

Public Sector Accounting

View Online



[1]

G. Bandy, Financial management and accounting in the public sector, Second edition. London: Routledge, 2015 [Online]. Available:
<https://ebookcentral.proquest.com/lib/gla/detail.action?docID=1843445>

[2]

'Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities | IFAC'. IFAC, 2014 [Online]. Available:
<https://www.ifac.org/publications-resources/conceptual-framework-general-purpose-financial-reporting-public-sector-enti-8>

[3]

S. Ellwood and S. Newbury, 'A bridge too far: a common conceptual framework for commercial and public benefit entities', Accounting and Business Research, vol. 36, no. 1, pp. 19-32, Mar. 2006, doi: 10.1080/00014788.2006.9730004.

[4]

C. Hood, 'Accountability and Transparency: Siamese Twins, Matching Parts, Awkward Couple?', West European Politics, vol. 33, no. 5, pp. 989-1009, Sep. 2010, doi: 10.1080/01402382.2010.486122.

[5]

'Scottish Budget: Draft Budget 2019-20'. The Scottish Government, 2018 [Online]. Available:
<https://www.gov.scot/binaries/content/documents/govscot/publications/publication/2018/12/scottish-budget-2019-20/documents/scottish-budget-2019-20/scottish-budget-2019-20/g>

ovscot%3Adocument?inline=true

[6]

E. Bracci, C. Humphrey, J. Moll, and I. Steccolini, 'Public sector accounting, accountability and austerity: more than balancing the books?', *Accounting, Auditing & Accountability Journal*, vol. 28, no. 6, pp. 878–908, Aug. 2015, doi: 10.1108/AAAJ-06-2015-2090.

[7]

'Discussion paper on financial reporting standards for the New Zealand public sector'. [Online]. Available: <https://www.oag.govt.nz/2009/financial-reporting-standards/docs/financial-reporting-standards.pdf>

[8]

'The Fiscal Framework'. [Online]. Available: http://www.parliament.scot/ResearchBriefingsAndFactsheets/S5/SB_16-88_The_Fiscal_Framework.pdf

[9]

'Scotland's New Financial Powers: Operation of the Fiscal Framework'. [Online]. Available: http://www.audit-scotland.gov.uk/uploads/docs/report/2018/briefing_181016_financial_powers.pdf

[10]

'Usefulness of consolidated government accounts: a comparative study' [Online]. Available: <https://www.tandfonline.com/doi/pdf/10.1080/09540962.2018.1535034?needAccess=true>

[11]

D. HEALD and G. GEORGIU, 'The Macro-Fiscal Role of the U.K. Whole of Government Account', *Abacus*, vol. 47, no. 4, pp. 446–476, Dec. 2011, doi: 10.1111/j.1467-6281.2011.00348.x.

[12]

T. C. Irwin, 'Dispelling fiscal illusions: how much progress have governments made in getting assets and liabilities on balance sheet?', *Public Money & Management*, vol. 36, no. 3, pp. 219–226, Apr. 2016, doi: 10.1080/09540962.2016.1133981.

[13]

T. M. Carlin, 'Debating the Impact of Accrual Accounting and Reporting in the Public Sector', *Financial Accountability and Management*, vol. 21, no. 3, pp. 309–336, Aug. 2005, doi: 10.1111/j.0267-4424.2005.00223.x.

[14]

'Council tax reform'. [Online]. Available:
<http://whatworksscotland.ac.uk/wp-content/uploads/2015/08/WWStinkpiece-August15.pdf>

[15]

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

[16]

'The Political Economy of Property Tax Reform'. [Online]. Available:
<https://www.oecd-ilibrary.org/docserver/5jz5pzzvzv6r7-en.pdf?expires=1544788707&iid=id&accname=guest&checksum=7BA41CFFFB5C8A597D21693BFB01CAF3>

[17]

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

[18]

L. Ferry, P. Eckersley, and Z. Zakaria, 'Accountability and Transparency in English Local

Government: Moving from “Matching Parts” to “Awkward Couple”?, *Financial Accountability & Management*, vol. 31, no. 3, pp. 345–361, Aug. 2015, doi: 10.1111/faam.12060.

[19]

C. Barbera, '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* [Online]. Available: <https://ezproxy.lib.gla.ac.uk/login?url=https://www.tandfonline.com/doi/full/10.1080/01900692.2016.1177839>

[20]

T. Ahrens and L. Ferry, 'Newcastle City Council and the grassroots: accountability and budgeting under austerity', *Accounting, Auditing & Accountability Journal*, vol. 28, no. 6, pp. 909–933, Aug. 2015, doi: 10.1108/AAAJ-03-2014-1658.

[21]

L. Ferry, T. Ahrens, and R. Khalifa, 'Public value, institutional logics and practice variation during austerity localism at Newcastle City Council', *Public Management Review*, vol. 21, no. 1, pp. 96–115, Jan. 2019, doi: 10.1080/14719037.2018.1462398.

