

## Experiência do Brasil na implementação das IPSAS

*Brazil's experience in IPSAS implementation*

*La experiencia del Brasil en la aplicación de las IPSAS*

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## Resumo

Considerando o pequeno número de estudos empíricos sobre a adoção das IPSAS nos países latino-americanos, este artigo tem como objetivo compreender a implementação do IPSAS no Brasil, apresentando os arranjos institucionais nacionais, os progressos realizados desde o início da reforma, os desafios encontrados no cenário brasileiro e os resultados observados até 2017. A Nova Teoria Institucional é usada para conhecer o ponto de vista dos atores envolvidos, e as barreiras de transição esboçadas no estudo de Ouda (2008) foram consideradas. Para tratar a questão da pesquisa, foram entrevistados os atores-chave no processo de condução e promoção da reforma brasileira, e aplicado questionário durante reunião do Grupo Técnico de Normalização de Procedimentos Contábeis (GTCON). Os resultados mostram que apesar de o processo de adoção às IPSAS no Governo brasileiro ter iniciado em 2008, a reforma ainda está em estágio inicial, havendo a necessidade de maior interação entre os atores envolvidos.

**Palavras-chave:** IPSAS; Brasil; Reforma da Contabilidade Pública.

## Abstract

*Considering the small number of empirical studies on the adoption of the IPSAS in Latin American countries, this article aims to understand the implementation of IPSAS in Brazil, presenting the national institutional arrangements, the progress made since the beginning of the reform, the challenges encountered in the Brazilian scenario and the results observed until 2017. The New Institutional Theory (NIT) is used to know the actors' point of view, and the transition barriers outlined in Ouda's study (2008) were considered. The key players in the process of conducting and promoting the Brazilian government accounting reform were interviewed and a questionnaire was applied during a meeting of the Technical Group for Standardization of Accounting Procedures (GTCON). The results show that although the process of adoption of IPSAS in the Brazilian Government was initiated in 2008, the reform is still in an early stage, requiring more interaction among the actors involved.*

**Keywords:** IPSAS; Governmental Accounting Reforms; Brazil.

## Resumen

*En vista del pequeño número de estudios empíricos sobre la adopción de IPSAS en los países latinoamericanos, este artículo pretende comprender la implementación de las IPSAS en Brasil, presentando sus arreglos institucionales, los progresos realizados desde el inicio de la reforma, los desafíos encontrados y los resultados observados hasta 2017. La nueva Teoría Institucional (NIT) es usada para conocer el punto de vista de los actores y las barreras de transición esbozadas en el estudio de Ouda (2008). Los actores clave en el proceso de conducción y promoción de la reforma contable del gobierno brasileño fueron entrevistados y un cuestionario fue aplicado durante la reunión del Grupo Técnico de Normalización de Procedimientos Contables (GTCON). Los resultados muestran que el proceso de adopción de IPSAS en el gobierno brasileño comenzó en 2008 pero la reforma aún está en fase inicial, requiriendo una mayor interacción entre los actores involucrados.*

**Palabras clave:** IPSAS; Reformas contables gubernamentales; Brasil.

## 1 Introduction

The International Public Sector Accounting Standards (IPSAS) have been identified as an important stimulus to governmental reforms and public accounting balance (BRUSCA; MARTINEZ, 2015). The implementation of these standards by several countries has been increased, especially due to recommendations made by international organizations, such as the International Monetary Fund and the World Bank (ADHIKARI; GÅRSETH-NESBAKK, 2016; ADHIKARI; MELLEMLVIK, 2010; GOMES; FERNANDEZ; CARVALHO, 2015).

For Chan (2010), IPSAS were created to enhance the quality of information provided by financial reports, especially in developing countries. According to Brusca Gómez-Villegas, and Montesinos (2016), there is an international trend towards IPSAS implementation in Latin America, although its countries present similar obstacles impeding the accomplishment of the reform goals, such as the necessity of training and technological tools.

Based on these factors and considering the small number of empirical studies regarding the implementation of IPSAS in Latin American countries (BRUSCA; GÓMEZ-VILLEGAS; MONTESINOS, 2016), this article aims to understand IPSAS' implementation in Brazil, presenting national institutional arrangements, the progress made since the beginning of the reform, the challenges found in the Brazilian scenario and the results observed so far. To this end, and taking into consideration the statement of Adhikari and Gårseth-Nesbakk (2016, p. 126) that the public sector still needs researches which explore actors' will at an organizational level, this article was carried out based on interviews and questionnaires, besides bibliographical and documentary analysis.

Similar to Adhikari and Gårseth-Nesbakk (2016) research, the new institutional theory (NIT) was used to recognize the point of view of the actors involved in IPSAS implementation in Brazil. In addition, the difficulties faced by the country were analyzed based on the transitional barriers outlined in Ouda's study (2008).

This paper strives to fill the gap in research about public sector accounting practices in Latin American Countries by providing an overview of the conduction and promotion of public accounting reform in Brazil and, particularly, by drawing attention to the voices of the actors involved.

Section 1 of this paper contains the introduction, Section 2 the theoretical framework, Section 3 the methodological aspects used for data collection, Section 4 the research development, analysis and interpretation and Section 5 the final considerations.

## **2. Theoretical Framework**

This topic was developed to support the analysis and addresses the topics discussed later, covering issues related to adoption-related factors of the IPSAS in Brazil.

