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

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## Abstract

The impact of the implementation of International Financial Reporting Standards (IFRS) on local government has not been fully explored. This article examines the impact of IFRS on local government in Australia. It argues that the implementation of IFRS into local government has had a significant impact on the way that local government operates. This impact is particularly evident in the area of financial reporting. The article discusses the challenges of implementing IFRS in local government and the need for a coordinated approach. It also discusses the potential benefits of IFRS for local government, including improved financial reporting and increased transparency. The article concludes that the implementation of IFRS in local government is a complex task that requires careful planning and coordination. It also suggests that local government should consider the potential benefits of IFRS when making decisions about whether to implement it.

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

(b) an amount may be argued, to the court

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