

THE CHALLENGES AND BENEFITS OF CONVERGENCE TO INTERNATIONAL ACCOUNTING STANDARDS APPLIED TO THE PUBLIC SECTOR (IPSAS) IN BRAZIL



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ABSTRACT

The convergence with the International Accounting Standards Applied to the Public Sector (IPSAS) represents one of the most significant advances in the modernization of Brazilian public accounting. This process aims to improve the transparency, comparability, and efficiency of fiscal management. However, its implementation still faces substantial challenges, including structural, technical, and cultural barriers, requiring continuous efforts to ensure its full adoption. This article aims to analyze the challenges and benefits of convergence to IPSAS in Brazil. The research adopts a theoretical approach, based on a literature review on accounting harmonization in the public sector, accountability and international standards. The main challenges identified include cultural resistance, the need for professional training, regulatory harmonization, and adaptation of accounting systems. On the other hand, convergence provides relevant benefits, such as improved transparency and accountability, improved fiscal management, and strengthened Brazil's credibility before international organizations. It is concluded that, despite the difficulties, the adoption of IPSAS is an essential advance for public governance, and it is necessary to continuously invest in training and technology to maximize its benefits.

Keywords: Public accounting. International Accounting Standards Applied to the Public Sector (IPSAS). Fiscal transparency. Accountability. Accounting harmonization.

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INTRODUCTION

The scientific purpose of accounting lies in the correct statement of equity and the analysis of the factors that influence its changes. Both government entities and private organizations carry out constant asset movements, requiring monitoring, registration and control. These processes make it possible to assess whether institutional objectives are being achieved and enable society to have access to information on the management of public resources, ensuring their proper administration (LIMA; CASTRO, 2007).

Sothe and Scarpin (2010) emphasize that the principle of *accountability* should be more evident in public accounting than in any other context. This is because, when electing its representatives, society delegates to them the responsibility of acting on its behalf in an ethical and transparent manner, ensuring that their acts are properly justified and reported.

According to Gama, Duque and Almeida (2014), the process of internationalization of accounting in the public sector began with the creation of the International Federation of Accountants (IFAC), in 1977, and occurred in two stages. Between 1996 and 2002, IFAC adopted accounting standards and financial reporting inspired by the private sector. From 2003 onwards, it began to focus on specific aspects of the public sector, such as tax collection and government budgeting, aiming to improve the transparency and quality of financial reporting.

IFAC issues a set of accounting standards to be used by public sector entities in the preparation of financial statements, these standards are the International Public Sector Accounting Standards (IPSAS) and are prepared based on the IFRS issued by the IASB.

The International Accounting Standards Applied to the Public Sector (IPSAS) have become a widely recognized benchmark for improving public accounting, especially in developing countries. Initially, its main objectives included strengthening government accountability, increasing the quality and reliability of accounting and financial information, improving economic and financial performance, optimizing the management of public resources, and the international standardization of the statements disclosed (CHAN, 2012).

According to Abushamsieh, López-Hernández and Ortiz-Rodríguez (2014), these changes are intended to improve the quality of accounting and financial information, providing greater clarity on the application of public resources. Since 2000, the International Federation of Accountants (IFAC) has developed a set of International Accounting Standards Applied to the Public Sector (IPSAS) to drive and support these changes in government accounting. The objective is to ensure that governments' financial

reports contain sufficiently qualified information to support decision-making by different users.

The adoption of these standards in Brazil has been coordinated by the National Treasury Secretariat (STN) and the Federal Accounting Council (CFC), through the Brazilian Accounting Standards Applied to the Public Sector (NBC TSP). The harmonization movement was driven by the country's commitment to good fiscal governance practices and the need for transparency in financial management. However, its implementation faces structural, technical and cultural challenges, requiring continuous efforts to ensure its full effectiveness (GAMA; DUKE; ALMEIDA, 2014).

