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PAPER

Public sector accounting in transition: Changing frameworks and practices among Italian public nursing homes

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Abstract Over the past twenty years, mounting financial pressures and intensifying requests for better public services have often resulted in an increased focus on efficiency, accountability and sustainability within an overall modernization effort of public administration processes. This has led to an emphasis on performance information and to the adoption of new accounting techniques, such as cost and accrual accounting. These new frameworks and standards can supplement or replace more traditional cash- and commitment-based budgetary accounting systems. In some instances, public organizations were given the choice to adopt a harmonized system or to leap-frog to pure accrual accounting. This paper explores what is advisable according to current regulations and the opinions of financial managers at public nursing homes in the Italian Region of Friuli Venezia Giulia.

Keywords: cash accounting; accrual accounting; harmonization; public services; healthcare

JEL Classification: M4; M48

Introduction

In the twenty-first century the public sector has faced an increasing demand for public services, a mounting weight of entitlements, a growing regulatory demand from international institutions while facing fiscal and economic crises which, at the same time, have led to pressures to cut back expenditures, ensure balanced budgets and reduce public debt (Anessi-Pessina, Barbera, Sicilia, & Steccolini, 2016; Kickert, 2012; Peters, Pierre, & Randma-Liiv, 2011). This has led to a search for greater efficiency, flexibility and sustainability of public administration in the implementation of its mission (Lampe, Hilgers, & Ihl, 2015; Lapsley, Mussari, & Paulsson, 2009; Sorrentino 2015).

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Traditionally, public sector accounting results have indicated whether at the end of a financial year there is a surplus or deficit and how much cash is available. Most attention is focused on the budgetary process, that is on the legitimacy of and the comparison between actual and estimated expenditure and on ensuring sufficient funding and revenues (Ter Bogt, 2003). Since the end of the last century, New Public Management (NPM) approaches have introduced innovative processes in the public sector (Anselmi, 2003; Barzelay, 2001; Gruening, 2001; Hood, 1991, 1995) which, with different modes and intensity, have affected most Western countries and are now spreading globally not only to Eastern Europe but also to Latin American and Asian economies (Pina & Torres, 2003; Tickell, 2010). Within these reforms, a fundamental role has been played by changes in measurement and accounting systems, what is often referred to as "New Public Financial Management" (Olson, Guthrie, & Humphrey, 1998; Jackson & Lapsley, 2003; Guthrie, Humphrey, Jones, & Olson, 2005). This is the gradual transition from arrangements built on cash accounting paired with a commitment-based system to control processes and cap expenditure, to a cost and accrual-based framework typical of the for-profit sector and aimed at overcoming bureaucratic obstacles (Barzelay, 1992) and at infusing efficiency, responsibility and result orientation within the complex public realm (Pina & Torres, 2003; Steccolini, 2003). These new techniques can be in addition to or in replacement of more traditional cash- and commitment-based accounting (Hood, 1991, 1995; Lapsley, 1999; Olson et al., 1998; Liguori, Sicilia, & Steccolini, 2012; Sorrentino, 2015).

However, NPM accounting techniques have often failed to replace traditional cash- and commitment-based accounting as the main accounting system in the public sector and in Continental Europe scholars observe a re-emergence of the traditional public administration paradigms (Anessi-Pessina & Cantù, 2017). Their control mechanisms, which focused on individual managers' goals and on an efficient use of resources rather than effectiveness and outcomes, had led to little attention for the attainment of longer-term objectives for organizations and for society at large (Nasi & Steccolini, 2008).
The overall aim of this article is to add another perspective to the debate about the pros and cons of introducing accrual accounting in the public sector and to present some practical implications of switching from traditional public accounting systems to accrual accounting, in particular when developing accounting systems which look at both logics, that is with traditional public administration and NPM paradigms coexisting. This can be of relevance for any country which is still experimenting or tweaking the accounting framework for its public sector organisations.

