



**DALHOUSIE
UNIVERSITY**

FACULTY OF MANAGEMENT

MASTER OF PUBLIC ADMINISTRATION

CENTRE FOR EXECUTIVE AND GRADUATE EDUCATION

MGMT 5250
STRATEGIC
FINANCIAL
MANAGEMENT

BRUCE HENNEBURY

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LESSONS

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The Masters of Public Administration (Management) program offers public servants an alternative to the regular MPA program. This degree program brings to Dalhousie a specific clientele of mature learners who desire graduate-level studies in public administration for reasons of personal and professional development but currently find it extremely difficult, if not impossible, to take the regular MPA. Potential candidates must already possess a high level of professional experience in public administration. The program reflects the experience and the educational needs of senior-level public servants while maintaining the high academic standards to which the School and Dalhousie are committed.

We are pleased to provide you with information regarding your Strategic Financial Management course. Throughout the MPA(M) program you will be receiving similar information specific to each course. It is important to read through this information, as each course is unique. If you believe there is information that should be included in this manual in addition to the material presented, please contact Morven Fitzgerald at (902) 494-6312 or morven.fitzgerald@dal.ca.

ABOUT THE INSTRUCTOR/AUTHOR

BRUCE HENNEBURY, CPA, CMA, MPA(M)

EDUCATION:

Bachelor of Commerce, 1982 (Saint Mary's University, Halifax, Nova Scotia)

Certified Management Accounting Designation (CMA), 1992

Masters of Public Administration (Management), Dalhousie University, Halifax, Nova Scotia (2001)

CAREER:

Bruce Hennebury is a retired public servant with over 35 years' experience. He held senior positions throughout the Nova Scotia government in Finance, Treasury and Policy Board, Economic and Rural Development and Communities Culture and Heritage. He has extensive experience in policy, finance, budgeting, accountability, governance and administration. A

Chartered Professional Accountant (CMA), Bruce also holds a master's degree in Public Administration (Management) from Dalhousie as well as a Bachelor of Commerce from Saint Mary's University. He has been teaching public sector comptrollership and accountability at Dalhousie in the MPA and MPA(M) programs since 2002. He enjoys fly fishing is actively involved in the local ringette community as a Level 3 referee. He has also served on volunteer boards. A native Nova Scotian, Bruce lives in the Halifax area with his wife and has two grown children.

COURSE ASSISTANCE

Throughout the duration of the course, you will frequently find it necessary to contact the course instructor. Please feel free to do so at any time during regular business hours. It would be helpful if prior to your call or online interaction, you would organize your thoughts and make a list of your questions so that the discussion will be guided and on track. Be sure to clearly indicate the purpose of your e-mail message in the subject header to avoid the message being classified as SPAM.

Cell Number: (902) 877-5514

E-mail: Bruce.Hennebury@Dal.Ca

COURSE DESCRIPTION

This course will serve to give the student a broad understanding of the accounting and accountability of public funds. It will link accounting to public policy, financial administration and ultimately accountability and comptrollership. It will examine two main themes.

First, while not an accounting course, it designed to provide an overview of public sector accounting in Canada. To understand financial management and budgeting, it is necessary to first understand how accounting works and why it works the way it does. The course will aim to develop an understanding of the assumptions and principles of accounting as a tool to further understand and analyze financial statements and how they connect to budgeting, budget decisions and accountability.

Second, it offers participants the opportunity to review the way governments have tried to connect what they want to do with what they spend money for, including attempts to link

planning, programming, budgeting and accountability. Development at the national, provincial and municipal levels of government will be used as class material. Expenditure management systems, the development of “business plans” and lines of “business”, the use of alternative delivery systems and the impact, generally, of new public management developments on notions of accountability will be considered. We will tackle issues like: How can governments make budgetary commitments to programs with assurances that monies will be spent to reach their political objectives?; How can a civil service be accountable to its ministers?; How is the executive accountable to the legislature?; How have recent government reforms, sometimes under the rubric of “new public management” increase the capacity of governments to measure, know and understand their “performance?; Have the reforms, including reforms such as alternative service delivery, agencies, privatization, changed the nature of accountability?; How has technology changed the nature of or capacity for reporting?

