

**AY21/22 Electives Course Catalog**  
**Finance Management Concentration**  
**Course No: 6014: Performance and Accountability in Government (PAG)**

Course Description:

This course examines the role of strategic planning, organizational culture, financial and operational data analysis, performance metrics, performance/budget integration, information sharing, decision-making, program evaluation, impact of technology, and collaboration in developing a culture of performance and accountability. The strategic and persistent effects of these factors on mission performance in the DoD operating environment will be assessed and strategies for military and civilian leaders to develop and sustain such a culture of will be explored.

Class Limit: 20 students

Credit Hours: 2

Meeting Day/Time: 1300 - 1500

Lead Instructor: David A. Harvey, MBA, CPA, CGFM, CDFM

Seminar Structure:

1	Leading and Managing into the Future	9/14
2	Impact of Culture on Organizational Performance and Accountability	9/21
3	Strategic Direction, Vision, and the Government Performance Results Act	9/28
4	Analyzing Data and Managing Costs of Performance	10/5
5	Performance Metrics	10/12
6	Producing and Sharing of Quality Information to Gain Insight	10/19
7	Performance and Budget Integration	10/26
8	Decision-Making Models for Improved Performance	11/2
9	Role of Oversight, Governance, and Program Evaluation in Promoting Accountability	11/9
10	The Use of Technology to Drive Performance	11/16
11	Enhancing Performance Through Collaboration and Learning	11/23
12	Group Presentations	TBD

## Course Lessons:

### Lesson 1: Leading and Managing into the Future

The issues that challenge government organizations today require leadership that encompasses strategic thinking, cross-boundary collaboration, innovative use of technology, and focus on outcomes. Leadership is focused on three primary functions: 1) setting direction, 2) aligning the organization, and 3) motivating and inspiring. While seeking to fulfill these core leadership functions, agency heads and other leaders must also effectively fulfill the essential management functions of 1) planning and budgeting, 2) organizing and staffing, and 3) controlling and problem solving. This lesson will allow students to better understand the leader's role in serving as a leader and a manager in helping to improve financial and operating performance and promote accountability for effective and efficient government.

### Lesson 2: Impact of Culture on Organizational Performance and Accountability

This lesson introduces the importance of organizational culture focused on performance and accountability. Understanding and shaping an organization's culture can be transformative, yet it can be difficult to identify and address dysfunctional aspects of organizational culture to improve performance. Students will be introduced to different models, including the Schein Model of Organizational Culture and the Competing Values Framework, to assess and analyze organizational culture as a foundation on which to build a culture that optimizes organizational effectiveness and performance.

### Lesson 3: Strategic Direction, Vision, and the Government Performance Results Act

This lesson examines the requirements of the Government Performance Results Act and follow-on legislation and performance improvement initiatives in improving strategic planning at federal agencies and linking of organizational mission, strategic direction, vision, goals, objectives, measures, targets, strategy, and budget to achieve mission accomplishment and drive enhanced performance and accountability. Students will examine best practices in analyzing agency Strategic Plan documents.

### Lesson 4: Analyzing Data and Managing Costs of Performance

This lesson focus on the terms and concepts used in understanding cost behavior, the use of cost data in establishing standards and providing reliable information for planning and controlling cost of performance and making cost-based decisions affecting budgeting and customer service. The use of data analytics in identifying performance trends and anomalies for further research will also be discussed. Students will be exposed to management scenarios that involve use of cost data and identify tools that can be used to analyze data for enhanced performance management.

## Lesson 5: Performance Metrics

This lesson focuses on the development and monitoring of performance metrics as a tool to gauge and improve organizational performance. Emphasis will be on using the Balanced Scorecard methodology (financial, customer, process, and organizational capacity metrics) to holistically assess organization progress towards its goals and how they can be compared to prior period results or the performance of other similarly-situated organizations. Examples of effective applications of performance metrics will allow students to better understand the benefits of well-designed performance metrics, effective analysis of those metrics, and how metrics can be used to help transform organizational performance.

