

Between theory and practice: controversial outcomes of curriculum development in public financial management

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Aim and background

- Aim: identify and incorporate the skills and competences needed by future public financial managers into the curriculum of public financial management study programme
- Background:
 - Call for new management skills and competences in the field of public administration
 - Institutional merger of local universities
 - Curriculum renewal and design
- Case: curriculum development process in the Public Financial Management study programme at Tampere University (spring 2018 →)

Skills and competences in a changing environment of public administration



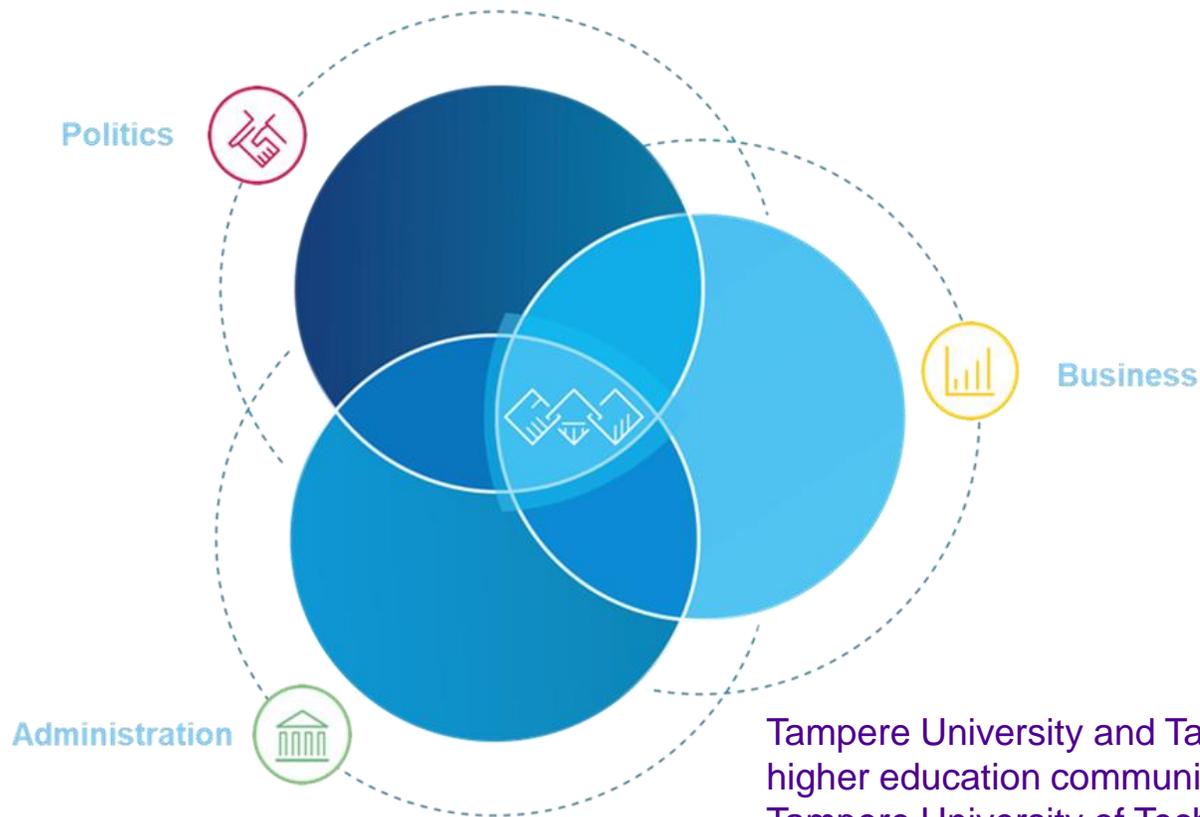
- **General skills and competences;** academic skills, critical and ethical thinking, interpersonal skills, responsiveness to changing work environment
- **PA-specific competences;** e.g. understanding of how public organisations work
- **Cross-disciplinary understanding;** holistic and interdisciplinary knowledge

Shift from accounting professional to strategic financial manager

- In recent years, the specific public financial management tasks have changed due to digitalisation and robotisation
 - While digital technologies transform and facilitate the ways of working, some tasks are simultaneously disappearing
 - Previously, accounting professionals regarded as guardians of public purse or treasurers focusing on controlling the monetary flows, budget allocations and bookkeeping
 - Now, a financial manager will focus on planning a long-term financial strategy, evaluating performance and analysing financial sustainability
- As a result, public financial managers have become advisers helping making decisions that will affect the entire organization.