Research purpose and methods

The adoption of new accounting techniques has been a lengthy and complex process, so much that "the implementation of accrual accounting in the public sector can be conceived of as a dynamic and controversial process" (Bruno & Lapsley, 2016, p. 5). Hence, the purpose of this paper is to offer further insight on such developments in the Italian public care sector. Italy has been depicted as a hesitant adopter of NPM reforms, because of its entrenched bureaucracy with a legalistic system where public administration has been embedded in politics (Arnaboldi, Lapsey, & Dal Molin, 2016; Hyndman, Liguori, Meyer, Polzer, Rota, Seiwald, & Steccolini, 2018). While other Latin countries such as Portugal and Spain have embraced more enthusiastically accrual accounting (Jorge, Brusca, & Nogueira, 2019), the public accounting reform introduced in Italy in 2011, that prescribed the harmonization of cost and accrual accounting with cash and commitment-based accounting for regional and local authorities, has attracted skepticism and opposition (Mussari, 2012, p. 15). These circumstances make the Italian setting an interesting one for further investigating the development of public accounting. Furthermore, the social and healthcare sector is a particularly worthy area of inquiry, because they are extremely important intervention areas, both because of the social role they play given demographic and social trends as well as in terms of public spending (Bertazzoni & Ranci, 2001; ISTAT, 2015; Modina, 2008). Indeed, they have registered an increasing demand for services, which has translated into an increasing importance for public budgets. This may need to be taken into account when considering public accounting harmonization for the purpose of consolidation and the subsequent control of public accounts imposed by the European Union. Moreover, nursing homes operate in a quasi-market context with accounting information also suitable for cost and accrual frameworks. Indeed, public care providers decide autonomously the fees for their services, which are borne in large part by users since the value of public contributions is less than half (Pesaresi, 2011). In Italy they also face the competition of private providers who can get their services accredited by public authorities, so that people are free to choose between public and private providers while still benefiting from similar allowances.

Therefore, this article considers 1) whether financial managers consider it advisable for public nursing homes to adopt a pure accrual or a harmonized accounting system and 2) how they would prefer accounting standards to develop.

Such an investigation was carried out through a documental analysis of both the relevant literature and current norms and regulations, and an empirical study gathering the opinions and preferences of financial managers in public nursing homes in the Italian region of Friuli Venezia Giulia in North Eastern Italy. 21 financial managers were involved in a participatory process. As accrual accounting is not common knowledge among Italian public financial managers (Hyndman et al., 2018), they were first invited to a training which explained the details of balance-sheets and profit and loss accounts and the differences with more traditional financial statements based on cash- and commitment accounting. The training was followed by a 6-day participatory workshop with focus groups to discuss in detail the most recent laws and the implications of adopting various accounting solutions. Eliciting the views of key actors can help explain whether, why and how accounting innovations are implemented (Jackson & Lapsley, 2003; Hyndman et al., 2018).

The next section will outline the results of the research with the upshot of the literature and normative appraisal and the findings from the empirical exercise. At the end results will be discussed and conclusions drawn to appreciate the rationalities behind different options.

Results

Literature overview and normative changes

In traditional public accounting systems (Weber, 1968), the budget plays a central role: it is a political act and the basis for any negotiation as it translates political goals into appropriations of financial resources (Wildavsky, 1964; Liguori, Sicilia, & Steccolini, 2012). According to Anessi-Pessina et al. (2016) the budget is a multifaceted tool, since it is simultaneously "an important political medium (to bargain and allocate power and resources), a fundamental governance and management device (to plan and decide, steer and control), and a central accountability channel (to strive for transparency and stakeholder involvement)" (Anessi-Pessina et al., 2016, p. 502). Traditional accounting systems offer two results at the end of a financial year: whether there is a surplus or deficit and how much cash is available. Yet, the focus is on the budgetary process, that is on the legitimacy of actual expenditure through its comparison with what was estimated and on ensuring sufficient financial coverage (Ter Bogt, 2003). In other words, "in the traditional model of public administration, accounting is intended primarily to ensure compliance with budget and curtail spending" (Liguori et al., 2012, p. 905).

NPM practices (Hood, 1991, 1995; Olson et al., 1998) have introduced private-like logics and tools with an emphasis on efficiency, effectiveness and results (Ferlie, Ashburner, Fizgerald, & Pettigrew, 1996). Managers have been made more accountable for the results attained, while the accounting focus has gradually shifted from spending and budget allocations to costs and revenues, assets and liabilities. There is a considerable literature on this topic which has steered the debate about the merits of introducing accrual accounting in the public sector. Earlier contributions (Guthrie, 1998; Jones 1998; Barton, 2003), which challenged the relevance of accrual accounting to public administration, were followed by studies which sought to explain in more detail and through case studies the rationale, benefits and pitfalls of implementing accrual accounting in the public sector (Christensen & Parker, 2010; Hyndman & Connolly 2011; Adhikari & Gareth-Nesbakk, 2016; Becker, Jagalia, Skaerbek, 2014; Ezzamel, Hyndman, Johnsen, & Lapsley, 2015) and its variations in different countries (Hyndman & Connolly, 2011; Kickert, 2012; Hyndman et al., 2018). Indeed, even within the same country, there are significant variations the adoption and demise of NPM across tiers of government and public sector organisations (Caperchione, 2012; Hughes, 2012).

