


Editorial - Public Sector Reforms and Changes in Public Accounting

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1. IPSAS REFORM – DRIVERS AND BARRIERS

The International Public Sector Accounting Standards (IPSAS), issued by the IPSAS Board, are standards relating to the preparation and presentation of financial information based on international accounting standards issued by the International Accounting Standards Board, with the aim of international comparability.

The introduction of IPSAS by countries has expanded, becoming a widely accepted international standard. However, flaws and questions have been repeatedly pointed out by the literature.

Generally, the IPSAS have assumed a normative perspective encouraged by prominent international donors, such as the World Bank, the United Nations, and the International Monetary Fund (IMF) (Grossi & Argento, 2022). In this view, accrual accounting has been identified as relevant for decision-making, analogous to helpful information for the operation of a GPS (IMF, 2022). Therefore, since 1980, international organizations have been increasing pressure and incentives to get changes in public sector accounting.

It occurs mainly in developing countries (Adhikari, Kuruppu, & Matilal, 2013; Baskerville & Grossi, 2019), mainly due to dependence on financial resources (Aquino, Caperchione, *et al.*, 2020). As a result, it has become the dominant model in Europe (Bellanca, Cultrera, & Vermeylen, 2015).

The positive effects of IPSAS are almost always highlighted in the literature, although other studies question them. The literature is still contradictory regarding the real impact of this type of information on decision-making (Polzer *et al.*, 2020; Caperchione *et al.*, 2022).

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Despite the wide dissemination, doubts regarding adoption have been recurrent in some countries. For example, Finland and Germany are still reluctant to switch to an accounting system based on IPSAS (Schmidhuber, Hilgers, & Hofmann, 2020), and the adoption of variants of IPSAS in European countries has been frequent (Polzer, Grossi & Reichard, 2021).

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The adoption of financial reforms in the public sector has been motivated by the need for better debt management. The adoption of financial reforms in the public sector has been motivated by the need for better debt management. It happens in countries where the fiscal crises drive international organizations to pressure to get the intended reforms. (Gómez-Villegas, Brusca, & Bergmann, 2020), Especially in less developed (Benito, Brusca, & Montesinos, 2007; Polzer, Gårseth-Nesbakk, & Adhikari, 2020). Moreover, for a country to be internationally recognized and able to develop in the world economy, it must seek to act with the same internationally standardized financial information standards (Ademola, Ben-Caleb, Madugba, Adegboyegun, & Eluyela, 2020). In addition, the adoption of IPSAS represents a relevant factor in generating confidence in the population, and in national and foreign investors, given the improvement in the quality of accounting information (Ademola *et al.*, 2020).

The literature has identified the success factors for the adoption of IPSAS. Accounting professionals play a vital role in the implementation process (Cavanagh & Fernández Benito, 2016), but they do not react homogeneously to the reform (Becker; Jagalla; Skærbæk, 2014; Lino, Aquino & Neves, 2021). For example, the case of Estonia confirms that the preparation, commitment, and experience of the nation's chief accountant was the most significant impetus for the country to adopt IPSAS (Argento, Peda, & Grossi, 2018). On the other hand, accountants have been identified as assuming a 'passive role,' many due to a lack of knowledge (Aquino & Neves, 2019; Azevedo, Lino, *et al.*, 2020; Sediyaama, Aquino & Lopes, 2017) leading to a lack of understanding and, therefore, the non-adoption of the accounting changes. Other elements regarding accountants were identified, such as a lack of preparation to deal with this type of information (Cohen *et al.*, 2021; Nascimento *et al.*, 2014). Lack of knowledge and constant training (Abdulkarim, Umlai & Al-Saudi, 2020; Ademola *et al.*, 2020; Adhikari, Kuruppu & Matilal, 2013; Tanjeh, 2016) and low experience of professionals on the accrual basis (Azevedo, Lino; *et al.*, 2020).

Additional factors are relevant to success, such as political support (Caperchione *et al.*, 2022) and the IT system, which needs to incorporate changes related to accrual accounting processes (Caperchione *et al.*, 2022).

Some good practices have been pointed out, such as the use of pilot entities at the beginning of the adoption process (Jorge, Nogueira, & Ribeiro, 2021), as well as the search for a balance between standard-setters and entities responsible for inspection, such as the Courts of Accounts and the National Treasury Secretariat, in the case of Brazil (Aquino, Lino, Cardoso, & Grossi, 2020).

On the other hand, relevant difficulties have been indicated. For example, the precariousness of computerized systems is an essential factor in adopting and adapting accounting reforms (Braga, 2015; Ravanello, Marcuzzo & Frey, 2015).

Another constant criticism pointed out in the literature is the proximity of the IPSAS to the business accounting model, arguing that the IPSAS would not respond to the needs of the public sector and would not be considering specific issues of public sector practices (Brusca &



Martínez, 2016; Grossi & Steccolini, 2015; Schmidhuber *et al.*, 2020; Polzer, Grossi & Reichard, 2021).

