

Table of Contents

| | |
|--|-----|
| Introduction..... | 9 |
| The Complexity of Decision-Making in a City Council (Peter Eichhorn) | 11 |
| Tax Shifting Decisions of Functional Overlapping Competing Jurisdictions' Management (Mariia Chebotareva, Peter Friedrich) | 15 |
| Objectified accounting information as a basis for decision-making: Criteria concerning the definition of public sector assets. A comparison of two reference systems (the German Commercial Code accounting regulations vs. the IPSASs) (Andreas Glöckner) | 27 |
| Local Government Decision-Making in the Fight against Poverty (Dorothea Greiling, Melanie Schinnerl) | 39 |
| Public Value for Public Decision-Making (Birgit Grüb) | 55 |
| Health System Reform in China: Public Hospital Governance in transition (Eveline Haeusler/Christine Lohse) | 65 |
| Accrual Accounting and Germany – Not Good Friends! Accrual versus Cash Accounting in the Light of Decision-Making (Jens Heiling) | 81 |
| From Public Value to Citizen Fulfilment (H. Ian Macdonald) | 91 |
| Public Budgeting Reform (Birgit Moser, Paolo Rondo-Brovetto) | 99 |
| Improvement of Student Participation in the Governance of German Higher Education Institutions by means of the Digital Transformation Illustrated by the Example of the Appointment of a Professorship (Gabriele Roth-Dietrich) | 113 |

Experimental economics in the application field of public governance and decision-making. Design recommendations for the target agreement of the integration rate in the Federal Employment Agency (Christina Schaefer)..... 131

Considerations about Public Financial Risk Management (Gunnar Schwarting) 141

Authors..... 149

Editors 151