1. Record Nr. UNINA9910451857603321 Autore Premchand A. <1933-> Titolo Effective government accounting [[electronic resource] /] / A. Premchand Pubbl/distr/stampa Washington, D.C., : International Monetary Fund, 1995 **ISBN** 1-4623-9162-1 1-4552-8609-5 1-283-53361-8 9786613846068 1-4552-7895-5 Descrizione fisica 1 online resource (xii, 190 pages): illustrations Disciplina 350.72/31 Soggetti Finance, Public - Accounting Accounting Electronic books. Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia Note generali Description based upon print version of record. Nota di bibliografia Includes bibliographical references (p. 186-190). Nota di contenuto ""Contents""; ""Preface""; ""Introduction ""; ""Evolution""; ""Recent Changes ""; ""Objectives of Control""; ""Range of Process Controls""; ""From Fund Controls to Global Budgets""; ""From Cash Limits to Cash Management""; ""Policy Reviews""; ""Evaluation""; ""From Financial to Efficiency Audit"": ""Involvement of the Users"": ""Institutional Development ""; ""1 Payments Systems ""; ""Payment Stages ""; ""Release of Funds and Organizing Payments""; ""Commitment Stage""; ""Types of Payments Systems""; ""Method of Payment""; ""Security of Payments""; ""Relations with the Banking System"" ""Commercial Banking"""Financial Reporting""; ""Inter enterprise Arrears""; ""2 Morphology of Government Accounting""; ""Commercial and Government Accounting"; ""Single- and Double-Entry Bookkeeping""; ""Cash and Accrual""; ""Terms and Definitions""; ""Why Accrual Now?""; ""Budget and Accounts""; ""Dimensions of the Issue""; ""General Ledger System ""; ""Government Accounts and National Income Accounts""; ""Generational Accounts""; ""3 Cost Measurement,

Accounting Standards, and Other Issues ""; ""Commercial Practices"";

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""Government Approaches""; ""Relevance of Commercial Practices""
""Capital Charge"""Foreign Aid Accounts""; ""Accounting Aspects of
Privatization""; ""Accounting and Performance Indicators""; ""Other
Issues""; ""Accounting Standards""; ""4 Liability Management"";
""Payables""; ""Other Funded Liabilities""; ""Contingent Liabilities"";
""Unfunded Liabilities""; ""Legislated Guarantees""; ""Liabilities from
Legislative Changes""; ""Hidden Liabilities""; ""Termination of
Contracts""; ""Environmental Liabilities""; ""Market Failure Liabilities"";
""Debt Management""; ""Developments""; ""Continuing Objectives"";
""Organization""; ""Role of Accounting 125""
""5 Architecture of Government Financial Information"""Importance of
Financial Information""; ""Public and Private Sectors Compared"";
""Principles of Reporting""; ""Legitimacy""; ""Understandability"";
""Reliability ""; ""Relevance""; ""Comparability""; ""Timeliness"";
""Consistency""; ""Usefulness""; ""Existing Information Systems"";
""Search for User Needs""; ""Information Pyramid""; ""Analytical
Framework of Financial Reporting""; ""Purpose, Form, and Frequency"";
""Changes""; ""Departmental Report""; ""Annual Appropriation
Accounts""; ""Users Within the Government""
""Issues in Transforming Financial Information""""Design Issues"";
""Operational Issues""; ""6 Investing in Development: Implementation"";
""Design of Development""; ""Implementation Lessons and Dilemmas"";
""Political Support""; ""Integrated or Specific Reform""; ""Public Sector
Reform or Financial Management Reform ""; ""Imperatives of
Technology or High-Tech Dependency""; """"Big Bang"" or Gradualism"";
""External Assistance or Internal Resources""; ""Operational Issues"";
""Steps Toward Improvement ""; ""Bibliography""; ""Tables"";
""Diagrams""
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