NPM is no longer considered the undisputedly dominant logic (Anessi-Pessina & Cantù, 2017; Manes-Rossi, Orelli, & Padovani, 2017). As response to the increasingly complex and plural nature of public policy implementation and service delivery, a New Public Governance (NPG) paradigm has emerged (Osborne, 2010), emphasizing the governance of networks, that is the relationship with the external environment, be it between governments or between public and private sector organizations (Kickert 1993). At the same time, some scholars (Olson et al., 1998; Jackson & Lapsley, 2003; Guthrie et al., 2005) have focused on accounting techniques and financial management tools called New Public Financial Management (NPFM). Moreover, continental Europe may be witnessing the re-emergence of a traditional public logic, although with some new standards to make the public sector organizations more efficient and accountable (Pollitt & Bouckaert, 2011; Anessi-Pessina & Cantù, 2017).

Although the trend to adopt it in the public sector has had several drawbacks and has not been uniform, accrual accounting has had an increasing impact and can no longer be seen as a prerogative only of English-speaking countries such as Australia, Canada, New Zealand, the United Kingdom and the United States. Even in those countries where historical, cultural and structural issues have limited its diffusion, such as continental Europe and Latin America, nowadays it is hard to find solely cash and commitment-based accounting systems for the public sector (Capalbo & Sorrentino, 2013).

With worsening socio-economic dynamics (Peters et al., 2011; Kickert, 2012), the improvement of public accounting systems has become crucially important, so much that Euro-zone countries have adopted balanced-budget provisions and budgetary accountability across tiers of government and public organizations at large (Anessi-Pessina et al., 2016). The last two decades have witnessed an increasing role for accounting and non-financial performance measures in the public sector (Broadbent & Guthrie, 2008; Liguori et al., 2012; Anessi-Pessina et al., 2016). Since the early 2000s the Public Service Committee of the International Federation of Accountants has encouraged public organizations to move to accrual accounting and adopt International Public Sector Accounting Standards (IPSAS). The Committee maintains that accrual-based statements, rather than cash-based financial reports, provide the most relevant, reliable, comparable and useful information (Public Sector Committee, 2002). In 2011 the European Union with Directive n.85 required all European public sector entities to have "uniform requirements as regards the rules and procedures forming the budgetary frameworks of the Member States". In order to facilitate the harmonization and consolidation of public accounts and thus further their control, "complete and reliable public accounting practices for all sub-sectors of general government" should be reconciled with ESA (European System of Accounts) which relies on information provided on an accrual basis. This pushed those European countries, that had not already done so, to enact new laws and regulations providing for either the harmonization of accrual accounting and traditional public accounting systems or for implementing a full accrual accounting system. In general, Italian legislators favored the former solution. Law 42/2009 and the related Legislative Decree 118/2011 established that regions, provinces, local authorities as well as their instrumental bodies should follow a harmonized accounting system with the new accrual-based and the old cash and commitment-based accounting systems running in parallel (Hyndman et al., 2018). Focusing on public care providers, Italian "Aziende di Servizi alla Persona" (ASPs, care service organizations) are public nursing homes that provide residential and home-delivered social and healthcare services for the elderly, frail and disabled. The role of ASPs is central both in qualitative and quantitative terms in the care of non-self-sufficient people (Modina, 2008; ISTAT, 2015). They were born at the beginning of the century when the Italian government with Law 328/2000 and Legislative Decree 2017/2001 decided that the "Istituzioni Pubbliche di Assistenza e Beneficenza" (IPAB, public welfare and charity institutions) should be converted into proper and independent legal entities. IPAB provided residential services to non-self-sufficient elderly people, but over time with the reorganization of healthcare services, the rationalization of public health structures and the reduction of hospitalization times, ASPs have increased their range of services to include day-centres, residential services for the critically ill and disabled people, palliative care and home-delivered services such as hot meals, transportation, and therapy implementation. With the constitutional reform of 2001, the Regions were given more legislative competence in the social and healthcare sectors and could decide whether IPAB should be converted into public ASPs or into private associations or foundations or should be left free to choose (Caperchione, 2004). Following Trentino Alto Adige, Emilia Romagna, Lombardy and Liguria, in 2003 the Friuli Venezia Giulia Region enacted Regional Law 19/2003 which regulated the transformation of IPAB in public ASP or in private associations and foundations: out of 46 IPAB, 21 turned into ASPs, 20 were privatized and 5 were shut down as they did not have the prerequisites to become public entities nor enough interest was gathered to turn them into private organizations (Spagnul, 2007). Hence, half remained in the public realm, even though their services are only partly subsidized by public funds and private contributions are significant and prevailing. They continued with a traditional public accounting framework, while those IPAB who converted into private associations and foundations had to immediately adopt an accrual accounting system.

