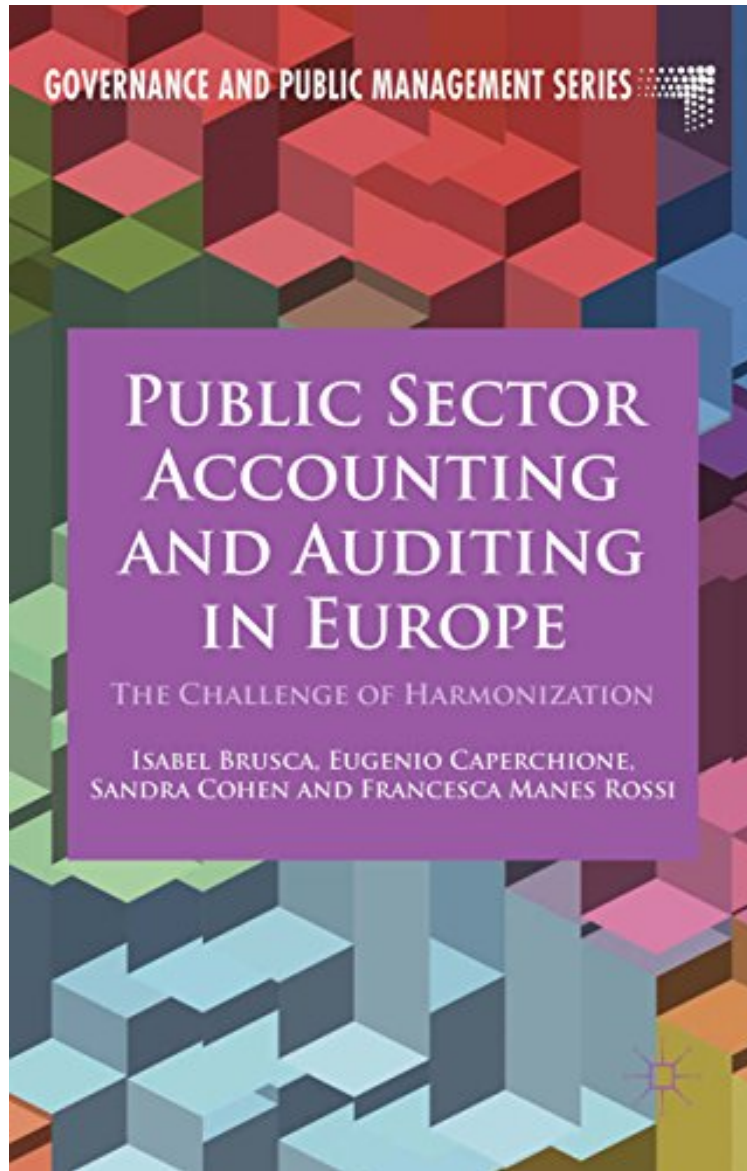


(Download free pdf) Public Sector Accounting and Auditing in Europe: The Challenge of Harmonization (Governance and Public Management)

Public Sector Accounting and Auditing in Europe: The Challenge of Harmonization (Governance and Public Management)

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From Palgrave Macmillan : Public Sector Accounting and Auditing in Europe: The Challenge of Harmonization (Governance and Public Management) before purchasing it in order to gauge whether or not it would be worth my time, and all praised Public Sector Accounting and Auditing in Europe: The Challenge of

Harmonization (Governance and Public Management):

The book provides an overview of the governmental accounting status quo in Europe by analysing the public sector accounting, budgeting and auditing systems in fourteen European countries. It sheds light on the challenges faced by European countries as they move towards adoption of the European Public Sector Accounting Standards (EPSAS).

