

Justifying government accounting change through management needs: The case of Morocco

Justification de la réforme comptable de l'Etat par les besoins de gestion : Cas du Maroc

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Date de soumission : 06/10/2021

Date d'acceptation : 14/12/2021

Pour citer cet article :

Ouazzani. M (2021) "Justifying government accounting change through management needs: The case of Morocco», Revue du contrôle, de la comptabilité et de l'audit « Volume 5 : numéro 4" pp: 462 - 488

Digital Object Identifier : www.doi.org/10.5281/zenodo.6533958

Résumé

L'objet de l'article est de contribuer à la compréhension du pourquoi du recours des gouvernements aux pratiques comptables empruntées aux entreprises. Basée sur un cadre conceptuel du NPM, l'évidence de cette recherche est obtenue via une étude qualitative du contexte Marocain de la réforme comptable de l'Etat (Producteurs des comptes, juges des comptes et experts comptables). L'analyse thématique des données recueillies par entretiens et documents met l'accent sur les besoins de gestion justifiant ce changement en se basant sur les motivations desdits acteurs. Les constats soulignés montrent un chevauchement entre les logiques rationnelle et mimétiques sous-entendant ce choix comptable.

Mots clés :

NPM, comptabilité d'exercice, comptabilité de caisse, finances publiques, IPSAS.

Abstract

The paper's purpose is to contribute to the understanding of why governments adopt accounting practices borrowed from private corporations. Based on a conceptual framework centered on NPM, the evidence for this research was obtained through a qualitative study of the government accounting reform in Morocco (Government accountants, public accounting auditors and accounting professionals). The thematic analysis of collected data through interviews and documents focuses on the management needs that underlie this change by looking at the motivations of said actors. The results highlighted show an overlap between the rational logic and the mimetic logic underlying this accounting choice.

Keywords:

NPM, accrual accounting, cash accounting, public finances, IPSAS.

Introduction

The New Public Management (NPM) (Hood, 1991; Osborne & Gaebler, 1992) has brought about profound changes in public administrations in many countries over the past 30 years. These changes are all the more noticeable in countries that have implemented it in its most radical form, namely the United Kingdom, Australia, and New Zealand (Abord de Chatillon & Desmarais, 2012). This model, which advocates the transformation of the State into a corporation geared towards results, effectiveness, and efficiency, was promptly embraced by developing countries such as Morocco. Soon after, a raft of reforms was launched, touching - in one of its areas- the government's financial system, thus implementing what's known as « New Public Financial Management » (NPFM).

The idea behind this reform movement is that the government, like companies, must be accountable, control its spending and improve its results. In Morocco, the first step was taken in 2001 following the launch of the budget reform which introduced the principle of results-based management. The main pillars of this reform were: the “contractualization” of objectives between the central level and the decentralized services, and transferability of appropriations, which gave more budgetary autonomy to managers. In addition, these budgetary "reforms" of 2001 were accompanied by a new State Accounting Chart (PCE), inspired by the General Accounting Standards Code (CGNC). Yet, pending implementation, the 2001 “PCE” had to be revised in 2008 to comply with developments in the international context.

At the international level, the dissemination of IFRS led to the emergence of IPSAS, a modified version of IFRS, introducing the asset and liability approach and accrual accounting in public sector entities. Adopted by developed countries, spread, and supported by supranational institutions (Bolívar et al., 2007, p. 522), IPSAS have become part of an international movement affecting even developing countries. Morocco was no exception, as this "rush" prompted it to review its cash accounting system and its accounting standards that were not yet applied. Consequently, in 2008, the implementation of the reform of the government's accounting system began. This reform resulted in the publication - in 2011 - of an opening balance sheet established according to the new accounting standards inspired by IPSAS and CGNC. As a result, the publication of this balance sheet announced the transition from simple cash-based accounting to so-called accrual accounting.

For several years, this reform remained an experimental innovation, it only became mandatory in 2015 after the entry into force of the Constitutional Bylaw on Budget Bills (LOLF), this piece of legislation established financial accounting and cost accounting as part of the public financial information system.

The fact is that structural changes, such as accounting reforms, are long term projects, changes that weigh on taxpayers' money and that affect information systems, organizational structure, and human resources. Hence the interest in understanding the motives that triggered them and in knowing whether the changes imported from elsewhere (private sector, international organizations) can bring added value to the administration's activities. Therefore,

this paper attempts to study the usefulness of this shift from the point of view of managers' needs, by asking the following question:

What are the management needs justifying the government accounting reform in Morocco?

The relevance of this question stems from the theoretical and conceptual composition of the NPM. This combination is an alliance between two mutually opposed approaches (Hood, 1991), where managerial motivation competes with neoliberal agendas on how to transform governments: through managerialization or through marketization.

1. Literature review

1.1. NPM as a conceptual framework

1.1.1 Definition of NPM

NPM is defined as the means to transform the public service from a traditional bureaucratic structure to an entrepreneurial leadership structure (Pillay, 2008, p. 396). For Sezen (2011, p. 328), it is a generic term that encompasses all the reforms undertaken, some of which are considered to be of a heterogeneous nature. Lévesque (2013) addresses this assumption since, for him, it is a paradigm that harmonizes all the innovations in public administration and services and promotes the propagation thereof. He assigns two definitions to the NPM, the first one being the set of new ideas related to the role of government and the modernization of public administration, and the second one being the set of reforms and innovations in the public sector and services.

1.1.2 Theoretical basis of the NPM

Hood (1991) was the first to coin the term « New Public Management » (Charbonneau, 2012; Lévesque, 2013). He identifies this concept as a marriage between two opposing theoretical sets (See also Gruening, 2001, p. 1; Kalimullah et al., 2012, p. 2). The first partner in this marriage, being the new institutional economics, which has mainly been the construct of the Public Choice theory, but also of the principal-agent theory and the transaction cost theory (Hood, 1991, p. 5). Gruening (2001, p. 7) further adds to this group the Austrian neo-economy and the property rights theory. This new institutional economics has contributed to the production of a set of doctrines on administrative reform based on ideas of contestability, user choice, transparency, and focus on incentive structures (Hood, 1991, p. 5).