The reading and research directions of the course will support interests in any level of government – national, provincial, or local – and at any point of the accountability frameworks we will discuss accounting and reporting treatment, business planning and program design, budget development and information systems, and performance measurement, evaluation and reporting.

LEARNING OBJECTIVES

1. To understand, contextually, how financial planning and financial performance fit within the overall management cycle of planning, organizing, doing, and evaluating.
2. Describe the role and scope of government in fiscal management, discuss the limitations of economic measurement, and outline activities included in financial management.
3. Understand and interpret financial information stemming from basic accounting principles and general financial statements.
4. Record transactions, prepare simple public sector financial statements, and analyze financial statements.
5. Define and discuss financial condition and fiscal sustainability.

6. Perform budgeting exercises.
7. Identify and discuss public sector accountability and control mechanisms relative to financial issues.
8. Evaluate performance budgeting, output and outcome measurement, and reporting frameworks.
9. Understand these budgeting and finance issues in the public sector context (federal, provincial, municipal and not-for-profit).

BASIS OF SEMINAR PERFORMANCE ASSESSMENT

EVALUATION AREA	% GRADE
Weekly Assignments/Participation Consisting of: Blog posts (6 of 7) – 10% Assignments (2) – 20%	30
Case Study 1 – Review of a Budget	10
Case Study 2 – Accountability Reports	15
Accountability Paper	15
Intensive Group Assignment and Exam	30

*You must pass the final exam with a minimum of B- in order to pass the course.

ASSESSMENT AREAS

BLOG POST

The assessment of your weekly participation will be based on the nature of your informed contributions and on your blog post. Participants are required to do a blog post consisting of two sections—1) General Comments and 2) Questions for Discussion. The blog post will be required in each week as noted and used in assessing the “participation” component of the final grade. The general comments are not meant to be exhaustive or in any way to “summarize” the readings. Instead, they should reflect critical thinking of some theme, issue or insight that you have extracted from or with which to challenge the readings. Open discussion and debate of the issues is encouraged. Blog posts should be brief. Do not exceed one page (250 words or so). Use of bullet style is encouraged. Only the best marks for 6 of 7 will be counted toward the total, allowing for students to “miss” a week if so desired.

ASSIGNMENTS

There will be two assignments to complete (10% each) related to the area of accounting. Areas covered will include journal entries, ledgers, transaction analysis and financial statement analysis. Students will be required to watch a webinar style presentation and submit an assignment based on the learnings contained in the presentation, as well as other reference information that will be provided. The assignments will be a series of questions based on information given. Some examples include:

- students may be asked to prepare journal entries based on a series of transactions which will require you to analyze the transaction, consider the reporting requirements, make the appropriate journal entry, post to a ledger and prepare simple financial statements.
- you may be required to analyze a situation and make appropriate recommendations to management.
- you may be required to analyze a set of financial statement to answer a series of questions.

Assignments must be submitted in Word or PDF format.

CASE STUDIES (2)

Case studies are based on current government documents that form part of today's financial accountability framework. It's an opportunity for you to review and analyze these in real time. The first case study (part of Lesson 7) will be to review a recent budget from a Canadian jurisdiction (federal, provincial) of your choice (please review your choice with the professor before completing the case study). Ideally the most recent budget available should be chosen. More information is contained in the lesson 7 notes.

The second case study (part of Lesson 10) will require you to select for analysis the accountability report of a provincial department (of your choice) and compare and critique the nature and quality of that department's reporting between two Provinces' budget and performance documentation. Review the lesson note (see Lesson 10) for more information on expectations

There are no right or wrong answers for case studies. You will be assessed on your ability to consider the issues and discuss the salient points. Your opinions and recommendation should be supported by your analysis. Case study reports can be 2 to 4 pages and should not exceed 4.