Given this scenario, this article aims to discuss the challenges and benefits of convergence to IPSAS in Brazil. To this end, the main barriers faced in the adaptation of accounting standards are analyzed, such as cultural resistance, the need for professional training and difficulties in regulatory harmonization. In addition, the benefits of this process are presented, including improving the quality of accounting information, strengthening public transparency, and improving fiscal management.

This study is justified because it contributes to the understanding of the challenges and benefits of convergence to IPSAS in Brazil, providing a detailed theoretical analysis of the impacts of this process. Although there are already studies on the adoption of IPSAS, many focus on technical and operational aspects, leaving gaps on the difficulties faced by Brazilian public entities and the opportunities for improvement that this accounting alignment provides.

In addition, the importance of the topic intensifies in the face of demands for greater accountability and fiscal transparency, reinforced by legislation such as the Fiscal Responsibility Law (LRF) and the Access to Information Law (LAI). The standardization of accounting practices not only facilitates inspection and social control, but also increases the credibility of public accounts before international organizations, such as the International Monetary Fund (IMF) and the World Bank.

This article is also justified because it addresses the practical implications of the convergence of IPSAS, especially in the Brazilian federative context, where there are inequalities in the implementation capacity between states and municipalities. The need for professional training, the adaptation of accounting systems and regulatory harmonization are critical points that demand greater academic and institutional attention.

The structure of the article consists of six sections. In addition to this introduction, the second section presents the theoretical framework on accounting convergence and its implications in the public sector. The third section presents the methodology used for the study. Next, the challenges of implementing IPSAS in Brazil are presented. The fifth section explores the benefits arising from the adoption of these standards. Finally, the sixth section presents the final considerations and suggestions for future research.

THEORETICAL FRAMEWORK

In Brazil, the convergence of accounting standards to international standards has covered both the private and public sectors. According to Fragoso et al. (2012), while accounting in the private sector is influenced by the capital market — affecting factors such as stock prices, company valuations, and executive compensation — in the public sector, its main purpose is to act as a control tool. Thus, government accounting information is used to monitor budget execution, verify that the revenues collected correspond to projections, and evaluate the allocation of investments in priority areas (GAMA; DUKE; ALMEIDA, 2014).

As part of this convergence process, the Brazilian Accounting Standards Applied to the Public Sector (NBC T 16.1 to 16.10) were published in 2008, with the objective of establishing guidelines for the recognition, measurement and disclosure of accounting events in the public sector. Brazil's adaptation to international standards was characterized by a democratic process and a broad mobilization, which involved several institutions, including the Federal Accounting Council (CFC), the National Treasury Secretariat (STN), the State Audit Courts, Higher Education Institutions, parastatal entities and representatives of the federal, state and municipal governments. As a result of this joint effort, eleven Brazilian Accounting Standards Applied to the Public Sector (NBCASP) were published, applicable to all entities of the Federation (VARANDAS, 2013).

The NBCASP, together with the Manual of Accounting Applied to the Public Sector (MCASP), have as their main objective to assist in the formulation and execution of the public budget, in addition to reinforcing the central role of accounting as a science of heritage. With these changes, Brazilian public accounting began to provide more structured information, allowing financial statements to be analyzed from a perspective that meets both budgetary and equity requirements. In addition, the National Chart of Accounts, based

on international standards, contributes to the standardization and reliability of the accounting information disclosed by public entities (STN, 2012).

Darós and Pereira (2012) also point out that the adoption of the new standards brought about a significant change in the focus of public accounting. Traditionally focused on budget execution, government accounting has adopted an equity approach, based on the accrual basis for the recognition of revenues and expenses.

One of the main advances provided by the full accrual basis is the accounting of economic events at the time they occur, and not only when there is payment or receipt. This makes it possible for transactions previously omitted from the accounting records to be accounted for in the period to which they actually belong, improving the transparency and accuracy of the financial statements (CRUVINEL; LIMA, 2011).