The second partner in this theoretical alliance is a series of consecutive waves of professional "managerialism" introduced into the public sector, mainly by the contributions of the international scientific management movement (Judith Merkle for instance), the "Free to manage" ideas based on technical expertise (Shane Martin), and the writings of Thomas Peters and Robert Waterman on the culture of excellence (Hood, 1991, p. 6).

These two sets have come together to introduce management and market models into the public sector (such as competition, efficiency, creativity and risk-taking) and to challenge the

traditional foundations of public administration (Lévesque, 2013). However, their agendas remain different as shown in Table 1 below:

Table 1 : Comparison of the components of public reforms through marketization and managerialization

Theoretical framework	New institutional economics	Managerialism
Reform process	MARKETIZATION	MANAGERIALIZATION
Reform content	<ul style="list-style-type: none"> • Subcontracting of public orders ; • Quasi-markets ; • Consumer choice ; • Transfer of public service delivery to autonomous agencies. 	<ul style="list-style-type: none"> • Performance incentives; • Result-based management; • Performance assessment; • Cost-benefit reasoning and value for money; • Proximity to the customer (user of public services).

Source : Adapté de Bevir (2009, pp. 10–11)

The analysis in this paper focuses mainly on accounting as a means of managerialization of the public administration, according to the data collected from the participants in the study.

1.2. The NPM as a driver for accounting reforms

The NPM has inspired most of the reforms undertaken in public administration (Lévesque, 2013; Osborne & Gaebler, 1992). Therefore, the introduction of accrual accounting in the public sector has its origins in the NPM models (Christiaens et al., 2010, 2015; Marty, 2011), of which the major innovation is the reform of financial information systems based on the New Public Financial Management.

This shift towards corporate accounting, is intended to meet the needs of modern governments for useful financial information. In this regard, Osborne & Gaebler (1992) emphasize the importance of a reliable financial reporting system. Such a system is built on accrual accounting, which provides more detailed information on solvency, assets and cost of public services (Christiaens et al., 2010, p. 564).

1.2.1. Purposes of the accounting reforms initiated as part of the NPM

The purpose of these reforms is reflected in the improvement of the governmental decision-making system (Christiaens et al., 2015, p. 172) through the following actions :

- Providing information on the solvency of the government and its assets position, especially for the purpose of funding future projects (Bolívar et al., 2007, p. 529; Christiaens et al., 2010, p. 564, 2015, p. 173)
- Facilitating the costing of public services (Bolívar et al., 2007, p. 527; Christiaens et al., 2010, p. 564, 2015, p. 173)
- Improving overall accountability (Benito et al., 2007, p. 324; Christiaens et al., 2015, p. 174)

- Assessing and improving the efficacy of public services (Benito et al., 2007, p. 324; Bolívar et al., 2007, p. 527)
- Providing comparability criteria (Bolívar et al., 2007, p. 525)

1.2.2. Applicability of the accounting reforms initiated as part of the NPM

The excessive reliance on private sector management methods is increasingly being criticized (Bolívar et al., 2007, p. 524), given that ministries, for instance, act as "pseudo-companies" following the accrual accounting model specific to businesses. In this regard, Benito et al. (2007, p. 329) advocate the recognition of the public sector reality and the adjustment of management reforms to its specific needs.

Considering the emerging environment of these accounting forms for the public sector, especially in the most developed countries, as their applicability in developing countries is still to be proven (Pillay, 2008, p. 396), since methods considered universally effective do not systematically yield the same results (Sezen, 2011, p. 348).

2. Research Methodology

This paper is a continuation of an emerging movement in the accounting literature with a comprehensive focus. A movement that views accounting as a social construct (Caruana, 2013, p. 16; Rkein, 2008, p. 98), where interpretive interest focuses on in-depth elements such as: motivations, intentions, structures, processes, policies and accounting practices (Parker, 2008, p. 912).

Accordingly, the present research is conducted by means of interviews (36 interviews; Appendix 1) and document analysis (92 documents; Appendix 2). The aim is to adopt a multi-data source approach in order to provide various perspectives on the research question (Caruana, 2013, p. 20).

Regarding the interviews, the semi-directive formula was retained in order to channel the discourse while ensuring an optimum of richness and flexibility. The unit of analysis selected involved interviewees representing various institutions and professions implicated in the government's accounting reform: producers of accounts, auditors, standard setters, and chartered accountants. Some of the interviewees were identified through their professional publications or through the institutions' websites, while others were referred by their colleagues during the initial interviews.

In addition to interviews, the results presented in this paper are further supported by data extracts from video reports, institutional reports, and conference speeches presented by high-ranking officials in Moroccan accounting reform. This choice made it possible to capture the intentions and beliefs of key actors with whom contact couldn't be established.

The data analysis follows a thematic approach that allowed for the identification, organization, and interpretation of themes contained in the more detailed data to highlight key messages (King et al., 2018, p. 180). This is an organic or rather reflexive analysis: described as 'Big Q', according to Braun et al. (2019, p. 848). The analysis was mostly 'data driven' in

the study of the documents, to better exploit the abundant knowledge provided by the data. While it was mainly 'theory driven' for the interviews, given that the interview guide was based on the literature. Nevertheless, the process of knowledge generation was broadly inductive, as the field was not studied via predefined hypotheses, but rather via literature themes serving only as a basis for interpretation.

The analysis protocol chosen is that of Braun & Clarke (2006) which consists of six phases: familiarization with the data, initial coding, theme search, theme review, theme definition and naming, and report generation.

3. Findings

The findings of the study identify the overall motivations and intentions of the actors, the majority of whom tend to justify the government's accounting reform based on management needs.

These findings are presented in the form of themes that emerged from the data, supported by extracts from interviews and documents.

Fueled by NPM ideas, some actors in the government's accounting reform justify this reform by:

- The added managerial value of the new accounting system (accrual accounting).
- The shortcomings of the old accounting system (cash accounting).

In other words, accrual accounting and ultimately cost accounting fill the gap resulting from the use of cash accounting:

"The reform of state accounting is explained by the international trend to converge towards corporate accounting, as well as by certain shortcomings of the current system which relate particularly to:

- *The lack of information on the State's assets, the appropriation necessary for its maintenance or renewal and more generally on public investment policy.*
- *The inability to provide information on the commitments and financial risks incurred.*
- *The lack of a consolidated view of public accounts.*
- *The lack of efficient decision-support accounting tools.*

The state therefore had to bring its management practices closer to those of the private sector "

Source: Document 17-Speech by the Director of Public Accounts, July 2017.

