

| | |
|-------------------------|---|
| 1. Record Nr. | UNINA9910688568803321 |
| Autore | Peter C. Lorson |
| Titolo | European public sector accounting |
| Pubbl/distr/stampa | Coimbra University Press, 2019 |
| ISBN | 989-26-1861-0 |
| Descrizione fisica | 1 online resource (435 p.) |
| Collana | Ensino |
| Lingua di pubblicazione | Inglese |
| Formato | Materiale a stampa |
| Livello bibliografico | Monografia |
| Sommario/riassunto | <p>Public sector accounting (PSA) and reporting was subject to considerable national reforms during the last decades and is in the focus of the European Commission aiming to harmonize the accounting systems of its Member States by developing European Public Sector Accounting Standards (EPSAS). Therefore, the topic is of high relevance for both academia and practitioners. This book provides different views about PSA in Europe as of today. It spans topics such as history of PSA, its differences to private sector accounting and finance statistics, as well as budgeting. A main part is devoted to International Public Sector Accounting Standards (IPSAS) by addressing their spread, conceptual framework and selected public sector specific standards, including a case study. Also, consolidated financial reporting is covered by drawing examples. This textbook is not only of use for students and researchers, but interested readers that seek for broad perspectives on PSA such as practitioners and members of intergovernmental organisations. It intends to complement university teaching modules on PSA as those accessible for free under www.offene.uni-rostock.de/online-course-european-public-sector-accounting.</p> |