Implementing International Accounting Standards in the European Public Sector

A Best Practices Compilation

by

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<tr>
<td>BRM</td>
<td>Basic Requirements Model</td>
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<td>CEF</td>
<td>Change Enablement Framework</td>
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<tr>
<td>CIGAR</td>
<td>Comparative International Government Accounting Research</td>
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<td>EPSAS</td>
<td>European Public Sector Accounting Standards</td>
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<tr>
<td>EU</td>
<td>European Union</td>
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<tr>
<td>EY</td>
<td>Ernst and Young Ltd</td>
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<tr>
<td>e.g.</td>
<td>exempligratia: “for the sake of an example”, or short: “for example”</td>
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<tr>
<td>et al.</td>
<td>et alii/ et aliae/ et alia (Latin): “and others”</td>
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<tr>
<td>etc.</td>
<td>et cetera (Latin): “and other things”, or: “and so forth”</td>
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<td>f.</td>
<td>and the following page</td>
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<td>f.e.</td>
<td>for example</td>
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<tr>
<td>FEE</td>
<td>Fédération Des Experts Comptables Européens: “Federation of European Accountants”</td>
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<td>ff.</td>
<td>and the following pages</td>
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<td>f.i.</td>
<td>for instance</td>
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<tr>
<td>IAS</td>
<td>International Accounting Standards (predecessor of IFRS before 2001)</td>
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<td>IASB</td>
<td>International Accounting Standards Board</td>
</tr>
<tr>
<td>IBMS</td>
<td>International Business and Management Studies</td>
</tr>
<tr>
<td>IFAC</td>
<td>International Federation of Accountants (initiator and supporter of IPSASB)</td>
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<tr>
<td>IFRS</td>
<td>International Financial Reporting Standards</td>
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<tr>
<td>IPSAS</td>
<td>International Public Accounting Standards</td>
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<td>IPSASB</td>
<td>International Public Accounting Standards Board (publisher of IPSAS)</td>
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<tr>
<td>IT</td>
<td>Information technology</td>
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<tr>
<td>LLP</td>
<td>Limited liability partnership</td>
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<td>Mr</td>
<td>Mister</td>
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<td>NPM</td>
<td>New Public Management</td>
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<td>Ltd</td>
<td>Limited company</td>
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<tr>
<td>PMTAA</td>
<td>Prescriptive Model of the Transition to Accrual Accounting</td>
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<td>PRINCE2</td>
<td>Projects in controlled environments, version 2</td>
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<tr>
<td>pwc</td>
<td>Price Waterhouse Coopers LLP</td>
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<tr>
<td>UK</td>
<td>The United Kingdom of Great Britain and Northern Ireland, also United Kingdom</td>
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Executive Summary

This thesis attempts to suggest supportive training guidelines to Deloitte Vienna by compiling best practice measures on how to overcome the biggest challenges of implementing international accounting standards in the public sector.

In order to identify challenges of public accounting transition projects and their countermeasures, relevant literature including experience reports and already existing guidelines from countries that recently have undergone such transition or are currently implementing the changes, as well as previous research on the matter has been examined. Furthermore, the data gathered have been scrutinised in interviews with experts on the matter with backgrounds from the accounting aspect, the public management research point of view, and the executive perspective.

The literature was examined and the interviews designed around the research questions of what challenges have been observed, which countermeasures could be established, and which priorities the challenges and measures should be assigned with for the best outcome of transition projects.

Using the 7S Framework by Peters and Waterman in combination with Lüder’s Contingency Model of Public Sector Accounting Innovation, and Ouda’s Prescriptive Model of the Transition to Accrual Accounting, which is based on his Basic Requirements Model, vast amounts of challenges and measures could be determined and put into project management perspective using the findings of Aggestam. As similarities conveyed, the Grounded Theory by Corbin and Strauss was used to make the information more concise and be able to rearrange the challenges and measures in categories according to their scope of application.

15 of such categories could be distinguished, being costs, situational adaptation, uniformity, transition cash operations, commitment, culture, IT systems, training, long-term sustainability, budget/accounting specifics, resistance to change, legislation, timeline, authority of governance, and preparation. Priority should be given to challenges and measures of the categories commitment, culture, costs, training, IT systems, authority of governance, resistance to change, preparation, and legislation.

Consequently, consultants should begin with drawing up communication plans to reason and explain the cultural approach of New Public Management, advise management on transition policies, and help introduce performance measures for the management to remain in control. Project management training should be given to executives of the reform efforts in this preparation phase as those skills are often lacking. Moreover, requirements and expectations of the IT system should be determined in order to establish the full magnitude of budget planning, which should include options to extend the budget with minimal further risks if necessary.