"The interest of the reform in terms of its necessity:

- *The reform of state accounting is a response to multiple requirements:*
 - *the need to cover all the activities of the State and its assets.*
 - *the need to modernize public policy execution, monitoring and evaluation tools*
 - *the need to provide the public authorities with a modern instrument of management and good governance "*

Source: Document 24-Presentation, Head of Standardization Division, Ministry of Economy and Finance, December 2009.

To substantiate their position, the accounting reform actors put forward several arguments stemming from the NPM approach, these arguments can be categorized into the following themes.

3.1. Knowledge of the State's assets

Executives constantly emphasize the inherent benefit of including assets in the new accounting system, notably fixed assets. This advantage is observed in contrast to the shortcomings and deficiencies of cash accounting.

Under the cash-based accounting system, assets with known value are listed in extra-accounting registers that are not kept by public treasury accountants¹. Furthermore, other assets are not listed in monetary value, but only in terms of numbers, while some assets are simply not listed, such as non-property physical assets (e.g., artwork, unlisted equipment, etc.):

"It makes no sense that I manage certain assets in a ministry like an artistic painting that is worth millions and take it home when I retire. I said it sincerely in a meeting with a ministry [...] that is the point of safeguarding state assets, knowing them first and safeguarding them. Because sometimes an asset that has a great value disappears without anyone asking a question. This is the problem with assets [...]"

Source: Interview 08

According to those involved in the government's accounting reform, the lack of control over assets is a consequence of the cash-based accounting system. A method that has been the foundation of the government's accounting system since the 1930s. In this accounting practice, no distinction is made at the expenditure level between an expense that can be charged to one year (such as operating expenses) and a fixed asset that can be depreciated over several years (such as capital expenditures). As a result, the trial balance, the most synthetic and exhaustive accounting sheet available in the cash accounting system, does not make this distinction:

"[...] This is true to become more transparent because take for instance currently the trial balance, does it provide information on the assets of the State? no idea, about the expenses of the State? I have no idea. While the new Chart of Accounts can guide you to the finest details "

Source: Interview 18

In contrast, accrual accounting inspired by business practices is perceived by the protagonists as a solution to the dysfunctions resulting from the shortcomings of cash-based accounting. This solution is unanimously endorsed by the account's producers (extracts: interview 18, 28 and document 09) and the accounts auditors (document 23).

¹ For instance, the government's equity is managed by the DEPP (Direction des Entreprises Publiques et de la Privatisation), while its property and land assets are under the management of the DDE (Direction des Domaines de l'Etat).

This achievement, in the way to modernization, will change the perception of the financial situation of the State and will be a litmus test for the reality of the government's asset situation. It will inevitably have strong implications for public management.

Source: Document 23-Speech by the President of the 2nd Chamber of the Court of Auditors, September 2017.

In terms of objectives, the balance sheet makes it possible to show at the end of each financial year the State's assets and liabilities situation. The structure chosen for the balance sheet makes it a relevant tool for knowledge and analysis of the State's assets and, above all, of its evolution over time.

Source: Document 09-Speech by the Treasurer General of the Kingdom, May 2014.

Accrual accounting makes integration of the asset element possible, a feature that is very essential in the management of public finances; it allows the recording of all operations at the level of public expenditure and revenue.

Source: Interview 28

It is worth noting that the asset accounting serves not only the purpose of " knowing " and therefore safeguarding the assets, but it also allows -according to these extracts- to carry out studies and analyses of a managerial scope. To this end, the emphasis has been placed on fixed assets considering the importance granted to them by the participants. Nevertheless, it is worth reiterating that the former (cash-based) accounting system did not allow for the recording of non-monetary assets (e.g., government receivables and inventories). The most striking illustration of this is that taxes and other government revenues are only recorded after their collection. The same applies to government commitments.

3.2. Knowledge of the State's liabilities

The comparison between public accounting (cash-based accounting, budgetary accounting) and private sector accounting (financial accounting, accrual accounting) is often used to defend the managerial interest of accounting change. The most common argument is the awareness of the state's commitments. By commitments, the participants refer to liabilities (financing debts, supplier debts, provisions, etc.) as well as off-balance sheet commitments (guarantees granted by the State). To illustrate, debt is only recorded for financing loans at the time of receipt or disbursement at the time of repayment. Whereas supplier debts were totally unaccounted for in the former public accounting system since the registration only occurs after the payment of an expense. It is these elements that deny managers and eventually partners the right to oversee and control the government's financial situation, according to the data collected:

"Accrual accounting makes it possible to know exactly what the State's commitments are"

Source: Document 54-Television interview with the Treasurer General of the Kingdom, ecoactu.ma, June 2019.

"If we only take the example of liabilities, in the current system - in budgetary accounting - we can only have an overview of the direct debt of the treasury, we only know how much the outstanding amount is and the repayment schedule. On the other hand, in a logic of accrual accounting, we know all the liabilities, even the implicit ones, which appear in the supplier cycle, the provisions, even the risks that affect our debts. All these elements can only be available within the framework of accrual accounting, especially regarding this component, which is not healthy, that is to say that we do not have the slightest idea about our financial commitments. I cite this as an example to show the value of moving to accrual accounting [...]"

Source: Interview 21

"Debt is recorded in the accounts as a cash flow but not as a liability or as an off-balance sheet commitment. [...] Off-balance sheet commitments are not considered in the former accounting system [...] If the State has committed to paying a debt, it remains an off-balance sheet commitment. Even if the State has not yet moved the fund to repay, it's a future commitment, which has repercussions on future generations. So, this commitment must appear on the off-balance sheet commitments, we must recognize its existence. "

Source: Interview 26

The ideas surveyed state that the thoroughness of accounting information in terms of assets and liabilities is a prerequisite for results-based financial management.

