## Contents

Appendix of Sources .................................. xiii
Preface ................................................. xxiii

### Volume I: Introduction, Budgeting and Performance Measurement

Introduction: On Public Sector Accounting and Budgeting .................................xxv
Rowan Jones

1. Accounting and the Pursuit of Efficiency ........................................... 1
   Anthony Hopwood

2. Public Sector to Public Services: 20 Years of “Contextual” Accounting Research ..... 19
   Jane Broadbent and James Guthrie

3. A Perspective on Research in Governmental Accounting .......................... 65
   Rajiv D. Banker, William W. Cooper and Gordon Potter

   Irvine Lapsley

5. Researching Public Sector Transformation: The Role of Management Accounting ....... 107
   G. Jan van Helden

6. Discussing the Practical Relevance of Public Sector Management Accounting Research ... 135
   G. Jan van Helden

7. The Budget ........................................................................................................ 147
   R. Stourm

8. The System of Financial Administration of Great Britain ............................. 215
   W. Willoughby, W. Willoughby and S. Lindsay

9. Budgetary Principles ......................................................................................... 255
   J. Wilner Sundelson

10. The Lack of a Budgetary Theory ................................................................. 277
    V.O. Key, Jr

    Janet M. Kelly

12. New Directions in Public Administration: Serving beyond the Predictable ....... 303
    Jocelyne Bourgon

13. NPM and Beyond – Structure, Culture and Demography .......................... 325
    Tom Christensen and Per Lægreid

14. The British Navy’s 1888 Budgetary Reforms ........................................... 343
    Phillip E. Cobbin and Geoff H. Burrows

15. The Program Assessment Rating Tool and the Government Performance and Results Act: Evaluating Conflicts and Disconnections ......................... 363
    Vassia Gueorguieva, Jean Accius, Carmen Apaza, Lamar Bennett, Clinton Brownley, Shea Cronin and Panote Preechyanud
16. State Court Budgeting and Judicial Independence: Clues from Oklahoma and Virginia
James W. Douglas and Roger E. Hartley

17. Crashing through with Accrual-Output Price Budgeting in Australia: Technical Adjustment or a New Way of Doing Business?
Joanne Kelly and John Wanna

18. Early Budget Reformers: Democracy, Efficiency, and Budget Reforms
Irene S. Rubin

19. Avalanches and Incrementalism: Making Policy and Budgets in the United States
James L. True

L.R. Jones and Jerry L. McCaffery

21. The Use and Usefulness of Performance Measures in the Public Sector
Carol Propper and Deborah Wilson

22. Evolution of Performance Measurement until 1930
Daniel W. Williams

23. Does More (or Even Better) Information Lead to Better Budgeting? A New Perspective
Philip G. Joyce

24. The Impact of Performance Budgeting on the Role of the Legislature: A Four-country Study
Miekatrien Sterck

25. An Indictment of Performance Measurement in the Public Sector
Rowan Jones

26. Role Variations of Performance Measurement in Dutch Local Government
Willem Jan van Elsacker, Henk J. ter Bogt and G. Jan van Helden

27. Management Accounting in Government: Resurrecting the Classic Rules of Budget Theory
Rowan Jones

28. Governmental Budgeting as Ex Ante Financial Accounting: The United Kingdom Case
Maurice Pendlebury and Rowan Jones

29. National Accounting, Government Budgeting and the Accounting Discipline
Rowan Jones