The literature also points to a high degree of dissatisfaction with users' needs concerning the information produced by IPSAS (Aversano, Christiaens & Van Thielen, 2019). The perception that IPSAS are not helpful in practice is relevant, as it can negatively impact their adoption process (Jayasinghe *et al.*, 2021). The lack of interest by politicians regarding accrual accounting information has also been pointed out (Bellanca, Cultrera & Vermeylen, 2015).

Added to this is the costly nature of the reform and its high cost, with the most significant expenditures on IT, both in accounting software and in other software, that must be adjusted (Caperchione *et al.*, 2022).

Critics still maintain that the cash basis provides less discretion for manipulation, which would be essential for good governance since politicians and government officials are likely to abuse principled discretionary measurement for their benefit (Oulasvirta, 2014). Furthermore, the need to improve the training of accounting professionals is mentioned. For example, in the case of Europe, the preparation of higher education students for the IPSAS is still not a consensus, and there are divergences in the scope taught.

2. ACCOUNTING CONVERGENCE IN BRAZIL

The effective implementation of accrual accounting in Brazil at all levels of government has been a challenge, especially when considering the size of the country, with 5,568 municipalities, 26 states, and the Federal District, in addition to the Federal Government (ACCA, 2017; Azevedo, Aquino, *et al.*, 2020).

In Brazil, adopting IPSAS has received international influences and pressures, such as the World Bank, the Inter-American Development Bank (IDB), the IMF, and even international auditing firms (Aquino, Caperchione, Cardoso, & Steccolini, 2020).

In a first reform strategy, the country introduced IPSAS (2009 to 2013) through the model known as the 'big bang' (Cavanagh *et al.*, 2016), through a model of universal adoption. In a second strategy, the implementation model was changed to a gradual model, no longer considering the IPSAS as a single package and establishing different deadlines for the Central Government, States, and Municipalities (Azevedo, Aquino, *et al.*, 2020). Despite the adopted gradualism, Azevedo, Aquino, *et al.* (2020) point out that in Brazil, software suppliers would be setting the agenda for the introduction of IPSAS, distancing themselves from the deadlines established by the standard-setter.

Several factors have marked the adoption of IPSAS in Brazil. The low speed of adoption in the country has been discussed in the literature (Polzer *et al.*, 2020; Azevedo, Aquino, *et al.*, 2020; Lima & Lima, 2019). Even after ten years of initial adoption from the first standards published in 2008, it is argued that adoption may be affected by the need to adapt IT systems, which must be adapted to operate both with the budgetary dimension, information still dominant (ACCA, 2017), regarding equity in accounting (Cavanagh *et al.*, 2016).

Accounting software in local governments in the country operates through a dominant model of outsourcing to companies, which strongly influences the customization decision, in addition to the country having much software not yet prepared for IPSAS (Azevedo, Lino, *et al.*, 2020).

Another relevant factor is related to the structuring of the accounting teams. Accountants' limited time and attention hinder the effective implementation of accounting



policies (Lino, Aquino, & Neves, 2022; Aquino & Batley, 2022; Lino *et al.*, 2022). The passive posture of local government accountants in the country has also been pointed out in the face of accounting reform (Aquino & Neves, 2019; Sediya, Aquino, & Lopes, 2017), an effect already identified in other countries, such as Indonesia (Harun *et al.*, 2020). Despite the long history of IPSAS adoption in the country, the advantages of adoption are still not perceived in the country (Neves & Gómez-Villegas, 2020), and the knowledge of IPSAS by public sector accountants is still not complete (Morás & Klann, 2018).

The existence of the previous infrastructure that acts as "boundary-spanners" (accounting infrastructure, such as professional institutions) to support the diffusion of the reform seems to be relevant to its success (Adhikari *et al.*, 2019; Polzer *et al.*, 2020). Automated processes for monitoring accounting information act as a driving factor and seem equally relevant (Aquino, Lino, & Azevedo, 2021).

The actions necessary for the full implementation of IPSAS in municipalities depend on resources (which are a necessary but not sufficient condition), such as teams (ACCA, 2017) and adequate software (Azevedo, Lino, *et al.*, 2020). In addition, despite generating a positive effect on simpler accounting practices by increasing reflexivity for changes, team turnover impacts more complex practices, such as IPSAS (Azevedo, Lino, & Diniz, 2019).

Other questions raised by the literature stem from problems in the dissemination of the standards introduced in the country (Marques, Filho, & Caldas, 2020) and misalignment between the reform standard setters (National Treasury of Brazil - STN and Federal Accounting Council - CFC) and the Courts of Accounts, responsible for overseeing accounting information (Aquino, Lino, *et al.*, 2020), given that the Courts of Auditors have not required compliance (Cardoso *et al.*, 2014).

