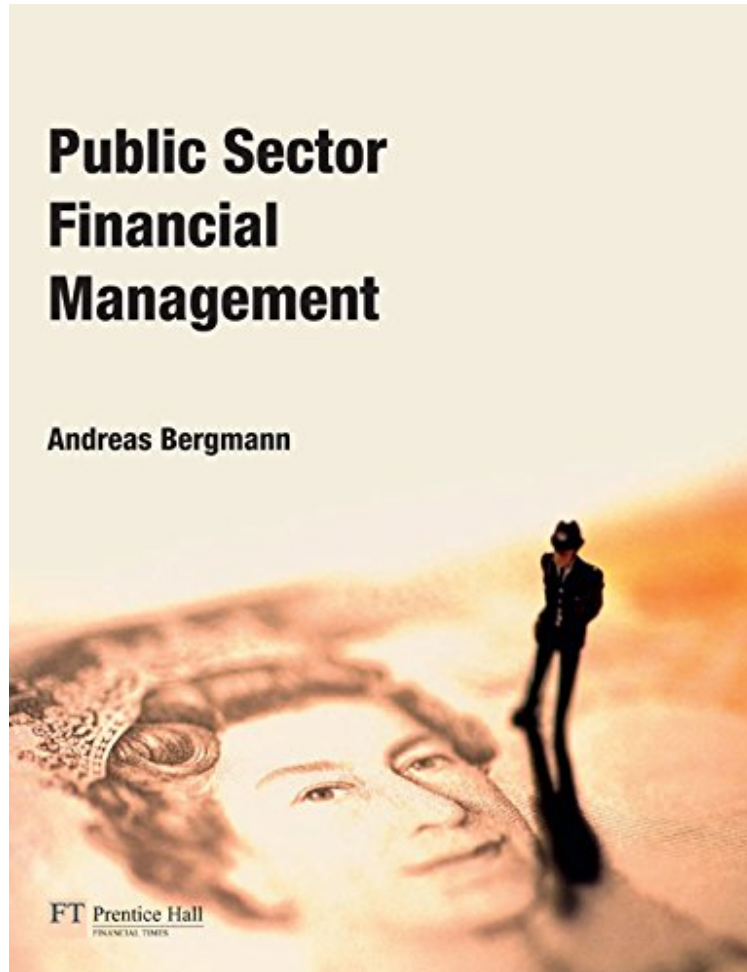


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Public Sector Financial Management

Andreas Bergmann

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Andreas Bergmann : Public Sector Financial Management before purchasing it in order to gauge whether or not it would be worth my time, and all praised Public Sector Financial Management:

Taking a fully integrated approach, the book is fully in-line with the most recent developments in the public sector environment. It draws together accounting theory and practice for each of the main areas of accounting, providing contemporary examples from a range of public sector experience which are woven into the text to illustrate the issues involved.

From the Back Cover The public sector accounts for nearly one third of the world's economy and has been the subject of a number of substantial changes and developments in the last two decades - and the speed of change affecting the world of the public-sector manager shows no sign of slowing down. While New Public

Management and Accrual Accounting improved the information for decision makers and thereby the decision making process itself, long periods of surpluses and the emergence of sovereign wealth funds fundamentally changed the face of public finance. Public Sector Financial Management explores the key themes of this continuing change, and examines the increasing role of markets and competition in the public sector. The book provides the relevant information and guidance for decision-makers in this area, and explains how contemporary financial-management techniques can be applied specifically to the public sector. The author addresses the following key issues: - looks at public finance targets such as the Maastricht criterion - examines the golden rule in public finance - discusses performance budgeting - employs a framework of International Public Sector Accounting Standards (IPSAS) - examines Internal Control and Fiscal Sustainability - provides coverage of XBRL - includes sections on Public Sector Auditing

The content reflects the most recent developments in Economics, Public Management, Accounting and Auditing. The learning process is supported by examples, work assignments and topical case studies, making this the ideal text for anyone who wants to understand the key aspects of the subject. Andreas Bergmann is a Professor at the Zurich University of Applied Sciences and Associate Dean of the School of Management.

About the Author Andreas Bergmann is a Professor for public management and Director of the Institute for Public Management at Zurich University of Applied Sciences in Winterthur (Switzerland). He holds a diploma of Lancaster University (U.K.) and both a master and a doctor degree of St. Gallen University (Switzerland). Before going back to university he worked as a business consultant and in senior positions in public administrations. At university, he directed a large study financed by Swiss Commission for Technology and Innovation (CTI) about the impact of IPSAS on public sector accounting from 2001 till 2003. From 2003 till 2005 he was a member of the IPSAS-Board consultative group. In 2006 he became a public member of the IPSAS-Board. He acts as a senior advisor in implementation projects in Switzerland and as a trainer at the Worldbank Group and the United Nations, strongly supported by his team