### **2.1 Institutional Theory**

Institutional theory can be analyzed from different perspectives, becoming, at the same time, subject of analysis of several scientific fields and receiving influences from theoretical bodies arising from Politics, Economics and Sociology (MACHADO-DA-SILVA; GONÇALVEZ, 1999).

To Scott (2001, p. 69), although the ideas of Economics, Politics and Sociology researchers might be matched, in order to obtain a unique, complex and integrated institution model it is more useful to recognize the different presuppositions that are comprised by models.

Scott (2001) presents as a different aspect of this theory the fact that organizations are inserted in an institutional and technical environment. He also states that the availability of resources itself is not enough to maintain their existence since they need also social legitimacy.

Oulavirta (2014, p. 274) justifies the usage of institutional theory in Public Accounting due to the fact it is considered a viable perspective to explain multiple institutional pressures on accounting choices, through the analysis of the interaction between normative, coercive and mimetic isomorphism influences and other jurisdictions. The researcher affirms that the institutional approach organizations are socially influenced and pressured so that they adopt adequate practices using the strong institutional analysis characteristic of considering accounting cultures and policies as open systems with permeable interfaces.

In this sense, the institutional perspective is presented as a useful approach to comprehend accounting regulations, international accounting standards and decisions regarding the adoption of international norms (SOEIRO, 2015). Besides, changes in accounting can be understood as a complex result of the institutionalization, uninstitutionalization and reinstitutionalization processes (DJELIC; QUACK, 2008, p. 317).

Literature shows that there are studies analyzing public accounting under the focus of institutional theory (EZZAMEL et al., 2007; OULASVIRTA, 2014; HYNDMAN et al., 2014). Sometimes discussing external forces and the configurations of the public sector standards (AHN et al., 2014; OULASVIRTA, 2014); other times studying the evolution of the accounting systems and the changes in the sector (COVALESKI; DIRSMITH; WEISS, 2013; VAN HENGEL; BUDDING; GROOT, 2014).

Machado-da-Silva, Fonseca, and Crubellate (2005) emphasize that legitimacy is a basic element of the neo-institutional theory since it permits to maintain or to change institutions and making questions about adjusting practices, norms and procedures. Suchman (1995) affirms that legitimacy is “a generalized perception or assumption that the actions of an entity are desirable, proper or appropriate within some socially constructed system of norms, values, beliefs, and definitions”.

In the point of view of Goddard et al. (2015, p. 4), the institutional theory concepts of legitimacy and isomorphism are useful in order to comprehend accounting practices of developing countries public sector. When the accounting procedures introduced are compatible with rules, routines, and standards of thinking and doing which already exist inside the organization, the changing process presents fewer problems (BURNS; SCAPENS, 2000).

Potter (2005) states that accounting as an institutional and social practice can influence individuals, organizations and the whole society. On the other hand, in the same way it influences the environment, accounting is shaped by its institutional context, both regarding its form and function (MOLL; BURNS; MAJOR, 2006). Thus, accounting can be understood as an institution, so that institutionalization would be seen as a dynamic, durable and social process since it is continuously remade by social actors (GUARIDO FILHO; COSTA, 2012).

From Baratter, Ferreira and Costa's point of view (2010), the influence performed by these actors on the institutions is a theme not usually found in the literature. In addition, the participation of the actors involved in the different stages of the reform process is pointed out by Argento and Van Helden (2010) as an important matter to be observed, since the cohesion and collaborations of these actors seem to be decisive factors, in order to accomplish the goals expected. Technical competence, power and old habits of the local actors are also emphasized as influencers in the extension that a new accounting system can be incorporated (HARUN; KAMASE, 2012).

## 2.2 The Brazilian Institutions

Brazil is structured as a Federation, integrated by different political entities: the Central Government (Union), 26 States, the Federal District, and 5,570 Counties. Brazilian federated entities have political autonomy, as states the Federal Constitution (BRASIL, 1988). According to Mendes, Coelho, and Branco (2010, p. 934) the federative structure is interesting due to its diversity in vast territories, permitting the government to work in order to meet the national needs, as the same time it considers other peculiarities through local government.

In this sense, the Brazilian federative model presupposes the distribution of administrative, tributary and legislative competences among the federative entities (MORAES, 2010). In order to distribute competences, the principle of interest predominance has been adopted. Therefore, subjects of interest predominantly local have been attributed to Counties, those predominantly regional have been attributed to Member-States and those predominantly

general have been attributed to the Central Government.

Thus, Central Government, States, and de Federal District are simultaneously competent to legislate about tax, financing, and economic law. The Central Government edit the law and the general norms, while States and the Federal District supplement legislation, editing specific norms in order to respond to their particularities. Finally, it is important to observe that simultaneous competence does not include Counties. However, they can supplement federal and state legislation, where applicable, according to Article 30 of the Brazilian Constitution (BRASIL, 1988).

Brazilian Public Administration is guided by Decree n° 200/1967. It states that Federal Administration is divided in: a) Direct Administration, which is composed of organs that integrate the political people of the state; and b) Indirect Administration, composed of autarchies, state-owned companies, semi-state enterprises, and public foundations. Besides, this norm comprises accounting and financial administration rules (BRASIL, 1967).

