Week 1 only

Monday: 12.40-3.30 pm
Venue: GB LT4 (Government Buildings Lecture Theatre 2), Pipitea Campus.

All other weeks

Thursdays: 12.40-3.30 pm
Venue: GB LT2 (Government Buildings Lecture Theatre 2), Pipitea Campus.

Teaching Format

The course will be offered in a blended mode of delivery via face to face lectures and discussion supported by the assigned readings. Personal reflection is a vital part of the course and, together with contributions to class discussions and student led presentations, students will be required to contribute to online wikis.

Group Work

The course requires 6 hours of group work between modules. This work is considered part of the class structure, but the time can be flexibly scheduled by groups of students, with tasks undertaken and reported back.

Expected Workload

The learning objectives set for each course are demanding and to achieve them candidates must make a significant commitment in time and effort to reading, studying, thinking and completion of assessment items outside of contact time. Courses vary in design but all require preparation and learning before the first day of the course and regular learning is also necessary (students who leave everything to the last moment rarely achieve at a high level).

Expressed in input terms, on average, the time commitment required usually translates to approximately 150 hours for a 15-point course. Some of that is set contact time. The rest is your study time and we recommend you study weekly for approximately 8-10 hours.

Prescription

This course considers issues associated with managing and accounting for performance in a public context. Students will gain a broad understanding of the public sector context, the objectives of public management and the models by which public organisations account for their performance.

Course Learning Objectives

Students completing this course will be able to:

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

Course Content

Week 1: Monday, 23 November 2015 in GBLT4

The Public Sector Context

This week 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), pp. 135-148.
- Mintzberg, H. (1996). Governing management. *Harvard Business Review*, May-June 1996, pp. 75 -83.

Week 2: Thursday, 26 November 2015

Authority from Parliament

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?

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 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?
- Who sets strategy in the public sector and how is it managed?
- How does ministerial and chief executive accountability differ?

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/pdfs/sspfr-admin-guidance.pdf>

Week 3: Thursday, 3 December 2015

The Crown accounts and the budgeting and reporting cycle and Fiscal Responsibility

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

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.

We will also discuss the rationale for, and behavioural aspects of, budgeting - and the nature of the budget process of the NZ Government. It also examines the documentation that is produced in the budget decision-making process.

Desired Learning Outcomes

You should understand why and how governments budget and the main features of the legislation that determine the Government's budgeting process.

You should be able to discuss why and how governments in different parts of the world are establishing principles or guidelines for 'fiscal responsibility'.

You also need to understand the different methods of going about the budgeting process –including the concepts of 'zero-based' budgeting, 'incremental' budgeting and 'reprioritisation'.

Questions to consider when undertaking background reading

- How well do the Crown Accounts reflect the financial position of Government?
- How good is the New Zealand Government's budget process in allocating resources efficiently and effectively? What constitutes a good budget process and how good is the budget process within your own organisation?
- Does the budget system make cooperation between departments more difficult?
- Are Supplementary Estimates and Imprest Supply subject to adequate review by Parliament?
- Why are the fiscal responsibility provisions of New Zealand's Public Finance Act 1989 significant? How do they affect the decisions of Government?

Readings

Required reading:

- Treasury (2015). Budget 2015. Documents available at: <http://www.treasury.govt.nz/budget/2015>
- 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.

Further reading:

- 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.
- Kelsey, J. (2015). *The Fire Economy*, pp 187-193. Wellington: Bridget Williams Books.
- 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 4: Thursday, 10 December 2015

Thinking about Organisations and Conceptual Discrimination

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:

- What functions does an 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, 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 5: Thursday, 17 December 2015

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 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:

- Curristine, T., Z. Lonti and I. Joumard (2007). Improving Public Sector Efficiency: Challenges and Opportunities. *OECD Journal of Budgeting*, 7(1), pp. 1-41.
- Scott, G. (2001). *Public Management in New Zealand. Lessons and Challenges* (pp.169-203). Wellington: New Zealand Business Roundtable.
- SSC (2008). Performance Measurement. Advice and examples on how to develop effective frameworks. Wellington: State Services Commission.

Week 6: Thursday, 7 January 2016

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 7: Thursday, 14 January 2016

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. (2015). Organisational Health and Capability in New Zealand's Public Service. In press.

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.

Week 8: Thursday, 21 January 2016

A Practitioner's Story

This section of the course will look at the role of the public sector accountant, key relationships and the information needs of stakeholders.

Desired Learning Outcomes

Accountants also play an important role in public sector accountability and in improving public sector management within Government departments. Responsibility for the signoff of the Annual Financial Statements falls to the CEO and CFO which arguably places a higher responsibility on the CFO than in the private sector where the CFO does not have this responsibility.

This session looks at the role of accountants and gives insights as to how they can add value and what stakeholders should expect.

Questions to consider when undertaking background reading

- How does the role of a CFO differ to that of a CFO in a private sector? Should the roles and therefore skill sets required be the same or should they differ?
- Are accountants scorers, measurers and interpreters? Or, are they agents of maintaining the status quo or achieving social change?
- What is the role of accountants in a public sector entity?
- What are the information needs of stakeholders and how can they be met?

