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Implementing IFRS in Local Government: Institutional Isomorphism as NPM Goes Mad?


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especially that espousing the benefits of public sector reporting in a private sector

vein-may not be as relevant to Australian local government as the policy makers would have us believe. The thrust to implement IFRS may have finally pushed local government into a world they struggle to cope with. For example, findings indicate that there is now, more than ever, a perception in the community that the bottom line is an important indicator of a council's performance. Results reported here determined that the implementation process was time-consuming and costly with, in general, very little perceived benefit. Councils are conforming to the coercive pressure from legislative bodies, but they are not converging as part of the 'transaction-neutral' reporting regime.

Q Key Words: IFRS local government transaction-neutral NPM institutional theory

Notes

Reference can be made here to Alchian's 'survival of the fittest'.

This paper reports on the interview stage that provided the most in-depth analysis of perceptions of the implementation of IFRS.

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