Implementing Reforms in Public Sector Accounting

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Over the life of the Comparative International Governmental Accounting Research (CIGAR) network, there has been unprecedented global interest in public sector accounting reforms. Hence the importance given to taking stock of reforms implementation. This book gathers a set of papers, many of them in comparative international perspective, on several topics relating to Public Sector Accounting, both at Central and Local Government levels. Authors from several countries around the world present and discuss here issues such as: financial reporting, information users and accountability; performance measurement and management accounting; national and international standards; reform processes; budgeting, auditing and controlling systems; efficiency and service charters; contingent liabilities; and consolidated accounts. Several of these are also analysed within the context of developing countries. Subsequently, the book offers a compilation of the most important topics actually being discussed in the Public Sector Accounting field.