

CURRICULUM VITAE



DAVID HEALD

<i>Qualifications</i>	BA, ACMA
<i>Academic Posts</i>	Professor of Accountancy, University of Aberdeen Business School, and Visiting Professor of Financial Management, University of Sheffield Management School
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BRIEF CURRICULUM VITAE: PROFESSOR DAVID HEALD

David Heald is Professor of Accountancy at the University of Aberdeen Business School, where he teaches management accounting, auditing and taxation. He is responsible for research within the Accountancy & Finance subject group. For academic year 2010-11, he holds a Royal Society of Edinburgh/Scottish Government Support Research Fellowship, devoting his time to a project on “Improving the Quality of Public Expenditure”.

Born in 1947 and educated at Nunthorpe Grammar School, York, he took a BA in Economics at the University of Leicester and then qualified as a Chartered Management Accountant whilst working at Raleigh Industries and British Steel. He became a lecturer in economics at Glasgow College of Technology (1972-78), obtaining his further education teaching qualification at Jordanhill College, Glasgow. He taught at the University of Glasgow (1978-90), briefly in the Department of Social and Economic Research and then in the Department of Management Studies.

From April 1990 to August 2003 he was Professor of Accountancy at the University of Aberdeen and also Director of the Centre for Regional Public Finance (from September 2000 to August 2003). He taught management accounting, public sector accounting and the control of public utilities (MA Accountancy) and corporate financial management (joint Aberdeen University/Robert Gordon University and then Aberdeen University MBA). He started the Department of Accountancy & Finance’s doctoral programme in 1991 and had extensive doctoral supervision responsibilities. He was a member of key university resource committees (Library and Research) and of Faculty Committees (Faculty Planning, and Research, chairing the latter). Since his return to Aberdeen in 2007, he has held responsibility for Library matters for the Business School (2008-09 to 2009-10) and for the Business & Management submission to the forthcoming Research Excellence Framework (from 2009-10).

From September 2003 until October 2007 he was Professor of Financial Management at the University of Sheffield Management School. He completed his three-year term as Head of the Accounting & Financial Management Division in September 2006. From September 2005 to October 2007 he was Associate Dean of the Management School, with special responsibility for RAE 2008. His other managerial responsibilities included: member of the Management Team; a temporary role as Acting Chair of the Teaching Committee; membership of the Faculty Board of the Faculty of Social Sciences; and membership of the University Finance Committee. At Sheffield, he taught auditing, management accounting and public sector accounting, and also supervised doctoral work. On his departure, he was appointed as Visiting Professor of Financial Management.

He is the author/editor of several books and numerous articles. His main research interests are public expenditure; public sector accounting, particularly central government; the financing of decentralised government; and the financing of public infrastructure. Such research has been funded, inter alia, by: the Association of Chartered Certified Accountants; the Chief Scientist Office of the (then) Scottish Office Department of Health; the Economic and Social Research Council; HM Treasury; the Leverhulme Trust; the Northern Ireland Economic Council; the Nuffield Foundation; the Royal Society of Edinburgh; and the Scottish Foundation for Economic Research. He has managed projects on capital charges in central government and infrastructure financing (ESRC and Ministry of Defence) and on the financing of UK devolved government (ESRC).

He was specialist adviser on public expenditure and government accounting to the Treasury Committee of the House of Commons (1989-2010), having earlier worked for this Committee on the financing of nationalised industries (1981). In this capacity, he was heavily involved in inquiries into Estimates reform, Resource Accounting and Budgeting and the Private Finance Initiative. From 2003 to 2010, he was a member of the Technical Advisory Group of the Audit Commission. For a five-year term beginning 1 August 2004 and ending on 31 July 2009, he was a member of the Financial Reporting Advisory Board which advises HM Treasury on the application of accounting standards to central government. He is a member of the Research Advisory Board of the Institute of Chartered Accountants in England and Wales for the period June 2007-June 2013.

