

# Public Sector Accounting

View Online



---

[1]

Abdul Aziz, H. et al. Auditee perceptions of external evaluations of the Use of Resources by local authorities (2013).

[2]

Ahrens, T. and Ferry, L. 2015. Newcastle City Council and the grassroots: accountability and budgeting under austerity. *Accounting, Auditing & Accountability Journal*. 28, 6 (Aug. 2015), 909-933. DOI:<https://doi.org/10.1108/AAAJ-03-2014-1658>.

[3]

Arnaboldi, M. et al. Performance Management in the Public Sector: The Ultimate Challenge (2015). *Financial Accountability & Management*. 31, 1, 1-22. DOI:<https://doi.org/10.1111/faam.12049>.

[4]

Bandy, G. 2015. *Financial management and accounting in the public sector*. Routledge.

[5]

Bandy, G. *Financial management and accounting in the public sector* (2015). Routledge.

[6]

Barbera, C. What Mr. Rossi Wants in Participatory Budgeting: Two R's (Responsiveness and Representation) and Two I's (Inclusiveness and Interaction). *International Journal of Public*

Administration.

[7]

Bracci, E. et al. 2015. Public sector accounting, accountability and austerity: more than balancing the books? *Accounting, Auditing & Accountability Journal*. 28, 6 (Aug. 2015), 878–908. DOI:<https://doi.org/10.1108/AAAJ-06-2015-2090>.

[8]

Carlin, T.M. 2005. Debating the Impact of Accrual Accounting and Reporting in the Public Sector. *Financial Accountability and Management*. 21, 3 (Aug. 2005), 309–336. DOI:<https://doi.org/10.1111/j.0267-4424.2005.00223.x>.

[9]

Catherine Durose, Jonathan Justice, Chris Skelcher Governing at arm's length: eroding or enhancing democracy? (2015). *Policy & Politics*. 43, 1, 137–153. DOI:<https://doi.org/10.1332/030557314X14029325020059>.

[10]

Chang, L. Accountability, Rhetoric, and Political Interests: Twists and Turns of NHS Performance Measurements (2015). *Financial Accountability & Management*. 31, 1, 41–68. DOI:<https://doi.org/10.1111/faam.12045>.

[11]

Chris Rhodes Infrastructure policies and investment (2018).

[12]

Cohen, S. et al. Accounting for austerity: the Troika in the Eurozone (AAAJ, 2015). *Accounting, Auditing & Accountability Journal*. 28, 6, 966–992. DOI:<https://doi.org/10.1108/AAAJ-04-2014-1668>.

[13]

Congestion, Capacity, Carbon – priorities for national infrastructure (2017):  
[https://www.nic.org.uk/wp-content/uploads/Congestion-Capacity-Carbon\\_Priorities-for-national-infrastructure.pdf](https://www.nic.org.uk/wp-content/uploads/Congestion-Capacity-Carbon_Priorities-for-national-infrastructure.pdf).

[14]

Daniel Slade How to transform infrastructure decision making in the UK (2018).

[15]

David Heald Transparency-generated trust: The problematic theorization of public audit (2018). *Financial Accountability & Management*. 34, 4, 317–335.  
DOI:<https://doi.org/10.1111/faam.12175>.

[16]

David Heald, David Steel The governance of public bodies in times of austerity (2018). *The British Accounting Review*. DOI:<https://doi.org/10.1016/j.bar.2017.11.001>.

[17]

Delphine Moretti Rationalising government fiscal reporting : Lessons learned from Australia, Canada, France and the United Kingdom on how to better address users' needs (2018). *OECD Journal on Budgeting*. 17, 2, 65–125.

[18]

Edited by Mark Bovens, Robert E. Goodin, and Thomas Schillemans Audit institutions - Paul Posner and Asif Shahan (2014). *The Oxford Handbook of Public Accountability*.

