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Nota di contenuto	Cover -- Public Sector Accounting -- Contents -- Preface -- Acknowledgements -- The nature of the public sector -- The nature of government -- Governance and public management -- Public finance -- Public money -- Accountants and the public sector -- Further reading -- Performance measurement -- Non-financial performance measurement -- Challenges of performance measurement -- Further reading -- Fundamentals of accounting -- Elements of accounting -- Bases of accounting -- National accounting and government budgeting -- Further reading -- Budgetary policies and processes -- The rational control cycle -- Fiscal years -- Budgeting for inputs, outputs and outcomes -- Budgetary processes -- Further reading -- Form and content of budgets -- Organisational and programme structures -- Capital budgets -- Line item incremental budgets -- Output measurement and outcomes -- Zero-base reviews -- Further reading -- Budgetary control -- Central financial control -- Devolved forms of financial control -- Budget reporting -- Further reading -- Costing -- Organisational units, programmes and products -- Pricing and reimbursement -- Incremental changes in output -- Outsourcing -- Further reading -- Financial reporting -- Form and content of published financial reports -- Accrual accounting: special topics -- Policymaking -- Conceptual frameworks -- Further reading -- Auditing

-- External auditing -- Financial and regularity audits -- Performance audits -- Internal control -- Materiality -- Budget auditing -- Further reading -- Index.

Sommario/riassunto

Public Sector Accounting uses an integrated approach to the study of public sector accounting by linking accounting theory and practice for each of the main areas of financial accounting, management accounting and auditing. Examples from a range of Public Sector experiences are woven into the text to illustrate the issues involved. The introduction of the book reflects managerial developments in the public sector, by giving a brief history of these in the UK and internationally then commenting on the adoption of quality assurance in the public sector. The management accounting section discusses developments in the use of internal markets and compulsory competition and the more recent emphasis on public-private partnership and performance indicators and also explains the techniques of programme and zero-based budgeting and investment appraisal. The financial accounting section updates and internationalises the discussion of financial accounting theory and regulation. The final section of the book is on auditing has been updated with UK and international developments.
