

Contents

Editorial <i>Andrew Gray, Jane Broadbent and Michaela Lavender</i>	203
Debate: Let's try to measure our influence on practice <i>Fred Thompson</i>	203
Debate: The ambiguity of civil service loyalty <i>Rt. Hon. David Blunkett MP</i>	205
Debate: Emergent innovation in public service—lessons from fighting wildfires <i>Jonathan Ayles</i>	207
Theme: Whole of government accounting—international trends	
Editorial <i>Giuseppe Grossi and Susan Newberry (Guest Editors)</i>	209
Debate: Efforts to encourage consolidation in Switzerland should focus on laissez-faire cities <i>Andreas Bergmann and Daniel Bietenhader</i>	213
Debate: Arguments for proportional consolidation; the case of Swedish local government <i>Torbjörn Tagesson</i>	215
Debate: IPSAS 6 and 22—new standards for whole of government accounting? <i>Johan Christiaens, Philippe Van Cauwenberge and Jan Rommel</i>	216
Whole of government accounts developments in the UK: conceptual, technical and timetable issues <i>David Heald and George Georgiou</i>	219
Implementation of whole of government reports in Australia <i>Ron Day</i>	229
Whole of government accounting in New Zealand: the ownership form of control <i>Susan Newberry and Sonja Pont-Newby</i>	235
International experiences in whole of government financial reporting: lesson-drawing for Spain <i>Isabel Brusca and Vicente Montesinos</i>	243
Consolidation in the public sector: a cross-country comparison <i>Giuseppe Grossi and Francesca Pepe</i>	251
New development: In pursuit of WGA—research findings from the UK <i>Danny Chow, Christopher Humphrey and Jodie Moll</i>	257
New development: Consolidated financial reporting as a stimulus for change in Italian local government <i>Giuseppe Grossi</i>	261

IN THIS ISSUE:

WHOLE OF GOVERNMENT ACCOUNTING—

INTERNATIONAL TRENDS

ACADEMIC INFLUENCE ON PRACTICE

CIVIL SERVICE LOYALTY

LESSONS FROM WILDFIRES