Public Sector Financial Management



[1]

ACIPFAL (Organization) et al. 2001. Journal of finance & management in public services. (2001).

[2]

Annex G (Definitions) from Public Expenditure: Statistical Analyses (2018): https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/726878/PESA 2018 Print.pdf.

[3]

Anton Muscatelli (Chair) First Evidence from the Independent Expert Group to the Commission on Scottish Devolution (2008). Heriot Watt University.

[4]

Chartered Institute of Public Finance and Accountancy Public Money & Management.

[5]

Chris Rhodes Infrastructure policies and investment (2018).

[6]

David Heald Fiscal Transparency: Concepts, Measurement and UK Practice (2003). Public Administration.

[7]

David Heald Surmounting Obstacles to Fiscal Transparency (2015).

[8]

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.

[9]

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

[10]

David Heald Why is transparency about public expenditure so elusive? (2012). International Review of Administrative Sciences. 78, 1, 30–49. DOI:https://doi.org/10.1177/0020852311429931.

[11]

David Heald, David Steel 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.

[12]

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.

[13]

David Heald, George Georgiou 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.

[14]

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.

[15]

Delphine Moretti, Ronnie Downes, Trevor Shaw Budgeting in Sweden (2017). OECD Journal on Budgeting. 16, Issue 2, 9–74. DOI:https://doi.org/10.1787/budget-16-5jq1f8p0jh7b.

[16]

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.

[17]

Fiachra Kennedy, John Howlin Spending reviews in Ireland – Learning from experience (2017). OECD Journal on Budgeting. 16, 2, 93–108. DOI:https://doi.org/https://doi-org.ezproxy.lib.gla.ac.uk/10.1787/budget-16-5jg30cchf0g0.

[18]

Finance and Constitution Committee of the Scottish Parliament, written evidence submitted on 'A Scottish approach to taxation' (2017): http://www.parliament.scot/parliamentarybusiness/CurrentCommittees/100253.aspx.

[19]

Fiscal Transparency (undated website) – International Monetary Fund: http://www.imf.org/external/np/fad/trans/.

[20]

Haslida Abu Hasan, Jane Frecknall-Hughes, David Heald, Ron Hodges Auditee Perceptions

of External Evaluations of the Use of Resources by Local Authorities (2013). Financial Accountability & Management. 29, 3, 291–326. DOI:https://doi.org/10.1111/faam.12015.

[21]

Hatchard, J. Combating corruption: legal approaches to supporting good governance and integrity in Africa (2014). Edward Elgar Publishing Limited.

[22]

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.

[23]

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

[24]

International Journal on Governmental Financial Management: https://icgfm.memberclicks.net/assets/docs/XX-2.pdf.

[25]

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.

[26]

Jan van Helden, Ron Hodges Public sector accounting and budgeting for non-specialists (2015). Palgrave Macmillan.

[27]

Jan van Helden, Ron Hodges Public sector accounting and budgeting for non-specialists (2015). Palgrave Macmillan.

[28]

Jan van Helden, Ron Hodges Public sector accounting and budgeting for non-specialists (2015). Palgrave Macmillan.

[29]

Jan van Helden, Ron Hodges Public sector accounting and budgeting for non-specialists (2015). Palgrave Macmillan.

[30]

Jan van Helden, Ron Hodges Public sector accounting and budgeting for non-specialists (2015). Palgrave Macmillan.

[31]

Jan van Helden, Ron Hodges Public sector accounting and budgeting for non-specialists (2015). Palgrave Macmillan.

[32]

Jón R. Blöndal, Lisa von Trapp, Erik Hammer Budgeting in Italy (2016). OECD Journal on Budgeting. 15, 3, 37-64.

DOI:https://doi.org/https://doi-org.ezproxy.lib.gla.ac.uk/10.1787/budget-15-5jm0qg8kq1d2.

[33]

Lagarde Stresses Fiscal Transparency as Vital Tool in the Fight Against Corruption (2016) - Public Financial Management Blog:

 $http://blog-pfm.imf.org/pfmblog/2016/05/lagarde-stresses-fiscal-transparency-as-vital-tool-in-the-fight-against-corruption. \\ html \\ \# more.$

[34]

Liisa Kurunmäki, Peter Miller 2006. Modernizing government: the calculating self, hybridization, and performance measurement 1 (2006). Contemporary Issues in Management Accounting. A. Bhimani, ed. Oxford University Press. 198–216.

[35]

Lim, D. et al. Expert and public attitudes towards tax policy: 2013, 1994, and 1934. National Tax Journal.

[36]

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.

[37]

Mirrlees, J. et al. Chapter 20: Summary of the Conclusions of the Mirrlees Report (2011).

[38]

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

[39]

Northern Ireland Audit Office Board Effectiveness: A Good Practice Guide (2016). Northern Ireland Audit Office.

[40]

Open Budget Index Rankings | Open Budget Survey | International Budget Partnership (2015):

https://www.internationalbudget.org/open-budget-survey/rankings#:~:text=Rankings%20A %20country%27s%20budget%20transparency%20score%20%2C%20reflected,to%20supp ort%20informed%20public%20debate%20on%20the%20budget.

[41]

Power, M. Counting, Control and Calculation: Reflections on Measuring and Management (2004). Human Relations. 57, 6, 765–783. DOI:https://doi.org/10.1177/0018726704044955.

[42]

Private Investment in Transport Infrastructure: Dealing with Uncertainty in Contracts (2018) - International Transport Forum:

https://www.itf-oecd.org/private-investment-transport-infrastructure-uncertainty.

[43]

Public Financial Publications, Inc 1981. Public Budgeting & Finance. (1981).

[44]

Richard Allen, Richard Hemming, Barry Potter The International Handbook of Public Financial Management (2013). Palgrave Macmillan.

[45]

Richard Allen, Richard Hemming, Barry Potter The International Handbook of Public Financial Management (2013). Palgrave Macmillan.

[46]

Richard Allen, Richard Hemming, Barry Potter The International Handbook of Public Financial Management (2013). Palgrave Macmillan.

[47]

Richard Allen, Richard Hemming, Barry Potter The International Handbook of Public Financial Management (2013). Palgrave Macmillan.

[48]

Richard Allen, Richard Hemming, Barry Potter The International Handbook of Public Financial Management (2013). Palgrave Macmillan.

[49]

Richard Allen, Richard Hemming, Barry Potter The International Handbook of Public Financial Management (2013). Palgrave Macmillan.

[50]

Richard Allen, Richard Hemming, Barry Potter The International Handbook of Public Financial Management (2013). Palgrave Macmillan.

[51]

Zahirul Hoque Making governments accountable: the role of public accounts committees and national audit offices (2015). Routledge.

[52]

Accounting, Auditing & Accountability Journal.

[53]

Financial Accountability & Management.

[54]

Fiscal Transparency Evaluation of the United Kingdom (2016) - International Monetary Fund.

[55]

Honesty in accounting (2016) - David Heald.

[56]

١	M F	= F	scal	M	on	ito	r

[57]

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

[58]

OECD Journal on Budgeting.

[59]

Public Finance & Management.