[22]

D. Heald and D. Steel, 'Making the governance of public bodies work: chair–chief executive relationships in practice (2015)', *Public Money & Management*, vol. 35, no. 4, pp. 257–264, doi: 10.1080/09540962.2015.1047266.

[23]

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

[24]

G. Martin, C. Connolly, and T. Wall, 'Enhancing NDPB accountability: improving relationships with upward and downward stakeholders', *Public Management Review*, vol. 20, no. 9, pp. 1309–1331, Sep. 2018, doi: 10.1080/14719037.2017.1363905.

[25]

Catherine Durose, Jonathan Justice, Chris Skelcher, 'Governing at arm's length: eroding or enhancing democracy? (2015)', *Policy & Politics*, vol. 43, no. 1, pp. 137–153, doi: 10.1332/030557314X14029325020059.

[26]

Katherine Dommett, Matthew Flinders, Chris Skelcher, Katherine Tonkiss, 'Did they "Read Before Burning"? The Coalition and quangos (2014)', *The Political Quarterly*, vol. 85, no. 2, pp. 133–142, doi: 10.1111/1467-923X.12072.

[27]

Sir Gerry Grimstone, 'Better Public Appointments: A Review of the Public Appointments Process (2016)'. [Online]. Available: https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/507066/Better_Public_Appointments_March_2016.pdf

[28]

David Heald, 'Transparency-generated trust: The problematic theorization of public audit (2018)', *Financial Accountability & Management*, vol. 34, no. 4, pp. 317–335, doi: 10.1111/faam.12175.

[29]

Edited by Mark Bovens, Robert E. Goodin, and Thomas Schillemans, 'Audit institutions - Paul Posner and Asif Shahan (2014)', in *The Oxford Handbook of Public Accountability*, [Online]. Available: <https://ezproxy.lib.gla.ac.uk/login?url=https://www.oxfordhandbooks.com/view/10.1093/oxfordhb/9780199641253.001.0001/oxfordhb-9780199641253-e-033>

[30]

C. Pollitt and H. Summa, 'Reflexive Watchdogs? How Supreme Audit Institutions Account for Themselves', *Public Administration*, vol. 75, no. 2, pp. 313–336, Jan. 1997, doi: 10.1111/1467-9299.00063.

[31]

G. Bandy, *Financial management and accounting in the public sector* (2015), Second edition., vol. Routledge masters in public management. London: Routledge [Online]. Available: <https://ebookcentral.proquest.com/lib/gla/detail.action?docID=1843445>

[32]

K. Tonkiss and C. Skelcher, 'Abolishing the Audit Commission: Framing, Discourse Coalitions and Administrative Reform (2015)', *Local Government Studies*, vol. 41, no. 6, pp. 861–880, doi: 10.1080/03003930.2015.1050093.

[33]

D. Heald, 'Debate: Reforming the governance of the NAO (2009)', *Public Money & Management*, vol. 29, no. 2, pp. 83–85, doi: 10.1080/09540960902768061.

[34]

D. Heald, 'A Reform Too Far (2008)', *Public Finance*, pp. 22–23 [Online]. Available: <https://contentstore.cla.co.uk//secure/link?id=ed12c6db-c640-e911-80cd-005056af4099>

[35]

H. Abdul Aziz, J. Frecknall-Hughes, D. Heald, and R. Hodges, 'Auditee perceptions of external evaluations of the Use of Resources by local authorities (2013)' [Online]. Available: <https://ezproxy.lib.gla.ac.uk/login?url=https://onlinelibrary.wiley.com/doi/10.1111/faam.12015/epdf>

[36]

I. McLean, D. Haubrich, and R. Gutiérrez-Romero, 'The Perils and Pitfalls of Performance Measurement: The CPA Regime for Local Authorities in England', *Public Money and Management*, vol. 27, no. 2, 2007 [Online]. Available: <http://ezproxy.lib.gla.ac.uk/login?url=http://www.tandfonline.com/doi/abs/10.1111/j.1467-9302.2007.00566.x>

[37]

C. Hood, 'Public Service Management by Numbers: Why Does it Vary? Where Has it Come From? What Are the Gaps and the Puzzles?', *Public Money & Management*, vol. 27, no. 2, pp. 95–102, Apr. 2007, doi: 10.1111/j.1467-9302.2007.00564.x. [Online]. Available: <http://ezproxy.lib.gla.ac.uk/login?url=http://www.tandfonline.com/doi/abs/10.1111/j.1467-9302.2007.00564.x>

[38]

L. Ferry and S. Scarparo, 'An era of governance through performance management – New Labour's National Health Service from 1997 to 2010 (2015)', *Accounting History Review*, vol. 25, no. 3, pp. 219–238, doi: 10.1080/21552851.2015.1091673.