3.3. Implementation of Results-Based Management

In Morocco, result-based management, as a paradigm that replaces management by means, has been attempted several times over the years (contractualization of objectives, globalization of credits, 2001 chart of accounts, etc.). However, these various experiments have fallen short, partly because of the prevailing culture at the time, which was heavily dominated by the notion of resources, and partly due to the lack of management tools. The gradual introduction of this new paradigm (i.e., the notion of results) is one of the reasons behind the accounting change:

"A cultural dimension:

- *the reform introduces new paradigms into the sphere of public management (evaluation, cost, performance, etc.). etc.,)*
 - *It conveys a certain ripple effect that should allow the emergence of a "management culture" instead of the culture of execution. "*
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Source: Document 24-Presentation, Head of Standardization Division, Ministry of Economy and Finance, December 2009.

The above extract (document 24) reflects the view of a class of state accounting reform officials during its second year of implementation (2009). This category includes public accounts producers who are directly involved in the drafting and implementation of the new normative framework. The aforementioned view outlines the role attributed to the new

accounting in establishing a result-oriented culture. A decade later, we are witnessing the expansion of beliefs relating to results-based financial management, as is the case of the following extracts from 2020 and 2019, where the paradigm shift is intimately linked to the emergence of this new accounting form:

"It is a paradigm shift, today we are moving from a logic of budgeting and budget monitoring to a management logic based on results, based on objectives. I think that, with the organic budget law of 2015, we are downright shifting to modern management equivalent to the private sector and based on the achievement of objectives. "

Source: Interview 35

"The notion of cash must disappear, even if I have the means, the notion of means should not condition public spending, we seek results and not spending through the means, via this logic we adopted the financial accounting of the State and the accrual accounting"

Source: Interview 26

Following the same results-based management philosophy, the implementation of accrual accounting aspires to establish a cost accounting system.

3.4. A prerequisite for cost accounting

The knowledge and subsequently the control of public policy costs is a key factor in justifying accounting reform. In this regard, the surveyed actors believe that accrual accounting is a minimum requirement for the implementation of cost accounting, as cash accounting does not allow for this. Accordingly, the Constitutional Bylaw on Budget Bills (LOLF), in its terms regarding accounting reform, requires cost accounting to be kept. However, the implementation of cost accounting is contingent upon the completion of the financial accounting system. Nevertheless, this reasoning remains to date the by-product of the actors' imagination and their wishful thinking:

"One must take a long-term view. In fact, the new accounting system is expected, and will be required by public decision-makers, to provide accounting information that will enable the establishment of true cost accounting for the State and a management control system for public decision-makers. "

Source: Interview 28

"Previously there was a cash accounting, which recorded the amounts of cash, now we can tell, for each item, how much it costs us in a geographical location, its cost for a target location, all of that we know thanks to the new chart of accounts, before we relied on the enrolment to determine the expenditure of a sector like national education [...]. "

Source: Interview 12

"To complete the new framework for the execution of public expenditure and bearing in mind that budgetary accounting only allows the monitoring of the use of appropriations allocated to authorizing officers, the Organic Budget Law introduced financial accounting and cost analysis accounting, which are tools for measuring the State's financial and asset situation"

Source: Document 03-Speech by the Treasurer General of the Kingdom, June 2019.

As such, the participants are convinced that the implementation of the entire accounting reform package (financial accounting, cost accounting, accounts certification) will establish a reliable basis for the definition and use of performance indicators.

3.5. A prerequisite for performance indicators

One recurring remark during the interviews was that when the political authorities, the hierarchy of the treasury services or its institutional partners request reports containing indicators on a given field, the only way to do so is to draw up statistical statements, rather than financial ones, requiring laborious and iterative operations to harmonize, reconcile and ensure the reliability of the data. Since the data from the cash accounting system is neither complete nor exhaustive, it becomes necessary to use extra-accounting information. Additionally, the heterogeneity of the data and the lack of a standardized form require frequent adjustments and adaptations. Moreover, even the accounting data that is immediately available via the cash accounting system is out of date, as the centralization process for the accounting operations carried out by the network of public accountants is only done once a month, with possible delays in reporting. This makes any indicator at a given moment insignificant or obsolete. The interviewees are now hoping to overcome this issue, as the accounting system currently being implemented centralizes all operations in real-time. Furthermore, the addition of accounts certification will provide reasonable assurance as to the reliability of the accounting data used in the calculation of performance indicators. Ideally, the introduction of cost analysis accounting will further this performance-based management approach. Given that the Constitutional Bylaw on Budget Bills (LOLF) already requires performance reports and performance audits for political control purposes (intended for parliament).

To support these findings, the following extracts highlight the motivation behind the accounting reform project based on the need for performance indicators:

"Finally, keeping reliable and regular financial accounts provides managers with the quantitative and qualitative information they need to compile the performance measurement indicators that are used to steer the State's actions."

Source: Document 03-Speech by the Treasurer General of the Kingdom, June 2019.

"Quantitative management tools, such as accounting, make it possible to include another analysis process for assessing the overall contribution of the state apparatus."

Source: Verbatim Interview 28

"The implementation of standardized accounting and asset accounting will allow the State to measure its performance, and the various management ratios of its departments, to have a 360-degree view of the level of indebtedness. Generally speaking, it is a necessary step for the implementation of New Public Management, based on objectives and performance".

Source: Verbatim Interview 35

Thus, the surveyed actors believe that the accounting change is intended to implement a new decision support tool.

3.6. A decision-making tool

Since the very first day the new accounting standards were adopted by the National Accounting Board (CNC) at its plenary meeting held on December 16, 2008, the justification of the accounting change by the introduction of a new decision-making tool has been addressed as a key element. The following extract is taken from the official communiqué of said meeting, which quoted the Speech by the Treasurer General of the Kingdom² on the matter:

"[...] the Treasurer General of the Kingdom, specified that the new State chart of accounts is based on a two-dimensional accounting system that provides a wide range of financial information, with budgetary accounting that reflects the execution of the budget law, and on a financial accounting system that emphasizes the recording and monitoring of the State's resources and uses. He added that this chart is a real tool for measuring public action performance, steering and decision support for managers".

Source: Document 37-Communiqué of the 12th Plenary Assembly of the CNC for the adoption of the State chart of accounts, portal of the Ministry of Economy and Finance.