## Lesson 6: Producing and Sharing of Quality Information to Gain Insights

This lesson focuses on the transformation of data into information to gain insights into improving the efficiency and effectiveness of operations, and the importance of sharing of quality information with internal and external stakeholders to promote performance and accountability. This lesson addresses the need to ensure that information is generated using processes and systems with effective internal controls, and is effectively presented in timely, accurate, and user-friendly reports and dashboards. Students will examine reporting requirements of OMB Circular No. A-11, Preparation, Submission and Execution of the Budget, and OMB Circular No. A-136, Financial Reporting Requirements. Students will analyze best practices relating to the use of dashboards, performance.gov reporting, and Performance and Accountability Reports, which include performance information and audited financial statements.

## Lesson 7: Performance and Budget Integration

This lesson bridges the gap between performance and budgeting to provide a critical feedback loop to resource management decisions that will help guide refinement of budgetary decisions supporting the accomplishment of agency goals and objectives. Students will be introduced to management scenarios identifying best practices and demonstrating the benefits of integrating performance and budgeting and the challenges of achieving integration.

## Lesson 8: Decision-making Models for Improved Performance

This lesson examines the environment, opportunities, and challenges of leadership decision making in governmental settings, including stakeholder viewpoints and short and long-term decision contexts and consequences for federal leaders, will be examined. Students will examine various models, including the Sayre Model for Decision-making in the Federal Government, that can be used to guide decision-making and improve agency performance.

## Lesson 9: Role of Oversight, Governance, and Program Evaluation in Promoting Accountability

This lesson examines processes stakeholders use to collect data to assess and analyze program effectiveness, and accountability mechanisms in performing oversight and governance of federal agencies and programs. In addition, as federal agencies often undergo performance audits led by representatives of the Government Accountability Office or an agency Office of Inspector General, this lesson will also address the performance audit process and the importance of implementing corrective actions in a timely manner. Best practices associated with program evaluation will be identified by reviewing performance audit reports.

## Lesson 10: The Use of Technology to Drive Performance

This lesson presents a management overview of innovations in federal management, including the rise of artificial intelligence and robotic process automations in transaction processing and use of block chain technology to increase integrity of financial transactions and government programs. Students will consider the potential for these innovations to allow employees within organizations to transition from low-value activities to high-value activities focused more on planning, strategy, and gaining insights on how to improve operations further.

## Lesson 11: Enhancing Performance Through Collaboration and Learning

This lesson on attributes of collaborative and learning organizations and how organizations can achieve higher levels of performance. This lesson will examine strategies, means and models for improving collaboration within an organization and operating jointly with other entities, as well as the importance of establishing knowledge management and lessons learned capabilities. Students will analyze best practices of collaborative and learning organizations using management scenarios.

## Lesson 12: Group Presentations

This lesson will allow each group of students to identify an example where an agency's lack of emphasis of a culture of performance and accountability led to a negative outcome and provide a lesson learned analysis and recommendations for future improvements.

### Final Grade Breakdown:

The final course grade will be calculated using the following categories:

Course Assessment Component	Percentage of Total
1. Participation/Discussion Board	40%
2. Weekly Journal Responses	30%

4. Group Presentation	30%
TOTAL	100%

**Instructor Short Bio:**

Mr. David A. Harvey is a Professor of Practice with the College of Information and Cyberspace's CFO Academy at National Defense University. Prior to coming to NDU, he served as the Chief Audit Executive for internal audit at the Federal Retirement Thrift Investment Board which administers the Thrift Savings Plan. He also served as the Deputy Director of the Corporate Controls and Reviews Department of the Pension Benefit Guaranty Corporation and started his career as an auditor with the Defense Contract Audit Agency.

In addition to his federal sector work, Mr. Harvey has been an adjunct faculty member at American University's Kogod School of Business since 2011 and served on the adjunct faculty of Northern Virginia Community College from 1997 to 2018. He is a member of the Association of Government Accountants and currently serves on the Higher Education Committee. He is also a member of the American Society of Military Comptrollers.

Mr. Harvey earned a BBA with majors in accounting and economics from James Madison University, an MBA from Frostburg State University, and graduate certificates in accounting and applied economics from University of Maryland Global Campus and Georgia Southern University, respectively. Mr. Harvey is a Certified Public Accountant, Certified Government Financial Manager, and Certified Defense Financial Manager.