[19]

Ellwood, S. and Newbury, S. 2006. A bridge too far: a common conceptual framework for commercial and public benefit entities. *Accounting and Business Research*. 36, 1 (Mar. 2006), 19–32. DOI:<https://doi.org/10.1080/00014788.2006.9730004>.

[20]

Ferry, L. et al. 2015. Accountability and Transparency in English Local Government: Moving from 'Matching Parts' to 'Awkward Couple'? *Financial Accountability & Management*. 31, 3 (Aug. 2015), 345–361. DOI:<https://doi.org/10.1111/faam.12060>.

[21]

Ferry, L. et al. 2019. Public value, institutional logics and practice variation during austerity localism at Newcastle City Council. *Public Management Review*. 21, 1 (Jan. 2019), 96–115. DOI:<https://doi.org/10.1080/14719037.2018.1462398>.

[22]

Ferry, L. and Scarparo, S. An era of governance through performance management – New Labour's National Health Service from 1997 to 2010 (2015). *Accounting History Review*. 25, 3, 219–238. DOI:<https://doi.org/10.1080/21552851.2015.1091673>.

[23]

Final Report – The Commission on Local Tax Reform:  
<http://localtaxcommission.scot/download-our-final-report/>.

[24]

Heald, D. A Reform Too Far (2008). *Public Finance*. 22–23.

[25]

Heald, D. Debate: Reforming the governance of the NAO (2009). *Public Money & Management*. 29, 2, 83–85. DOI:<https://doi.org/10.1080/09540960902768061>.

[26]

Heald, D. 2003. Value for money tests and accounting treatment in PFI schemes. *Accounting, Auditing & Accountability Journal*. 16, 3 (Aug. 2003), 342–371. DOI:<https://doi.org/10.1108/09513570310482291>.

[27]

HEALD, D. and GEORGIU, G. 2011. The Macro-Fiscal Role of the U.K. Whole of Government Account. *Abacus*. 47, 4 (Dec. 2011), 446–476.  
DOI:<https://doi.org/10.1111/j.1467-6281.2011.00348.x>.

[28]

Heald, D. and Georgiou, G. The substance of accounting for Public-Private Partnerships (2011). *Financial Accountability & Management*. 27, 2, 217–247.  
DOI:<https://doi.org/10.1111/j.1468-0408.2011.00523.x>.

[29]

Heald, D. and Hodges, R. Accounting for government guarantees: perspectives on fiscal transparency from four modes of accounting (2018). *Accounting and Business Research*. 1–23. DOI:<https://doi.org/10.1080/00014788.2018.1428525>.

[30]

Heald, D. and Hodges, R. Will "austerity" be a critical juncture in European public sector financial reporting? (AAAJ, 2015). *Accounting, Auditing & Accountability Journal*. 28, 6, 993–1015. DOI:<https://doi.org/10.1108/AAAJ-04-2014-1661>.

[31]

Heald, D. and Steel, D. Making the governance of public bodies work: chair–chief executive relationships in practice (2015). *Public Money & Management*. 35, 4, 257–264.  
DOI:<https://doi.org/10.1080/09540962.2015.1047266>.

[32]

HM Treasury The Green Book: Appraisal and evaluation in central government (2003, last updated 2016).

[33]

Hood, C. 2010. Accountability and Transparency: Siamese Twins, Matching Parts, Awkward Couple? *West European Politics*. 33, 5 (Sep. 2010), 989–1009.  
DOI:<https://doi.org/10.1080/01402382.2010.486122>.

[34]

Hood, C. 2007. Public Service Management by Numbers: Why Does it Vary? Where Has it Come From? What Are the Gaps and the Puzzles? *Public Money & Management*. 27, 2 (Apr. 2007), 95–102. DOI:<https://doi.org/10.1111/j.1467-9302.2007.00564.x>.

[35]

Irwin, T.C. 2016. Dispelling fiscal illusions: how much progress have governments made in getting assets and liabilities on balance sheet? *Public Money & Management*. 36, 3 (Apr. 2016), 219–226. DOI:<https://doi.org/10.1080/09540962.2016.1133981>.