He has also been specialist adviser on public expenditure to the Scottish Affairs Committee (1980; 1982-83; 1993-96). He was a public witness at Procedure Committee and Treasury Committee evidence sessions and assisted the Health Committee in private session with revisions to the form of the Department of Health’s Estimates; and presented at a private seminar in January 2009 held for the House of Lords Select Committee on the Barnett Formula. He was a member of the NHS Executive’s Market Forces Factor Sub-Group (1997) and of its NHS Accounting Review Group (1999). He was a member of the Financial Issues Advisory Group, which proposed financial procedures for the Scottish Parliament (1998). From July 2002 to July 2008, he acted as specialist adviser to the Public Accounts Commission of the House of Commons on the Corporate Plan and Supply Estimates of the National Audit Office.

He has consulted for many organisations, both in the United Kingdom and overseas: Audit Scotland (Schools’ PFI Expert Group, 2001-02); Convention of Scottish Local Authorities (public expenditure framework of local government finance, 1981-82); Electricity Consumers’ Council (investment and pricing policies, 1981-89); National Audit Office (sponsoring arrangements for nationalised industries, 1984-85; and Value-for-Money strategy in Scotland, 1996-97); Asian Development Bank (academic organiser of conference on the relevance of privatisation to six member countries, 1984-85); Overseas Development Administration (privatisation in Sri Lanka, 1986-87); National Association of Health Authorities (RAWP funding formula, 1986); Australian Council of Trade Unions (public sector reform and privatisation, 1986); United Nations Development Programme (privatisation in Pakistan, 1989); World Bank (review of privatisation experience in monopolistic sectors, 1990); the European Commission (communication under the 1980 transparency Directive, 1991; cross subsidies in public utilities, 1992-94; and employment-related public expenditure in Eastern Europe, 1992-93); and the French Government’s Commissariat Général du Plan (utility regulation, 1993-94).

FULL CURRICULUM VITAE: PROFESSOR DAVID HEALD

I PERSONAL DETAILS

Qualifications

BA Economics (II.i), University of Leicester, 1969

Associate Member of the Chartered Institute of Management Accountants, 1972

Teaching qualification, with merit, Jordanhill College of Education, 1974

Diplôme Supérieur de Français Commercial et Economique, Chambre de Commerce et d'Industrie de Paris, 1990

Present Employment

Professor of Accountancy, The University of Aberdeen Business School and Visiting Professor of Financial Management, The University of Sheffield Management School (from November 2007 until August 2013))

Public-service and Professional Commitments

Specialist adviser, Treasury Committee of the House of Commons (1989-2010)

Specialist adviser, Public Accounts Commission of the House of Commons (July 2002-July 2008)

Member, Technical Advisory Committee to the Audit Commission (since December 2003)

Member, Financial Reporting Advisory Board to HM Treasury (1 August 2004 - 31 July 2009)

Member, Research Advisory Board, Institute of Chartered Accountants in England and Wales (until June 2012)

Previous Employment

2003-2007 Professor of Financial Management, Management School, University of Sheffield (also Head of Accounting & Financial Management Division (2003-2006) and Associate Dean (2005-2007)

1990-2003 Professor of Accountancy, University of Aberdeen (also Director of the Centre for Regional Public Finance, 2000-03)

1996-98 Honorary Visiting Associate, International Social Sciences Institute, University of Edinburgh

1990-92 Visiting Fellow, Department of Government, London School of Economics

1986-90 Lecturer in Financial Management, Department of Management Studies, University of Glasgow

1984-86 Half-time Lecturer in Financial Management, Department of Management Studies, University of Glasgow (balance of time devoted to freelance consultancy)

1979-84 Lecturer in Financial Management, Department of Management Studies, University of Glasgow

1978-79 Temporary Lecturer, Department of Social and Economic Research, University of Glasgow

1972-78 Lecturer in Economics, Glasgow College of Technology

1971-72 Accountant, British Steel Corporation, Ilkeston

1969-71 Divisional Cost Accountant, Raleigh Industries, Nottingham

II SUMMARY OF EXPERIENCE (in reverse chronological order)

A INDUSTRIAL

- (1) **British Steel Corporation, 1971-72**
Management accountant in ironworks/foundry site of Tubes Division
- (2) **Raleigh Industries, 1969-70**
Divisional cost accountant in the cycle division