New Faculty of Management and Business

- 3 DEGREE PROGRAMMES



ADMINISTRATIVE STUDIES

- 5 study programmes:
 - Administrative Science
 - *Public Financial Management (PFM)*
 - Public Law
 - Local and Regional Governance
 - Environmental Politics and Regional Studies
- Specialization in Master's degree phase
- Largest administrative science unit in Finland

Tampere University and Tampere University of Applied Sciences (TAMK) constitute the Tampere higher education community. Tampere University is a merger of the University of Tampere and Tampere University of Technology.

Case study: THE START

Tampere University's **joint learning outcomes as a starting point:**

- *effective learning and critical thinking skills*
- *ethical thinking skills*
- *interpersonal skills for work community*
- *IT and digital skills*
- *development and innovation skills*
- *interaction and communication skills*
- *skills for understanding economy and society, leadership skills*
- *skills for international relations and global responsibility*

PFM study programme's **aims for the new curriculum:**

- *elucidate the key substance of the study program*
- *stronger research-teaching nexus*
- *decrease the number of compulsory courses by increasing the optional courses*
- *strengthen the theoretical and methodological competences of the students*
- *develop flexible ways of taking courses (pilot)*
- *investigate the possibilities for collaboration on teaching accounting courses (bookkeeping)*

Case study: THE ACTIONS

- *Portfolio review*: a big picture of the cost-effectiveness of existing syllabus.
 - Statistics of PFM study program: number of students signed up, taking and passing courses, graduated students and courses offered in previous semesters
 - A benchmark and a comparative analysis of the allocation of resources between programmes of administrative science (teaching resources/number of courses and students)
 - Mapping possibilities for collaborative teaching with other units
- *Core curriculum analysis*: current scientific and professional skills and competences of staff members
 - a content analysis of previous curriculum (course contents, overlaps of the contents)
 - a questionnaire for teaching staff: experiences, pros and cons of previous syllabus and expectations for new curriculum design.
- *Workshops and focus group discussions* with students and staff
 - A world café method to engage members of PFM into brainstorming and reflection on future direction of study programme.
 - Based on qualitative content analysis of data: “*a toolbox of public financial manager*” to illustrate the interpretations of the key substance of study program

”How would YOU manage the economy of 5.5 million people?”

