Agenda item 4.
Issues of practical implementation of international standards of accounting and reporting in the public and private sectors

Presented by

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IPSAS reforms deemed to fail
IPSAS reforms treated as a means in itself

WHAT?
«We/you need to implement IPSAS»

HOW?
«As fast as possible with the lowest extent of internal resources and the ongoing support of external consultants or international donors.»

WHY?
Because:
«Donors support us». «Governments around do it.» «Capital markets expect us to do it». 
IPSAS reforms deemed to success
Start with the WHY? question

WHY?
«Transparency and accountability build key cornerstones of democratic participation in our country / government.»
«Internal and external decision-makers build on reliable and verified PFM / accounting data.»

HOW?
«Through a carefully planned conceptual framework, a focus on internal capacities and resources with the support of international consultants and punctual engagement of consultancies.»

WHAT?
«The only internationally recognized reference framework for public sector accounting, i.e., the IPSASs.»
IPSAS reforms deemed to fail
An unbalanced approach reform architecture

Consternation

Frustration

Confusion

Illusion
IPSAS reforms deemed to success
Setting up a comprehensive reform framework

Thank you for your attendance.

Have a good day.