This statement confirms the comparison made by Chan (2008) between government and corporate accounting, where the former (in its classical form) is intended to support the budgetary process and the latter is intended to be decisional. Thus, the added value of corporate inspired financial accounting to the existing accounting practice (budgetary accounting) is mainly in terms of a decision-making. However, it is understood that an accounting-based decision-making system also requires an analytical component (i.e., cost accounting) and a module to ensure information reliability (i.e., account certification). Nevertheless, the association of financial accounting with a broad spectrum of features and utilities is thought to be a distinctive product of the imagination of a group of accounting reform actors. Unlike this, middle management practitioners, especially those with a background and knowledge of corporate accounting, are aware of this confusion, if not distortion of the concept. Moreover, as one of the interviewees said (Interview 08), we are witnessing the emergence of a simplistic view of accounting change in which only financial accounting is seen:

² In office from 2003 to 2010.

"To give the decision-maker an efficient and modern management tool, we have chosen private accounting, however this private accounting should not be reduced to a very limited scope which is financial accounting, because people can't stop talking about accrual accounting, there is more to it, accounting is a whole [...] In the accounting reform, precisely we should not focus only on accrual accounting, we must also integrate cost analysis accounting. "

Source: Interview 08

Notwithstanding this widespread misunderstanding of the expected role of financial accounting. The desired purpose of the new accounting system (in its broadened spectrum: certified financial statements, cost accounting and budgetary accounting) is to support the decision-making process. It is important to stress that decision-making support covers two levels: the first is an intermediate level dealing with day-to-day public finance management (debt payment, transaction monitoring, data centralization, etc.). The second is a higher-level involving politics, supporting decisions ranging from whether to invest in social welfare in times of peace to whether to finance a war in times of conflict. The variability of accounting as a tool for decision support, between politics and management, is highlighted by the following extracts:

"It is a structural reform of the state where the chart of accounts is a tool to support political decision-making."

Source: Interview 12

"It is a tool that will help the manager to have reliable accounting and financial information and that also reflects our wealth, and our financial situation, it is a decision support tool, for the manager. [...] therefore based on this we decide on the investments. That's the usefulness of accounting."

Source: Interview 22

"It has become something necessary for the state management, to finally have an effective and efficient public sector, once a decision is taken, it must be taken based on information that is complete, accurate, reliable, and relevant."

Source: Interview 35

The relevance and reliability of accounting information also depend on its thoroughness and its coverage of all public action areas.

3.7. A prerequisite for a consolidated position of the public sector

Among the criticisms made against the traditional cash-based public accounting system is that it does not provide a comprehensive view of public sector finances. In this regard, the IMF made a similar statement in a report made public three years prior to the launch of the current accounting reform. In this report, the IMF criticized its inability to produce a cumulative financial position of the different components of the public sector, notably the central government and the local authorities:

“While, generally speaking, the accounting system yields timely and reliable information on government budget execution, it does not provide such timely information for the local public sector nor the cumulative central government-local government position.”

Document 41-IMF, Morocco Report on Observance of Standards and Codes-Fiscal Transparency Module, August 2005.

It is noteworthy to mention that public corporations and agencies have been using the CGNC³ for many years now, which is the same accounting framework applied by private corporations. Such difference in accounting standards and approaches creates a fracture within the public sector, where the government and local authorities continue to operate based on two different versions of cash accounting. Some foreign observers, such as FONDAFIP⁴, a think tank and "epistemic" partner of the Moroccan Ministry of Finance, have played a role in promoting the need to consolidate public accounting.:

"You can't get an accurate picture of public finances if you don't consolidate, if you have accounts that are scattered all over the place, and if organs work with accounting standards that are different from each other."

Source: Document 62-Television interview with the President of FONDAFIP, ecoactu.ma, June 2019.

In 2012, FONDAFIP led a reflection process in conjunction with a team of executives from the Treasury Department. This collaborative effort resulted in the publication of a report on the Public Accounts Consolidation Project in Morocco. This intellectual paper was one of the first steps towards the acknowledgement by Moroccan executives of the need for a consolidated public finance approach. Among its recommendations was to continue the government's accounting reform to attain the consolidation milestone. It was in this context that this argument was embraced by those involved in the state accounting reform:

The adoption of accrual accounting for the State foreshadows the possibility of setting up a process of consolidation of public sector accounts.

Source: Document 08-Speech by the Treasurer General of the Kingdom, May 2014.

Beyond the harmonization of the accounting frameworks for the various components of the public sector, the interest in consolidation is warranted by the requirements of the high-level governmental apparatus regarding macroeconomic matters of public policy:

Finally, the State's accounting makes it possible to have a consolidated vision of the financial situation of the entire public sector. The consolidation of public accounts is of major importance for the purposes of coherence and optimization of public policies and to measure the impact of the public sector on the rest of the economy [...]

Source: Document 17-Speech by the Director of Public Accounts, July 2017.

³ Code Général de la Normalisation Comptable

⁴ Association pour la Fondation Internationale de Finances Publiques

When compared to the literature, Morocco is no exception, as this approach has already been followed by some other countries that pioneered this type of accounting reform (IPSAS, accrual accounting), in this regard, Christiaens et al. (2010, p. 574) believe that one of the main reasons for the adoption of these accounting frameworks is the facilitation of the financial statement consolidation.

3.8. Strengthening control, governance, and accountability

In their writings (Benito et al., 2007, p. 324; Bolívar et al., 2007, p. 522; Christiaens et al., 2015, p. 174) argue that the motto proclaimed by the advocates of NPM-induced accounting changes is "strengthening the principles of : control, good governance, transparency, and general accountability".

