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Financial Management and Accounting in the Public Sector Gary Bandy,2023-03-14 The importance of public financial management for the health and wellbeing of citizens became dramatically apparent as governments sought to respond to the coronavirus pandemic in 2020 Now governments and other public sector organizations face the challenge of recovering from the pandemic whilst also seeking to achieve Sustainable Development Goals with squeezed budgets and ever increasing demands for public services Public sector managers are confronted daily with targets and demands that are often set in confusing accounting and financial language In *Financial Management and Accounting in the Public Sector* Gary Bandy employs a clear and concise narrative to introduce the core concepts of public financial management to help those managers to deliver programmes projects and services that are value for money As the author puts it managing public money is an art not a science This third edition has been revised and updated throughout offering a structure that is more clearly linked to the stages of the public financial management cycle greater coverage of transparency and accountability issues a broader view of public procurement to include goods works and services and effective contract management and an increased focus on public spending in the context of a post COVID environment With a glossary of terms to help managers understand and be understood by accountants as well as learning objectives discussion questions and exercises this practical textbook will help students of public management and administration to understand the financial and accounting aspects of managing public services

Budgeting and Performance Management in the Public Sector Sara Giovanna Mauro,2021-06-27 Public sector management and accounting scholarship has witnessed enormous change over the last four decades Several reform paradigms have become well known and disseminated worldwide under acronyms such as NPM New Public Management NPG New Public Governance and PV Public Value At the start of a new decade questions arise as to what will come next This book reviews and investigates the key components of NPM NPM and PV and discusses what lies beyond these acronyms It analyses the claimed benefits and drawbacks of each of the three paradigms using reviews of the pertinent literature as well as a raft of case studies The integration of theoretical and empirical insights contributes to a better understanding of what has changed and what has remained the same over the years Specifically this book stands out in its use of performance measurement and budgetary lenses to explore the multidimensional processes of reform and change in the public sector By

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