To date, eleven resolutions have been issued aimed at regulating the fundamental concepts and procedures of accounting applied to the public sector, ten of which were published in 2008 and an additional one in 2011.

The analysis of these rules reveals the introduction of mechanisms and methods significantly different from those provided for in Law No. 4,320/64. Among the changes, the recognition of the common use of the people as an integral part of public assets, the adoption of depreciation for these assets and the transition of the focus of government accounting from the budget to the patrimony (BORGES, 2012) stand out.

With regard to planning, NBC T 16.3 defines a plan as a set of documents prepared with the objective of implementing government planning through the formulation of programs and actions. This planning ranges from the strategic to the operational level, allowing continuous evaluation and providing tools for controlling budget execution. Among the hierarchically interconnected plans are the Multi-Year Plan (PPA), the Budget Guidelines Law (LDO) and the Annual Budget Law (LOA). Accounting applied to the public sector has the role of integrating these instruments, comparing expected goals with results achieved and evidencing relevant discrepancies through Explanatory Notes. Thus, it seeks to ensure that budget execution is aligned with the government's strategic planning. An innovation brought by the rule was the strengthening of accounting control over planning instruments, expanding their scope beyond the execution of the LOA, also allowing the monitoring of compliance with the goals defined in the PPA (DARÓS; PEREIRA, 2012).

On the other hand, Gava (2013) argues that the norm does not present substantial innovations, as it only reaffirms existing concepts. The author points out that the emphasis

on the adoption of the accrual basis reinforces the need to record accounting transactions regardless of their forecast in the budget, promoting a more precise control in line with international standards.

According to Gama, Duque and Almeida (2014), the adoption of IPSAS can occur through different strategies, such as top-down, bottom-up and middle-up-down models. In the Brazilian case, the predominant approach has been the middle-up-down, in which there is interaction between various institutional actors, such as the federal government, states, municipalities and regulatory entities. This model favors a more inclusive process, but it can also generate challenges, such as heterogeneity in the implementation of standards and the need for alignment between different levels of government.

The IPSAS convergence process represents a significant advance for Brazilian public accounting, but requires continuous efforts to overcome technical, operational and institutional challenges. Before discussing the challenges and opportunities in more depth, the next section will present the methodology used in the work.

METHODOLOGY

This study adopts a qualitative, descriptive and exploratory approach, based on a literature review. The main objective is to analyze the challenges and benefits of convergence with the International Accounting Standards Applied to the Public Sector (IPSAS) in Brazil, considering the specificities of the country's accounting and tax context.

METHODOLOGICAL APPROACH

Qualitative research allows us to understand the transformations in public accounting from an interpretative approach, emphasizing the conceptual and normative analysis of IPSAS and its impact on public governance. The descriptive approach seeks to systematize the main challenges faced by Brazil in the adoption of these standards, while the exploratory perspective aims to identify opportunities and benefits arising from accounting harmonization.

RESEARCH PROCEDURES

The investigation was conducted through bibliographic and documentary research, using the following sources:

- Official rules and regulations: documents issued by regulatory bodies, such as the National Treasury Secretariat (STN) and the Federal Accounting Council (CFC), in addition to relevant legislation, such as the Fiscal Responsibility Law (LRF) and the Manual of Accounting Applied to the Public Sector (MCASP).
- Academic studies: scientific articles published in recognized journals in the area of public accounting and government finance, especially those that address the convergence to IPSAS and its implementation in Brazil.
- International publications: reports from the International Federation of Accountants (IFAC) and the International Public Sector Accounting Standards Board (IPSASB), which are global references in the formulation of accounting standards for the public sector.

The selection of sources followed criteria of relevance, timeliness, and reliability, prioritizing publications from the last ten years, but including previous normative documents that were fundamental for the convergence of standards in Brazil.

ANALYSIS STRATEGY

The data analysis followed a **deductive approach**, starting from the general concepts of accounting harmonization and *accountability* for specific application in the Brazilian context.