[39]

L. Kurunmäki and P. Miller, 'Modernizing government: the calculating self, hybridization, and performance measurement (2006)', in *Contemporary Issues in Management Accounting*, A. Bhimani, Ed. Oxford University Press, 2006, pp. 198–216 [Online]. Available: <http://www.oxfordscholarship.com/view/10.1093/acprof:oso/9780199283361.001.0001/acprof-9780199283361-chapter-9>

[40]

L. Chang, 'Accountability, Rhetoric, and Political Interests: Twists and Turns of NHS Performance Measurements (2015)', *Financial Accountability & Management*, vol. 31, no. 1, pp. 41–68, doi: 10.1111/faam.12045.

[41]

M. Arnaboldi, I. Lapsley, and I. Steccolini, 'Performance Management in the Public Sector: The Ultimate Challenge (2015)', *Financial Accountability & Management*, vol. 31, no. 1, pp. 1–22, doi: 10.1111/faam.12049.

[42]

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

[43]

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

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

[44]

D. Heald and G. Georgiou, 'The substance of accounting for Public-Private Partnerships (2011)', *Financial Accountability & Management*, vol. 27, no. 2, pp. 217–247, doi: 10.1111/j.1468-0408.2011.00523.x.

[45]

D. Heald, 'Value for money tests and accounting treatment in PFI schemes', *Accounting, Auditing & Accountability Journal*, vol. 16, no. 3, pp. 342–371, Aug. 2003, doi: 10.1108/09513570310482291.

[46]

National Audit Office, 'PFI and PF2 (2018)'. [Online]. Available: <https://www.nao.org.uk/report/pfi-and-pf2/>

[47]

Daniel Slade, 'How to transform infrastructure decision making in the UK (2018)' [Online]. Available: <https://www.instituteforgovernment.org.uk/publications/how-transform-infrastructure-decision-making-uk>

[48]

National Infrastructure Commission, 'Congestion, Capacity, Carbon – priorities for national infrastructure (2017)'. [Online]. Available: https://www.nic.org.uk/wp-content/uploads/Congestion-Capacity-Carbon_-_Priorities-for-national-infrastructure.pdf

[49]

Chris Rhodes, 'Infrastructure policies and investment (2018)'. [Online]. Available: <http://researchbriefings.files.parliament.uk/documents/SN06594/SN06594.pdf>

[50]

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

[51]

National Infrastructure Commission, '7: Funding and financing', in National Infrastructure Plan (2018), [Online]. Available: 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/>

[52]

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, vol. 18, no. 1, pp. 91-113, doi: <https://doi-org.ezproxy.lib.gla.ac.uk/10.1787/budget-18-5j8l804pq0g8>. [Online]. Available: https://ezproxy.lib.gla.ac.uk/login?url=https://www.oecd-ilibrary.org/governance/cash-or-accruals-for-budgeting-why-some-governments-in-europe-changed-their-budgeting-mode-and-others-not_budget-18-5j8l804pq0g8

[53]

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, vol. 17, no. 2, pp. 65-125 [Online]. Available: https://ezproxy.lib.gla.ac.uk/login?url=https://www.oecd-ilibrary.org/governance/rationalising-government-fiscal-reporting_budget-17-5j8z25lsphq8

[54]

S. Cohen, M.-D. Guillamón, I. Lapsley, and G. Robbins, 'Accounting for austerity: the Troika in the Eurozone (AAAJ, 2015)', Accounting, Auditing & Accountability Journal, vol. 28, no. 6, pp. 966-992, doi: 10.1108/AAAJ-04-2014-1668.

[55]

D. Heald and R. Hodges, 'Will "austerity" be a critical juncture in European public sector

financial reporting? (AAAJ, 2015)', *Accounting, Auditing & Accountability Journal*, vol. 28, no. 6, pp. 993-1015, doi: 10.1108/AAAJ-04-2014-1661.

[56]

V. Sforza and R. Cimini, 'Central government accounting harmonization in EU member states: will EPSAS be enough? (2016)', *Public Money & Management*, pp. 1-8, doi: 10.1080/09540962.2016.1266191.

[57]

D. Heald and R. Hodges, 'Accounting for government guarantees: perspectives on fiscal transparency from four modes of accounting (2018)', *Accounting and Business Research*, pp. 1-23, doi: 10.1080/00014788.2018.1428525.

[58]

M. Wheatcroft, *Simply UK Government Finances 2017-18* (2017). Pendan [Online]. Available: <https://contentstore.cla.co.uk//secure/link?id=ec12c6db-c640-e911-80cd-005056af4099>

[59]

'ICAS guide to Scottish taxes'. [Online]. Available: https://www.icas.com/__data/assets/pdf_file/0005/340889/20180419-ICAS-Guide-to-Scottish-Taxes.pdf