Public Sector Accounting



Abdul Aziz, Haslida, Jane Frecknall-Hughes, David Heald, and Ron Hodges. n.d. 'Auditee Perceptions of External Evaluations of the Use of Resources by Local Authorities (2013)'. https://ezproxy.lib.gla.ac.uk/login?url=https://onlinelibrary.wiley.com/doi/10.1111/faam.12 015/epdf.

Ahrens, Thomas, and Laurence Ferry. 2015. 'Newcastle City Council and the Grassroots: Accountability and Budgeting under Austerity'. Accounting, Auditing & Accountability Journal 28 (6): 909–33. https://doi.org/10.1108/AAAJ-03-2014-1658.

Arnaboldi, Michela, Irvine Lapsley, and Ileana Steccolini. n.d. 'Performance Management in the Public Sector: The Ultimate Challenge (2015)'. Financial Accountability & Management 31 (1): 1–22. https://doi.org/10.1111/faam.12049.

Bandy, Gary. 2015. Financial Management and Accounting in the Public Sector. Second edition. London: Routledge.

https://ebookcentral.proguest.com/lib/gla/detail.action?docID=1843445.

———. n.d. Financial Management and Accounting in the Public Sector (2015). Second edition. Vol. Routledge masters in public management. London: Routledge. https://ebookcentral.proquest.com/lib/gla/detail.action?docID=1843445.

Barbera, Carmela. n.d. '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.

https://ezproxy.lib.gla.ac.uk/login?url=https://www.tandfonline.com/doi/full/10.1080/01900692.2016.1177839.

Bracci, Enrico, Christopher Humphrey, Jodie Moll, and Ileana Steccolini. 2015. 'Public Sector Accounting, Accountability and Austerity: More than Balancing the Books?' Accounting, Auditing & Accountability Journal 28 (6): 878–908. https://doi.org/10.1108/AAAJ-06-2015-2090.

Carlin, Tyrone M. 2005. 'Debating the Impact of Accrual Accounting and Reporting in the Public Sector'. Financial Accountability and Management 21 (3): 309–36. https://doi.org/10.1111/j.0267-4424.2005.00223.x.

Catherine Durose, Jonathan Justice, Chris Skelcher. n.d. 'Governing at Arm's Length: Eroding or Enhancing Democracy? (2015)'. Policy & Politics 43 (1): 137–53. https://doi.org/10.1332/030557314X14029325020059.

Chang, Li-cheng. n.d. 'Accountability, Rhetoric, and Political Interests: Twists and Turns of

NHS Performance Measurements (2015)'. Financial Accountability & Management 31 (1): 41–68. https://doi.org/10.1111/faam.12045.

Chris Rhodes. n.d. 'Infrastructure Policies and Investment (2018)'. http://researchbriefings.files.parliament.uk/documents/SN06594/SN06594.pdf.

Cohen, Sandra, María-Dolores Guillamón, Irvine Lapsley, and Geraldine Robbins. n.d. 'Accounting for Austerity: The Troika in the Eurozone (AAAJ, 2015)'. Accounting, Auditing & Accountability Journal 28 (6): 966–92. https://doi.org/10.1108/AAAJ-04-2014-1668.

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

https://www.ifac.org/publications-resources/conceptual-framework-general-purpose-financial-reporting-public-sector-enti-8.

'Council Tax Reform'. n.d.

http://whatworksscotland.ac.uk/wp-content/uploads/2015/08/WWSthinkpiece-August15.pdf

Daniel Slade. n.d. 'How to Transform Infrastructure Decision Making in the UK (2018)'. https://www.instituteforgovernment.org.uk/publications/how-transform-infrastructure-decision-making-uk.

David Heald. n.d. 'Transparency-Generated Trust: The Problematic Theorization of Public Audit (2018)'. Financial Accountability & Management 34 (4): 317–35. https://doi.org/10.1111/faam.12175.

David Heald, David Steel. n.d. 'The Governance of Public Bodies in Times of Austerity (2018)'. The British Accounting Review. https://doi.org/10.1016/j.bar.2017.11.001.

Delphine Moretti. n.d. '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.

https://ezproxy.lib.gla.ac.uk/login?url=https://www.oecd-ilibrary.org/governance/rationalising-government-fiscal-reporting budget-17-5j8z25lsphq8.

'Discussion Paper on Financial Reporting Standards for the New Zealand Public Sector'. n.d.

https://www.oag.govt.nz/2009/financial-reporting-standards/docs/financial-reporting-standards.pdf.

