1. **Record Nr.** UNISA990003407910203316

Autore International joint conference, ICSOC-service wave 2009 : <7.; : 2009

Titolo Service-oriented computing : 7th international joint conference, ICSOC-service wave 2009 : Stockolm, Sweden, november 24-27, 2009 : proceedings / Luciano Baresi, Chi-Hung Chi, Jun Suzuki (Eds.)

Pubbl/distr/stampa Berlin [etc.] : Springer, copyr. 2009

ISBN 978-3-

Descrizione fisica XVI, 659 p. : ill. ; 24 cm

Collana Lecture notes in computer science , Services Science ; 5900

Disciplina 004.36

Soggetti Elaborazione elettronica -- Atti di congressi

Collocazione 001 LNCS/5900

Lingua di pubblicazione Inglese

Formato Materiale a stampa

Livello bibliografico Monografia

2.	Record Nr.	UNINA9910779291703321
	Autore	Premchand A
	Titolo	Effective Government Accounting / / 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 Banks and Banking Budgeting Money and Monetary Policy Public Finance Public Administration Public Sector Accounting and Audits National Budget Budget Systems Monetary Systems Standards Regimes Government and the Monetary System Payment Systems Banks Depository Institutions Micro Finance Institutions Mortgages Debt Debt Management Sovereign Debt Public finance accounting Budgeting & financial management Banking Public finance & taxation Monetary economics

Finance
Fiscal accounting and reporting
Budget planning and preparation
Central government spending
Currencies
Public financial management (PFM)
Money
Commercial banks
Financial institutions
Finance, Public
Budget
Banks and banking
Debts, Public
United States

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""; ""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""

Sommario/riassunto	This book, by A. Premchand, seeks to bridge fiscal economics and government accounting. It examines historical developments, ingredients of existing systems, features of accounting standards, and other issues that governments must address to perform their tasks economically and efficiently. Readers gain insights into institutional linkages and the role of electronic technology. Arguing that government accounting systems are too important to be left to accountants alone, the book presents an interdisciplinary approach that goes beyond adapting commercial accounting formats to governments.