In Morocco, the principles of control, good governance, transparency, and accountability are often used together to depict or substantiate changes in the political scene. It is noteworthy that three years after the launch of the State accounting reform, these slogans were elevated to the rank of constitutional principles in 2011 and were later specified in the new Constitutional Bylaw on Budget Bills (LOLF). Therefore, these principles have become a key argument in justifying the accounting reform:

"All of this is part of a framework of good governance [...] This good governance stipulates above all accountability and well-kept accounts. What is good account keeping in the sense of the protagonists, the founders of these principles? It is to have an accrual accounting system"

Source: Interview 28

Although it is difficult to differentiate between these notions in the discourse of the actors, given the inseparability of their use when it comes to arguing or promoting the reforms in progress, a chronological differentiation can be attempted. At the beginning of this accounting reform (2008), it was part of a managerial change that turned the Treasury institution upside down: process reengineering, digitization, restructuring, and creation of some functions similar to those in the private sector (e.g., internal audit, management control, risk management, etc.). This change was led by a high-profile person appointed as head of the Treasury following a long experience in multinational firms. The new accounting practices inspired by the private sector were thus framed by the major principles that govern structured businesses. However, the political crisis of 2011 (i.e., the onset of what's now known as the "Arab Spring"), resulted in the need to regain the people's trust by implementing principles of transparency and accountability in addition to good governance. The two extracts below, dating from before and after 2011, compare the use of these principles by the actors:

"Indeed, the draft state chart of accounts, which is the main item on the agenda, is of particular importance, insofar as it constitutes a tool for good governance in terms of public finances and is part of the overall reforms that our country is experiencing, particularly with regard to the monitoring and control of operations carried out by the State".

Source: Document 36-Speech by the Minister of Economy and Finance, President of the CNC, December 2008.

"Accountability is a natural extension of the principles of power-sharing and responsibility. the essence of the reform of the Organic Budget Law is to know who is responsible for public policies, what is the cost of these policies, what is the performance of the government's actions, their effectiveness and efficiency and what are the results achieved. It is exactly the "accountability" that I have set out before, dimensions that can therefore only be assessed through accrual accounting [...]"

Source: Document 04-Speech by the Treasurer General of the Kingdom, May 2012.

3.9. A need for an overall modernization of the public financial system

Several ideas that emerged from the empirical data analysis support the notion that accounting reform is part of the overall dynamic of reforming the state and its powerhouse (i.e., public finance). The sought-after modernization involves not only the normative framework (accounting), but also the legal framework (Constitutional bylaws, ordinary laws, decrees, etc.) as well as human and technological resources (training, information systems, dematerialization). As such, the model that enables this transformation is NPM:

"The reform of the Organic Finance Law is also an opportunity to give a new impetus to the modernization of the State, the strengthening of the performance of public management and of course the change of our public finance system to make it evolve towards an approach favoring the managerial logic at the service of the development of the country and the well-being of citizens".

Source: Document 08-Speech by the Treasurer General of the Kingdom, May 2014.

To further illustrate this rather hazardous relationship, consider the experience of the TGR (the department in charge of the accounts production). Within this entity, the accounting reform was merely an element of the IT master plan. As a result, for a significant part of the actors, the accounting change was mainly a change in technology linked to changing times. This implies that the former system in place no longer met the actors' aspirations and that it had to be changed, be it by the NPM or by another framework. Consequently, it seems that the inconvenience caused by the need for change dictates the adoption of a system that has been successfully tested in other countries, or, as some actors put it, "a system that has already proven its worth":

"It is a natural evolution, previously the administration functioned based on a form of accounting organization that took its time, nowadays the evolution, in which all the nations leading the way, have entered, transited towards a different organization, whose virtues are very clear, so that we needn't demonstrate them."

Source: Interview 21

The idea of "virtue clarity" often responds to a confusion issue when dealing with the necessity to make a choice. Admittedly, the managerial need is evident. Nonetheless, the

confusion and uncertainty that result from this, pressured the Moroccan government to adopt mimetic behavior by emulating private sector practices and accounting standards, or even those of "nations leading the way" (Interview 21).

Conclusion

In conclusion, it is important to reiterate that the government accounting reform addresses a need stemming from the shortcomings of cash-based accounting. This need is described by the surveyed state accounting reform actors as follows:

- Knowledge of the State's assets;
- Knowledge of its liabilities ;
- Implementation of Results-Based Management;
- A prerequisite for cost accounting;
- A prerequisite for performance indicators;
- A decision-making tool;
- Strengthening control governance and accountability;
- A prerequisite for a consolidated position of the public sector;
- A need for an overall modernization of the public financial system

The fundamental ascertainment is that this need is both realistic and reasonable. Nevertheless, it is suggested that the process of satisfying it be characterized as mimetic. The proposal is a reference to the three NPM approaches that have been found in the literature: The first, a rational approach aimed at boosting performance; the second, an ideological approach influenced by neo-liberal economic thoughts; and the third, a mimetic approach inspired in full by the private sector (Caruana, 2013; Prabowo, 2015; Rkein, 2008).

The mimetic approach seems to be influential in the Moroccan context of government accounting reform. This is noticeable through the frequent use of concepts specific to the management systems of private businesses and the perception of their tools as the ultimate remedies for the administration's failures. For this reason, it appears that this mimetic approach generates, among the key actors, an envisioning of a broad utility spectrum of private sector accounting standards, while not necessarily considering their applicability and adaptability to the specificities of the public sector. Therefore, it's advisable that future researchers develop a new approach to accounting standards to ensure that they are fully compatible with the needs of the public sector. It is also suggested that future research on the Moroccan context of government accounting reform be based on neo-institutional theory (Dimaggio & Powell, 1983; Meyer & Rowan, 1977; Scott, 2013) in order to assess the influence of mimetic isomorphism on accounting reforms inspired by the private sector.

APPENDIXES**Appendix 1 List of interviews and participants**

Interview reference	Duration (min)	Dates	Interviewee profile	Institution
Interview 01	185	04/07/2018 06/07/2018 09/07/2018	Government Accounting Unit Manager	Ministry of finance (Accounts producers)
Interview 02	201	10/07/2018 12/07/2018	Government Accounting Unit Manager	Ministry of finance (Accounts producers)
Interview 03	56	06/08/2018	Government accounting officer (Junior)	Ministry of finance (Accounts producers)
Interview 04	159	18/09/2018	Government Accounting Unit Manager	Ministry of finance (Accounts producers)
Interview 05	40	02/10/2018	Government accounting officer (Junior)	Ministry of finance (Accounts producers)
Interview 06	60	03/10/2018	Accounting reform project manager (Administrative)	Ministry of finance (Accounts producers)
Interview 07	69	10/10/2018	Public accounts auditor (Retired)	Court of Auditors
Interview 08	81	19/10/2018	Accounting reform project manager (Administrative)	Ministry of finance (Accounts producers)
Interview 09	38	23/10/2018	Accounting reform project manager (IT Engineer)	Ministry of finance (Accounts producers)
Interview 10	86	23/10/2018	Accounting reform project manager (IT Engineer)	Ministry of finance (Accounts producers)
Interview 11	102	05/11/2018	Government Accounting Unit Manager	Ministry of finance (Accounts producers)
Interview 12	64	03/03/2019	Accounting reform project manager (IT Engineer)	Ministry of finance (Accounts producers)
Interview 13	108	04/04/2019	Government Accounting Unit Manager	Ministry of finance (Accounts producers)
Interview	73	04/04/2019	Government Accounting Unit	Ministry of finance (Accounts producers)