Regarding the form of government, Brazil has adopted the republic form, characterized by electivity, political terms temporality and accountability. Brazilian government presents the presidential system, defined by the division of powers (Executive, Legislative and Judiciary). The President of the Republic is the Chief of the Executive Power and lead, assisted by the Ministers of the State, the federal public administration (ALEXANDRINO; PAULO, 2010, p. 17).

It should be emphasized that the division of powers is no absolute, since the Brazilian Federal Constitution establishes essential functions to all the powers and methods to control State activities, in order to guarantee checks and balances (DI PIETRO, 2014, p. 53). One of the controlling methods established is inspecting.

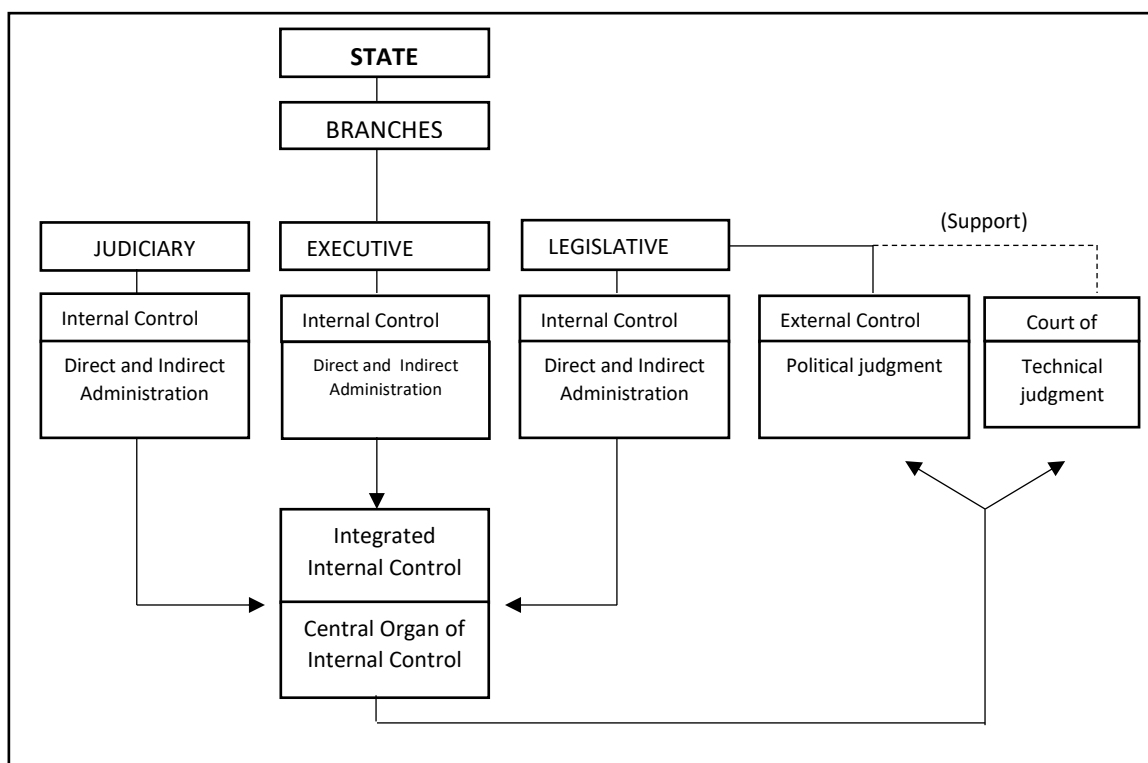
Regarding the activities of control on the Brazilian Federal Government, they are carried out by the National Congress through external control. The Federal Court of Accounts (*Tribunal de Contas da União - TCU*) is responsible to assist the National Congress to perform such control and also for the intern control system of each power. The inspection is carried out considering accounting, financing, budget, operating and wealth aspects (BRASIL, 1988). The structure of the Brazilian governmental control is represented in Figure 1.

Regarding Brazilian public accounting, an important milestone is Law n° 4,320, of March 17<sup>th</sup>, 1964, which has brought norms of financing law to be used in the elaboration and control of budgets and balances of the entities. According to Giacomoni (2007, p. 48), the Law n° 4,320 comprises not only the general norms but also other particularities, especially regarding the chart of accounts of the three branches. Lima, Santana, and Guedes (2009) point out the mentioned law as the most important legal document of public accounting in the country.

Another advance observed in the Brazilian public accounting was the edition of the Complementary Law n° 101, of May 4<sup>th</sup>, 2000, also known as Fiscal Responsibility Law (*Lei de Responsabilidade Fiscal – LRF*). Besides defining public financing norms, the LRF emphasizes the need for well-planned and transparent actions in the activities taken to balance public accounts, establishing several limits to public expenditures. Soares and Scarpin (2010, p. 29) recognize LRF's importance, but they indicate that in practice Brazilian public accounting is still moving according to old legalistic rules which need changes.

Niyama (2009, p. 16) explains that considering Brazil's characteristics its accounting system can be framed in the continental model, which presents as characteristics a weak active accounting profession and a strong governmental interference in establishing accounting standards. In addition, according to the researcher, the Brazilian legal structure can be classified as a "code law", which presents its highly detailed accounting rules.

**Figure 1 – Structure of the Brazilian Governmental Control**



Source: Jund (2007, p. 191), adapted.