ACCOUNTABILITY PAPER

There are several case studies that provide us with a unique opportunity to apply the learning from this course to a real time examples of an accountability issue. Financial mismanagement (perceived or real), control issues, financial accountability and value for money are just some issues at play. The purpose of this exercise is to pick one of those case studies and prepare a critical analysis. The Lesson note contain three examples that provide different issues to think about and each is at a different level of government, one federal, one provincial and one municipal. These are provided as examples and you are welcome to use them, or you can select your own case. Please check with the instructor before doing so. Other examples may be provided at a later date.

INTENSIVE GROUP ASSIGNMENT AND EXAM

Group work

There will be some group work during the intensive. This will consist of "case studies" that will be done in groups of 4 to 5 students. Each group will do a case study starting towards the end of the first day and into the beginning of the second day. There will be time to read the case studies individually and then discuss as a group. The group will prepare a presentation and present to the class. This will make up 5 points (5% of total mark) of the 30 allocated to intensive, with the remaining 25 points (25% of total mark) allocated to the exam.

Exam

The exam will be 3 parts. The first will be 15 multiple choice questions worth 2 points each for a total of 30% of the exam. The second part will be a choice (your choice) of 2 out of 3 short answer questions worth 20 points each (40% in total). The final part will be an essay or short case study question worth 30 points. The exam will be closed book and you will have 3 hours to complete.

COURSE SCHEDULE			
LESSON	LEARNING OBJECTIVES	METHODS	ASSESSMENT
Getting Started January 4 - 10	<ul style="list-style-type: none"> ➤ Brightspace familiarity 		<ul style="list-style-type: none"> ➤ Introduce yourself
Lesson 1: Introduction January 11 - 17	<ul style="list-style-type: none"> ➤ What is Strategic Financial Management? ➤ What's the connection to public policy? ➤ What's the connection to accounting? ➤ Financial literacy for the public servant ➤ Assess your own financial literacy ➤ Accountability and Risk 	<ul style="list-style-type: none"> ➤ Reading(s) ➤ Video lecture ○ <i>Moody, Robert. (2009). A Framework for Accountability and Financial Management for Today's Public Service</i> ○ <i>Graham, Andrew. (2019). Canadian Public-Sector Financial Management – Introduction to the Third Edition; Chapters 1: Financial Management in the Public Sector and 2: Financial Concepts: Accountability and Risk.</i> ○ <i>David Good, (2014) The Politics of Public Money, Chapter 1: Beyond Spenders and Guardians</i> 	<ul style="list-style-type: none"> ➤ Blog post with discussion prompts (January 17)
Lesson 2: Public Sector Accounting Concepts January 18 - 24	<ul style="list-style-type: none"> ➤ To understand why we have accounting and begin to understand its purpose ➤ To understand public sector account principles ➤ Learn about the Public Sector Accounting Board ➤ Know who the users of accounting information are and why the need information 	<ul style="list-style-type: none"> ➤ Reading(s) ➤ Video lecture ○ <i>Graham, Andrew. (2019). Canadian Public-Sector Financial Management - Chapters 3: The Accounting Framework (pages 47 to 58)</i> ○ <i>The Public Sector Accounting Board of Canada. (2007) PSAB – What it is and what it does?</i> 	<ul style="list-style-type: none"> ➤ Blog post with discussion prompts (January 24)
Lesson 3: Basic Accounting and Getting to Financial Statements January 25 - 31	<ul style="list-style-type: none"> ➤ Understand the accounting cycle ➤ Understand double entry accounting – what are debits and credits ➤ Learn the fundamental accounting equations and how they link 	<ul style="list-style-type: none"> ➤ Reading(s) ➤ Video lecture ➤ Exercise ○ <i>Graham, Andrew. (2019). Canadian Public-Sector Financial Management - Chapter 11 External Reporting: Financial Statements</i> 	<ul style="list-style-type: none"> ➤ Assignment 1 – Reading Financial Statements (January 31)