14			Manager	producers)
Interview 15	35	03/05/2019	Other official of the Ministry of Finance (Deputy Director)	Ministry of finance (Standards setters)
Interview 16	70	16/05/2019	Government Accounting Unit Manager	Ministry of finance (Accounts producers)
Interview 17	58	17/05/2019	Accounting reform project manager (IT Engineer)	Ministry of finance (Accounts producers)
Interview 18	105	21/05/2019	Accounting reform project manager (Administrative)	Ministry of finance (Accounts producers)
Interview 19	120	22/05/2019	Accounting reform project manager (Administrative)	Ministry of finance (Accounts producers)
Interview 20	51	21/10/2019	Chartered accountant	Private advisory firm
Interview 21	61	22/10/2019	Public accounts auditors (2 interviewees in one session)	Court of Auditors
Interview 22	91	26/10/2019	Public accounts auditor (and Chartered accountant)	Court of Auditors
Interview 23	34	29/10/2019	Other official of the Ministry of Finance	Ministry of finance (Standards setters)
Interview 24	113	29/10/2019	Government Accounting Unit Manager (Retired)	Ministry of finance (Accounts producers)
Interview 25	85	04/11/2019	Public accounts auditor (Retired)	Court of Auditors
Interview 26	55	07/11/2019	Public accounts auditor	Court of Auditors
Interview 27	63	13/11/2019	Accounting reform project manager (Administrative)	Ministry of finance (Accounts producers)
Interview 28	134	07/03/2020	Government Accounting Unit Manager	Ministry of finance (Accounts producers)
Interview 29	83	23/04/2020	Government Accounting Unit Manager	Ministry of finance (Accounts

				producers)
Interview 30	80	20/06/2020	Public accounts auditor	Court of Auditors
Interview 31	60	22/06/2020	Accounting reform project manager (IT Engineer)	Ministry of finance (Accounts producers)
Interview 32	90	22/06/2020	Government accounting officer (Senior)	Ministry of finance (Accounts producers)
Interview 33	37	22/06/2020	Government Accounting Unit Manager	Ministry of finance (Accounts producers)
Interview 34	66	24/06/2020	Public accounts auditor	Court of Auditors
Interview 35	35	27/07/2020	Chartered accountant	Private advisory firm
Interview 36	36	01/09/2020	Chartered accountant	Private advisory firm

Annexe 2 List of analyzed documents

Referencing name	File type	Language
Document 01-Speech by the Treasurer General of the Kingdom, June 2019.	PDF	French
Document 02-Speech by the Treasurer General of the Kingdom, March 2019.	PDF	French
Document 03-Speech by the Treasurer General of the Kingdom, June 2019.	PDF	French
Document 04-Speech by the Treasurer General of the Kingdom, May 2012.	PDF	French
Document 05-Speech by the Treasurer General of the Kingdom, June 2013.	PDF	French
Document 06-Speech by the Treasurer General of the Kingdom, July 2017.	PDF	French
Document 07-Speech by the Treasurer General of the Kingdom, September 2017.	PDF	French
Document 08-Speech by the Treasurer General of the Kingdom, May 2014.	PDF	French
Document 09-Speech by the Treasurer General of the Kingdom, May 2014.	PDF	French
Document 10-Speech by the Treasurer General of the Kingdom, September 2016.	PDF	French

Document 11-Speech by the Treasurer General of the Kingdom, October 2018.	PDF	French
Document 12-Speech by the Treasurer General of the Kingdom, September 2013.	PDF	French
Document 13-Speech by the Treasurer General of the Kingdom, February 2014.	PDF	French
Document 14-Al Khazina, Review of the General Treasury of the Kingdom, Volume 8, August 2011.	PDF	French
Document 15-Speech by the Minister of the Economy and Finance, September 2014.	PDF	French
Document 16-Speech by the Minister of the Economy and Finance, September 2018.	PDF	French
Document 17-Speech by the Director of Public Accounts, July 2017.	PDF	French
Document 18-Al Maliya, Review of the Ministry of Economy and Finance, Volume 49, April 2011.	PDF	French
Document 19-Speech by the Director of Research, Regulation and International Cooperation, Ministry of the Economy and Finance, February 2014.	PDF	French
Document 20-Speech by the Minister of the Economy and Finance, September 2017.	PDF	French
Document 21-Speech by the Governor of the Central Bank, September 2017.	PDF	French
Document 22-Speech by a University Professor and Former Minister of Finance, September 2017	PDF	French
Document 23-Speech by the President of the 2nd Chamber of the Court of Auditors, September 2017.	PDF	French
Document 24-Presentation, Head of standardization division, Ministry of the Economy and Finance, December 2009.	PDF	French
Document 25-Speech by the Ambassador of the French Republic, September 2013.	PDF	French
Document 26-Internal document, 2015.	PDF	French
Document 27-Presentation, IMF Expert and Former Director of Public Accounts, Ministry of Economy and Finance, October 2009.	PDF	French
Document 28-Press article, Interview given to le12.ma by the Treasurer General of the Kingdom, November 2018.	Web	Arabic
Document 29-Press article, Interview given to ecoactu.ma by the Treasurer General of the Kingdom, November 2018.	Web	Arabic
Document 30-Press article, Interview given to ecoactu.ma by the President of the 2nd Chamber of the Court of Auditors, November 2018.	Web	French