This structure allows a theoretical deepening on the subject, enabling a critical view of the advances and limitations of the convergence process. In addition, the methodology adopted reinforces the theoretical character of the study, based on the specialized literature to support the conclusions presented.

CHALLENGES OF CONVERGENCE TO IPSAS IN BRAZIL

The implementation of the International Accounting Standards Applied to the Public Sector (IPSAS) in Brazil represents a significant advance for government accounting, but it is not without its challenges. The difficulties encountered in convergence involve technical, structural and cultural aspects, demanding continuous efforts on the part of public entities. Among the main challenges, cultural change and professional training, regulatory harmonization, adaptation of accounting information systems, heterogeneity among federative entities and the recognition of contingent liabilities stand out.

Historically, Brazilian public accounting has prioritized budget execution, predominantly based on the cash basis for the recognition of revenues and expenses. This approach, combined with a traditionally legalistic accounting model, resulted in a long period of stagnation in the accounting of public entities, leading to the accommodation of both the institutions and the professionals responsible for preparing the financial statements (SOARES; SCARPIN, 2010). The transition to the accrual basis, promoted by the adoption of IPSAS, requires a change in mentality among public managers and government accounting professionals (GAMA; DUKE; ALMEIDA, 2014).

In addition, convergence to IPSAS requires the recognition of liabilities not previously accounted for, such as social security obligations, writs and long-term contracts. This factor has generated and has generated resistance on the part of public managers, as it highlights the real dimension of public sector indebtedness and can impact government accounts, affecting the fulfillment of the fiscal goals established by the LRF (BRASIL, 2000).

A recurring criticism in the literature concerns the similarity of IPSAS with the business accounting model, raising questions about its adequacy to the specific needs of the public sector. It is argued that these standards may not adequately consider the particularities and practices of public management (GROSSI & STECCOLINI, 2015; POLZER, GROSSI & REICHARD, 2021).

Among the main challenges for the adoption of these standards are the lack of support from government managers, the shortage of qualified professionals in the public service, the lack of specific training on changes in bookkeeping, and the limitations of the software available in the market, which is not always adapted to the new requirements. In addition to these obstacles, there is also resistance to change on the part of civil servants and managers, influenced by the organizational culture of public entities. Another factor that hinders the transition is the lack of reference materials that assist in the implementation of the new standards, as well as the challenges related to asset reorganization, resulting from years of management without effective control of public assets (CALEGARI et al., 2015).

Policy support and adequacy of information technology systems are essential, as accrual accounting requires significant structural changes (CAPERCHIONE et al., 2022). However, the deficiency of computerized systems has been pointed out as a relevant obstacle in the implementation of accounting reforms (RAVANELLO, MARCUZZO & FREY,

2015). In addition, the harmonization of IPSAS with the Brazilian regulatory framework, especially with the Fiscal Responsibility Law (LRF) and the Manual of Accounting Applied to the Public Sector (MCASP), remains a challenge, since there are still divergences between international guidelines and national rules (BRASIL, 2000).

The need for professional training is one of the main obstacles in this process. Many accountants and public managers do not have specific training in accounting applied to the public sector, which makes it difficult to correctly apply the new rules (DUQUE; ALMEIDA, 2014). The assimilation of IPSAS requires in-depth knowledge about the measurement of assets and liabilities, recognition of revenues and expenses, and preparation of financial statements based on the accrual basis, aspects that are rarely addressed in the traditional training of accounting professionals in Brazil.

Empirical studies confirm these difficulties. Marques, Bezerra Filho, and Caldas (2020) analyzed the perception of Brazilian public accountants on the implementation of the Brazilian Accounting Standards Applied to the Public Sector and identified challenges such as lack of investment in training, cultural resistance, inadequate organizational structure, professional devaluation, and lack of interest from senior management. Similarly, a study conducted by Santos (2015) on the convergence of IPSAS in Manaus-AM pointed out that the scarcity of resources for the implementation of the reform is the main obstacle, followed by the low use of accounting information in decision-making and the deficiency of technological systems. This perception corroborates the statement of Brusca et al. (2016), that government entities do not use financial statements to support the decision-making process and do not make investments in technological systems.