	<ul style="list-style-type: none"> ➤ Learn about recording transactions, journals and ledgers ➤ Understanding and reading financial statements ➤ Analyze financial condition 	<ul style="list-style-type: none"> ○ <i>Public Sector Accounting Standards, Concepts & Principles, Sections PS 1000 financial statement concepts</i> 	
<p>Lesson 4: Basic Accounting and Getting to Financial Statements February 1 - 7</p>	<ul style="list-style-type: none"> ➤ Understanding cash versus accruals ➤ Revenue and expense recognition ➤ Learning the difference between an expense and an expenditure ➤ Understanding and recognizing Non-cash transactions ➤ The implications of accrual based accounting for public sector 	<ul style="list-style-type: none"> ➤ Reading(s) ➤ Interactive video session ➤ Exercises ○ <i>Graham, Andrew. (2019). Canadian Public-Sector Financial Management - Chapter 3: The Accounting Framework (pages 59 to 75)</i> ○ <i>Public Sector Accounting Standards, Concepts & Principles, Section 1100 Financial Statement Objectives</i> 	<ul style="list-style-type: none"> ➤ Assignment – Accounting Entries (February 7)
<p>Lesson 5: Budgets, Debt and Legislation February 8 - 14</p>	<ul style="list-style-type: none"> ➤ Understanding the link to accountability ➤ The legislation that enables, and binds, government spending ➤ Surplus, deficits and debt – fiscal policy discussion ➤ Debt management “light” – a discussion of debt policy 	<ul style="list-style-type: none"> ➤ Reading(s) ○ <i>Graham, Andrew. (2019). Canadian Public-Sector Financial Management - Chapters 4 and 5</i> ○ <i>David Good, (2014) The Politics of Public Money, Chapter 6: Fiscal Aggregates; Chapter 7: Budget Allocations and Chapter 10: Budget Reforms</i> ○ <i>Guidelines for Public Debt Management, Prepared by the Staff of the International Monetary Fund and the World Bank, March 21, 2001</i> http://www.imf.org/external/np/mae/pdebt/2000/eng/guide.pdf 	<ul style="list-style-type: none"> ➤ Blog post with discussion prompts (February 14) ➤ Midterm course evaluations available February 10 - 16

Reading Week

February 15 - 21

**Lesson 6:
Government
Revenues**

February 22 - 28

- Understanding the need for government revenues
- Understanding taxation and the different types of taxes
- Understanding tax expenditures and why we use them
- Understanding why we have transfers and how they work
- Understanding the importance of forecasting revenues
- Accountability for revenues

- Reading(s)
 - William Robson, “The Glacier Grinds Closer: How Demographics will Change Canada’s Fiscal Landscape” CD Howe e-brief, September 2010. 6pp. https://www.cdhowe.org/sites/default/files/attachments/research_papers/mixed/ebrief_106_Robson.pdf
 - Jack M. Mintz, “2007 Tax Competitive Report: A Call for Comprehensive Tax Reform” CD Howe Institute, Commentary No 254, September 2007. https://www.cdhowe.org/sites/default/files/attachments/research_papers/mixed/commentary_254.pdf
 - Canada’s Quiet Bargain http://www.policyalternatives.ca/sites/default/files/uploads/publications/National_Office_Pubs/2009/Benefits_From_Public_Spending.pdf
 - Casey G. Vander Ploeg, “Problematic Property Tax: Why the Property Tax Fails to Measure Up and What to Do About It” CanadaWest Foundation, November 2008. http://cwf.ca/wp-content/uploads/2015/11/CWF_ProblematicPropertyTax_Report_NOV2008.pdf
 - History of Health and Social Transfers, <https://www.canada.ca/en/department-finance/programs/federal-transfers/history-health-social-transfers.html>
 - ACHIEVING A NATIONAL PURPOSE: Putting Equalization Back on Track, EXECUTIVE SUMMARY, Expert Panel on

- Blog post with discussion prompts (February 28)

