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The Role of Politicians in PSA reforms: The Case of Central Administration in Portugal

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Abstract

This paper takes the standpoint of politicians as supposedly promoters of public sector accounting reforms, given that they approve the main legal acts allowing the change to happen, and they are responsible for the governance and management of public administration. The analysis seeks to understand how politicians' acting in those reforms, namely by the issuance of legal acts and reports, contributes to the success or failure as ultimate outcome of the process. The research takes the case of Portugal as reference, where reforms have started from the coercive institutional pressure of *Troika* in 2011, and an IPSAS-based system was legally approved in 2015. The paper is framed by institutional approaches, drawing on document content analysis of legislation and reports concerning the State Budget and the State General Account, published after 2015. It brings as innovation the use of accounting language to assess the reform implementation, because it analyses the implementation of change through the identification of accrual accounting vocabulary reflected in those documents.

Ultimately, the paper aims to understand the relationship of politicians with public sector accounting reforms (Hyndman et al., 2019). While this was initially an apparently



friendly relationship, later it became rather awkward at the point of politicians almost passing from main promoters to major inhibitors of the public sector accounting reforms. This paper explains the institutional and political context where this may happen, referring to the Portuguese case.

Keywords: *Governmental accounting; IPSAS adoption; Reform processes; Accounting language; Institutional change; Decoupling*

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