[36]

Jan van Helden Cash or accruals for budgeting? Why some governments in Europe changed their budgeting mode and others not (2018). *OECD Journal on Budgeting*. 18, 1, 91–113.  
DOI:<https://doi.org/https://doi-org.ezproxy.lib.gla.ac.uk/10.1787/budget-18-5j8l804pq0g8>.

[37]

Katherine Dommett, Matthew Flinders, Chris Skelcher, Katherine Tonkiss Did they 'Read Before Burning'? The Coalition and quangos (2014). *The Political Quarterly*. 85, 2, 133–142.  
DOI:<https://doi.org/10.1111/1467-923X.12072>.

[38]

Kurunmäki, L. and Miller, P. 2006. Modernizing government: the calculating self, hybridization, and performance measurement (2006). *Contemporary Issues in Management Accounting*. A. Bhimani, ed. Oxford University Press. 198–216.

[39]

Local government in Scotland: Challenges and performance 2019 | Audit Scotland:  
<https://www.audit-scotland.gov.uk/report/local-government-in-scotland-challenges-and-performance-2019>.

[40]

Martin, G. et al. 2018. Enhancing NDPB accountability: improving relationships with upward and downward stakeholders. *Public Management Review*. 20, 9 (Sep. 2018), 1309–1331. DOI:<https://doi.org/10.1080/14719037.2017.1363905>.

[41]

McLean, I. et al. 2007. The Perils and Pitfalls of Performance Measurement: The CPA Regime for Local Authorities in England. *Public Money and Management*. 27, 2 (2007).

[42]

National Infrastructure Commission 7: Funding and financing. National Infrastructure Plan (2018).

[43]

PFI and PF2 (2018): <https://www.nao.org.uk/report/pfi-and-pf2/>.

[44]

Pollitt, C. and Summa, H. 1997. Reflexive Watchdogs? How Supreme Audit Institutions Account for Themselves. *Public Administration*. 75, 2 (Jan. 1997), 313–336. DOI:<https://doi.org/10.1111/1467-9299.00063>.

[45]

Private Investment in Transport Infrastructure: Dealing with Uncertainty in Contracts (2018) - International Transport Forum: <https://www.itf-oecd.org/private-investment-transport-infrastructure-uncertainty>.

[46]

Sforza, V. and Cimini, R. Central government accounting harmonization in EU member states: will EPSAS be enough? (2016). *Public Money & Management*. 1–8. DOI:<https://doi.org/10.1080/09540962.2016.1266191>.

[47]

Sir Gerry Grimstone Better Public Appointments: A Review of the Public Appointments Process (2016).

[48]

The Political Economy of Property Tax Reform:

<https://www.oecd-ilibrary.org/docserver/5jz5pzvzv6r7-en.pdf?expires=1544788707&iid=id&accname=guest&checksum=7BA41CFFFB5C8A597D21693BFB01CAF3>.

[49]

Tonkiss, K. and Skelcher, C. Abolishing the Audit Commission: Framing, Discourse Coalitions and Administrative Reform (2015). Local Government Studies. 41, 6, 861-880. DOI:<https://doi.org/10.1080/03003930.2015.1050093>.

[50]

Wheatcroft, M. Simply UK Government Finances 2017-18 (2017). Penda.

[51]

2014. Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities | IFAC. IFAC.

[52]

Council tax reform.

[53]

Discussion paper on financial reporting standards for the New Zealand public sector.

[54]

ICAS guide to Scottish taxes.



[55]

Journal of public procurement: Volume 17, Number 2, 2017.

[56]

Scotland's New Financial Powers: Operation of the Fiscal Framework.

[57]

2018. Scottish Budget: Draft Budget 2019-20. The Scottish Government.

[58]

The Fiscal Framework.

[59]

Usefulness of consolidated government accounts: a comparative study.