Furthermore, syllabi for training should be designed around the need for personnel to understand the system, being able to use the data effectively, and being able to enter data correctly. In order to keep training content and the IT system up-to-date, the legislative environment requires continuous attention. With all of the above in place, pilot projects should be initialised, which allow further analysis of risks and weaknesses as well as on possibilities to integrate other projects that could be combined in the efforts. Before the implementation phase begins, the IT system’s interfaces should be adapted to the needs of its users, for example allowing them to filter out irrelevant and highlighting relevant information. Finally, all procedures should undergo scrutiny on whether they are designed to yield the most effective results.

The validity of this research may have been distorted due to the anchoring effect, availability heuristic, and sampling size. Interview questions have been designed based on findings from previous research,
which might have anchored interviewees, and because both previous research and findings of this research might be influenced by an incorrect assessment of prevalence of challenges and measures, the availability heuristic could have influenced the conclusions of this thesis. As the Grounded Theory has been used to narrow down findings, an incorrect sampling size may have been chosen due to its determination by stagnation of findings rather than by computing.
1. Introduction

1.1. The company

This thesis is written in cooperation with the Austrian establishment of Deloitte Touche Tohmatsu Limited in Vienna.

Deloitte Touche Tohmatsu Limited (often abbreviated as Deloitte) is a global network of audit and consultancy companies that operate under its name in more than 150 countries with roughly 200,000 employees worldwide (Deloitte Global).

As independent legal entities, but united in their membership to UK-based Deloitte Touche Tohmatsu Limited, each company provides a wide range of services in audit, consulting, financial advisory, risk management, and tax services to its clients.

Worldwide, Deloitte has generated USD 28.8 billion in 2011, USD 31.3 billion in 2012, and was again able to increase revenues in 2013 with USD 32.4 billion (Deloitte Global). This makes them part of the ‘Big Four’ companies in the industry together with their closest competitors Ernst & Young (called “EY” since 1st of July 2013), KPMG, and PriceWaterhouseCoopers [pwc] (Financial Times Lexicon; Big4.com).

Deloitte Austria employs more than 1,000 employees in 8 subsidiaries. Its services and products include audit, tax advisory, consultancy, financial advisory, human capital, personnel consultancy, and accountancy (Deloitte Österreich).

Photo: Deloitte Austria, Wikimedia Commons
1.2. Thesis background and context

Due to their unique resourcing situation, governmental institutions have historically used cash-based accounting systems, which may vary significantly between the accounts of state, county, and councils (Bergman et al., 2003, p. 747; Chan, 2003, p. 17).

With an international financial crisis on the backs of the world’s political leaders, enabled and deteriorated by corruption and dubious public accounting habits, there was an outcry for more accountability in both the private and the public sector. The long-established cash accounting systems of the governmental institutions were incomplete and obscure, therefore had to be changed into clear and accountable processes that can withstand open scrutiny in a 21st century environment (Ball et al., p. 4, 7, and 13).

The European Union already declared in 2002 that private companies in all EU member states will have to comply to accrual accounting standards in order to improve transparency as well as accountability (EU: No.1606/2002). Though, governments themselves began to be criticised for their lack of transparency as the public demanded similarly stringent frameworks for public money reporting. Albeit most states had been hesitant (E&Y, p. 42), the financial crisis occurrences since 2008 and their ramifications have led to an irresistible pressure that demanded speedy reaction (Mann, 06 Mar 2013). Consequently, the EU issued a new definition of requirements of budgetary frameworks of EU member states in 2011 (EU: No. 85/2011).

As a matter of fact, most member states have complied thus far. However, because of varying interpretations between member states, the EU has been working on harmonising all systems with a framework that is based on reporting in the public sector, where it has been used for many years now. This framework, the International Financial Reporting Standards [IFRS], has become a well-respected tool for accountants around the world. Its standards, however, are not always appropriate for the public sector and need adjustments (Chan, 2003, p. 15).

The result of that effort is called the International Public Sector Accounting Standards [IPSAS], which were created by the International Public Sector Accounting Standards Board [IPSASB]. Sponsor and initiator was the International Federation of Accountants [IFAC]. The IPSAS are based on the International Financial Reporting Standards [IFRS], but take into account the very unique needs of the public sector (IFAC, 2011; IPSASB).

The European Union agrees to the legitimacy of the IPSAS as a principle but demands further adjustments to the unique nature of its accounts and financial environment. Consequently, the European Public Sector Accounting Standards [EPSAS] are being introduced as the new future accounting set of standards for EU member states (Grybauskaitė et al.; Burth and Hilgers).

