

IPSAS explained : a summary of international public sector accounting standards

Berger, Thomas Muller-Marques, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20449323&lokasi=lokal>

Abstrak

Notes: Global diversity in the practice of public sector accounting continues to impede the reduction of bureaucracy and the creation of comparable standards in terms of accountability and transparency. The International Public Sector Accounting Standards Board (IPSASB) continues to engage in the ongoing process of harmonizing public sector accounting with their International Public Sector Accounting Standards (IPSASs).

IPSAS Explained: A Summary of International Public Sector Accounting Standards, Second Edition provides up to date information on the Conceptual Framework Project and other projects related to IPSASs, along with details of all the current IPSASs, including newly approved standards of the Board, especially those relating to financial instruments, intangible assets and service concession arrangements from a grantor perspective. Each IPSAS is distilled into a useful and accessible summary, and illustrated with graphs, figures and tables. Beyond that the book focuses on the current sovereign debt crisis and discusses possible implications for public sector financial management.