Making the transition to accrual accounting (IPSAS or equivalent), benefits and Figure 1: The spectrum of government accounting practices. Cash and reporting. Systems. Project and change management. Policies. People. provides an opportunity to rethink. Rethinking Public Accounting by Sk Das 9780195698336. Rethinking Public Accounting: Policy And Practice of Accrual Accounting in Government. ISBN13:9780195678994; ???? Oxford Univ Press USA; ???S. K.