Hence, while ASPs and private foundations or associations born from IPAB are similar entities with the same activities, similar stakeholders and support from public bodies, they differ in their legal nature and were subject to different accounting systems (Caperchione, 2004): IPAB who turned into private associations and foundations had to immediately adopt an accrual accounting system, while ASPs continued with the traditional public accounting framework.

In 2016 Regional Law 24/2016 established that by the end of 2018 ASPs should follow local authorities and implement harmonized accounting systems with accrual accounting supporting cash- and commitment-based accounting so as to reap "the benefits of both worlds" (Nasi & Steccolini, 2008, p. 179). However, in 2017 the Regional Executive Committee decided to suspend the application of such a norm and to leave ASPs free to choose between implementing full accrual or harmonized accounting procedures ("Delibera di generalità", general deliberation, n.14/54, 28.07.2017). Most Regions have taken a similar approach since accounting harmonization and consolidation for social and healthcare providers does not appear to be necessary in the Italian system, as their public funding is already accounted for in regional and municipal budgets and hence it is de facto included into consolidation procedures. Consequently, the impact of the social and healthcare system on national public expenditure is already accounted for and there is no need to force a public care provider to adopt exclusively an accrual accounting system (Anzalone, 2018).

Empirical evidence

In order to understand from ASPs' financial managers which of the two systems would be preferable and whether additional standards should be developed, they were asked to deliberate what accounting rules they would establish for their organizations. Using a “planning cell” methodology (Dienel & Renn, 1995), they were initially divided into seven groups according to the size of their organizations: one group consisted of financial managers from small ASPs with a turnover of less than 2 million euros; two groups included financial managers from ASPs with a turnover between 2 and 4 million euros; one group consisted of financial managers from ASPs with a turnover between 4 and 10 million euros; three groups were comprised by financial managers from large ASPs with a turnover of over 10 million euros. This was done to ensure that issues could be discussed among people from organizations of similar dimensions, since size can influence their work, their responsibilities, their experiences, their perceptions and their risk aversion. Then the groups reconvened in a plenary session to discuss the regulations they had drafted in smaller teams.

Overall, during the workshop all financial managers favored the adoption of a pure accrual accounting systems, because they found it more straightforward. Abandoning cash accounting would be feasible since, on the one hand, their public funding is already accounted for in regional and municipal budgets and, on the other, according to ESA these entities do not need to be included in the consolidation of public accounts because they are considered a market producer, that is an organization where sales cover at least 50% of their costs over a sustained multi-year period (European System of Accounts: ESA 2010).

At the same time and as suggested by some authors (Gangai Alberton, L.M. Streliotto, & Streliotto, 2002), most participants agreed on the need to develop specific regulations to accommodate the accounting specificities of public entities such as ASPs. In particular, they discussed exemptions and dispensations from specific International Financial Reporting Standards, such as booking public grants for multiyear investments as capital reserve, as normally done with commitment-based accounting, rather than as multiyear revenues, as done for accrual accounting. This issue is not set by any national or regional law, but it is left to be determined by own regulations if need be.

Moreover, in line with some scholars (Caperchione, 2004), financial managers recommended adopting a break-even constraint defined a priori in order to help guarantee a positive cash flow and avoid losses, that is budget deficits and overspending, even under accrual accounting. However, financial managers suggested that such a constraint should be set only for the overall budget and not for individual business or organizational units, so that the system would enjoy more flexibility than under a traditional commitment-based system. Yet, there was less agreement among managers on who should authorize budget changes: most suggested that the managing director should be able to authorize them across business units, while some maintained that the board of directors should approve those variations too. These uncertainties revealed that some financial managers were still skeptical about the benefits of accrual accounting and feared the increased responsibility they would face. At the same time, managers in large organizations appeared less attached to traditional practices and somewhat readier to embrace new frameworks.

In keeping with traditional public accounting rules, most financial managers agreed on the need for more precautionary constraints on specific issues such as indebtedness:

new debts should be contracted exclusively for investment purposes according to all managers except those in small organizations, who would use new debts also to pay back old ones. This is indicative of the comparatively limited funds available in smaller organizations, where debt repayment can become a crucial limitation to spending.
As far as assets are concerned, most financial managers suggested implementing some preventive asset restrictions. They argued assets should be monitored and their use restrained through indicators such as the proportion of own funds to third party funding, the ratio between current assets and current liabilities or between own funds and net fixed assets. This would help monitor capital strength and the solidity of the organisation's assets.

