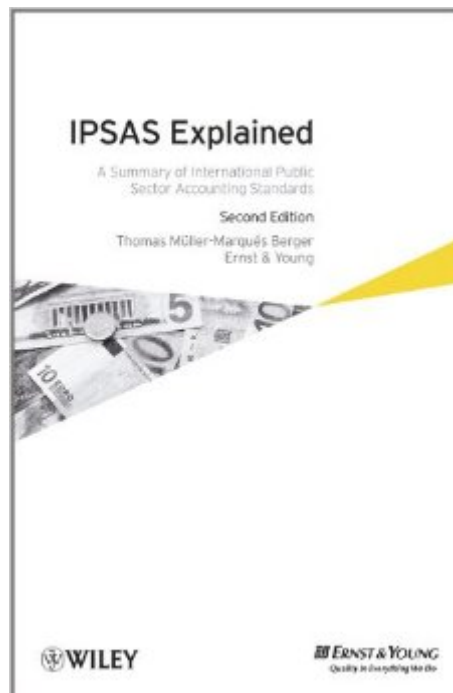


The book was found

IPSAS Explained: A Summary Of International Public Sector Accounting Standards



Synopsis

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. Through an examination of the objectives of the standards and an overview of the principles relevant to key topics such as the accrual basis of accounting as against cash basis, fair value, present value, cost, and measurement bases, *IPSAS Explained* provides decision-makers in the public sector with a thorough grounding on the IPSASs and the operations of the IPSASB.

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Customer Reviews

It is a little less meaty than I would have liked - mind you it is called a SUMMARY. I think it might be better for someone who is not familiar with IPSAS (or indeed accruals accounting). If you need to learn these things it is likely your employer (my employer has produced lots of information) or accounting body (e.g. CIPFA) would have something more appropriate or just go straight to the standard setting bodies. However if you are looking for a fairly easy read or are completely new to IPSAS (even a non-accountant) it is recommended - perhaps not at full price though.

This book explains IPSAS in detail. Great refresher!

Good explanation of the process of each "ipsa". I liked very much. I recommend it to all students of accounting that are interested in the public sector.

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