		<p><i>Equalization and Territorial Formula Financing May 2006</i> http://publications.gc.ca/collections/Collection/F2-176-2006-1E.pdf</p>	
<p>Lesson 7: Government Expenses March 1 - 7</p>	<ul style="list-style-type: none"> ➤ Answering the question: Where does the money go? ➤ Understanding the concept Competing priorities and the accounting equation ➤ Spenders and guardians: who are they and why do we need both? ➤ Linking back to government policy and mandate ➤ Why do we need budget transparency? 	<ul style="list-style-type: none"> ➤ Reading(s) <ul style="list-style-type: none"> ○ <i>Graham, Andrew. (2019). Canadian Public-Sector Financial Management – Chapter 5 The Planning Process and Budget Cycle and Chapter 6 – Capital Budgets: The Infrastructure to Deliver</i> ○ <i>Good, David A. (2014). The Politics of Public Money – Chapter 3 (Why Spenders Keep Spending); Chapter 4 (The Priority Setters)</i> ○ <i>FEDERAL GOVERNMENT SPENDING: A PRIORI AND A POSTERIORI CONTROL MECHANISMS, Library of Parliament, Retrieved from http://publications.gc.ca/collections/Collection-R/LoPBdP/PRB-e/PRB0550-e.pdf</i> ○ <i>OECD Best Practices for Budget Transparency, http://www.oecd.org/dataoecd/33/13/1905258.pdf</i> 	<p>Case Study 1 – Review of a Budget (March 7)</p>
<p>Lesson 8: Financial Management March 8 - 14</p>	<ul style="list-style-type: none"> ➤ Managing in-year spending in the public sector ➤ Examine the difference between Comptrollership and control ➤ Linking financial management to decision making 	<ul style="list-style-type: none"> ➤ Reading(s) <ul style="list-style-type: none"> ○ <i>Graham, Andrew. (2019). Canadian Public-Sector Financial Management – Chapters 8 Managerial Control and 9 In-Year Budget Management</i> ○ <i>Executive Styles in Canada, Chapters 1 & 13 (2005), Institute of Public Administration of Canada,</i> 	<ul style="list-style-type: none"> ➤ Blog post with discussion prompts (March 14)

		University of Toronto Press	
<p>Lesson 9: Measuring results March 15 - 21</p>	<ul style="list-style-type: none"> ➤ Why and how does government measure performance? ➤ Understanding what it means to measure results ➤ Using Benchmarking and indicators in the public sector 	<p>➤ Reading(s)</p> <ul style="list-style-type: none"> ○ <i>Graham, Andrew. (2019). Canadian Public-Sector Financial Management – Chapter 10: The Reporting Framework and Chapter 12: Performance Reporting</i> ○ <i>Alberta Treasury (1996), “Measuring Performance: A Reference Guide”</i> ○ <i>McDavid and Hawthorn, “Program Evaluation & Performance Measurement”, chapter 1.</i> ○ <i>Ammons, David N. (1996). "Performance Measurement and Benchmarking," in Ammons, Municipal Benchmarks; Assessing Local Performance and Establishing Community Standards. London: Sage Publications, Inc.</i> ○ <i>Guide to Financial Management Benchmarking, Identifying Best Practices and Performance Indicators, Financial Management Policy Division, Financial Management Policy and Analysis Sector, Treasury Board of Canada</i> https://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=12291&section=HTML 	<ul style="list-style-type: none"> ➤ Blog post with discussion prompts (March 21)
<p>Lesson 10: Accountability Reporting March 22 - 28</p>	<ul style="list-style-type: none"> ➤ Examine Accountability reporting practices in government ➤ Comparing reporting practices in Canadian provinces 	<p>➤ Reading(s)</p> <ul style="list-style-type: none"> ○ <i>Reporting Principles: Taking Public Performance Reporting to a New Level</i> ○ <i>Graham, Andrew. (2019). Canadian Public-Sector Financial Management - Chapter 12: Performance Reporting</i> 	<ul style="list-style-type: none"> ➤ Case study 2 – Accountability Reporting (March 28)