Although there may be many reasons of diverse characteristics for this development, this bachelor’s thesis seeks to assist in guiding through the cumbersome procedures of transformation by analysing existing guidelines and recommendations in the academic literature, approaching professionals on this matter and identifying key measures to a successful implementation of international accounting standards.
As will be shown in further detail in sections 2.1 and 2.2, a transition to accrual accounting is considered ‘successful’ when the following requirements are fulfilled: (a) it can be implemented within five to ten years\(^1\), (b) within the financial boundaries\(^2\), and (c) when it improves effective decision making\(^3\). That means it improves (1) accuracy, (2) efficiency, (3) transparency, (4) clarity, and (5) comparability.

1.3. Research justification

The recent developments in the European public sector described above offer great potential for business for international accounting firms, of which Deloitte Vienna is such an example. Further significant research has been done on measures and approaches taken in transitions from a cash-based public accounting system to accrual public accounting. The author strongly believes that the results of those previous research attempts can be used and interpreted in guidelines for future transitions, thus creating value for international accounting firms such as Deloitte.

While Lüder and Ouda as well as Solomons have made significant progress on investigating what requirements have to be met for a transition to become successful, it was not before Aggestam introduced her project management approach to combine the findings of Lüder and Ouda and convey a more practical tool to use those theoretical foundations. This thesis seeks to add to these efforts by providing more information on what has been tried before and which lessons can be drawn from that in order to enable the reader to bypass avoidable mistakes and to gain a clearer picture of the roadmap for such transition.

To give this data more substance and actuality, experts in the field have been asked to give their professional opinion on the matter in in-depth interviews as shown in the interview questions in appendix A of this thesis. To gather viable information, the special nature of this topic requires the perspective of an experienced expert with a thorough understanding of the details.

The lessons learned from previous transition attempts will be analysed and reorganised according to their apparent significance according to their number of occurrences in the different reports and guidelines under investigation. Further analysis will show how projects should be designed and what consultants should consider when preparing for transitions.

Considering the depth of this topic and the limited amount of people with the required expertise, the author considers qualitatively constructed research methods, such as a case study with in-depth interviews, as most applicable in this context.

With this research, the author believes that viable insight can be created that can be valuable and applicable for consultancy companies that operate in the public sector.

All in all, it is suggested that although the reform process is hugely complex, it is surmountable with thorough preparation and the right approach to tackle the challenges. How to achieve this in detail will be determined by the following.

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1 Three to five years for developed or transitional countries with good access to resources. A developing country with resource constraints might need up to ten years. (Khan and Mayes, p.14)
2 The respective estimated budget. Since costs might be different in different countries and circumstances, the financial boundaries are interpreted anew for each transition.
3 Grybauskaitė et al., p.2; Kahn and Mayes, p.14; Champoux, p.20; Warren, 1994, §.001, §.083 f.
1.4. Thesis objective

The objective of this research is to determine the biggest challenges of a transition from public sector institutions in the EU using cash-based accounting to using international public accounting standards like the EPSAS and how to overcome them.

The research outcome will help develop recommendations for Deloitte, which can be used as a supportive training guideline on this matter.
1.5. Main research questions

1) What challenges have been observed during completed and on-going transitions?

2) Which measures for a successful\(^4\) transition are advocated by existing guidelines?

3) Which measures for a successful\(^4\) transition are advocated by professionals in the field?

4) Which priorities were given to measures to overcome the observed challenges?

\(^4\) As defined in chapter 1.2: Thesis background and context on page 3 of this thesis
1.6. Ishikawa diagram

Figure 1.1: The Ishikawa diagram (Peters and Waterman, 2008; author)
1.7. Research method – empirical part

In order to develop informed recommendations, a mixed research method will be applied using case studies of existing guidelines and conducting interviews with professionals in the accounting sector.

1.7.1. Unit of analysis

The unit of analysis will be the existing guidelines for a transition from applied accounting systems to a double-entry accounting method in accordance with international accounting.

Furthermore, opinions of professionals in the accounting sector on effectiveness of the measurements to implement accrual accounting will be examined.

1.7.2. Unit of observation

In order to assess the above-mentioned, the measurements recommended in the existing guidelines for a transition from applied accounting systems to a double-entry accounting method in accordance with international accounting standards will be determined.

Also, professionals in the area of international accounting standards and specialists in those standards’ implementation in Europe will be questioned. The primary source of those will be amongst Deloitte personnel and academics from renowned Vienna University of Economics and Business. Depending on availability, a mix of one-to-one interviewing and telephone interviewing is considered.

In order to achieve an unbiased result, the highest available rate of diversity of the professionals’ backgrounds will be solicited. Interviews will also be designed around the data gathered from guidelines as outlined above.

