

CURRICULUM VITAE



DAVID HEALD

<i>Qualifications</i>	BA, ACMA
<i>Awards</i>	Fellow of the Academy of Social Sciences (FACSS) Fellow of the Royal Society of Edinburgh (FRSE)
<i>Academic Posts</i>	Professor of Public Sector Accounting, Adam Smith Business School, University of Glasgow
<i>Address</i>	Room: East Quadrangle 347, Gilbert Scott Building, University of Glasgow, Glasgow G12 8QQ, Scotland, United Kingdom
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BRIEF CURRICULUM VITAE: PROFESSOR DAVID HEALD

David Heald is Professor of Public Sector Accounting at the Adam Smith Business School, University of Glasgow. His main research interests are: public expenditure; public sector accounting, particularly central government; the financing of decentralised government; and the financing of public infrastructure. He is currently writing up his Leverhulme project on 'The architecture, governance and substance of UK public audit' and researching the internationalisation of public sector accounting. He became a Fellow of the Academy of Social Sciences (FACSS) in October 2014 and of the Royal Society of Edinburgh in May 2016.

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 while 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.

Before returning to Glasgow University in December 2015, he held chairs at Aberdeen University over two discrete time periods. From April 1990 to August 2003 he was Professor of Accountancy, a post to which he returned in the Business School in August 2007. 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. At Sheffield, he taught auditing, management accounting and public sector accounting, and also supervised doctoral work. Back at Glasgow, he will be teaching, inter alia, public sector accounting for undergraduate Honours and public sector financial management on postgraduate degrees.

High profile journal outlets for his research include *Abacus*, *Accounting & Business Research*, *Accounting, Auditing & Accountability Journal*, *Economic Journal*, *Financial Accountability & Management*, *Fiscal Studies*, *International Review of Administrative Studies*, *Management Accounting Review*, *Political Studies*, *Public Administration*, *Public Money & Management* and *Regional Studies*. He co-edited the landmark 'Transparency: The Key to Better Governance?' (Proceedings of the British Academy 135, OUP, 2006) with Christopher Hood (Gladstone Professor of Government, All Souls College, Oxford). More recently, he published 'When the Party's Over: The Politics of Fiscal Squeeze in Perspective', Proceedings of the British Academy 197, OUP, 2014), with Christopher Hood and Rozana Himaz (Oxford Brookes).

His research has been funded, inter alia, by: the Association of Chartered Certified Accountants; the British Academy; Chief Scientist Office of the (then) Scottish Office Department of Health; the Economic and Social Research Council; HM Treasury; the Leverhulme Trust; the Ministry of Defence; the Northern Ireland Economic Council; the Nuffield Foundation; the Royal Society of Edinburgh; and the Scottish Foundation for Economic Research.

From 1989 to 2010 he was specialist adviser on public expenditure and government accounting to the Treasury Committee of the House of Commons, having earlier worked for this Committee's predecessor on the financing of nationalised industries (1981). In that 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. Since September 2007 he has been a member of the Research Advisory Board of the Institute of Chartered Accountants in England and Wales. 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 commercial accounting standards to governmental bodies.

He was also 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 Public Sector Accounting, The Adam Smith Business School, University of Glasgow

Public-service 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 (2003-10)

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

Previous Employment

2007-15 Professor of Accountancy, University of Aberdeen

2007-13 Visiting Professor of Financial Management, University of Sheffield

2003-07 Professor of Financial Management, Management School, University of Sheffield (also Head of Accounting & Financial Management Division (2003-2006) and Associate Dean of the Management School (2005-2007))

1990-2003 Professor of Accountancy, University of Aberdeen

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, Department of Management Studies, University of Glasgow

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

1979-84 Lecturer, 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) **The Adam Smith Business School, University of Glasgow (2015 to date)**
Having been appointed as Professor Public Sector Accounting in December 2015, I am developing with colleagues courses in public sector accounting (undergraduate Honours) and public sector financial management (postgraduate). I will also be teaching a postgraduate management accounting course and making a contribution to an undergraduate taxation course.
- (2) **University of Aberdeen Business School (2007-2015)**
AC1511/12/13 Accounting 1: 1st Year course (course co-ordinator, lecturer and tutor)
AC3536/AC3557 Auditing: 3rd Year course (course co-ordinator, lecturer and tutor)
AC3543 Taxation: 3rd Year course (course co-ordinator, lecturer and tutor)
Doctoral supervisions and undergraduate dissertations
- (3) **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
- (4) **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.
- (5) **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.

(6) **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 MPhil 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.

(7) **University of Glasgow, Department of Social and Economic Research, 1978-79**

Teaching on the MPhil in Urban and Regional Economics (this was, however, primarily a research post).