Lastly, financial managers maintained that shifting to accrual accounting would diminish paperwork and bureaucratic procedures. However, they did not wish to give away all formal documents used to allocate budget resources under commitment-based accounting. In particular, they claimed they could not operate without payment orders and collection vouchers without significantly changing the modus operandi and habits within their organizations. In some cases, they suggested keeping these documents at least for a transitional phase during the adoption of the new frameworks. Their awareness of their limited understanding of the technicalities of the accounting changes often made them suggest cautious solutions and doubt the rationale for implementing new practices as suggested by other studies (Bourmistrov, 2017; Hyndman et al., 2018).

Discussion

Carrying out accounting reforms in the public sector in Italy as in many other countries has aimed at introducing accrual reporting in the traditional budgetary accounting system to enhance efficiency, accountability and sustainability in an overall modernization effort of public administration processes. In some cases, such as nursing homes, public entities can choose whether to apply pure private sector accounting practices or run them in parallel to traditional cash- and commitment-based systems.

As we have seen, accrual-based reporting is no longer marginal or as strongly opposed as at the beginning of the reform process (Nasi & Steccolini, 2008). Yet, even when they are free to choose which system to adopt, public managers are still anchored to cash accounting frameworks and standards. An imprint of cash- and commitment-based accounting is still evident and more needs to be done to make managers appreciate the advantages of reforms which also increase their accountability.

Moreover, while accrual accounting is seen as useful, specific public sector needs and managerial control systems suggest maintaining some of the prescriptions of commitment-based accounting. While managers in large organizations appeared less attached to traditional practices and somewhat readier to embrace new frameworks, authorization remains the prevailing strategy in public accounting. This may be due to different logics playing at the same time when attempting to introduce top-down solutions and techniques. Ezzamel, Robson, and Stapleton (2012) found three competing logics ("business", "professional", and "governance") when the UK government introduced NPM-inspired rules for public educational organizations. While budgeting operated according to the new business logic, it was also shaped by the professional and governance logics already present in the various organizations. Similarly, ter Bogt and van Helden (2011), analyzed the inconsistencies which emerged in a Dutch province between NPM reforms and the way of thinking of the people who were involved in preparing and dealing with the budget. In Italy, public financial managers have often perceived accounting reforms not so much as rational and part of a modernization of public administration needed to improve the management of financial resources, but rather as legitimized by authority, that is as imposed by law, the EU or fiscal stress (Jackson & Lapsley, 2003; Hyndman et al., 2018). the tensions that stem from this interplay of multiple logics reshape accounting systems and generate hybrid solutions.

Final remarks

In general, findings confirm that individual, organizational and contextual factors do affect the use of accounting and performance information in the public sector (Moynihan & Pandey, 2010; Grossi, Reichard, & Ruggiero, 2016; Nogueira & Jorge, 2016). In neo-Weberian contexts (Pollitt & Bouckaert, 2011; Hyndman et al., 2018) with a strong legalistic culture (Arnaboldi et al., 2016) such as Italy, some aspects of the traditional bureaucratic mentality persist and have simply been adapted to accommodate new requirements. In order to overcome this limitation, previous studies in the public sector have highlighted the importance of the presence in public organizations of financial managers with some professional and private-sector experience, who are viewed as "privileged communities" able to understand the new systems (Christensen & Parker 2010) and who would embrace the shift to accrual accounting and NPM reforms more easily (Tickell, 2010; Hyndman et al., 2018). In Italy instead, managers often have a general management or law background (Hyndman et. al., 2018) and such credentials may hinder attempts at implementing changes inspired to the private sector.

From a research perspective, it would be interesting and recommendable to investigate these issues further across countries and administrative cultures with different interpretations and implementations of accounting reforms (Barzelay, 2001; Hyndman & Connolly, 2011; Anessi-Pessina et al., 2016). It would be important to understand to what extent, in countries other than Italy, the modernization discourse has been resisted to and merely grafted onto a predominantly bureaucratic structure that in some ways persists and encloses reforms (Arnaboldi et al., 2016; Hyndman et al. 2018). Further research could also delve deeper into the internal organizational dynamics of change processes related to accounting systems and consider multiple and conflicting logics at play and focus on the role of accounting in the interactions between an organization and its institutional environment.

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