3. ACCOUNTING CONVERGENCE IN PORTUGAL

As a member of the European Union, Portugal is obliged to respect Directive 2011/85/EU, of the Council, of November 8, 2011, which establishes that Member States must have accounting systems that cover, in a coherent manner, all subsectors of the public administration and that make information on an accrual basis.

In Portugal, the implementation of accrual accounting at all levels of government began with the publication, in 1997, of the Official Public Accounting Plan. However, there were several difficulties in its implementation, such as the lack of qualification of human resources or lack of articulation of outsourced computer applications (Santos & Sarmento, 2010). Moreover, that, together with the adoption by companies of accounting standards based on IAS/IFRS, resulted in the existence of outdated, fragmented, and inconsistent accounting standards for the public sector (preamble of Decree-Law No. 192/2015, of September 11).

Following the international financial intervention that took place in Portugal in 2011 and the limitations of information on the financial position of public entities and the Portuguese State as a whole, funders, especially the IMF, demanded that the country adopt the IPSAS (Jorge, Brusca, & Nogueira, 2019).

Thus, in 2015 the Accounting Standards System for Public Administrations (SNC-AP) was published, applicable to all levels of government. Despite containing standards based on IPSAS, some were adapted to the national reality by restricting the options allowed or following options not provided in international standards.



As influencing factors for the implementation of rules on an accrual basis, emphasis should be given to the need for someone to coordinate the implementation process, to explain the objectives and relevance of the reform to the various stakeholders, to have qualified human resources (namely to reduce dependence on third parties, whether software companies or consultants), as well as the importance of involving control entities, namely the Court of Auditors (Santos & Sarmento, 2010).

Despite recognizing the relevance of IPSAS, the European Commission (EC) is in the process of issuing European standards (European Public Sector Accounting Standards - EPSAS). The EC justifies the non-direct adoption of the IPSAS because they allow alternative treatments and professional judgments, which limits the accounting harmonization. Furthermore, they do not deal with some specific transactions of public administrations, nor do they consider specific information needs (such as statistics) (EC, 2013).

The development of EPSAS will tend to limit the potential application of IPSAS by Member States (Kidwell & Lowesonhn, 2019).

4. COMPARISON BETWEEN COUNTRIES

Table 1 presents a summarized comparative view of the accounting convergence between Brazil and Portugal. Three dimensions are addressed: (i) convergence process, (ii) accounting structure in the country, and (iii) monitoring and use of accounting information.

Table 1

Comparison dimensions of accounting convergence between Brazil and Portugal

Comparative dimension	Brazil	Portugal
Processo de convergência		
Standards adopted / in the process of being adopted	IPSAS	Based on IPSAS
Adoption Date	The first converged standards published in 2008, with subsequent reformulation	First standards based on IPSAS published in 2015
Regulatory body	Federal Accounting Council, together with the National Treasury Secretariat	Accounting Standardization Committee
Implementation stage	Governments follow a schedule edited in 2015, with a final implementation deadline of 2024	Deadlines have been systematically postponed, with no defined deadline
Accounting structure in the country		
Regional coordination between countries in the region	However, Latin America has adopted convergence to the IPSAS standard with low coordination between countries. The entity "Foro de Contadurías Gubernamentales de América Latina (FOCAL)" has been active in the dissemination of content	The IPSAS standard is not mandatory in the European Union; EPSAS is under development
Accounting software	There is no unified software. The dominant model is outsourcing, especially in City Halls	There is only unified software in part of the central administration. The dominant model is outsourcing
Chart of accounts	Standardized chart of accounts since 2014, in use by all public entities	Standardized Chart of Accounts when all public entities apply the SNC-AP



Organization of accounting teams	Every public body must have an accountant with active registration in the class council (CFC)	Every public body must have a public accountant, but who does not need to be trained in accounting
Consolidation of accounts	The consolidation of accounting information for all levels of Government is electronic through collection by the SICONFI system (STN). It is disclosed annually through the National Public Sector Balance Sheet (BSPN)	Consolidation of accounting information for all levels of Government is still only done on a cash basis, with no State Balance Sheet
Monitoring and use of accounting information		
Supervision/coercion	Coercion is low, given that the inspection of information by the Courts of Accounts on IPSAS is not yet effective	Coercion is low, given the systematic delays in the implementation of the SNC-AP that limit the control of information by the Court of Auditors
Dominant accounting information	The dominant information is budgetary, with little practical application for competence information.	The dominant information is budgetary, with little practical application for competence information.

In this special issue, the following topics are addressed: Political-Electoral Aspects and the Financial Resilience of Brazilian Local Governments: Perspectives During the Pandemic Crisis; Effects of Performance History in Hiring Management Suppliers; Control Mechanisms in Service Outsourcing Relations in the Public Sector; Conception and Implementation of Risk Management Practices: An Analysis in a Federal Higher Education Institution; Relationship between Accounting Disclosure and Socioeconomic Characteristics of Municipalities in Paraná; Public Sector Accounting Reforms in the Light of the Contingency Model of Government Accounting Innovations.

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