“The book contains a systematic study of budgeting, accounting, financial reporting and auditing for three levels of government across Europe: central, regional and local. . . . a relevant and timely contribution to the present debate about accounting harmonization in Europe, showing the readiness for change in each of the countries analyzed. . . . Academics, scholars, students, professionals and practitioners, as well as regulators and standard setters can all of them benefit from reading the resources and contents of the book.” (Vicente Condor, *Accounting in Europe*, Vol. 13 (3), November, 2016)

“This book is ambitious in its explicit goal of providing a comprehensive view of the state of the art of European public sector accounting The book is especially useful for scholars in the field of public accounting, as well as for practitioners engaged in internal activities; it can also serve as a compendium for Master-level students in Public Management and Accounting.” (Tommaso Agasisti, *The International Journal of Accounting*, Vol. 51, January, 2016)

“The book aims to present the national accounting practices and norms of fourteen European Union members in addition to Switzerland. . . . a valuable addition to the existing literature of institutions sources, academic publications and professional firms’ position papers. . . . a timely and relevant contribution contributing greatly to the rich array of information needed to make decisions concerning the possible EPSAS. . . . By providing comparative knowledge on public sector accounting, the book provides relevant input to policy formulation and analysis.” (Marion Boisseau-Sierra, *Accounting Economics and Law*, Vol. 6 (2), 2016)

“This collective book provides a systematic overview of trajectories in public accounting and auditing across Europe. However important this achievement is in itself, the value of this work also goes beyond it. It is testimony to some of the constitutive traits of public administration in Europe: the heterogeneity of national responses in the face of ‘global’ public management pressures, or in the softer form of ‘international standards’; the enduring influence of diverse administrative traditions; the variety of solutions that national and local governments are attempting to improve public management. Scholars and practitioners alike will benefit from this up-to-date review of public accounting systems across Europe.” Edoardo Ongaro, Professor of International Public Services Management, Northumbria University, Newcastle, UK, and President, European Group for Public Administration

Are you interested in Public sector accounting? You will discover in this book the huge changes in prospect in a field which is nowadays of primary importance for the public at large when looking at fiscal policies and debt: an essential matter for accountability. The starting point shows a panorama of still non uniformed systems between countries around the world. The editors have focused on 14 European countries (13 from the EU plus Switzerland). The conclusion of this deep enquiry: an international harmonisation is still to be reached - but it remains an unavoidable challenge which should produce a number of benefits. Not an easy objective to reach, especially when it is sought by the European Commission through a sort of ‘regional’ harmonization in the UE (the EPSAS) and when public sector accounting is still one aspect of a country’s sovereignty. The international public sector standard-setter (the IPSAS Board) is currently largely engaged in adjusting its own standards to private sector standards not a bad idea since a number of public sector activities follow private practices. But a point risks to be missed: there are many public sector specific activities, not taken into account. This is only one of the important issues discussed by the present book organized by a team of scholars after an intense debate which will open sensible views on what could be expected as maybe a more modest but more effective convergence on this essential point of public sector harmonisation.” Philippe Adheacute;mar, Chair of Accounting Standards, Centre for Financial Professions, Paris, France, and formerly IPSAS Board Chair

“This book is ambitious since it covers budgeting, accounting and auditing. It is also a wide book since it covers fourteen countries and their three levels of government. Finally, it is a profound book since it covers an essential financial cycle that is necessary to define responsibilities and accountabilities in the service delivery of the public sector. For reasons of comparison, learning, and transfer of good practices Europe needs harmonization of its financial systems. This excellent book contributes to this essential agenda.” Geert Bouckaert, KU Leuven Governance Institute, President of the International Institute of Administrative Sciences (IIAS)

“I am pleased to endorse the book *Public Sector Accounting and Auditing in Europe: The Challenge of Harmonization* by I. Brusca, E. Caperchione, S. Cohen and F. Manes Rossi. By framing the case studies of 14 European countries into a cohesive analysis, the authors have managed to provide a picture of public accounting practices in Europe. At the same time, they have reaffirmed one important fact already pointed out by EY in a previous study (*Overview and comparison of public accounting and auditing practices in the 27 EU Member States*, December 2012): Public accounting arrangements in Europe are greatly heterogeneous, and the challenge of harmonization cannot be overstated.” Martine Blockx, Partner at EY

“This book enables the readers to better understand the accounting and auditing systems of the Public Sector by country, offering a comparison that can be used by the

manager and professionals interested in working to improve the harmonization, transparency, accountability and efficiency of our European Public Sector, also reducing the discrepancies with the Private Sector.' Claudio Mariani, Partner of KPMG Spa, Italy - Head of the Healthcare and Public sector, Lecturer of External Audit at Bicocca University, Milan
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