(8) **Glasgow College of Technology (now Glasgow Caledonian University), 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 nine doctoral completions (seven 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. Recent projects are on 'Fiscal squeeze' (with Professor Christopher Hood, Oxford and Rozana Himaz, Oxford Brookes) and on 'The architecture, governance and substance of UK public audit (funded by the Leverhulme Trust).

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 by my former 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.

The governance of public bodies: This is a new stream of work, initially funded by a British Academy small grant and undertaken jointly with Dr David Steel (University of Aberdeen).

(2) **Research Leadership**

From September 2016, I am the Head of the Accounting Research Cluster at the Adam Smith Business School, University of Glasgow.

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**

From September 2016, I am the REF2020 Lead Alternative for the Business & Management Unit of Assessment within the Adam Smith Business School, University of Glasgow.

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; Accounting, Organizations and Society; Administration and Society; Annals of Operations 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; Energy Economics; Environment and Planning A; Environment and Planning C: Government and Policy; European Accounting Review; Financial Accountability & Management; Fiscal Studies; Governance; International Journal of the Economics of Business; International Review of Administrative Studies; Journal of Accounting & Public Policy; Journal of Business Finance and Accounting; Journal of Legislative Studies; Journal of Public Policy; Journal of Risk Research; Journal of the Royal Statistical Society - Series A; Local Government Studies; Managerial and Decision Economics; Organization Studies; Public Administration; Public Administration and Development; Public Administration Review; 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 Board of *Financial Accountability & Management*.

Refereeing of project applications and final reports for the Economic and Social Research Council; 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 1984-2016, lecturing on courses organised by:

- Academy of Government, University of Edinburgh
- 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 1984-2016, presentation of papers at seminars/conferences organised by:

- All Souls College, Oxford
- Anglo-German Foundation
- Banca d'Italia
- British Academy
- British Academy and 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
- Ecole Supérieure de Commerce de Paris (ESCP)
- EIASM Workshop on New Public Accounting
- ESCP Paris
- ESRC Quasi-Markets Group
- ESRC/CIMA workshop on public sector accounting
- ESRC Devolution and Constitutional Change Research Programme
- ESRC Local Governance Programme
- European Court of Audit
- Financial Reporting and Business Communication Conference, Cardiff Business School
- Free University, Amsterdam
- Glasgow Caledonian University
- Glasgow 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
- 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
 OECD Senior Budget Officials Network on Public-Private Partnerships
 Overseas Development Institute
 Political Studies Association
 Public Administration Committee of the Joint University Council
 Quebec Government (Commission sur le déséquilibre fiscal)
 Queen's University, Belfast
 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 Abertay, Dundee
 University of Bath
 University of Cardiff
 University of Edinburgh
 University of Essex
 University of Greenwich
 University of Hull
 University of Manchester
 University of Newcastle
 University of Regina
 University of Siena
 University of Ulster
 Woodrow Wilson Center (Washington DC)
 World Bank

E EXTERNAL FUNDING

My contribution to the external research funding of my departments is summarised below. These data refer to new awards. Comparable 'spend' data, which would show a more even profile, are not available.

New Awards Obtained (£, not revalued)		
Year	Research Council or Equivalent	Other
2015-16		
2014-15		
2013-14		
2012-13		
2011-12	21,960	
2010-11	7,500	
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 of UK House of Commons

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 of UK House of Commons

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 of UK House of Commons

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 of UK House of Commons

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: 1974-2016

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

SINGLE AUTHOR BOOK

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

EDITED BOOKS

- 1 *When the Party's Over: The Politics of Fiscal Squeeze in Perspective*, (edited with C. Hood and R. Himaz), Proceedings of the British Academy 197, Oxford, Oxford University Press, 2014
- 2 *Transparency: The Key to Better Governance?* (edited with C. Hood), Proceedings of the British Academy 135, Oxford, Oxford University Press, 2006
- 3 *The Public Expenditure Process: Learning by Doing* (edited with R. Rose), London, Public Finance Foundation, 1987
- 4 *Privatization: Policies, Methods and Procedures*, Manila, Asian Development Bank, 1985 (editorship acknowledged in inside note, not on title page)
- 5 *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, 113 pp.
- 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, iv and 73 pp.
- 4 *Financing Scottish Local Authorities within the Context of Devolved Government*, Glasgow, Scottish Foundation for Economic Research, 1991, vii and 168 pp.
- 5 *Financing a Scottish Parliament: Options for Debate*, Glasgow, Scottish Foundation for Economic Research, 1990, vi and 69 pp.
- 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, ix and 142 pp.
- 7 *Making Devolution Work*, Young Fabian Pamphlet 43, London, Fabian Society, 1976, 56 pp.