Ladipo et al. (2009, p. 27) affirm that managing arrangements of public finance in Latin-American countries have been influenced by the political, legal and cultural inheritance left by colonization, that is, Roman Law, in which rules are encoded and prescriptive. Even though, the authors state the proximity with the United States has come up with an institutional and legal hybrid structure.

Regarding functional qualification, a study carried out by Brazilian National School of Public Administration - *Escola Nacional de Administração Pública – ENAP* (ENAP, 2015) indicated that most of the Brazilian Executive Power civil servants have a university degree (44.6%). Those who have graduated in high school or technical courses represent a modest part (23.8%). Regarding, specifically, the Brazilian accountants, Brazilian Federal Accounting Council (*Conselho Federal de Contabilidade – CFC*) has performed research (CFC, 2013) which shows that 45.7% of the Accountants have a university degree and that 47.1% have non-master postgraduation degree. This percentage is drastically reduced regarding master postgraduation degree, with 6.3% of graduated Masters and 0.8% of graduated Doctors. Besides, considering the total number of Accountants, just 7.1% work in the public sector.

Revoredo (2008, p. 86) reports that, although functional qualification does not demonstrate to be an obstacle to perform reforms in public administration, generally, conservative characteristics of bureaucratic agents of the federal government must be an obstacle to such reforms.

Regarding cultural aspects when analyzing the dimension and impacts of accounting practices in Brazil Lima (2016, p. 378) concludes that those who actually perform accounting are also conservative. Thus, aversion to uncertainty and the distance from the power are the cultural dimensions which impact more on accounting practices. Notwithstanding Brazil presents, historically, a Legislative Power and citizens who are rather undemanding about government accountability; this scenario presents a changing trend through a more demanding one (REVOREDO, 2008, p. 159).

Generally, the organization of Brazilian public administration and legislation, as well as cultural aspects, seem not to be suitable to reforms which highlights the necessity of defining strategies in order to manage the process, such as participative strategies and implementing multiple stages (REVOREDO, 2008, p. 159). The author concludes that although adopting IPSAS integrally in Brazil seems to be the best way to accomplish the international demands, the characteristics of the country demonstrate a stronger inclination to converge to the international standards of IFAC (International Federation of Accountants), rather than a full adoption.

### 3 Research Methodology and Data Collection

In relation to procedure, this research was developed through bibliographic and documental analysis, based on interviews and questionnaires. The methodological strategy of case study was adopted, since it consists in an empirical investigation and comprises a method of planning, collecting and analyzing data, considered adequate to describe a certain social phenomenon in a more extensive and deep way (YIN, 2010).

First, the research aimed to revise the documents and bibliography of Brazilian convergence process. Later, after identifying the main actors in the accounting reform of the Brazilian public sector, three interviews have been carried out, composed of one representative of each entity, identified as a Brazilian convergence process promoter (Federal Accounting Council – CFC, Secretariat of National Treasury – STN, and Federal Court of Accounts – TCU) (LIMA, 2017). Each interview lasted one hour and thirty minutes, on average. The interviews were semi-structured and followed the script of questions detailed in the following table.

**Table 1 – Script of Questions for Interviews**

1. What is the role of the institution/actor that you represent in the process of convergence of the Brazilian accounting standards applied to the public sector to international accounting standards (IPSAS)?
<b>Analytically describe, in your perception, the following questions:</b>
2. The trajectory of the institution/actor from the beginning of the process to the present day (timeline), commenting on possible changes (harmonization versus standardization, changing roles of reform promoters, etc.) during this period.
3. The motivation (e.g. need for improved information, external pressure, etc.) for the convergence to IPSAS.
4. Institutions/actors that have contributed to the process over the years (preferably by drawing a timeline).
5. The role that the institution/actor has exercised in this process (advisory, operator, regulatory, supervisory, etc.).
6. Formal or informal actions implemented by the institution/actor from this role (for example, news, orientation, development and offer of seminars, and courses, etc.).
7. Planning/implementation schedule for the convergence of the Brazilian accounting standards to IPSAS in the country, since the beginning of the process (including future actions).
8. Barriers encountered by the institution/actor in the first moment to carry out the planned actions, and those that are still being overcome.
9. Results obtained by the institution/actor from the actions already carried out.
10. Expected results of the institution/actor with regard to the convergence of the Brazilian accounting standards to IPSAS, from the actions already taken or to be carried out.

Source: The authors.

Aiming to triangulate data, a questionnaire has been applied in a meeting of the Technical Group for Standardization of Accounting Procedures (*Grupo Técnico de Padronização e Procedimentos Contábeis – GTCON*), carried out in November 11<sup>th</sup>, 2016, in the School of Finance Administration (*Escola de Administração Fazendária - ESAF*), in the capital of Brazil, Brasília. Considering the 149 people present in the event, when the questionnaire has been applied, 63 answers have been obtained, representing an answer rate of

42%. The questions elaborated aimed to identify the characteristics of the responding people, interested in the convergence process, and also in capturing perceptions about the reasons why the Brazilian government has decided to introduce IPSAS; the effects and results which can be observed; and the possible difficulties faced when implementing international norms in the country, aiming to compare the information obtained from all the main actors involved in promoting and managing the Brazilian convergence process. These analyses were finalized in 2017 and, therefore, did not cover changes subsequent to this year.