A study conducted by the Federal Accounting Council (CFC), in partnership with the National Treasury Secretariat (STN), involving all Brazilian municipalities and states, pointed out that the main challenges faced in the adoption of the standards are related to information technology (IT) and intellectual capital. With regard to IT, the lack of investment by states and municipalities in information systems and technological tools was identified (FEIJÓ, 2011).

A study conducted by PWC (2013), involving representatives from 140 countries from different continents, identified the main challenges faced in the adoption of IPSAS. More than 55% of the participants pointed to the shortage of qualified professionals as the main obstacle, due to the complexity of the accrual basis, which requires specialized technical knowledge and greater involvement of accountants. In second place, with 46% of

the responses, the technological requirements arising from the need for integration between various systems and the accounting system were highlighted. In addition, 27% of respondents equivalently cited a lack of commitment from senior management and implementation costs as significant barriers. Finally, 18% indicated that the expected impacts on the equity and financial situation represent an additional challenge. These factors are aggravated by the fact that Brazil has a complex federative structure, composed of entities with different administrative and technological capacities. While large states and municipalities have sufficient accounting structure and financial resources to implement IPSAS, many small municipalities face difficulties due to the lack of qualified professionals and the scarcity of resources to modernize accounting systems (DUQUE; ALMEIDA, 2014).

Zuccolotto et al. (2017) investigated the challenges related to the adoption of the accrual basis and the convergence of IPSAS in four countries, including Brazil, which, in 2016, presented for the first time a negative net worth in its Balance Sheet. From a comparative study, the authors concluded that this result is due to significant changes in the criteria for evaluating assets and liabilities, driven by the adoption of international standards. In addition, one of the main challenges of this process in Brazil will be the recognition of assets that are not currently included in the balance sheet, such as infrastructure and biological assets, as well as the incorporation of liabilities, such as the actuarial liabilities of military servants.

For a successful implementation, eight essential factors are identified: (1) effective communication with managers to ensure political support, (2) elaboration of a strategic implementation plan, (3) efficient internal communication to minimize user resistance to change, (4) formation of a working group led by managers, (5) obtaining external support and commitment, (6) availability of financial resources, (7) incorporation of new policies and innovations, and (8) integration of the entire organization in the process of change (CARVALHO; ANDRADE, 2013).

Despite the challenges, convergence to IPSAS can bring substantial benefits, such as greater fiscal transparency, improved asset and liability management, and improved quality of accounting information for decision-making. However, its implementation requires a joint effort by federative entities, accounting professionals and public managers, in addition to continuous investments in technology and training. Thus, for the adoption of

IPSAS to fulfill its role of modernizing public accounting, it is essential that the challenges identified are addressed with structured strategies and effective support policies.

BENEFITS OF CONVERGENCE TO IPSAS

Despite the challenges mentioned, the convergence to IPSAS provides numerous benefits for public management in Brazil. Among the main gains, greater transparency and accountability, improvement in the comparability of accounting information, improvement of fiscal management, strengthening of social control and increased institutional credibility stand out.

The standardization of accounting standards in the public sector facilitates the comparability of financial statements both nationally and internationally. In addition, it promotes the modernization of accounting systems and supports the decision-making process in public organizations, making the exchange of information between these entities more efficient (BRITO, 2017).

According to a study conducted by Vicente, Morais and Platt Neto (2012), the convergence with the Brazilian Accounting Standards Applied to the Public Sector (NBCASP) brought significant changes to the public sector, the main one being the distinction between assets and budget. The adoption of the full accrual basis plays a fundamental role in this process, as it contributes to a more accurate accounting of public assets.