Toolbox of public financial manager

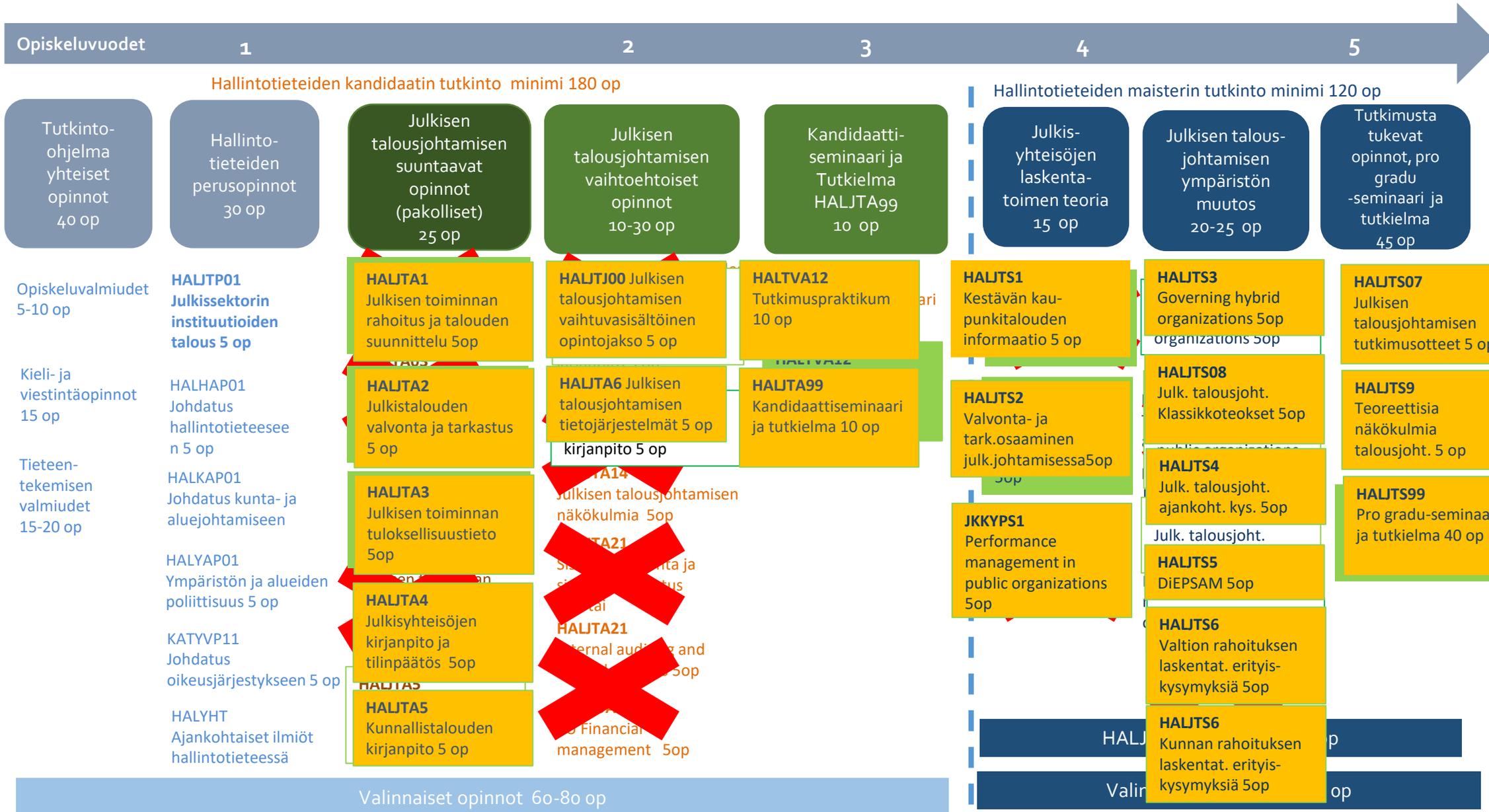


Adapted from Bloom's taxonomy

Case study: THE RESULTS

- As a results of development actions, new thematic courses were developed according the competences needed by future public financial managers
- In the future syllabus, the total number of courses would decrease and the optional courses would increase at the expense of compulsory courses.
- The bookkeeping courses were excluded from the key substance of the study programme
 - Recommendations of suitable courses from other study programmes and units to ensure adequate skills of bookkeeping for students
- Accordingly, students would have more flexible ways to take courses
- ... BUT

RESULT: NEW SYLLABUS OF PFM STUDY PROGRAMME 2019—2021



Case study: THE OUTCOMES

- Number of compulsory courses and total number of courses increased, number of optional courses decreased
 - Controversial to the aim to decrease the number of compulsory courses by increasing the optional courses
 - Strengthen the theoretical and methodological competences of the students
 - Especially new courses providing technical knowledge (bookkeeping)
 - Develop flexible ways of taking courses (pilot)
- Use of part-time teachers and buy-in courses remained the same/increased
 - Continued imbalance in teaching resources
 - Possibilities for collaboration on teaching accounting courses (bookkeeping) not found
- New competences and skills accepted at the programme level, not incorporated at course level
 - *In theory* the key substance of the study program was clarified, *in practice* not

Discussion

The case study made visible the highly complex social process of curriculum development:

1) The controversial outcomes of the effort to incorporate novel competences identified in a changing environment of public administration

- Window for opportunity: internal and external expectations and pressures for change
- Institutional goals (“to provide highly competent workforce for future”)
- Identified need for new skills of future public financial managers, different interpretations of the means
- Individual interests and traditional (pedagogical) practices, willingness/resistance to change

2) Lessons learned during the curriculum design process

- Differences in understanding of curriculum: as an administrative product (“syllabus”) or as an iterative developmental process (“interaction and negotiations”)
- Academic autonomy: individual research interests, control over course contents, teaching routines,...
- Academic values: teaching vs. research → how to engage staff to develop curriculum when teaching is valued less?
- Collective interpretation: How to incorporate skills and competences without a shared understanding of the key focus of study programme, development actions needed or even the intended learning outcomes

Kiitos! Thank you!

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