عنوان فارسی مقاله:
آیا حسابداری خدمات بخش عمومی منوط به دوره های آموزشی است؟

عنوان انگلیسی مقاله:
Does public services accounting belong in the curriculum?

توجه!
این فایل تنها قسمتی از ترجمه میباشد. برای تهیه مقاله ترجمه شده کامل با فرمت ورد (قابل ویرایش) همراه با نسخه انگلیسی مقاله، اینجا کلیک کنید.
5. Conclusion

Parker (2005) notes that accountants are in the knowledge business. He further encourages academics to be “change agents” rather than “change resistors” in delivering appropriate accounting education, as universities are an integral part of developing a broad knowledge in future professionals to enable them to deal with complex and ambiguous public services. With increasing instances of nation states in financial strife, Gaffikin (2009, p. 182) suggests that accountants have a “very real responsibility” to contribute to new approaches to financial management. This emphasises the need for increased quality education for public services accounting that empowers graduates to undertake not only financial management, but also to integrate qualitative analysis of social needs and benefits into decision-making.