<p>Lesson 11: Accountability and Financial Management in the Public Sector</p> <p>March 29 – April 4</p>	<ul style="list-style-type: none"> ➤ Understanding financial reporting and the link to governance and accountability ➤ Objectives of financial reporting ➤ Audit and accountability 	<ul style="list-style-type: none"> ➤ Reading(s) <ul style="list-style-type: none"> ○ <i>Graham, Andrew. (2019). Canadian Public-Sector Financial Management – Chapter 13 Oversight and Audit</i> ○ <i>Good, David A. (2014). The Politics of Public Money – Chapters 5 (The financial watchdog) and 9 (Parliament and Public Money)</i> ○ <i>Canada (2000). Results for Canadians: A Management Framework for the Government of Canada. Ottawa: Treasury Board of Canada, Secretariat, http://www.tbs-sct.gc.ca/report/res_can/rc-eng.pdf</i> 	<ul style="list-style-type: none"> ➤ Blog post with discussion prompts (April 4)
<p>Lesson 12: Personal Accountability</p> <p>April 5 - 11</p>	<ul style="list-style-type: none"> ➤ Case studies in personal accountability 	<ul style="list-style-type: none"> ➤ Reading(s) <ul style="list-style-type: none"> ○ <i>Aucion, Peter; Jarvis, Mark D., 2005, Modernizing Government Accountability: A Framework for Reform, CSPS 2005</i> ○ <i>Case Study: The Sponsorship Program 2003 Reports of the Auditor General, Chapter 3 -The Sponsorship Program. http://www.oag-bvg.gc.ca/internet/docs/2003_1103ce.pdf</i> ○ <i>Nova Scotia Auditor General Report, 2010, Chapter 4, Office of the Speaker: Members' Constituency and Other Expenses, https://oag-ns.ca/sites/default/files/publications/2010%20-%20Feb%20-%20Ch%204%20-%20Office%20of%20the%20Speaker%20-%20MLA%20Expenses.pdf</i> ○ <i>Auditor General, Halifax Regional Municipality, A Review of Concerts Held on</i> 	<ul style="list-style-type: none"> ➤ Accountability paper – Analysis of a comptrollership issue (April 11)

		<p><i>the North Common – January 2006 to March 2011,</i> http://legacycontent.halifax.ca/council/agendasc/documents/110607ca931.pdf</p>	
<p>Atlantic Intensive April 18 - 20</p>			<ul style="list-style-type: none"> ➤ Details TBA ➤ Exam (morning of the 3rd day) ➤ SRIs April 19 - 25
<p>West Intensive April 22 - 24</p>			<ul style="list-style-type: none"> ➤ Details TBA ➤ Exam (morning of the 3rd day) ➤ SRIs April 23 - 29
<p>Site closes May 31, 2021</p>			

Most recent available
 Subject to change

APPENDIX A: CLASS POLICIES

Extended absence from class

- Emergencies
 - Contact the course instructor

- Illness
 - Contact your instructor as soon as possible to inform him or her of your illness.
 - All absences due to illness must be supported by a physician's note to be submitted to the course instructor.

Late penalties for assignments

Assignments must be submitted by the assignment due date. Dalhousie University will only consider documented exceptions to this rule, such as serious medical emergencies or problems of a similar nature. In exceptional circumstances, an extension of up to one week **may** be granted at the professor's discretion, if requested in advance of the due date.

Late submissions will be assessed at a penalty of TEN percent. Assignments will not normally be accepted seven days or more after the due date; in such cases the student will receive a grade of zero.

ACCOMMODATION POLICY FOR STUDENTS

Students may request accommodation as a result of barriers related to disability, religious obligation, or any characteristic under the Nova Scotia Human Rights Act. Students who require academic accommodation for either classroom participation or the writing of tests and exams should make their request to the Advising and Access Services Center (AASC) prior to or at the outset of the regular academic year. Please visit www.dal.ca/access for more information and to obtain the Request for Accommodation – Form A.

A note taker may be required as part of a student's accommodation. There is an honorarium of \$75/course/term (with some exceptions). If you are interested, please contact AASC at 494-2836 for more information.

Please note that your classroom may contain specialized accessible furniture and equipment. It is important that these items remain in the classroom, untouched, so that students who require their usage will be able to participate in the class.