Similarly, to Jones and Caruana study (2015, p. 5), multiple data sources have been used in order to bring new perspectives to support the analysis and, consequently, the conclusion. The triangulation of documental and oral evidence enabled to build up the trust and validity of the results due to corroborative evidence.

#### 4 Discussion

In the international literature, the influence of international financial institutions – when are recommending, to different countries, the convergence to international standards issued by IPSAS – is emphasized. In the national level, each country has its crucial actors responsible for managing and implementing IPSAS: while, on the one hand, some have Convergence Committees, on the other hand, some institutions, as the Court of Auditors, play a determinant role (BRUSCA; MONTESINOS; CHOW, 2013; IFAC, 2013). The participation of these actors in the process is a basic matter to accomplish an adequate implementation of the changes expected (GAMA; DUQUE; ALMEIDA, 2014).

Mapurunga, Meneses and Peter (2001, p. 98) clarify that, in the Brazilian context, the convergence process has been guided by the effort of several actors involved: CFC, STN, Courts of Auditors, higher education institutions and representatives of the federal, state and municipal spheres.

CFC, the Brazilian accounting class registration entity, was created in 1946, through Decree-Law nº 9,295, which aimed to orientate, standardize and inspect accounting labor activities. CFC has edited Brazilian Accounting Norms of technical and professional nature. Regarding, specifically, norms edition, CFC created, in 2004, a work group with the responsibility of elaborating the Brazilian Accounting Norms Applied to the Public Sector (*Normas Brasileiras de Contabilidade Aplicadas ao Setor Público – NBCASP*), which was integrated by Professors and members of CFC, STN and Courts of Auditors (*TC*).

In its turn, STN, created in March 1986, through Decree nº 92,452, is comprised by the Ministry of Treasury structure and is the central organism of the Brazilian Federal Financial Administration System and the Federal Accounting System. As the central organism of these systems, it presents several competences listed in Law nº 10,180/01. Among them, there are: editing norms about financial programming and budgetary and financial execution; monitoring, systematizing and standardizing public expenditure; maintaining and improving the Chart of Accounts; establishing norms and procedures to, adequately, accounting record acts and facts of budgetary, financial and wealth management of the organisms and entities from the Federal Public Administration (BRASIL, 2001). In addition, LRF states that, if a fiscal management council is not created, is up to STN editing general norms to consolidate public accounts.

Regarding the role played by TCU, the Declaration of Lima – document which is considered the Constitution of governmental auditing, issued by the International Organization of Supreme Audit Institutions (INTOSAI), – it is advisable that rules, aiming to establish accounting procedures, be elaborated according to the orientation of the Superior Auditing Entity (*Entidade de Fiscalização Superior – EFS*) (INTOSAI, 2016). Therefore, the Federal Court of Accounts has to be inserted in the discussions about changes in accounting standardization, considering the impact not only on management and control, but also on



transparency in the public sector.

It is also important to emphasize that TCU has the competence, according to Brazilian Constitution, of issuing Preliminary Opinions about the accounts rendered annually by the President of the Republic, in order to assess and state about information regarding Brazilian Federal General Balance (*Balanço-Geral da União – BGU*) and accounting information consolidated by the Federal Public Sector. Thus, TCU plays an important role in promoting transparency in the Public Administration, since information reliability depends on accounting audits.

Despite the diversity of actors, researchers as Vicente, Morais and Platt Neto (2012), comment that the Brazilian process has been guided basically by CFC and STN, opinion also agreed by Herbest (2010).

It is important to add that a Convergence Managing Committee was created through CFC Resolution nº 1,103/07, aiming to identify and monitoring actions to be implemented, in order to enable the convergence of Accounting and Auditing Norms, based on the Brazilian Accounting Norms, edited by CFC. In practice, however, it is not very clear the role played by such Committee. Brazilian bibliography just mentions its creation.

From the institutional point of view, it is also important to stress the creation by STN of three work groups: the Technical Group of Accounting Procedures Standardization (*Grupo Técnico de Padronização de Procedimentos Contábeis – GTCON*), the Technical Group of Reports Standardization (*Grupo Técnico de Padronização de Relatórios – GTREL*) and the Systematization Group of Tax and Accounting Information (*Grupo de Sistematização de Informações Contábeis e Fiscais – GTSIS*), which operate in spheres of Union, states, Federal District and counties. These three groups present technical and consulting functions and are composed of representatives of each federative entity, intern and extern control organisms, CFC, among others.

Regarding GTCON, it was responsible for analyzing and elaborating diagnoses and studies with purposes of minimally standardizing accounting concepts and practices, chart of accounts and budgetary classification of incomes and expenditures. GTREL was responsible for elaborating analyses, diagnoses and studies, aiming to promote, balance and standardize reports and statements, mainly those comprised by the Federal Constitution and by the Complementary Law nº 101/2000. Finally, GTSIS' function was analyzing and elaborating diagnoses and studies with purposes of balancing rules and functionalities of tax and accounting systems.

