

Public Sector Accounting

View Online



1.

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

2.

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

3.

Ellwood S, Newbury S. A bridge too far: a common conceptual framework for commercial and public benefit entities. Accounting and Business Research. 2006 Mar;36(1):19–32.

4.

Hood C. Accountability and Transparency: Siamese Twins, Matching Parts, Awkward Couple? West European Politics. 2010 Sep;33(5):989–1009.

5.

Scottish Budget: Draft Budget 2019-20 [Internet]. The Scottish Government; 2018. Available from:
<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/govscot%3Adocument?inline=true>

6.

Bracci E, Humphrey C, Moll J, Steccolini I. Public sector accounting, accountability and austerity: more than balancing the books? *Accounting, Auditing & Accountability Journal*. 2015 Aug 17;28(6):878–908.

7.

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

8.

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

9.

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

10.

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

11.

HEALD D, GEORGIU G. The Macro-Fiscal Role of the U.K. Whole of Government Account. *Abacus*. 2011 Dec;47(4):446–76.

12.

Irwin TC. Dispelling fiscal illusions: how much progress have governments made in getting assets and liabilities on balance sheet? Public Money & Management. 2016 Apr 15;36(3):219–26.

13.

Carlin TM. Debating the Impact of Accrual Accounting and Reporting in the Public Sector. Financial Accountability and Management. 2005 Aug;21(3):309–36.

14.

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

15.

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

16.

The Political Economy of Property Tax Reform [Internet]. Available from:
<https://www.oecd-ilibrary.org/docserver/5jz5pzvzv6r7-en.pdf?expires=1544788707&iid=id&accname=guest&checksum=7BA41CFFFB5C8A597D21693BFB01CAF3>

17.

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

18.

Ferry L, Eckersley P, Zakaria Z. Accountability and Transparency in English Local Government: Moving from 'Matching Parts' to 'Awkward Couple'? Financial Accountability & Management. 2015 Aug;31(3):345–61.

19.

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* [Internet]. Available from: <https://ezproxy.lib.gla.ac.uk/login?url=https://www.tandfonline.com/doi/full/10.1080/01900692.2016.1177839>

20.

Ahrens T, Ferry L. Newcastle City Council and the grassroots: accountability and budgeting under austerity. *Accounting, Auditing & Accountability Journal*. 2015 Aug 17;28(6):909–33.

21.

Ferry L, Ahrens T, Khalifa R. Public value, institutional logics and practice variation during austerity localism at Newcastle City Council. *Public Management Review*. 2019 Jan 2;21(1):96–115.

22.

Heald D, Steel D. Making the governance of public bodies work: chair-chief executive relationships in practice (2015). *Public Money & Management*. 35(4):257–64.

23.

David Heald, David Steel. The governance of public bodies in times of austerity (2018). *The British Accounting Review*.

24.

Martin G, Connolly C, Wall T. Enhancing NDPB accountability: improving relationships with upward and downward stakeholders. *Public Management Review*. 2018 Sep 2;20(9):1309–31.

25.

Catherine Durose, Jonathan Justice, Chris Skelcher. Governing at arm's length: eroding or enhancing democracy? (2015). *Policy & Politics*. 43(1):137–53.

26.

Katherine Dommett, Matthew Flinders, Chris Skelcher, Katherine Tonkiss. Did they 'Read Before Burning'? The Coalition and quangos (2014). *The Political Quarterly*. 85(2):133–42.

27.

Sir Gerry Grimstone. Better Public Appointments: A Review of the Public Appointments Process (2016) [Internet]. Available from: 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*. 34(4):317–35.

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* [Internet]. Available from: <https://ezproxy.lib.gla.ac.uk/login?url=https://www.oxfordhandbooks.com/view/10.1093/oxfordhb/9780199641253.001.0001/oxfordhb-9780199641253-e-033>

30.

Pollitt C, Summa H. Reflexive Watchdogs? How Supreme Audit Institutions Account for Themselves. *Public Administration*. 1997 Jan;75(2):313–36.

31.

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

32.

Tonkiss K, Skelcher C. Abolishing the Audit Commission: Framing, Discourse Coalitions and Administrative Reform (2015). *Local Government Studies*. 41(6):861–80.

33.

Heald D. Debate: Reforming the governance of the NAO (2009). *Public Money & Management*. 29(2):83–5.

34.

Heald D. A Reform Too Far (2008). *Public Finance* [Internet]. :22–3. Available from: <https://contentstore.cla.co.uk//secure/link?id=ed12c6db-c640-e911-80cd-005056af4099>

35.

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

36.

McLean I, Haubrich D, Gutiérrez-Romero R. The Perils and Pitfalls of Performance Measurement: The CPA Regime for Local Authorities in England. *Public Money and Management* [Internet]. 2007;27(2). Available from: <http://ezproxy.lib.gla.ac.uk/login?url=http://www.tandfonline.com/doi/abs/10.1111/j.1467-9302.2007.00566.x>

37.

Hood C. Public Service Management by Numbers: Why Does it Vary? Where Has it Come From? What Are the Gaps and the Puzzles? *Public Money & Management* [Internet]. 2007 Apr;27(2):95–102. Available from: <http://ezproxy.lib.gla.ac.uk/login?url=http://www.tandfonline.com/doi/abs/10.1111/j.1467-9302.2007.00564.x>

38.

Ferry L, 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):219–38.

39.

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

40.

Chang L cheng. Accountability, Rhetoric, and Political Interests: Twists and Turns of NHS Performance Measurements (2015). *Financial Accountability & Management*. 31(1):41–68.

41.

Arnaboldi M, Lapsley I, Steccolini I. Performance Management in the Public Sector: The Ultimate Challenge (2015). *Financial Accountability & Management*. 31(1):1–22.

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) [Internet]. Available from: <https://www.gov.uk/government/publications/the-green-book-appraisal-and-evaluation-in-central-government>

44.

Heald D, Georgiou G. The substance of accounting for Public-Private Partnerships (2011). *Financial Accountability & Management*. 27(2):217–47.

45.

Heald D. Value for money tests and accounting treatment in PFI schemes. *Accounting, Auditing & Accountability Journal*. 2003 Aug;16(3):342–71.

46.

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

47.

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

48.

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

49.

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

50.

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

51.

National Infrastructure Commission. 7: Funding and financing. In: National Infrastructure Plan (2018) [Internet]. Available from: 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 [Internet]. 18(1):91–113. Available from:

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 [Internet]. 17(2):65–125. Available from:

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

54.

Cohen S, Guillamón MD, Lapsley I, Robbins G. Accounting for austerity: the Troika in the Eurozone (AAAJ, 2015). Accounting, Auditing & Accountability Journal. 28(6):966–92.

55.

Heald D, Hodges R. Will "austerity" be a critical juncture in European public sector financial reporting? (AAAJ, 2015). Accounting, Auditing & Accountability Journal. 28(6):993–1015.

56.

Sforza V, Cimini R. Central government accounting harmonization in EU member states: will EPSAS be enough? (2016). Public Money & Management. :1–8.

57.

Heald D, Hodges R. Accounting for government guarantees: perspectives on fiscal

transparency from four modes of accounting (2018). Accounting and Business Research. :1-23.

58.

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

59.

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