Document 31-Press article, Interview given to ecoactu.ma by the Treasurer General of the Kingdom, June 2019.	Web	French
Document 32-Communiqué of the participation of the Treasurer General of the Kingdom in the AIST seminar, TGR Portal, November 2012.	Web	French
Document 33-Repères, Electronic Review of the Documentation Center of the General Treasury of the Kingdom, Volume 25, March 2010.	PDF	French
Document 34-Speech by the Head of the Inspection Division, Ministry of Economy and Finance-TGR, September 2012.	PDF	French
Document 35-Speech by the Minister of the Economy and Finance, President of the CNC, July 2017.	PDF	French
Document 36-Speech by the Minister of the Economy and Finance, President of the CNC, December 2008.	PDF	French
Document 37-Communiqué of the 12th Plenary Assembly of the CNC for the adoption of the State accounting chart, portal of the Ministry.	Web	French
Document 38-Communiqué from the General Treasury of the Kingdom, Admission of Morocco to the IPSAS Board, TGR Portal, February 2012.	Web	French
Document 39-Speech by the Minister of the Economy and Finance, October 2000.	PDF	French
Document 40-Presentation note for the Finance Bill, October 2000.	PDF	French
Document 41-IMF, Morocco Report on Observance of Standards and Codes-Fiscal Transparency Module, August 2005.	PDF	English
Document 42-World Bank, Country Financial Accountability Assessment, March 2007.	PDF	French
Document 43-Al Khazina, Review of the General Treasury of the Kingdom, Volume 13, June 2017.	PDF	French
Document 44-Treaty for the organization of the French protectorate in the Shereefian Empire, March 1912.	Web	French
Document 45- Training Support, State Accounting Reform and SI-PCE Information System, General Treasury of the Kingdom.	PDF	French
Document 46-FONDAFIP Report, Consolidation of public sector accounts in Morocco, February 2012.	PDF	French
Document 47-Royal speech of March 9, 2011.	Web	French
Document 48-Speech by the Treasurer General of the Kingdom, October 2013.	PDF	French
Document 49-Constitution of the Kingdom of Morocco, July 2011.	PDF	French

Document 50-Speech from the Throne 2017	Web	French
Document 51-Press article Interview with the General Treasurer of the Kingdom	Web	French
Document 52-Al Khazina, Review of the General Treasury of the Kingdom, Volume 5, 2005.	PDF	French
Document 53-Press article, The Treasurer of the Kingdom at the Club de L'Economiste, February 2008.	PDF	French
Document 54-TV interview with the General Treasurer of the Kingdom, ecoactu.ma, June 2019.	Video	French
Document 55-TV interview with the General Treasurer of the Kingdom, ecoactu.ma, December 2018.	Video	French
Document 56-TV interview with the General Treasurer of the Kingdom, ecoactu.ma, November 2018.	Video	French
Document 57-TV interview with the General Treasurer of the Kingdom, ACOA TV, June 2019.	Video	French
Document 58-TV interview with the General Treasurer of the Kingdom, ecoactu.ma, September 2019.	Video	French
Document 59-Promotional film of the Conference Financial governance of cities in Morocco and France, FONAFIP Think Tank, September 2015.	Video	French
Document 60-Report and TV interview with the General Treasurer of the Kingdom, M24TV, September 2017.	Video	French
Document 61-TV interview with the General Treasurer of the Kingdom, Medi1TV, September 2017.	Video	French
Document 62-TV interview with the President of FONDAFIP, ecoactu.ma, June 2019.	Video	French
Document 63-TV report, Cooperation with Tunisia, MAP, February 2013.	Video	French
Document 64-TV interview with the General Treasurer of the Kingdom, ecoactu.ma, September 2018.	Video	French
Document 65-TV interview with the General Treasurer of the Kingdom, Medi1TV, September 2018.	Video	French
Document 66-TV interview with the General Treasurer of the Kingdom, Medi1TV, September 2019.	Video	French
Document 67-TV interview with the General Treasurer of the Kingdom, MATIN TV, September 2017.	Video	French
Document 68-Report and TV interview with the General Treasurer of the Kingdom, M24TV, September 2013.	Video	French
Document 69-Film of 10 years of cooperation between the General Treasury of the Kingdom of Morocco and FONDAFIP, December 2016.	Video	French
Document 70-TV interview with the General Treasurer of the Kingdom, Infomediary Tv, September 2019.	Video	French

Document 71-TV interview with a Chartered Accountant and Former Director of the DEPP, ACOA TV, June 2019.	Video	French
Document 72-TV interview with a Chartered Accountant, ACOA TV, July 2019.	Video	French
Document 73-TV interview with the President of the Order of Chartered Accountant, MATIN TV, June 2019.	Video	French
Document 74-TV interview with the President of the Order of Chartered Accountant, ACOA TV, July 2019.	Video	French
Document 75-Transition to Accrual Accounting, IMF, September 2009.	PDF	English
Document 76-Portal of the Court of Auditors, cooperation partnerships.	Web	French
Document 77-Report of the Court of Auditors for the years 2003-2004	PDF	French
Document 78-Speech by the Minister Delegate in charge of the Budget, September 2012.	PDF	French
Document 79-World Bank Report, May 2009	PDF	French
Document 80-Assessment of the Structural Adjustment Program in Morocco - DEPF 1995	PDF	French
Document 81-Report on the impact of privatization in Morocco 1993-2006 - DEPP	PDF	French
Document 82-Decree establishing the rules applicable to the accounting of public establishments	PDF	French
Document 83-Guide on the 2019 triennial budget planning of the Ministry of the Economy and Finance	PDF	French
Document 84-Moral report of Transparency Morocco, 2019.	PDF	French
Document 85-Organic Law No. 130-13 relating to the Finance Law	PDF	French
Document 86-Circular from the Prime Minister N ° 01-2018 of January 08, 2018 about the Opening Balance Sheet for the State's accounts	PDF	Arabic
Document 87-Presentation of AIST, aistresor.org	Web	French
Document 88-Al Maliya, Journal of the Ministry of Economy and Finance, Volume 39, September 2006.	PDF	French
Document 89-Word from the Secretary General of AIST, aistresor.org	Web	French
Document 90-Press article, aujourd'hui.ma, September 12, 2003	Web	French
Document 91-TG Info, TGR bimonthly newsletter, No. 34, March-April 2010.	PDF	French

Document 92-Royal Decree No. 330-66 of April 21, 1967 forming general regulations for public accounts	WEB	French
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