The Federal Accounting Council (CFC, 2017) points out that the accrual basis determines that transactions and events are recognized at the time they occur, regardless of when the corresponding amounts are paid or received. In this way, public entities start to structure their accounting information under two distinct approaches: one focused on the budget, recorded by the mixed regime and represented by the Budget Balance, and another focused on equity, fully accounted for on the accrual basis (STN, 2016).

The transparency generated by this model directly benefits citizens, who now have access to more accurate information about the management of public resources. In addition, it provides greater responsibility to government officials in accountability. For politicians, the availability of reliable data facilitates the formulation of more efficient public policies. Creditors, on the other hand, when signing contracts with the public administration, can better assess the government's ability to pay. Rating agencies, in turn, obtain greater clarity to measure the fiscal health and the level of indebtedness of public

entities, facilitating international comparisons and providing greater security to investors (MARTINS et al., 2015).

Dantas, Zendersky and Niyama (2004) point out that disclosure is not limited to the simple disclosure of information, but must be done in a clear, timely and quality manner. To achieve the desired level of transparency, it is essential to present both qualitative and quantitative data, enabling users to fully understand the activities performed and have a more accurate view of public management. In addition, the disclosure must consider fundamental aspects, such as timeliness, level of detail, and relevance of the information, contributing to the reduction of risks and the improvement of decision-making.

The modernization brought about by the convergence to international standards also impacts the asset management of the public sector. Among the innovations introduced, the registration of depreciation, depletion and amortization of public assets stands out, in addition to the recognition of tax credits, which became part of the accounting routines of government entities (VICENTE; MORAL; PLATT NETO, 2012).

Another relevant advance was the inclusion of infrastructure assets, such as squares and public roads, in the fixed assets of government entities. At the same time, the need to update equity values resulted in the adoption of periodic revaluations and the application of the impairment test, ensuring that public assets reflect their real economic value (VICENTE; MORAL; PLATT NETO, 2012).

In this way, the convergence to IPSAS represents a significant advance for public management in Brazil, promoting greater transparency, improving governance and strengthening social control. The modernization of accounting systems and the standardization of information facilitate decision-making and increase the reliability of financial statements, both for society and for investors and international organizations. Despite the challenges inherent in the implementation of these standards, the benefits generated for the public administration highlight the importance of adopting accounting practices in line with international standards, contributing to a more efficient, responsible and sustainable management of public resources.

FINAL CONSIDERATIONS

The convergence with the International Accounting Standards Applied to the Public Sector (IPSAS) in Brazil represents an essential step towards the improvement of public accounting, providing greater transparency, efficiency and fiscal governance. However, the

implementation of these standards still faces considerable challenges, related to cultural resistance, insufficient professional training, difficulties in adapting accounting systems and normative harmonization with current Brazilian legislation.

Despite these obstacles, the benefits of adopting IPSAS are undeniable. The standardization of accounting information expands comparability between federative entities, strengthens social control, and contributes to more efficient and responsible fiscal management. In addition, the adoption of these standards increases the credibility of Brazilian public finances in the international scenario, facilitating access to external financing and promoting greater confidence on the part of investors and multilateral organizations.

This study is based on a theoretical approach, based on a literature review, which may limit the identification of specific challenges faced by different public entities in practice. Future studies can complement this analysis with empirical investigations, exploring the perception of managers and public accountants about the application of IPSAS in Brazil. In addition, measuring the financial and operational impacts of adopting these standards can provide deeper insights into their effectiveness.

Even in the face of these limitations, this article advances by synthesizing the main challenges and benefits of convergence to IPSAS in Brazil, providing a structured theoretical basis for discussions on the modernization of public accounting. By highlighting the importance of professional training and investment in technology, this study reinforces the need for public policies that enable a more effective transition to international standards, consolidating an accounting environment more aligned with global best practices.

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