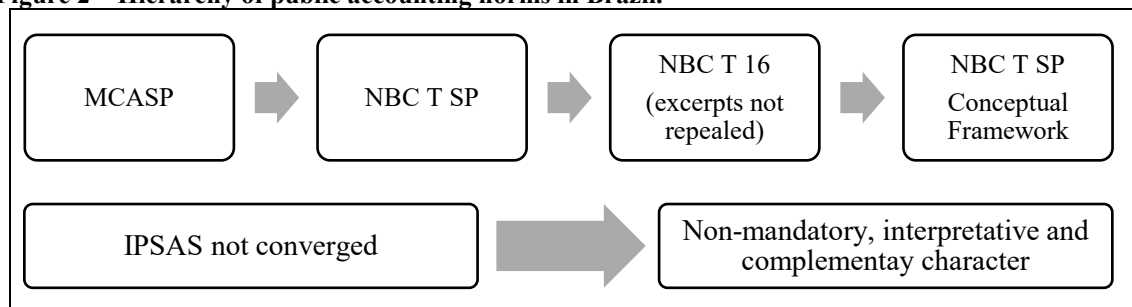
In 2017, through the Ordinance STN nº 767/2017, the Technical Chamber of Accounting Standards and Fiscal Statements of the Federation (*Câmara Técnica de Normas Contábeis e de Demonstrativos Fiscais da Federação - CTCONF*) was created, and the works that were developed in the technical groups mentioned above were concentrated in the CTCONF. It should be noted that this Ordinance also allowed the creation of Accounting and Fiscal Procedures Subgroups, ensuring the participation of federal entities in the process of review and improvement of accounting manuals and in the preparation of instructions on accounting procedures and technical interpretations of Fiscal Responsibility Law.

Frequently, STN performs meetings with these technical groups in order to implement actions aiming to maintain the convergence process. Nevertheless, although the participation of other organisms, literature revision presents CFC and STN as the main actors involved in the process, stressing out the relevance of TCU stimulation and control on the public accounting reform.

STN acts in order to execute the norms issued by CFC, specially through the issue of the Accounting Manual Applied to the Public Sector (*Manual de Contabilidade Aplicado ao Setor Público – MCASP*), which states norms consolidating the federal accounts and is based on the Brazilian Accounting Norm Applied to the Public Sector (*Norma Brasileira de*

*Contabilidade Aplicada ao Setor Público – NBC T SP*), which facilitates its implementation. Figure 2 clarifies the hierarchy of public accounting norms in Brazil.

**Figure 2 – Hierarchy of public accounting norms in Brazil.**



Source: STN, 2016.

In this context, the convergence process, in the Brazilian public accounting, to the international standards has begun when CFC has issued “Strategic Orientations for the Development of the Public Accounting in Brazil”, which has the purpose of confirming public accounting as a science and wealth as its object of study, emphasizing, among its guidelines, the convergence to the international norms.

However, officially, literature points out that the Brazilian convergence process has begun in 2008 when Ordinance nº 184 was issued by the Ministry of Treasury. In the same year, NBCASP have been issued by CFC and MCASP by STN.

In September 2016, the CFC issued the NBC T SP - Conceptual Framework, recognized as the first standard converged to the International Public Sector Accounting Standards. This action showed a clearer intention to adopt IPSAS, since the rules previously elaborated by the accounting profession class body had their own structure, indicating several aspects not included in the international standards, despite being in line with IPSAS. Nowadays, there is a line of work that aims to keep NBC T SP as similar as possible to these standards, removing only the items that do not really apply to Brazilian’s framework.

#### 4.1 Results of the interviews

From the results of the interviews carried out, very different triggers used to boost the performance of actors in the reform of the Brazilian public accounting have been observed: while CFC started to work with the subject due to normative pressures related to accounting profession demands, STN’s motivations seemed to be more related to the need of standardizing and consolidating public accounts, being influenced by IMF’s demands regarding the elaboration of tax statistics. However, the necessity of unification and standardization inside the country has been observed and, therefore, the necessity of reforming public accounting has emerged as a determining factor to choose, *a posteriori*, the convergence to the international norms.

Aiming to triangulate data, the points of view of people from CFC, STN and TCU have been compared to the points of view of others involved, both observed by questionnaires application. Thus, regarding the responding people profiles, there were a predominance of men (62%), from the age of 46 to 55. Most part (94%) works in the public sector, whose 54% operates in the state sphere, 29% in the municipal sphere and 17% in the federal sphere. Considering those who work in the public sector, regarding power sphere, 56% works in the Executive, 36% in Courts of Auditors, 5% in the Judiciary and 3% in the Legislative. The average time working in the public sector was 15 years, and 11 years of experience working with accounting applied to the public sector. Besides, 48% of the interviewees have participated

in GTCON meetings for three or more years.

The results obtained in the interviews show that in the first years CFC was more active, issuing significant Brazilian public accounting milestones. Later, STN had started to guide the Brazilian convergence process, issuing norms, stating about terms of applications of the converged accounting procedures, editing practice manuals and instructions, performing training courses etc. Regarding the role played by TCU, it does not operate actively to implement and inspect the Brazilian Norms of Accounting Applied to the Public Sector.

Regarding specifically the process management and promotion, compared to what has been observed in the interviews, it can be inferred that at the beginning of the process there was not a well-defined planning. Thus, such period was characterized by the absence of long and medium terms planned actions. From 2010 to 2014, it is agreed that the advance of the Brazilian convergence process slowed, and the inspections of the implementation of norms related to the results in most part of subnational federative entities were absent. In this sense, enforcement methods constitute a basic issue in the convergence process (GUERREIRO, 2009). From 2010 to 2012, there were training been performed. However, in the following years, they have been drastically reduced.