Reading

Required reading:

- CAANZ (2011). The Role of the Chief Financial Officer in the Public Sector. The New Zealand Edition. Wellington: Chartered Accountants Australia and New Zealand.
- McLeod, R. A. (2008). The CFO in Government Departments. *Chartered Accountants Journal*, November 2008.

Further reading:

- Carson, C. (2009). Right hand man. *Chartered Accountants Journal*, November, 2009.

Week 9: Thursday 28 January 2016

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 him 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.
- Macdonald D. (2006). *What's different about a public sector audit?* Mind map.

Week 10: Thursday, 4 February 2016

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 11: Thursday 11 February 2016

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 essay.

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 2 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.

Key Readings

Required Material

The following textbook is required for this course:

Van Dooren W., G. Bouckaert and J. Halligan (2015). *Performance Management in the Public Sector*. Abingdon, Oxon.: Routledge.

Additional Texts and Materials

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.

As noted above, for each week, specific readings for each section of the course are set out on Blackboard. Also the Public Finance Act 1989 will be frequently referred to; it is available online at: <http://www.legislation.govt.nz/act/public/1989/0044/latest/DLM160809.html?src=qs>

Throughout the course reference will also 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/2015>

Materials and Equipment

No other materials or equipment will be required.

Assessment

The purpose of assessment is three-fold:

- to ensure that you have met the standard of work required for the course;
- to give you feedback on your performance to assist you with your future study; and
- to provide the teaching staff with feedback on the progress of the class.

Formal assessment for the course will be as follows:

		%	CLO(s)
1	<p>Wiki I Evaluate the comment, “public organisations should be more business-like”. <i>Due Date: Monday, 30th November 2016 Max length: 1,000 words</i></p>	5%	1 & 2
2	<p>Essay I <i>Due Date: Monday, 18 January 2016 Max length: 3,000 words</i></p> <p>“It is not possible to compel fiscally responsible behaviour simply by passing laws or constitutional amendments to that effect. ... This does not mean that legislation should have no role in promoting fiscal responsibility. Legislation ought, however, to be directed towards the enhancement of fiscal transparency and the promotion of independent analysis and debate on fiscal policy, and in particular on medium- and long-term fiscal policy.”</p> <p><i>Robinson, M. (1996), “Can Fiscal Responsibility Legislation be Made to Work”</i></p> <p>Required: In the light of the above quote from Robinson:</p> <ul style="list-style-type: none"> ○ Explain what is meant by fiscal responsibility and why organisations such as the International Monetary Fund stress its importance; ○ Discuss the approach to fiscal responsibility adopted by New Zealand’s central government. As part of your discussion be sure to describe the eight principles of responsible fiscal management, explain how each principle contributes to responsible fiscal management and to explain any flexibility the New Zealand legislation permits to governments in relation to these principles as well as any associated requirements; and ○ State the extent to which you agree with Robinson, giving reasons. <p>This assignment will be assessed against course learning objectives 1, 2 and 3.</p> <p>Please provide a word count</p>	45%	1, 2, & 3
3	<p>Essay II A better performing public sector <i>Due Date: Thursday, 18 February 2016 Max length: 3,000 words</i></p> <p>In both central and local government there is continuing pressure for public organisations to be “better performing”. Does this simply mean providing more for less (i.e. being more efficient) or are there also other criteria by which the performance of public sector organisations might be judged?</p> <p>What challenges do public sector organisations face in accounting for, and reporting on, their performance?</p>	45%	2 & 4

	This assignment will be assessed against course learning objectives 2 and 4 Please provide a word count		
4	Wiki II Key Learnings from the Paper. <i>Due Date: Sunday, 21 February 2016</i> <i>words</i>	5%	All
	<i>Max length: 1,000</i>		

Penalties

The essays must be handed in on or before the due date and time. In fairness to other students, any assignment submitted after the deadline will be subject to a penalty of 5% of the total marks available for every day or part of a day (including Saturdays and Sundays) that the assignment is submitted late. For example, an assignment marked out of 100 due by 2pm on Monday 1 January but submitted at 1pm on Wednesday 3 January, would have 10 marks deducted.

An extension or waiver (with no penalty) will be considered on the grounds of exceptional personal circumstances. Students must complete the 'Assignment Extension/Waiver Application Form' available on Blackboard and submit the form (with the relevant supporting documentation) to the MPA Administrator, preferably before the assignment due date.

Note: The submission of an application does not mean that the extension has been approved. Penalties, as detailed above, will apply if the extension is not granted.

Exceptional Personal Circumstances include an impairment assessed by Disability Services, illness, bereavement, circumstances involving the health or wellbeing of a relative or close friend, compulsory attendance at court, national or international representative commitments, significant cultural commitments, or activities in which the student is representing the University.

*Note: Not being organised or failing to plan ahead are **not** exceptional circumstances.*

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.

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 provided in lectures and posted on Blackboard: <http://blackboard.vuw.ac.nz>. Urgent notices will be circulated by email.

Student feedback

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

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

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.