B TEACHING

- (1) **University of Aberdeen Business School (2007-)** (on research leave in 2010-11)
AC1511 Accounting 1: 1st Year course (course co-ordinator, lecturer and tutor)
AC3536 Auditing: 3rd Year course (course co-ordinator, lecturer and tutor)
AC3543 Taxation: 3rd Year course (course co-ordinator, lecturer and tutor)
- (2) **University of Sheffield, Management School (2003-2007)**
MGT304: 3rd Year module in Auditing (module leader, lecturer and tutor)
MGT349: 3rd Year module in Public Sector Accounting (module leader, lecturer and tutor)
MGT6002 and 6006: contributions to Research Training Programme/MRes
MGT6054: Public Sector Financial Management (MSc in Management) (module leader, lecturer and tutor)
MGT102: 1st Year module in Management Accounting (module leader and lecturer, 2003-04 to 2005-06)
MGT357: 3rd Year module in Corporate Social Responsibility (tutor) (2003-04 only)
MGT6016: Accounting & Finance (MSc in Human Resource Strategy, 2003-04 only)
Doctoral and MBA supervision
- (3) **University of Aberdeen, Department of Accountancy & Finance (1990-2003)**
MA in Accountancy:
1st Year core course in Management Accounting
2nd Year core course in Management Accounting
3rd Year core course in Management Accounting
3rd Year option in Public Sector Accounting
4th Year option in Financial Control of Public Utilities
Supervision of honours dissertations
Joint Aberdeen/Robert Gordon Universities' Master of Business Administration:
Corporate Financial Management
Supervision of dissertations
Director of Aberdeen University's Doctoral Programme in Accountancy (until September 1995); and supervision of doctoral students. Contributor to Faculty of Economic and Social Sciences' Doctoral Training Programme.
- (4) **London School of Economics, Department of Government, 1990-94**
MSc Politics and Public Administration: 'Politics of Public Enterprise and Regulation', joint teaching of 12-week module with Professor Christopher Hood in 1990-91 and 1991-92; this teaching commitment was subsequently scaled down because of workload in Aberdeen. The course was terminated when Professor Hood took a sabbatical in 1994-95.
- (5) **University of Glasgow, Department of Management Studies, 1979-90**
1986-87 to 1989-90
Master of Business Administration:
Strategic Financial Management (Year 2)
Financial Management (Year 3)
Public Sector Management (Year 3)
Supervision of dissertations
Master of Nursing Studies: Management (Year 3)
Master of University Administration: Financial Management component
Contribution of sessions to M.Phil in Urban Policy; MSc in Scottish Government; and

Politics Honours course in Scottish Government

1984-85 to 1985-86

Master of Business Administration:
 Financial Management (Year 2)
 Financial Management (Year 3)
 Public Sector Management (Year 3)
 Supervision of dissertations

1979-80 to 1983-84

Master of Business Administration:
 Financial Management (Year 2)
 Financial Management (Year 3)
 Public Sector Management (Year 3)
 Supervision of dissertations
 BSc Engineering: Financial Management component of Engineering Management
 MA (undergraduate) Politics/Economics: contributions to Government and Economy
 Honours option.

- (6) **University of Glasgow, Department of Social and Economic Research, 1978-79**
 Teaching on the M.Phil in Urban and Regional Economics (this was, however, primarily a research post).
- (7) **Glasgow College of Technology, 1972-78**
 Teaching on a wide variety of economics courses at SHNC, SHND and undergraduate level, latterly specialising in public sector finance and business finance.

C EXAMINERSHIPS

External examiner in accounting (undergraduate), Birkbeck College (1996-98).
 External examiner for doctoral theses: Glasgow Caledonian University; University of Canterbury (New Zealand); University of Glasgow; University of Leicester; and University of Manchester.
 Internal examiner for doctoral theses: University of Aberdeen and University of Sheffield.
 As supervisor, I have seven doctoral completions (five at Aberdeen and two at Sheffield).

