

# Public Sector Financial Management

View Online



1

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

2

Richard Allen, Richard Hemming, Barry Potter. The International Handbook of Public Financial Management (2013). Basingstoke: : Palgrave Macmillan  
<https://ezproxy.lib.gla.ac.uk/login?url=https://link.springer.com/book/10.1057/9781137315304>

3

Accounting, Auditing & Accountability Journal.  
<http://ezproxy.lib.gla.ac.uk/login?url=https://www.emeraldinsight.com/loi/aaaj>

4

Financial Accountability & Management. <https://eleanor.lib.gla.ac.uk/record=b2199235>

5

IMF Fiscal Monitor. <https://www.imf.org/en/publications/fm>

6

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

7

ACIPFAL (Organization), Chartered Institute of Public Finance and Accountancy, Ashcroft International Business School. Journal of finance & management in public services. 2001.

8

OECD Journal on Budgeting. <https://eleanor.lib.gla.ac.uk/record=b2203582>

9

Public Financial Publications, Inc. Public Budgeting & Finance. Published Online First: 1981. <https://eleanor.lib.gla.ac.uk/record=b2204579>

10

Public Finance & Management. <https://eleanor.lib.gla.ac.uk/record=b2204582>

11

Chartered Institute of Public Finance and Accountancy. Public Money & Management. <https://eleanor.lib.gla.ac.uk/record=b2204597>

12

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

13

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](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/726878/PESA_2018_Print.pdf)

14

David Heald. Fiscal Transparency: Concepts, Measurement and UK Practice (2003). Public Administration. ;**81**:723–59. doi:10.1111/j.0033-3298.2003.00369.x

15

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

16

David Heald. Surmounting Obstacles to Fiscal Transparency (2015). <http://www.fiscaltransparency.net/resourcesfiles/files/20150702107.pdf>

17

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%20support%20informed%20public%20debate%20on%20the%20budget.>

18

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

19

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>

20

Fiscal Transparency Evaluation of the United Kingdom (2016) - International Monetary Fund. <http://www.imf.org/external/pubs/ft/scr/2016/cr16351.pdf>

21

Honesty in accounting (2016) - David Heald.  
<http://www.davidheald.com/publications/Honesty.pdf>

22

Richard Allen, Richard Hemming, Barry Potter. The International Handbook of Public Financial Management (2013). Basingstoke: : Palgrave Macmillan  
<https://ezproxy.lib.gla.ac.uk/login?url=https://link.springer.com/book/10.1057/9781137315304>

23

Mirrlees J, Adam S, Besley T, et al. Chapter 20: Summary of the Conclusions of the Mirrlees Report (2011). <https://www.ifs.org.uk/publications/5353>

24

Lim D, Slemrod J, Wilking E. Expert and public attitudes towards tax policy: 2013, 1994, and 1934. National Tax Journal  
<https://ezproxy.lib.gla.ac.uk/login?url=https://go.galegroup.com/ps/i.do?p=AONE&u=gla&id=GALE|A356038787&v=2.1&it=r&sid=summon&authCount=1>

25

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>

26

Anton Muscatelli (Chair). First Evidence from the Independent Expert Group to the Commission on Scottish Devolution (2008).  
[http://encore.lib.gla.ac.uk/iii/encore/record/C\\_\\_Rb3172135](http://encore.lib.gla.ac.uk/iii/encore/record/C__Rb3172135)

27

David Heald, David Steel. Making the governance of public bodies work: chair-chief

executive relationships in practice (2015). *Public Money & Management*; **35**:257–64.  
doi:10.1080/09540962.2015.1047266

28

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

29

Martin G, Connolly C, Wall T. Enhancing NDPB accountability: improving relationships with  
upward and downward stakeholders. *Public Management Review* 2018; **20**:1309–31.  
doi:10.1080/14719037.2017.1363905

