

Regulation of the public sector financial reporting in the international context

Proceeding public sector reforms have caused a significant shift in the area the public sector reporting among others. Majority of developed countries have implemented the accrual methodology to the area of the public sector with the intention to increase information capability of the public sector accounting data. Thesis concentrates on analysis and international comparison of the public sector reporting methodology within the sample of selected countries, mainly from the point of view of information capability for financial management.

Aim: On the basis of analysis and comparison to identify main differences in financial reporting methodology of selected countries; to evaluate main differences from the perspective of financial management of the public sector entities and to suggest possible methodological changes.