

# Public Sector Accounting

[View Online](#)

Abdul Aziz, H. et al. (no date) 'Auditee perceptions of external evaluations of the Use of Resources by local authorities (2013)'. Available at:  
<https://ezproxy.lib.gla.ac.uk/login?url=https://onlinelibrary.wiley.com/doi/10.1111/faam.12015/epdf>.

'Accounts Commission, Local Government Financial Overview 2016/17' (no date). Available at:  
[http://www.audit-scotland.gov.uk/uploads/docs/report/2017/nr\\_171128\\_local\\_government\\_finance.pdf](http://www.audit-scotland.gov.uk/uploads/docs/report/2017/nr_171128_local_government_finance.pdf).

Ahrens, T. and Ferry, L. (2015) 'Newcastle City Council and the grassroots: accountability and budgeting under austerity', *Accounting, Auditing & Accountability Journal*, 28(6), pp. 909–933. Available at: <https://doi.org/10.1108/AAAJ-03-2014-1658>.

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

Audit Scotland (no date) 'Early Learning and Childcare (15 February 2018)'. Available at:  
[http://www.audit-scotland.gov.uk/uploads/docs/report/2018/nr\\_180215\\_early\\_learning.pdf](http://www.audit-scotland.gov.uk/uploads/docs/report/2018/nr_180215_early_learning.pdf).

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

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

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

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

Bandy, G. (no date) *Financial management and accounting in the public sector* (2015). Second edition. London: Routledge. Available at:  
<https://ebookcentral.proquest.com/lib/gla/detail.action?docID=1843445>.

Barbera, C. (no date) '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* [Preprint]. Available at: <https://ezproxy.lib.gla.ac.uk/login?url=https://www.tandfonline.com/doi/full/10.1080/01900692.2016.1177839>.

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

Carlin, T.M. (2005) 'Debating the Impact of Accrual Accounting and Reporting in the Public Sector', *Financial Accountability and Management*, 21(3), pp. 309–336. Available at: <https://doi.org/10.1111/j.0267-4424.2005.00223.x>.

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

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

Chris Rhodes (no date) 'Infrastructure policies and investment (2018)'. Available at: <http://researchbriefings.files.parliament.uk/documents/SN06594/SN06594.pdf>.

Cohen, S. et al. (no date) 'Accounting for austerity: the Troika in the Eurozone (AAAJ, 2015)', *Accounting, Auditing & Accountability Journal*, 28(6), pp. 966–992. Available at: <https://doi.org/10.1108/AAAJ-04-2014-1668>.

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

'Council tax reform' (no date). Available at: <http://whatworksscotland.ac.uk/wp-content/uploads/2015/08/WWStinkpiece-August15.pdf>.

Daniel Slade (no date) 'How to transform infrastructure decision making in the UK (2018)'. Available at: <https://www.instituteforgovernment.org.uk/publications/how-transform-infrastructure-decision-making-uk>.

David Heald, David Steel (no date) 'The governance of public bodies in times of austerity (2018)', *The British Accounting Review* [Preprint]. Available at: <https://doi.org/10.1016/j.bar.2017.11.001>.

Edited by Mark Bovens, Robert E. Goodin, and Thomas Schillemans (no date) 'Audit institutions - Paul Posner and Asif Shahan (2014)', in *The Oxford Handbook of Public Accountability*. Available at: <https://ezproxy.lib.gla.ac.uk/login?url=https://www.oxfordhandbooks.com/view/10.1093/oxfordhb/9780199641253.001.0001/oxfordhb-9780199641253-e-033>.

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

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

Heald, D. (no date a) 'A Reform Too Far (2008)', *Public finance*, pp. 22–23.

Heald, D. (no date b) 'Debate: Reforming the governance of the NAO (2009)', *Public Money & Management*, 29(2), pp. 83–85. Available at: <https://doi.org/10.1080/09540960902768061>.

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

Heald, D. and Hodges, R. (no date a) 'Accounting for government guarantees: perspectives on fiscal transparency from four modes of accounting (2018)', *Accounting and Business Research*, pp. 1–23. Available at: <https://doi.org/10.1080/00014788.2018.1428525>.

Heald, D. and Hodges, R. (no date b) 'Will "austerity" be a critical juncture in European public sector financial reporting? (AAAJ, 2015)', *Accounting, Auditing & Accountability Journal*, 28(6), pp. 993–1015. Available at: <https://doi.org/10.1108/AAAJ-04-2014-1661>.

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

HM Treasury (no date) 'The Green Book: Appraisal and evaluation in central government (2003, last updated 2016)'. Available at: <https://www.gov.uk/government/publications/the-green-book-appraisal-and-evaluation-in-central-government>.

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), pp. 95–102. Available at: <https://doi.org/10.1111/j.1467-9302.2007.00564.x>.

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

Kurunmäki, L. and Miller, P. (2006) 'Modernizing government: the calculating self, hybridization, and performance measurement (2006)', in A. Bhimani (ed.) *Contemporary Issues in Management Accounting*. Oxford University Press, pp. 198–216. Available at: <https://doi.org/10.1093/acprof:oso/9780199283361.003.0009>.

Martin, G., Connolly, C. and Wall, T. (2018) 'Enhancing NDPB accountability: improving relationships with upward and downward stakeholders', *Public Management Review*, 20(9), pp. 1309–1331. Available at: <https://doi.org/10.1080/14719037.2017.1363905>.

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

National Audit Office (no date) PFI and PF2 (2018). Available at: <https://www.nao.org.uk/report/pfi-and-pf2/>.

National Infrastructure Commission (no date) Congestion, Capacity, Carbon – priorities for national infrastructure (2017). Available at: [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).

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

'Scottish Budget: Draft Budget 2019-20' (2018). The Scottish Government. Available at: <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>.

Sforza, V. and Cimini, R. (no date) 'Central government accounting harmonization in EU member states: will EPSAS be enough? (2016)', *Public Money & Management*, pp. 1–8. Available at: <https://doi.org/10.1080/09540962.2016.1266191>.

Sir Gerry Grimstone (no date) 'Better Public Appointments: A Review of the Public Appointments Process (2016)'. Available at: [https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/507066/Better\\_Public\\_Appointments\\_March\\_2016.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/507066/Better_Public_Appointments_March_2016.pdf).

'The Commission on Local Tax Reform, Volume 1 – Just Change: A New Approach to Local Taxation' (2015). The Scottish Government. Available at: <http://localtaxcommission.scot/download-our-final-report/>.

'The Fiscal Framework' (no date). Available at: [http://www.parliament.scot/ResearchBriefingsAndFactsheets/S5/SB\\_16-88\\_The\\_Fiscal\\_Framework.pdf](http://www.parliament.scot/ResearchBriefingsAndFactsheets/S5/SB_16-88_The_Fiscal_Framework.pdf).

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

Wheatcroft, M. (no date) Simply UK Government Finances 2017-18 (2017). Pendan.

Woollard, C. (no date) 'Audit Scotland slates Government delivery of free childcare', *The Herald* [Preprint]. Available at: [http://www.heraldscotland.com/news/15995828.SNP\\_childcare\\_pledge\\_going\\_off\\_the\\_rails\\_watchdog\\_warns/](http://www.heraldscotland.com/news/15995828.SNP_childcare_pledge_going_off_the_rails_watchdog_warns/).