ACADEMIC INTEGRITY

In general:

The commitment of the Faculty of Management is to graduate future leaders of business, government and civil society who manage with integrity and get things done. This is non-negotiable in our community and it starts with your first class at Dalhousie University. So when you submit any work for evaluation in this course or any other, please ensure that you are familiar with your obligations under the Faculty of Management's Academic Integrity Policies and that you understand where to go for help and advice in living up to our standards. You should be familiar with the Faculty of Management Professor and Student Contract on Academic Integrity, and it is your responsibility to ask questions if there is anything you do not understand.

Dalhousie offers many ways to learn about academic writing and presentations so that all members of the University community may acknowledge the intellectual property of others. Knowing how to find, evaluate, select, synthesize and cite information for use in assignments is called being "information literate." Information literacy is taught by Dalhousie University Librarians in classes and through online tutorials.

Do not plagiarize any materials for this course. For further guidance on what constitutes plagiarism, how to avoid it, and proper methods for attributing sources, **please see** <http://plagiarism.dal.ca/Student%20Resources/>

Any paper submitted by a student at Dalhousie University may be checked for originality to confirm that the student has not plagiarized from other sources. Plagiarism is considered a very serious academic offence that may lead to loss of credit, suspension or expulsion from the University, or even the revocation of a degree. It is essential that there be correct attribution

of authorities from which facts and opinions have been derived. At Dalhousie, there are University Regulations which deal with plagiarism and, prior to submitting any paper in a course; students should read the Policy on Intellectual Honesty contained in the Calendar or on the Dalhousie web site at: <http://www.registrar.dal.ca/calendar/ug/UREG.htm#12>

Furthermore, the University's Senate has affirmed the right of any instructor to require that student papers be submitted in both written and computer readable format, and to submit any paper to a check such as that performed by anti-plagiarism software. As a student in this class, you are to keep an electronic copy of any paper you submit, and the course instructor may require you to submit that electronic copy on demand.

Finally:

If you suspect cheating by colleagues or lapses in standards by a professor, you may use the confidential email: managementintegrity@dal.ca which is read only by the [Assistant Academic Integrity Officer](#).

CLARIFICATION ON PLAGIARISM VERSUS COLLABORATION

There are many other opportunities for plagiarism, for instance, copying on exams and assignments. There is a clear line between group work on assignments and copying solutions from others. It is alright to work on assignments with your friends. In fact, working in groups may be beneficial. For best results, you should always attempt to solve the problem alone, prior to meeting with the group. Whenever you collaborate with your colleagues on assignments, **you must always prepare your own submission. Copying is plagiarism!** This includes copying the work of others, making changes, and submitting it as your own work.

Specific examples of plagiarism include, but are not limited to, the following:

- Copying a computer file from another student, and using it as a template for your own solution
- Copying text written by another student

- Submitting the work of a tutor as your own
- Including your name on a group submission when you have not contributed to that submission

Specific examples of acceptable collaboration include, but are not limited to, the following:

- Discussing the issues and underlying factors of a case with fellow students, and then each of the students writing up their submissions individually, in their own words.
- Working on a computer-based exercise collaboratively, and then each of the students creating their own submissions individually, from start to finish.

Most recent available
Subject to change

APPENDIX B: VIRTUAL TEAM GUIDELINES

- **Access your Learning Management System consistently, frequently** to check for updates and news – approach it as part of your social media routine
- **Determine how often team members will check in** with each other and stick to this communication schedule. At this time, determine if there will be any time zone challenges for team meetings and deadlines; discuss solutions.
- **Explore** the architecture of Brightspace. Consider using Brightspace’s **e-Portfolio** as a team – This is right beside your Brightspace Calendar and it is a place to record and reflect on your learning experience.
- **Develop and follow a team charter** with your virtual team to establish roles and responsibilities. This is when you want to determine exactly what digital tools the team will be using (Brightspace?/Googledocs?/Facebook?/Office 365?)
- **Appoint and refer to a team records manager.** If you are unable to locate shared work, this person could help you find what you are looking for.
- **Connect during “live office hours”** to communicate with your instructor.
- **Stay present and visible online.** Communicate regularly with your peers via the designated forum.