D RESEARCH AND SCHOLARSHIP

(1) **Personal Research and Writing:**

Public expenditure: This has been a research specialism throughout my academic career, in part stimulated by my role as specialist adviser to the Treasury Committee (1989-2010) and departmental select committees

Government accounting reform: This became an interest in the early 1990s, initially stimulated by teaching commitments, then by Treasury Committee involvement in the Resource Accounting and Budgeting project (1994-2002), an ESRC grant on capital charging, and latterly by my role as specialist adviser to The Public Accounts Commission.

Accounting for large-scale infrastructure: This research evolved out of an ESRC grant (sub-contractor to Professor Richard Rose of the Centre for the Study of Public Policy, then at the University of Strathclyde), and continued with an ESRC Local Governance programme project (infrastructure accounting and financing), and, with regard to accounting for the Private Finance Initiative, was central to my membership of FRAB.

Financing decentralised government: This has been a research specialism throughout my academic career and I have been an influential participant, analyst and commentator on it, having been most recently funded by the ESRC Devolution and Constitutional Change Research Programme [L219252017 - Outstanding] and the Northern Ireland Economic Council.

(2) **Research Leadership**

I am currently responsible for Research within the Accountancy & Finance disciplinary group within the University of Aberdeen Business School. As Head of Accounting & Financial Management in the Management School, University of Sheffield, I had responsibility for promoting research by members of the AFM Division. I played a wider School role in research, both as a member of the Research Committee and as the Associate Dean with special responsibility for RAE2008. When I was appointed to a personal chair at the University of Aberdeen in 1990, the Dean strongly emphasised my responsibilities to guide the academic development of my new colleagues, many of whom were recent entrants to the research community. I devoted much time to guiding and encouraging colleagues in the development of their own research projects and in the preparation of their first academic publications.

(3) **University Management**

As well as having managerial responsibility for research within the Accountancy & Finance disciplinary group, I had responsibility for Library matters across the Business School (2008-10). At Sheffield, my role was principally at Management School level. I was a member of the Management Team in my capacity as Associate Dean for RAE2008. In sessions 2003-04 and 2004-05, I was a member of the Strategy Group (responsible for implementing the University's strategic plans for the School) and the Executive Committee (responsible for day-to-day operations). Because of staff illness, I was Acting Chair of the Teaching Committee from June 2004 to January 2005, at a particularly busy period. I served a term (September 2003 to September 2006) as Head of the Accounting & Financial Management Division within the Management School. From 2004-05 to 2006-07, I was a member of the Faculty Board of the Faculty of Social Sciences. From August 2006 to October 2007, I was a member of the Finance Committee of the University of Sheffield.

During the period 1990-96, I carried extensive management responsibilities at the University of Aberdeen. I had managerial responsibility, delegated from the Head of the Department of Accountancy & Finance, for (i) the doctoral programme, and (ii) the stimulation of staff research and the acquisition of external funding. At Faculty level, I was a member of the Faculty Planning Committee and chair of the Faculty Research Committee (co-ordinating the RAE1996 submissions). At University level, I was a member of the University Research Committee and of the University Library Committee.

(4) **Discharge of Academic Responsibilities to the Wider Research Community**

Journal refereeing for:

Accounting and Business Research; Annals of Public and Cooperative Economics; Australian Accounting Review; British Accounting Review; British Journal of Politics and International Relations; Bulletin of Economic Research; Critical Perspectives on Accounting, Economic Journal; Ecological Economics; Energy Economics; Environment and Planning A; Environment and Planning C: Government and Policy; European Accounting Review; Financial Accountability & Management; Fiscal Studies; International Journal of the Economics of Business; International Review of Administrative Studies; Journal of Business Finance & Accounting; Journal of Legislative Studies; Journal of Public Policy; Journal of the Royal Statistical Society - Series A; Local Government Studies; Managerial and Decision Economics; Organization Studies; Public Administration; Public Administration and Development; Public Money & Management; Public Policy and Administration; Regional & Federal Studies; Regional Studies; Scottish Affairs; Scottish Journal of Political Economy; and Urban Studies.