ARTICLES IN REFEREED JOURNALS

- 1 'Will "austerity" be a critical juncture in European public sector financial reporting?' (with R. Hodges), *Accounting, Auditing & Accountability Journal*, Vol. 28(6), 2015, 993-1015.
- 2 'Making the governance of public bodies work: chair-chief executive relationships in practice' (with D.R. Steel), *Public Money & Management*, Vol. 35(4), 2015, pp. 257-64
- 3 'Auditee perceptions of external evaluations of the Use of Resources by local authorities' (with H. Abu Hasan, J. Frecknall-Hughes and R. Hodges), *Financial Accountability & Management*, Vol.

- 29(3), 2013, pp. 252-87
- 4 'Why is transparency about public expenditure so elusive?', *International Review of Administrative Sciences*, Vol. 78(1), 2012, pp. 30-49
- 5 'The substance of accounting for Public-Private Partnerships' (with G. Georgiou), *Financial Accountability & Management*, Vol. 27(2), 2011, pp. 217-47 (winner of the John Perrin Prize)
- 6 'The macro-fiscal role of the U.K. Whole of Government Account' (with G. Georgiou), *Abacus*, Vol. 47(4), 2011, pp. 446-76
- 7 'Whole of government accounts developments in the UK: conceptual, technical and implementation issues' (with G. Georgiou), *Public Money & Management*, Vol. 29(4), 2009, pp. 219-27
- 8 'Embeddedness of UK devolution finance within the public expenditure system' (with A. McLeod), *Regional Studies*, Vol. 39(4), 2005, pp. 495-518
- 9 'The implementation of Resource Accounting in UK central government', *Financial Accountability & Management*, Vol. 21(2), 2005, pp. 163-89
- 10 'Revenue-raising by UK devolved administrations in the context of an expenditure-based financing system' (with A. McLeod), *Regional & 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.)
- 11 'Fiscal transparency: concepts, measurement and UK practice', *Public Administration*, Vol. 81(4), 2003, pp. 723-59
- 12 'Value for money tests and accounting treatment in PFI schemes', *Accounting, Auditing and Accountability Journal*, Vol. 16(3), 2003, pp. 342-71
- 13 '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.)
- 14 'Fiscal autonomy under devolution: introduction to symposium' (with A. McLeod), *Scottish Affairs*, No. 41, 2002, pp. 5-27 (David Heald was the guest editor of this issue, dedicated to a Symposium on Fiscal Autonomy.)
- 15 'The regional dimension of public expenditure in England' (with J. Short), *Regional Studies*, Vol. 36(7), 2002, pp. 743-55
- 16 'Consolidation principles and practices for the UK government sector' (with G. Georgiou), *Accounting and Business Research*, Vol. 30(2), 2000, pp. 153-67
- 17 'Capital charging as a VFM tool in public services' (with A. Dowdall), *Financial Accountability & Management*, Vol. 15(3/4), 1999, pp. 229-47
- 18 'Formula-controlled territorial public expenditure in the United Kingdom', *Public Finance/Finances Publiques*, Vol. 51(4), 1996, pp. 534-58 (actually published in April 1999 owing to the journal's delayed publication schedule)
- 19 'Financial arrangements for UK devolution' (with N. Geaghan and C. Robb), *Regional & Federal Studies*, Vol. 8(1), 1998, pp. 23-52
- 20 'Privately financed capital in public services', *Manchester School*, Vol. 65, 1997, pp. 568-98
- 21 'Public policy towards cross subsidy', *Annals of Public and Cooperative Economics*, Vol. 68(4), 1997, pp. 591-623
- 22 'The tartan tax: devolved variation in income tax rates' (with N. Geaghan), *British Tax Review*, No. 5, 1997, pp. 337-48
- 23 '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
- 24 'Accounting for the Private Finance Initiative' (with N. Geaghan), *Public Money & Management*, Vol. 17(3), 1997, pp. 11-16
- 25 'Executive agencies within the Scotland territorial programme' (with N. Geaghan), *Financial Accountability & Management*, Vol. 13(2), 1997, pp. 89-116
- 26 'The valuation of NHS hospitals under capital charging' (with D.A. Scott), *Journal of Property Research*, Vol. 13(4), 1996, pp. 299-315
- 27 'Assessing capital charging in the National Health Service' (with D.A. Scott), *Financial Accountability & Management*, Vol. 12(3), 1996, pp. 225-44
- 28 '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
- 29 'Contrasting approaches to the "problem" of cross-subsidy', *Management Accounting Research*, Vol. 57(1), 1996, pp. 53-72
- 30 'Resource Accounting: valuation, consolidation and accounting regulation' (with G. Georgiou), *Public Administration*, Vol. 73(4), 1995, pp. 571-79
- 31 'An evaluation of French concession accounting', *European Accounting Review*, Vol. 4(2), 1995, pp. 325-49
- 32 'Steering public expenditure with defective maps', *Public Administration*, Vol. 73(2), 1995, pp. 213-40
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