Edited by Mark Bovens, Robert E. Goodin, and Thomas Schillemans. n.d. 'Audit Institutions - Paul Posner and Asif Shahan (2014)'. In The Oxford Handbook of Public Accountability. https://ezproxy.lib.gla.ac.uk/login?url=https://www.oxfordhandbooks.com/view/10.1093/oxfordhb/9780199641253.001.0001/oxfordhb-9780199641253-e-033.

Ellwood, Sheila, and Sue Newbury. 2006. 'A Bridge Too Far: A Common Conceptual Framework for Commercial and Public Benefit Entities'. Accounting and Business Research 36 (1): 19–32. https://doi.org/10.1080/00014788.2006.9730004.

Ferry, Laurence, Thomas Ahrens, and Rihab Khalifa. 2019. 'Public Value, Institutional Logics and Practice Variation during Austerity Localism at Newcastle City Council'. Public

Management Review 21 (1): 96-115. https://doi.org/10.1080/14719037.2018.1462398.

Ferry, Laurence, Peter Eckersley, and Zamzulaila Zakaria. 2015. 'Accountability and Transparency in English Local Government: Moving from "Matching Parts" to "Awkward Couple"?' Financial Accountability & Management 31 (3): 345–61. https://doi.org/10.1111/faam.12060.

Ferry, Laurence, and Simona Scarparo. n.d. 'An Era of Governance through Performance Management – New Labour's National Health Service from 1997 to 2010 (2015)'. Accounting History Review 25 (3): 219–38. https://doi.org/10.1080/21552851.2015.1091673.

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

Heald, David. 2003. 'Value for Money Tests and Accounting Treatment in PFI Schemes'. Accounting, Auditing & Accountability Journal 16 (3): 342–71. https://doi.org/10.1108/09513570310482291.

——. n.d. 'A Reform Too Far (2008)'. Public Finance, 22–23. https://contentstore.cla.co.uk//secure/link?id=ed12c6db-c640-e911-80cd-005056af4099. ——. n.d. 'Debate: Reforming the Governance of the NAO (2009)'. Public Money & Management 29 (2): 83–85. https://doi.org/10.1080/09540960902768061.

HEALD, DAVID, and GEORGE GEORGIOU. 2011. 'The Macro-Fiscal Role of the U.K. Whole of Government Account'. Abacus 47 (4): 446–76. https://doi.org/10.1111/j.1467-6281.2011.00348.x.

Heald, David, and George Georgiou. n.d. 'The Substance of Accounting for Public-Private Partnerships (2011)'. Financial Accountability & Management 27 (2): 217–47. https://doi.org/10.1111/j.1468-0408.2011.00523.x.

Heald, David, and Ron Hodges. n.d. 'Accounting for Government Guarantees: Perspectives on Fiscal Transparency from Four Modes of Accounting (2018)'. Accounting and Business Research, 1–23. https://doi.org/10.1080/00014788.2018.1428525.

——. n.d. 'Will "austerity" Be a Critical Juncture in European Public Sector Financial Reporting? (AAAJ, 2015)'. Accounting, Auditing & Accountability Journal 28 (6): 993–1015. https://doi.org/10.1108/AAAJ-04-2014-1661.

Heald, David, and David Steel. n.d. 'Making the Governance of Public Bodies Work: Chair-Chief Executive Relationships in Practice (2015)'. Public Money & Management 35 (4): 257-64. https://doi.org/10.1080/09540962.2015.1047266.

HM Treasury. n.d. 'The Green Book: Appraisal and Evaluation in Central Government (2003, Last Updated 2016)'.

https://www.gov.uk/government/publications/the-green-book-appraisal-and-evaluation-in-central-governent.

Hood, Christopher. 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): 95–102. https://doi.org/10.1111/j.1467-9302.2007.00564.x.

——. 2010. 'Accountability and Transparency: Siamese Twins, Matching Parts, Awkward Couple?' West European Politics 33 (5): 989–1009. https://doi.org/10.1080/01402382.2010.486122.

'ICAS Guide to Scottish Taxes'. n.d.

 $https://www.icas.com/__data/assets/pdf_file/0005/340889/20180419-ICAS-Guide-to-Scottish-Taxes.pdf.\\$

Irwin, Timothy C. 2016. 'Dispelling Fiscal Illusions: How Much Progress Have Governments Made in Getting Assets and Liabilities on Balance Sheet?' Public Money & Management 36 (3): 219–26. https://doi.org/10.1080/09540962.2016.1133981.

Jan van Helden. n.d. '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.

https://doi.org/https://doi-org.ezproxy.lib.gla.ac.uk/10.1787/budget-18-5j8l804pq0g8.