Member of the Editorial Boards of *Financial Accountability & Management* and of *Annals of Public and Cooperative Economics*.

Refereeing of project applications and final reports for the Economic and Social Research Council, Leverhulme Trust and Nuffield Foundation; book refereeing for Blackwells, Macmillan and Oxford University Press; and refereeing for the World Bank's research project on privatisation in developing countries.

Book reviewing for *Economic Journal; Economica; Local Government Studies; Manchester School; Public Administration; Urban Studies; and Urban Law and Policy.*

Over the period 1984-2010, lecturing on courses organised by:

British Council
 Cabinet Office
 Constitution Unit
 Institute of Local Government Studies, University of Birmingham
 Institute of Public Administration, Dublin
 Institute for Development Policy and Management, University of Manchester
 NALGO (now UNISON)
 National School of Government (formerly Civil Service College)
 Northern Ireland Office, Transition Programme
 Strathclyde Business School
 World Bank

Over the period 1984-2010, presentation of papers at seminars/conferences organised by:

Anglo-German Foundation
 Banca d'Italia
 British Academy
 British Academy & Royal Society of Edinburgh
 British Accounting Association
 Centre for Scottish Public Policy
 CIGAR
 CIRIEC, Université de Liège
 CIPFA Council
 CIPFA Scotland
 Constitution Unit, University College London
 David Hume Institute
 Department of Government, London School of Economics
 Deutsche Vereinigung für Politische Wissenschaft
 EIASM Workshop on New Public Accounting
 ESRC Quasi-Markets Group
 ESRC/CIMA workshop on public sector accounting
 ESRC Devolution and Constitutional Change Research Programme
 ESRC Local Governance Programme
 Financial Reporting and Business Communication Conference, Cardiff Business School
 Free University, Amsterdam
 Glasgow Caledonian University
 Health Economists Study Group
 Institut de Management Public, Paris
 Institute of Local Government Studies, University of Birmingham
 Institute for Fiscal Studies
 Institute for Political & Economic Governance, University of Manchester
 Institute for Public Policy Research
 Institute for the Study of Government in Scotland, University of Edinburgh
 Institute of Latin American Studies, University of Texas at Austin
 International Institute of Public Finance
 International Monetary Fund
 Irish-Scottish Forum, University of Aberdeen
 Italian National School of Government (SSPA) and the SDA Bocconi School of Management
 John Wheatley Centre
 Local Government Information Unit
 Management Accounting Research Group
 Northern Ireland Economic Council
 Northern Ireland Economist Group
 Northern Ireland Office Transition Programme
 Nuffield College, Oxford
 Political Studies Association
 Public Administration Committee of the Joint University Council
 Quebec Government (Commission sur le déséquilibre fiscal)
 Regional Science Association

Regional Studies Association
 Royal Economic Society
 Royal Flemish Society of Belgium for Science and the Arts
 Royal Institute of Public Administration
 Scottish Centre for Public Policy
 Scottish Economic Society
 Scottish Executive
 Scottish Transport Studies Group
 Suntory-Toyota International Centre for Economics and Related Disciplines, LSE
 United Nations Development Programme
 University of Bath
 University of Cardiff
 University of Edinburgh
 University of Glasgow
 University of Greenwich
 University of Hull
 University of Lancaster
 University of Manchester
 University of Regina
 University of Siena
 University of Sydney
 University of Ulster
 University of Utrecht
 Woodrow Wilson Center (Washington DC)
 World Bank

E EXTERNAL FUNDING

My contribution to the external funding of my departments over the last 21 financial years is summarised below. These data refer to new awards. Comparable 'spend' data, which would show a much more even profile, are not available. The absence of new awards in 2003-04 to 2008-09 was attributable to three factors. First, the Aberdeen-based devolution finance project completed spend in December 2003 but work continued on an unfunded basis until summer 2005 in order to bring work to publication. Second, I worked on transparency on an unfunded basis, in connection with the British Academy book (*Transparency: The Key to Better Governance?* 2006), after applications on this topic were unsuccessful. Third, I had extremely demanding managerial responsibilities during my four years at the University of Sheffield and heavy teaching responsibilities on my return to the University of Aberdeen.

