
This paperback volume contains a dozen papers presented at a workshop held in June 1994, which was hosted by the Department of Accounting of the Universitat de Valencia and sponsored by Comparative International Governmental Accounting Research (CIGAR). Three broad themes permeate the papers: (1) governmental accounting standards and practices in a country (Germany, the UK, Scotland, Italy, Poland, China, and New Zealand) (2) comparative governmental accounting standards and practices (OECD countries and three Scandinavian countries), and (3) the public sector audit and the accountability of governments (UK and Dutch experiences). All of the papers are in the English language.

It seems that most of the papers have not also been published in journals.

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S.A.Z.


This special edition of the semiannual journal, Pacific Accounting Review, contains 23 Millennium Essays to celebrate New Zealand’s “unique position as first into the future,” for an outpost on New Zealand territory was “the first inhabited place in the world to see the sunrise of the new millennium” (p. i). The short essays, ranging between 3 and 15 pages each, were written by “leading academics and practitioners from around the globe, [and] while each essay is unique, there is one common theme, and that theme is change” (p. i). Sixteen of the essays were invited by the editor. Three research articles unrelated to the themes of the essays occupy 60 pages of the issue.