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Sommario/riassunto	Public sector accountants assess and control the efficiency of public spending. They can work in local or central government, audit offices, housing, health, education or charitable trusts. Their aim is to get value for money for any service offered to the public. Public sector accountants prepare and present:financial records and statements management information to boards and budget holders estimates on the cost of new projects budget reviews and investment appraisals. Taking a fully integrated approach, the book is fully in-line with the most recent developments in the public sector environment. It draws together accounting theory and practice for each of the main areas of accounting, providing contemporary examples from a range of public sector experience which are woven into the text to illustrate the issues involved. The book is internationalised as much as possible to give it as wide an appeal as possible, and each chapter is fully supported by examples and progress assignments.