New Awards Obtained (£, not revalued)		
Year	Research Council or Equivalent	Other
2009-10	74,805	
2008-09		
2007-08		
2006-07		
2005-06		
2004-05		
2003-04		
2002-03		8,600
2001-02	2,470	26,800
2000-01		5,000
1999-00	125,752	
1998-99		
1997-98		21,435
1996-97		4,400
1995-96	74,094	
1994-95	32,075	9,990
1993-94	28,840	4,000
1992-93	16,000	

1991-92	61,770	49,875
1990-91	1,937	20,400
1989-90	11,969	

F CONSULTANCY

Treasury Committee

Specialist adviser on public expenditure and government accounting from 1989 to 2010, having previously worked for the Committee on the preparation of its Report, *Financing the Nationalised Industries* (1981). Areas of responsibility concerned the expenditure side of Budget documents; Departmental Reports; Estimates reform; Resource Accounting and Budgeting; and the Private Finance Initiative. This work involved close liaison with the Treasury, the National Audit Office and departmental select committees.

Public Accounts Commission

Specialist adviser, from July 2002 to July 2008, to the Public Accounts Commission of the House of Commons, in connection with the approval of the Corporate Plan and Estimate of the National Audit Office.

Audit Scotland

Member of Audit Scotland Schools' Private Finance Initiative Expert Group, 2001-02.

Scottish Affairs Committee

Specialist adviser on public expenditure from 1993-96, having previously advised in 1980, 1982 and 1983 when the Committee examined the Scottish aspects of the annual public expenditure White Paper.

Commission of the European Union

Expert adviser to DG IV on draft communication on the application of the 1980 Transparency Directive, 1991; consultant to DG IV on cross subsidies in network industries, 1992-94; and consultant to DG V on public expenditure planning in Hungary, Poland and the former Czechoslovakia, 1992-93.

World Bank

Adviser on privatisation, 1990.

Transport Committee

Specialist adviser on transport public expenditure programme, 1990.

United Nations Development Programme

Adviser on privatisation in Pakistan, 1989.

Electricity Consumers' Council

Consultant on economic and financial questions: for example, on the implications of the Monopolies and Mergers Commission's report on the Central Electricity Generating Board (1981-82), and on an evaluation of the Byatt Report on inflation accounting in the nationalised industries, with particular reference to the electricity supply industry and the valuation of electricity assets (1986-89).

Australian Council of Trade Unions

Adviser on public expenditure and privatisation (August to October 1986).

Overseas Development Administration

Consultant on privatisation to the Ministry of Finance and Planning, Government of Sri Lanka (1986, 1987).

National Association of Health Authorities

Preparation of the Association's evidence to the Department of Health and Social Security's 1986 review of the RAWP territorial allocation formula.

National Audit Office

Consultant advising the Director, Scotland on the development of the value-for-money programme, 1996-97. Previously, consultant on the sponsoring arrangements for nationalised industries, 1984-85, and a member of the National Audit Office briefing team at a Public Accounts Committee meeting.

Asian Development Bank

Consultant academic co-ordinator of conference (1985) on privatisation in Bank member countries, 1984-85.

Convention of Scottish Local Authorities

Consultant on interface between Public Expenditure Survey and local authority finance, 1981-82.

III PUBLICATIONS: 1974-2010 (in reverse chronological order)

(in reverse chronological order, within categories; all single author unless otherwise stated)

SINGLE AUTHOR BOOK

- 1 *Public Expenditure: Its Defence and Reform*, Oxford, M, 1983.