In 2015, the convergence process had advanced in relation to planning and information transparency, since there was a better marketing of the actions and work plans. When the Plan for Implementing Accounting Procedures (*Plano de Implantação de Procedimentos Contábeis – PIPCP*) has been issued, their terms, previously presented, had, then, to be more detailed, and small counties had present different terms. These new statements aimed to contribute to institutionalizing new accounting practices since they clarify which actions must be executed and set up the expectations. Another important issue is that, according to STN's interviewee, other actors have participated in the event.

#### 4.2 A process in progress

The convergence process to international standards of the Brazilian public accounting has initiated in the middle of 2007. Although it has advanced in the first years, from 2010 to 2014, it had slowed due to - according to the interviewee - the absence of enforcement methods. However, the actions taken from the end of 2015 and those programmed to the next years demonstrated that the Brazilian convergence process in the public sector has been resumed. Thereafter, it has been considered by CFC as a priority for the next years (CFC, 2016).

Thus, based on the interviewee statements about the absence - in the beginning, of planning and well-defined strategies -, in order to guide the reform process in the country, the actors involved in promoting and guiding it have acquired more experience. The marketing of the actions carried out has improved and an implementation plan, with the purpose of considering some particularities of the Brazilian scenario, has been elaborated.

Regarding stimulating the convergence process, words most mentioned were: "international", "standardization", "comparability" and "transparency". "International" was often used in the context of the necessity of accomplishing international standards and the international organisms' demands. In this sense, answers have shown that IPSAS is seen as a benchmarking to be followed. Answers presented the issue of improving the image of the country, as well as increasing reliability, in order to attract investments and new businesses. Transparency concept, in its turn, was frequently related to external reliability.

In relation to this last point, it is important to say that, although providers of resources are considered primary users of the General Purpose Financial Reports (GPFRs) of public sector entities, they are presented in the international norms and in NBC T SP – EC, following the public services users, indicating that these last would be the primary focus of GPFRs. However, in the answers about stimulation, transparency rise has been related to citizens once.

Among the results and effects perceptible until now, standardization, wealth disclosure, and transparency were most emphasized. Besides, some interviewees have shown a perception of accountants' valorization.

Regarding the difficulties mentioned in the questionnaires, they have been analyzed based on the obstacles presented in Ouda study (2008). The need of qualified people, the country structure and the absence of external pressure were the obstacles most pointed out. Thus, the quantity of Accountants working in the public sector, the training systems, the country's territory extension and its structure (presenting entities with different culture and economic reality, specially counties), and the absence of demands regarding information improved by the decision-makers have been the obstacles to implement accounting norms.

When reporting the preparation process for the transition to the competence-based account, the International Monetary Fund (IMF) stress that political support and technical leadership are essential to reform performance (CAVANAGH; FLYNN; MORETTI, 2016). In this sense, most of the respondents (41,94%) believe that the support was medium, but, since the medium ranking obtained was less than 3, the political support and technical leadership are still low. Most respondents consider actors' interaction as medium, but its medium ranking is more than 3, emphasizing that, generally, the interaction occurs. A similar scenario regarding adjusting the whole process has been obtained, highlighting a picture of agreement regarding the way the Brazilian process is been guided. Cost-benefit relation of the process and transparency is considered, by most part of the respondents, as high.

Additionally, based on the results of the questionnaires, it can be observed that most of the respondents agree that there is a need of changing norms. After analyzing presentations available on the internet, carried out by STN, regarding the convergence process, it can be inferred that the major focus, in the first years of reform, was on making people aware about the necessity of reforming public accounting, emphasizing, almost always, the benefits IPSAS might provide. Therefore, it is important to say that 44% of the respondents participated in more than 15 courses, speeches and training about Accounting Applied to the Public Sector, since 2007.

Thus, differently from what happened in Finland (OULASVIRTA, 2014) and Russia (ANTIPOVA; BOURMISTRO, 2013), the Accountants recognize the importance of performing changes in Brazil. However, this is not agreed by managers, since the fact that they have not recognized nor supported the implementation of norms was pointed out in questionnaires as some of the difficulties found in the process.

At last, considering the movement and perception of the main actors involved, the way each actor has been stimulated to act in the Brazilian public accounting reform was different: while CFC started to work on it due to normative pressures, related to accounting professional demands, STN stimulation seemed to be more related to the necessity of standardization and consolidation of public accounts, receiving influences from IMF demands, regarding the elaborations of tax statistics.

Although STN has not estimated the reform costs and benefits, in the questionnaire applied, most of the respondents see the cost-benefit relation of the convergence process as good. The reason for this perception can be related to global isomorphism and legitimacy factors, since, as Adhikari and Gårseth-Nesbakk (2016) state, part of literature presents questions regarding the applicability of the jurisdictional regime in public sector and the absence of practical results concerning improvements, from which can be concluded that such implementation has occurred more in consequence of legitimacy than efficiency.

In regard to planning the process of implementation of the norms converged, the absence of clear planning, which could define the strategy of the implementation of the converged norms, until 2015, was observed. However, from the answers obtained, it can be observed that CFC and STN have worked together, from the beginning, participating in the decisions made

in the management of the process. Though, there is the necessity of involving other actors, in order to succeed in the implementation.