30

Northern Ireland Audit Office. Board Effectiveness: A Good Practice Guide (2016).  
<https://www.niauditoffice.gov.uk/sites/niao/files/media-files/Board%20Effectiveness-%20A%20Good%20Practice%20Guide.pdf>

31

Hatchard J. Combating corruption: legal approaches to supporting good governance and  
integrity in Africa (2014). Cheltenham: : Edward Elgar Publishing Limited  
<https://contentstore.cla.co.uk//secure/link?id=62eb24e2-c640-e911-80cd-005056af4099>

32

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

33

Richard Allen, Richard Hemming, Barry Potter. The International Handbook of Public  
Financial Management (2013). Basingstoke: : Palgrave Macmillan  
<https://ezproxy.lib.gla.ac.uk/login?url=https://link.springer.com/book/10.1057/9781137315304>

34

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**:65–125.[https://ezproxy.lib.gla.ac.uk/login?url=https://www.oecd-ilibrary.org/governance/rationalising-government-fiscal-reporting\\_budget-17-5j8z25lsphq8](https://ezproxy.lib.gla.ac.uk/login?url=https://www.oecd-ilibrary.org/governance/rationalising-government-fiscal-reporting_budget-17-5j8z25lsphq8)

35

David Heald, George Georgiou. The substance of accounting for Public-Private Partnerships (2011). Financial Accountability & Management;**27**:217–47.  
doi:10.1111/j.1468-0408.2011.00523.x

36

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

37

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**:91–113.[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](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)

38

Delphine Moretti, Ronnie Downes, Trevor Shaw. Budgeting in Sweden (2017). OECD Journal on Budgeting;**16**:9–74. doi:10.1787/budget-16-5jg1f8p0jh7b

39

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

40

Jón R. Blöndal, Lisa von Trapp, Erik Hammer. Budgeting in Italy (2016). *OECD Journal on Budgeting*; **15**:37–64.

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

41

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

42

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

<https://ezproxy.lib.gla.ac.uk/login?url=https://link.springer.com/book/10.1057/9781137315304>

43

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

doi:10.1093/acprof:oso/9780199283361.003.0009

44

Power M. Counting, Control and Calculation: Reflections on Measuring and Management (2004). *Human Relations*; **57**:765–83. doi:10.1177/0018726704044955

45

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**:219–38. doi:10.1080/21552851.2015.1091673

46

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**:291–326. doi:10.1111/faam.12015

47

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

48

Richard Allen, Richard Hemming, Barry Potter. The International Handbook of Public Financial Management (2013). Basingstoke: : Palgrave Macmillan  
<https://ezproxy.lib.gla.ac.uk/login?url=https://link.springer.com/book/10.1057/9781137315304>

49

David Heald. Transparency-generated trust: The problematic theorization of public audit (2018). *Financial Accountability & Management*, **34**:317–35. doi:10.1111/faam.12175

50

Zahirul Hoque. Making governments accountable: the role of public accounts committees and national audit offices (2015). London: : Routledge  
<https://ebookcentral.proquest.com/lib/gla/detail.action?docID=3569031>

51

Richard Allen, Richard Hemming, Barry Potter. The International Handbook of Public Financial Management (2013). Basingstoke: : Palgrave Macmillan  
<https://ezproxy.lib.gla.ac.uk/login?url=https://link.springer.com/book/10.1057/9781137315304>

52

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

53

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



doi:10.1108/09513570310482291

54

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

55

Richard Allen, Richard Hemming, Barry Potter. The International Handbook of Public Financial Management (2013). Basingstoke: : Palgrave Macmillan  
<https://ezproxy.lib.gla.ac.uk/login?url=https://link.springer.com/book/10.1057/9781137315304>

56

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

57

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

58

National Infrastructure Commission. 7: Funding and financing. In: National Infrastructure Plan (2018)  
. [https://nic.org.uk/app/uploads/CCS001\\_CCS0618917350-001\\_NIC-NIA\\_Accessible-1.pdf](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/>

59

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