EDITED BOOKS

- 1 *Transparency: The Key to Better Governance?* (with C. Hood), Proceedings of the British Academy 135, Oxford, Oxford University Press, 2006.
- 2 *The Public Expenditure Process: Learning by Doing* (with R. Rose), London, Public Finance Foundation, 1987
- 3 *Privatization: Policies, Methods and Procedures*, Manila, Asian Development Bank, 1985 (editorship acknowledged in inside note, not on title page)
- 4 *Privatizing Public Enterprises: Options and Dilemmas* (with D.R. Steel), London, Royal Institute of Public Administration, 1984

MONOGRAPHS

- 1 *Funding the Northern Ireland Assembly: Assessing the Options*, Research Monograph 10, Belfast, Northern Ireland Economic Council, 2003.
- 2 *Accounting and Control in Executive Agencies and Executive NDPBs in Scotland* (with N. Geaghan), ACCA Research Report No. 68, London, Certified Accountants Educational Trust, 2001, 149 pp.
- 3 *Cost Allocation and Cross Subsidies*, Luxembourg, Official Publications Office of the European Communities, 1995, pp. iv and 73
- 4 *Financing Scottish Local Authorities within the Context of Devolved Government*, Glasgow, Scottish Foundation for Economic Research, 1991, pp. vii and 168
- 5 *Financing a Scottish Parliament: Options for Debate*, Glasgow, Scottish Foundation for Economic Research, 1990, pp. vi and 69
- 6 *Financing Devolution within the United Kingdom: A Study of the Lessons from Failure*, Research Monograph No. 32, Canberra, Centre for Research on Federal Financial Relations, Australian National University Press, 1980, pp. ix and 142
- 7 *Making Devolution Work*, Young Fabian Pamphlet 43, London, Fabian Society, 1976, 56 pp.

ARTICLES IN REFEREED JOURNALS

- 1 'The substance of accounting for Public-Private Partnerships' (with G. Georgiou), *Financial Accountability & Management*, Vol. 27(2), 2011 (forthcoming)
- 2 'Whole of government accounts developments in the UK: conceptual, technical and implementation issues', *Public Money & Management*, Vol. 29(4), 2009, pp. 219-227
- 3 'Embeddedness of UK devolution finance within the public expenditure system' (with A. McLeod), *Regional Studies*, Vol. 39(4), 2005, pp. 495-518
- 4 'The implementation of Resource Accounting in UK central government', *Financial Accountability & Management*, Vol. 21(2), 2005, pp. 163-89
- 5 'Revenue-raising by UK devolved administrations in the context of an expenditure-based financing system' (with A. McLeod), *Regional and Federal Studies*, Vol 13(4), 2003, pp 67-90 (**David Heald** was the guest editor of this special issue, jointly with Professor Charlie Jeffery, Director of the ESRC Devolution and Constitutional Change Research Programme.)
- 6 'Fiscal transparency: concepts, measurement and UK practice', *Public Administration*, Vol. 81, 2003(4), pp. 723-59)
- 7 'Value for money tests and accounting treatment in PFI schemes', *Accounting, Auditing and Accountability Journal*, Vol. 16(3), 2003, pp. 342-71
- 8 'The global revolution in government accounting: introduction to theme issue', *Public Money &*