Oulasvirta (2014) affirms that, usually, politicians support IPSAS since it searches for legitimacy and for a modern and effective image in front of people. Nevertheless, since a high involvement has not been noticed, it can be concluded that the Legislative Branch and citizens, in Brazil, are not very demanding yet about accountability (REVOREDO, 2008).

Based on the information provided, it is undeniable that the changing process is slow and gradual, since uninstitutionalizing and institutionalizing new accounting practices, and also overpassing the obstacles related to the absence of qualified personnel and to the country structure, are actions needed. Considering the fact that it is necessary to align the three (regulatory, normative and cultural-cognitive) pillars - in order to strengthen the accounting applied to the public sector -, based on the findings, a greater involvement and interaction of other actors in the process, so that they comprehend, accept and support the reform in the Brazilian scenario, is needed.

## 5 Conclusion

This article aimed to understand IPSAS implementation in Brazil, presenting the institutional arrangements of the country, the progress made since the beginning of this reform to the present day, the challenges found in the Brazilian scenario and the results observed so far.

Literature revision has shown that institutional theory enables to comprehend changes, especially those related to accounting regulation, international accounting standards and decisions regarding the adoption of international norms. Besides, changing processes of accounting can be understood as a complex and combined result of institutionalization, uninstitutionalization and re-institutionalization processes. It was also observed that there are studies analyzing public accounting under institutional theory, sometimes discussing external forces and standard configurations in the public sector, other times studying the evolution of the accounting systems and the changing process.

In relation to Brazil, in general, the organization of Brazilian public administration and the way it is regulated, as well as cultural aspects, seem not to be suitable to reforms. Thus, there is a need of defining strategies, in order to guide the process, such as participative strategies and the definition of multiple stages. The literature points out that, although adopting IPSAS integrally in Brazil seems to be the best way to accomplish the international demands, the characteristics of the country demonstrate a stronger inclination to converge to the international standards of IFAC, rather than a full adoption.

Based on the interviews carried out, very different triggers used to boost the performance of actors in the reform of the Brazilian public accounting have been observed: while CFC started to treat the subject due to normative pressures related to accounting profession demands, STN's motivations seemed to be more related to the need of standardizing and consolidating public accounts, being influenced by IMF's demands, regarding the elaboration of tax statistics. In its turn, TCU does not operate actively to implement and inspect the Brazilian Norms of Accounting Applied to the Public Sector.

In this context, this research findings demonstrate that, initially, there was not an understanding of the process complexity, and the need of support and involvement of other actors in the public accounting reform were portrayed in the interview, emphasizing what had been pointed out in the article of Adhikari and Gårseth-Nesbakk (2016). Unlike Finland (OULASVIRTA, 2014) and Russia (ANTIPOVA; BOURMISTRO, 2013), Brazilians' accountants recognize the need and importance of changing governmental accounting standards. However, it seems that this opinion is not shared by managers since the absence of

recognition and support of these actors in the implementation of the norms were items reported in the interviews and pointed out in the questionnaires.

In relation to the challenges faced by the country, the lack of personnel was the most mentioned barrier. However, a Brazilian particularity that wasn't pointed in Ouda's model was the country's structure. The extent of Brazil, the cultural and economic diversity in the State, especially in local governments, are factors that have been considered as a barrier to the implementation of public sector accounting standards.

Thus, when analyzing the difficulties faced by the country, it was evident that Brazil is dealing more with practical transition barriers (lack of qualified accountants in government) than conceptual transition barriers, such as ambiguities related to the adoption of the accrual basis in the public sector and difficulties in identifying and limiting a governmental reporting entity. At a later point, in the convergence process in Brazil, the latter may become more apparent, stressing the importance of greater involvement of academia in this process, in order to contribute to the conceptual discussions, as well as providing a critical view of the conduction and promotion of the process.

Finally, despite having officially initiated in 2008, public accounting reform towards International Public Sector Accounting Standards in Brazil is still at an early stage. In this way and considering that there are deadlines ranging up to 2025 for local governments to adopt IPSAS-compliant procedures, it is not yet possible to state the level of convergence in the country. On the other hand, it can be said that, considering that it is necessary to align the three pillars (regulatory, normative and cultural-cognitive), in order to strengthen accounting applied to the public sector in the country, there is a need for greater involvement and interaction of other actors, both at the economic, political and organizational level (ADHIKARI; GÅRSETH-NESBAKK, 2016).

Considering also the concern stating that comparative institutional analyses have been neglected in the investigation scope of international public accounting (CHAN; YUNXIAO, 2008, p. 89), comparative studies about public accounting convergence process in Latin America are suggested to be performed in the future. For example, Argentina and Mexico are Latin American countries with noticeable economy, which are similar with Brazil regarding federalism and institutional organization since the legal system is the code law and the culture is also similar considering Hofstede cultural dimensions.

Besides, considering that jurisdiction extension also influences the accounting reform process (OUDA, 2004), since these three countries correspond, together, to nearly 65% of Latin America and Caribe, and contribute with more than 70% of the region GDP, they seem to be an interesting case to be analyzed. Another recommendation is that the future researches include also other actors' points of view - especially politicians - about public accounting convergence process.

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