Public Sector Financial Management



[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 [Online]. Available: https://ezproxy.lib.gla.ac.uk/login?url=https://link.springer.com/book/10.1057/9781137315 304

[3]

'Accounting, Auditing & Accountability Journal' [Online]. Available: http://ezproxy.lib.gla.ac.uk/login?url=https://www.emeraldinsight.com/loi/aaaj

[4]

'Financial Accountability & Management' [Online]. Available: https://eleanor.lib.gla.ac.uk/record=b2199235

[5]

'IMF Fiscal Monitor' [Online]. Available: https://www.imf.org/en/publications/fm

[6]

'International Journal on Governmental Financial Management'. [Online]. Available:

https://icgfm.memberclicks.net/assets/docs/XX-2.pdf

[7]

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

[8]

'OECD Journal on Budgeting' [Online]. Available: https://eleanor.lib.gla.ac.uk/record=b2203582

[9]

Public Financial Publications, Inc, 'Public Budgeting & Finance', 1981 [Online]. Available: https://eleanor.lib.gla.ac.uk/record=b2204579

[10]

'Public Finance & Management' [Online]. Available: https://eleanor.lib.gla.ac.uk/record=b2204582

[11]

Chartered Institute of Public Finance and Accountancy, 'Public Money & Management' [Online]. Available: 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)'. [Online]. Available:

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, vol. 81, no. 4. pp. 723–759.

[15]

David Heald, 'Why is transparency about public expenditure so elusive? (2012)', International Review of Administrative Sciences, vol. 78, no. 1, pp. 30–49, doi: 10.1177/0020852311429931.

[16]

David Heald, 'Surmounting Obstacles to Fiscal Transparency (2015)'. [Online]. Available: http://www.fiscaltransparency.net/resourcesfiles/files/20150702107.pdf

[17]

'Open Budget Index Rankings | Open Budget Survey | International Budget Partnership (2015)'. [Online]. Available:

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.

[18]

'Fiscal Transparency (undated website) – International Monetary Fund'. [Online]. Available: 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'. [Online]. Available: 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'. [Online]. Available: http://www.imf.org/external/pubs/ft/scr/2016/cr16351.pdf

[21]

'Honesty in accounting (2016) - David Heald'. [Online]. Available: 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 [Online]. Available: https://ezproxy.lib.gla.ac.uk/login?url=https://link.springer.com/book/10.1057/9781137315 304

[23]

J. Mirrlees et al., 'Chapter 20: Summary of the Conclusions of the Mirrlees Report (2011)', [Online]. Available: https://www.ifs.org.uk/publications/5353

[24]

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

[25]

'Finance and Constitution Committee of the Scottish Parliament, written evidence submitted on "A Scottish approach to taxation" (2017)'. [Online]. Available: 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)'. Heriot Watt University, Edinburgh [Online].

Available: 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, vol. 35, no. 4, pp. 257–264, 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]

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.

[30]

Northern Ireland Audit Office, 'Board Effectiveness: A Good Practice Guide (2016)'. Northern Ireland Audit Office, Belfast [Online]. Available: https://www.niauditoffice.gov.uk/sites/niao/files/media-files/Board%20Effectiveness-%20A %20Good%20Practice%20Guide.pdf

[31]

J. Hatchard, Combating corruption: legal approaches to supporting good governance and integrity in Africa (2014). Cheltenham: Edward Elgar Publishing Limited [Online]. Available: 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 [Online]. Available: https://ezproxy.lib.gla.ac.uk/login?url=https://link.springer.com/book/10.1057/9781137315 304

[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, 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

[35]

David Heald, George 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.

[36]

D. Heald and R. Hodges, 'Will "austerity" be a critical juncture in European public sector financial reporting? (2015)', Accounting, Auditing & Accountability Journal, vol. 28, no. 6, pp. 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, vol. 18, no. 1, pp. 91–113 [Online]. Available:

https://ezproxy.lib.gla.ac.uk/login?url=https://www.oecd-ilibrary.org/governance/cash-or-ac cruals-for-budgeting-why-some-governments-in-europe-changed-their-budgeting-mode-an d-others-not_budget-18-5j8l804pq0g8

[38]

Delphine Moretti, Ronnie Downes, Trevor Shaw, 'Budgeting in Sweden (2017)', OECD Journal on Budgeting, vol. 16, no. Issue 2, pp. 9–74, doi: 10.1787/budget-16-5jg1f8p0jh7b. [Online]. Available:

https://ezproxy.lib.gla.ac.uk/login?url=https://search.ebscohost.com/login.aspx?direct=true

&db=buh&AN=122293063&site=ehost-live

[39]

Fiachra Kennedy, John Howlin, 'Spending reviews in Ireland – Learning from experience (2017)', OECD Journal on Budgeting, vol. 16, no. 2, pp. 93–108, doi: https://doi-org.ezproxy.lib.gla.ac.uk/10.1787/budget-16-5jg30cchf0g0. [Online]. Available: http://ezproxy.lib.gla.ac.uk/login?url=https://www.oecd-ilibrary.org/governance/spending-reviews-in-ireland-learning-from-experience budget-16-5jg30cchf0g0

[40]

Jón R. Blöndal, Lisa von Trapp, Erik Hammer, 'Budgeting in Italy (2016)', OECD Journal on Budgeting, vol. 15, no. 3, pp. 37-64, doi: https://doi-org.ezproxy.lib.gla.ac.uk/10.1787/budget-15-5jm0qg8kq1d2. [Online]. Available: http://ezproxy.lib.gla.ac.uk/login?url=https://www.oecd-ilibrary.org/governance/budgeting-in-italy_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 [Online]. Available: https://ezproxy.lib.gla.ac.uk/login?url=https://link.springer.com/book/10.1057/9781137315 304

[43]

Liisa Kurunmäki, Peter Miller, 'Modernizing government: the calculating self, hybridization, and performance measurement 1 (2006)', in Contemporary Issues in Management Accounting, A. Bhimani, Ed. Oxford University Press, 2006, pp. 198–216 [Online]. Available: https://ezproxy.lib.gla.ac.uk/login?url=https://www.oxfordscholarship.com/view/10.1093/acprof:oso/9780199283361.001.0001/acprof-9780199283361-chapter-9

[44]

M. Power, 'Counting, Control and Calculation: Reflections on Measuring and Management (2004)', Human Relations, vol. 57, no. 6, pp. 765–783, doi: 10.1177/0018726704044955.

[45]

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.

[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, vol. 29, no. 3, pp. 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 [Online]. Available: https://ezproxy.lib.gla.ac.uk/login?url=https://link.springer.com/book/10.1057/9781137315 304

[49]

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.

[50]

Zahirul Hoque, Making governments accountable: the role of public accounts committees and national audit offices (2015), vol. Routledge critical studies in public management. London: Routledge [Online]. Available:

https://ebookcentral.proguest.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 [Online]. Available: https://ezproxy.lib.gla.ac.uk/login?url=https://link.springer.com/book/10.1057/9781137315 304

[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, vol. 16, no. 3, pp. 342–371, 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 [Online]. Available: https://ezproxy.lib.gla.ac.uk/login?url=https://link.springer.com/book/10.1057/9781137315 304

[56]

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

[57]

'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

[58]

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/

[59]

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.