- Management*, Vol. 23(1), 2003, pp. 11-12. (**David Heald** was the guest editor of a Symposium of the same title in this issue.)
- 9 'Fiscal autonomy under devolution: introduction to symposium' (with A. McLeod), *Scottish Affairs*, No. 41, 2002, pp. 5-26. (**David Heald** was the guest editor of this issue, dedicated to a Symposium on Fiscal Autonomy.)
- 10 'The regional dimension of public expenditure in England' (with J. Short), *Regional Studies*, Vol 36(7), 2002, pp 743-755
- 11 'Consolidation principles and practices for the UK government sector' (with G. Georgiou), *Accounting and Business Research*, Vol. 30, 2000, pp. 153-67
- 12 'Capital charging as a VFM tool in public services' (with A. Dowdall), *Financial Accountability & Management*, Vol. 15, 1999, pp. 229-47
- 13 'Formula-controlled territorial public expenditure in the United Kingdom', *Public Finance/Finances Publiques*, Vol. 46, 1996, pp. 534-58 (actually published in April 1999 owing to the journal's delayed publication schedule)
- 14 'Financial arrangements for UK devolution' (with N. Geaughan and C. Robb), *Regional & Federal Studies*, Vol. 8, 1998, pp. 23-52
- 15 'Privately financed capital in public services', *Manchester School*, Vol. 65, 1997, pp. 568-98
- 16 'Public policy towards cross subsidy', *Annals of Public and Cooperative Economics*, Vol. 68, 1997, pp. 591-623
- 17 'The tartan tax: devolved variation in income tax rates' (with N. Geaughan), *British Tax Review*, No. 5, 1997, pp. 337-48
- 18 'Managerial perceptions of the incentives inherent in NHS capital charging' (with D.A. Scott), *Health Services Management Research*, Vol. 10(3), 1997, pp. 190-201
- 19 'Accounting for the Private Finance Initiative' (with N. Geaughan), *Public Money & Management*, Vol. 17(3), 1997, pp. 11-16
- 20 'Executive agencies within the Scotland territorial programme' (with N. Geaughan), *Financial Accountability & Management*, Vol. 13, 1997, pp. 89-115
- 21 'The valuation of NHS hospitals under capital charging' (with D.A. Scott), *Journal of Property Research*, Vol. 13, 1996, pp. 299-315
- 22 'Assessing capital charging in the National Health Service' (with D.A. Scott), *Financial Accountability & Management*, Vol. 12, 1996, pp. 225-44
- 23 'Lessons from capital charging in the UK National Health Service' (with D.A. Scott), *International Association of Management Journal*, Vol. 8(2), 1996, pp. 29-45
- 24 'Contrasting approaches to the "problem" of cross-subsidy', *Management Accounting Research*, Vol. 57, 1996, pp. 53-72
- 25 'Resource Accounting: valuation, consolidation and accounting regulation' (with G. Georgiou), *Public Administration*, Vol. 73, 1995, pp. 571-79
- 26 'An evaluation of French concession accounting', *European Accounting Review*, Vol. 4, 1995, pp. 325-49
- 27 'Steering public expenditure with defective maps', *Public Administration*, Vol. 73, 1995, pp. 213-40
- 28 'Charging for capital in the National Health Service in Scotland' (with D.A. Scott), *Financial Accountability & Management*, Vol. 11, 1995, pp. 57-74
- 29 'Formula funding of UK higher education: rationales, design and probable consequences' (with N. Geaughan), *Financial Accountability & Management*, Vol. 10, 1994, pp. 267-89
- 30 'Territorial public expenditure in the United Kingdom', *Public Administration*, Vol. 72, 1994, pp. 147-75
- 31 'How much privatisation should there be in developing countries?', *Annals of Public and Cooperative Economics*, Vol. 63, 1992, pp. 229-69
- 32 'The political implications of redefining public expenditure in the United Kingdom', *Political Studies*, Vol. 39, 1991, pp. 75-79
- 33 'Accounting for the Severn Bridge', *Financial Accountability & Management*, Vol. 7, 1991, pp. 267-307
- 34 'La privatisation des services publics britanniques: leçons ou mises en garde pour les autres pays

- membres de la CEE?', *Politiques et Management Public*, Vol. 9, No. 4, 1991, pp. 51-72
- 35 'Foreword' (Guest editor's introduction to symposium on the demutualisation of financial institutions), *Annals of Public and Cooperative Economics*, Vol. 62, 1991, pp. 303-07
- 36 'Charging by British Government: evidence from the Public Expenditure Survey', *Financial Accountability & Management*, Vol. 6, 1990, pp. 229-62
- 37 'The relevance of privatisation to developing countries', *Public Administration and Development*, Vol. 10, 1990, pp. 3-18, reprinted in B. Smith (ed.), *Progress in Development Administration*, Chichester, John Wiley, 1991, pp. 59-74
- 38 'A financial autopsy on the CEGB: lessons for privatization', *Energy Policy*, Vol. 17, 1989, pp. 337-50
- 39 'The valuation of power stations by the Modern Equivalent Asset method', *Fiscal Studies*, Vol. 10, No. 2, 1989, pp. 86-108
- 40 'The United Kingdom: privatisation and its political context', *West European Politics*, Vol. 11, No. 4, 1988, pp. 31-49
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