The issuance of the book titled *Harmonizacija proračunskog računovodstva u Republici Hrvatskoj s Međunarodnim računovodstvenim standardima za javni sektor* (in English: *Harmonization of budgetary accounting in the Republic of Croatia with the International Public Sector Accounting Standards*) was driven primarily by the need to bring the subject and substance of International Public Sector Accounting Standards (IPSAS), as well as recent developments regarding international public sector accounting and financial reporting systems’ harmonization processes, closer to broader professional and other interested audience in the field, since IPSAS represent the backbone of the international framework for national accounting systems’ harmonization processes fostering accrual basis appliance.

The language of the publication is Croatian. The publication provides the overview (summary) of selected provisions of all IPSAS outstanding at 31 December 2014, where the authors used *The Handbook of International Public Sector Accounting Pronouncements (2014)* publicly available on the IFAC (International Federation of Accountants) website, as the basis for the overview (summary). IPSAS have not been available and presented to the wider public in Croatian language in such an overview (summary) form.

Supporting that budgetary accounting reforms in Croatia are set as a necessity that arises from adjustments to comply with the EU regulations and the need for setting national accounting system development in function of increasing the quality of accounting information as a basis for public management decision making, the argument and encouragement for completing this publication has been of a particular importance and has been fostered precisely by the changes in the system of national accounting that are foreseen and expected now that Croatia is a member of the EU, since this implies a number of requirements in terms of reporting about state finances and budgetary spending that Croatia must comply with.

The publication is structured in a logical sequence of three parts. First part presents introductory remarks to the subject so that it provides a detailed overview of recent international trends in public sector accounting and financial reporting, public sector accounting standards harmonization trends, the work of standard setters, bodies and institutions that have been operating on encouraging the development of accounting standards, producing exposure drafts, recommended practice guidance, consultation papers/studies, etc. The second part of the publication presents historic development phases and the current level of Croatian accounting and financial reporting model compliance with international accounting and financial reporting framework with a purpose to define guidelines for possible directions of future international framework appliance adapted primarily to Croatia’s EU membership. The third part of the publication provides the overview (summary) of selected provisions of all IPSAS, where each standard general features, objectives and scope, selected guidelines and specifics regarding standard appliance and disclosure are summarized and presented, all according to accounting/financial reporting categories that standards apply to.

The publication is primarily targeted to wide professional and research audience - to all interested parties involved in theoretical, but even more practical issues in the field of public sector accounting and financial reporting, such as public sector accountants, management
structures - public management, internal auditors, state auditors, financial officers, financial analysts, statisticians and others. The publication is also intended for universities and business school students’ use, as well as for other education institutions that offer study programs in the field of public finance, public administration and accounting and financial reporting.

This publication is the result of several years of effort of the group of researchers conducting their research funded by the Ministry of Science, Education and Sports, Croatia, as a part of two scientific projects: (1) No. 081-0811272-1274, titled Koncepti i metode financijskog računovodstva u javnom sektoru Republike Hrvatske (in English The concepts and methods for public sector financial reporting in Croatia), (2) No. 067-0811272-1074, titled Perspektive primjene upravljačkog računovodstva u javnom sektoru Republike Hrvatske (in English The perspectives of the managerial accounting implementation in Croatian public sector).

This publication is also the result of several researchers (principal investigator and several team members) work on the project no. 8509, titled Accounting and financial reporting reform as a means for strengthening the development of efficient public sector financial management in Croatia, that has been accepted for Croatian Science Foundation financing in duration for 48 months (from August 2014 to August 2018). Precisely, one of the project’s subthemes and goals is to addresses the need and ability to pursue budgetary accounting reform in Croatia, implying accrual accounting basis and IPSAS implementation, with the aim to create quality accounting/financial reporting systems and sound financial management.

We hereby would like to thank Croatian Science Foundation for co-financing the costs of preparing for publishing the e-book. We hereby also thank the publisher - Centre for public and non-profit sector development - TIM4PIN who recognized the importance of the edition in further development of Croatian public sector accounting/financial reporting and hence assured that the book is also publicly available in hard copy edition, as well as to all others who have contributed to this publication.

We do hope that the readers shall enjoy reading the book and hence enrich their knowledge about public sector accounting.

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