'Journal of Public Procurement: Volume 17, Number 2, 2017'. n.d.

Katherine Dommett, Matthew Flinders, Chris Skelcher, Katherine Tonkiss. n.d. 'Did They "Read Before Burning"? The Coalition and Quangos (2014)'. The Political Quarterly 85 (2): 133–42. https://doi.org/10.1111/1467-923X.12072.

Kurunmäki, Liisa, and Peter Miller. 2006. 'Modernizing Government: The Calculating Self, Hybridization, and Performance Measurement (2006)'. In Contemporary Issues in Management Accounting, edited by Alnoor Bhimani, 198–216. Oxford University Press. https://doi.org/10.1093/acprof:oso/9780199283361.003.0009.

'Local Government in Scotland: Challenges and Performance 2019 | Audit Scotland'. n.d. https://www.audit-scotland.gov.uk/report/local-government-in-scotland-challenges-and-performance-2019.

Martin, Gary, Ciaran Connolly, and Tony Wall. 2018. 'Enhancing NDPB Accountability: Improving Relationships with Upward and Downward Stakeholders'. Public Management Review 20 (9): 1309–31. https://doi.org/10.1080/14719037.2017.1363905.

McLean, Iain, Dirk Haubrich, and Roxana Gutiérrez-Romero. 2007. 'The Perils and Pitfalls of Performance Measurement: The CPA Regime for Local Authorities in England'. Public Money and Management 27 (2).

http://ezproxy.lib.gla.ac.uk/login?url=http://www.tandfonline.com/doi/abs/10.1111/j.1467-9 302.2007.00566.x.

National Audit Office. n.d. 'PFI and PF2 (2018)'. https://www.nao.org.uk/report/pfi-and-pf2/.

National Infrastructure Commission. n.d. '7: Funding and Financing'. In National Infrastructure Plan (2018).

https://nic.org.uk/app/uploads/CCS001_CCS0618917350-001_NIC-NIA_Accessible-1.pdf on this page:

https://nic.org.uk/studies-reports/national-infrastructure-assessment/national-infrastructure-assessment-1/.

———. n.d. 'Congestion, Capacity, Carbon – Priorities for National Infrastructure (2017)'. https://www.nic.org.uk/wp-content/uploads/Congestion-Capacity-Carbon_-Priorities-for-national-infrastructure.pdf.

Pollitt, Christopher, and Hilkka Summa. 1997. 'Reflexive Watchdogs? How Supreme Audit Institutions Account for Themselves'. Public Administration 75 (2): 313–36. https://doi.org/10.1111/1467-9299.00063.

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

'Scotand's New Financial Powers: Operation of the Fiscal Framework'. n.d. http://www.audit-scotland.gov.uk/uploads/docs/report/2018/briefing_181016_financial_powers.pdf.

'Scottish Budget: Draft Budget 2019-20'. 2018. The Scottish Government. https://www.gov.scot/binaries/content/documents/govscot/publications/publication/2018/1 2/scottish-budget-2019-20/documents/scottish-budget-2019-20/scottish-budget-2019-20/g ovscot%3Adocument?inline=true.

Sforza, Vincenzo, and Riccardo Cimini. n.d. 'Central Government Accounting Harmonization in EU Member States: Will EPSAS Be Enough? (2016)'. Public Money & Management, 1–8. https://doi.org/10.1080/09540962.2016.1266191.

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

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/507066/Better_Public_Appointments_March_2016.pdf.

'The Fiscal Framework'. n.d.

http://www.parliament.scot/ResearchBriefingsAndFactsheets/S5/SB_16-88_The_Fiscal_Framework.pdf.

'The Political Economy of Property Tax Reform'. n.d. https://www.oecd-ilibrary.org/docserver/5jz5pzvzv6r7-en.pdf?expires=1544788707&id=id&accname=guest&checksum=7BA41CFFFB5C8A597D21693BFB01CAF3.

Tonkiss, Katherine, and Chris Skelcher. n.d. 'Abolishing the Audit Commission: Framing, Discourse Coalitions and Administrative Reform (2015)'. Local Government Studies 41 (6): 861–80. https://doi.org/10.1080/03003930.2015.1050093.

'Usefulness of Consolidated Government Accounts: A Comparative Study'. n.d. https://www.tandfonline.com/doi/pdf/10.1080/09540962.2018.1535034?needAccess=true.

Wheatcroft, Martin. n.d. Simply UK Government Finances 2017-18 (2017). Pendan. https://contentstore.cla.co.uk//secure/link?id=ec12c6db-c640-e911-80cd-005056af4099.