

Editorial Special Issue - Public Sector Reforms and Changes in Public

Accounting

Accounting and management in the public sector play a central role in consolidating democracy, transparency, and the effectiveness of public policies. In a country marked by social, economic, and institutional challenges, producing qualified knowledge in this field directly contributes to improving government practices, social oversight, and generating value for society. Scientific efforts in this area are not merely an academic pursuit, but also a way to sustain and strengthen society.

Over the past few decades, the literature has highlighted the need to understand governance mechanisms, the quality of accounting information, the impacts of international standards, and the institutional dynamics that shape public management. This special issue brings together ten articles that address these topics, offering empirical analyses and critical reflections that illuminate paths for practice and theory in this field.

“Municipal Budget Forecasting in Goiás: An Analysis of Accuracy and Determinants”, from André Henrique Sousa Barros and José Matias-Pereira, investigates the accuracy of budget revenue forecasts in the municipalities of Goiás, revealing determinants such as GDP per capita and territorial extension, and highlighting the relevance of the predictive stage for the quality of budget planning.

In turn, “Explanatory Factors of the IPSAS Adoption Stage in the Largest Brazilian Municipalities”, from Maysa Alves Correa Silva, Antônio Carlos Brunozi Júnior, Rodrigo Silva

Diniz Leroy, and Alessandro Carlos da Silva Junior, analyzes the level of IPSAS convergence and shows that institutional and economic factors are more relevant than the size of the municipality.

Two other papers on municipalities address the management of these entities. “Influence of the Mayor's Gender on Irregularities in Municipal Management”, from Luciano Gomes Gonçalves and Moacir Manoel Rodrigues Júnior, discusses how the mayor's personal characteristics, especially gender, impact the chances of irregularities in municipal accounts, providing relevant evidence for the debate on representation and transparency.

“Reports on Accountability of Municipal Health Councils: an Analysis After the Standardization of Information”, from Rodrigo de Souza Gonçalves, Wanderson de Araújo Fernandes, Andrea de Oliveira Gonçalves, and João Abreu de Faria Bilhim, evaluates the effects of standardized accountability report in the state of Goiás, showing advances in comprehensibility and questioning, in light of Habermas, the true beneficiaries of the changes.

“The (Non-) Relationship Between IPSAS and Foreign Direct Investment”, from Debora de Lima Begnini, Francisco Gleisson Paiva Azevedo, Henrique Portulhak, and Claudio Marcelo Edwards Barros, provides evidence that the adoption of IPSAS is not associated with greater FDI inflows, problematizing expectations about accounting reforms as an instrument for attracting capital.

Continuing with the focus on accounting, Alann Inaldo Silva de Sá Bartoluzzio and Rayla dos Santos Oliveira Dias, in “Accounting for Natural Resources: Understanding the Perspectives from IPSASB Comment Letters”, explore responses to the IPSASB public

consultation on natural resources, highlighting conceptual challenges and the need to involve multiple stakeholders, including indigenous peoples, in standard-setting.

The issue of risk in universities is the topic of “Risk Management Maturity and Its Influence on the Internal Control System of Brazilian Federal Universities”, from Jaqueline Gomes Rodrigues de Araújo, Aldo Leonardo Cunha Callado, and Emanuel Truta do Bomfim, and shows that higher levels of maturity of risk management strengthen internal control systems, contributing to more effective governance practices.

Using another approach, but focusing on higher education institutions, “Institutionalization of Public Governance at the Federal University of Minas Gerais”, from Mariana Camilla Coelho Silva Castro, Jacqueline Veneroso Alves da Cunha, and João Estevão Barbosa Neto, analyzes the implementation of governance mechanisms in light of Institutional Theory, highlighting tensions between external demands and organizational practices.

A more specific analysis also makes up the focus of “Isomorphism and Impression Management of Compliance in State-Owned Companies: Analysis in Banks Listed on B3”, from Thiago Roozevelt de Souza and Fernanda Filgueiras Sauerbronn, which shows how state-owned banks shape integrity programs under institutional influence and also as an image management strategy.

We also have an analysis of the budgetary issue of a very sensitive and important topic. “Absolute Priority Multiplier: An Alternative Model for Analyzing Children's and Adolescents' Budgets”, from Alex Rodrigues de Lima, Izabel Sabino de Sousa, Flávio Perazzo Barbosa Mota, and João Marcelo Alves Macedo, proposes an innovative methodology to assess the

sufficiency of budget allocation aimed at childhood and adolescence, highlighting flaws in the effectiveness of the principle of absolute priority.

The publication of this special issue was only possible thanks to the dedication of the ad hoc reviewers, who rigorously and generously contributed to the quality of the work. To them, we extend our sincere gratitude. We also emphasize the importance of the scientific community's active participation in the editorial process: being an author is fundamental, but being a reviewer is equally essential for the maintenance and sustainability of academic journals. We therefore invite all researchers to remain open to this collective commitment to cooperation, without which no science can thrive.

We would like to take this opportunity to acknowledge the special efforts of associate editors Professor César Augusto Tibúrcio Silva (UnB) and Professor Lidiane Nazaré da Silva Dias (UFPA), who were fundamental in the development of this special issue.

Enjoy the reading!

Professor Isabel Maria Estima da Costa Lourenço (ISCTE-Portugal)

Editor of this special issue