To comply with little time availability of the interviewees, not more than 15 questions will be asked during the interviews. Most of these questions will be open questions as it is asked for their personal professional opinion on the matter.
1.8. Literature review

Although the earliest published investigations into public accounting innovations started more than 40 years ago (Zimmermann), it took until 1986 for the first call for continuous international research on this matter by Chan and Picur (Chan and Picur, 1986). Another article by Chan in 1987 triggered another impulse (Chan and Rubin, 1987), which led to Lüder et al. publishing the first international comparison of accounting systems (Lüder et al., 1989). Lüder’s Contingency Model of Public Sector Accounting Innovation quickly followed in 1992 and started an avalanche of intellectual discussions about the necessity of more accountability in the public sector accounting (Lüder, 1992). Academically, perhaps the latest results of that in terms of theory and models are the Basic Requirements Model and the Prescriptive Model of the Transition to Accrual Accounting by Ouda (Ouda, 2004 and 2010).

Nevertheless, perhaps the first government to venture a transition from cash-based accounting to accrual accounting was New Zealand (Buhr, p.14) starting with newly elected reformist government in the mid-'80s. Starting with reforming accounting standards for state-owned enterprises in 1986, the government adopted the State Sector Act as well as the Public Finance Act swiftly afterwards in 1988 and 1989, respectively (Warren, 1994, §.007).

The transition is considered to have been successful (Warren, §.083) and encouraged other governments to follow, albeit its effect on economic performance remains unclear. Fact is, the transitions in New Zealand and Australia are often referred to as the most comprehensive ones. As a result, extensive studies have been conducted about the processes led by those governments, which gives the reader an educational methodology for similar intentions (Champoux, p.20; Matheson, p.44f.).

Around the turn of the millennium, countries in Europe began to include the topic into their agenda (Lüder and Jones, 2003). However, many governments were and still are hesitant as the issue is controversially discussed in academic circles (Ball; Budäus; Haslehner; Schauer). A number of studies have been conducted after the European Union passed the regulation on the implementation of international accounting standards in 2002. One of the most extensive and perhaps most recent examples is that of Eurostat in cooperation with Ernst & Young from December 2012 (Ernst & Young, 2012).

In the meantime, the academic discussions led to a broader acceptance of the idea of an accountable government by more accurate public accounting systems. After Switzerland joined the group of countries that have successfully adopted IPSAS-based bookkeeping as well as Sweden and Finland, the momentum became hard to resist (Bergmann und Gamper, 2004; Haring, 2012, p.295; Khan and Mayes, 2009; Mann, 06 March 2013).

Consequently, international companies in the finance and accounting industry with the resources to take on a project of government accounting scope realise the potential of a new market. Therefore, they urge to gain a thorough base of knowledge to be able to support governments that will decide to adopt the accruals. Deloitte is no exemption, particularly the Dutch branch was an early adopter to this trend (Deloitte Netherlands, 2004).

Therefore, this thesis will form a collection of information about lessons learned from previous transitions like those of Austria, Canada, Germany, Lithuania, New Zealand, Romania, Sweden, and the United Kingdom, and align those with academic literature on this matter as well as with experiences from Deloitte Netherlands and with those the Austrian branch has made.

As a result, a number of congruent proven measures are expected, which then will be articulated in guidelines for future operations of this type regarding the major challenges, the magnitude of change
procedures, the differences in accounting processes (and how to overcome them), as well as their ramifications for the employees. This will translate into a basic manual for staff of Deloitte Austria indicating what has to be addressed and how those involved in change management consultancy should lay out their services to maximise the benefits of the transition.

1.9. Risks

The major risks that could be identified are (a) the quality or meaningfulness of the research outcome, (b) the lead time, and (c) the costs involved.

For this research, the quality or meaningfulness of the research outcome might be threatened as a number of interviews will have to be conducted in a time period, in which many people might not be available to my research in time. Also, managers in the public sector might not agree to be questioned about the past and current processes of a transition in their department, which would mean that one perspective, if not the most important one, would not be part of the outcome.

The lead time is a risk because the nature of this type of data collection is very time consuming since it requires findings to be reassessed, categorised, and interrelated repetitively. The breadth of this topic also demands extensive interviews in addition to the previously mentioned data collection. The availability of interviewees in relation with time is another critical factor, which already has been pointed out, however.

As it will be attempted to speak to interviewees across Europe and other parts of the world, travel expenses involved in order to conduct face-to-face interviews pose a serious risk to the research.
2. Theoretical foundation

2.1. Introduction

Change management is never easy. There are many facts to consider and many more lessons to learn during the process, as transitions in the public accounting sector all over the world have shown. There are examples of relatively quick reform implementation within three to five years like those of New Zealand and Australia or that of Sweden, while others struggled and missed targets time-wise and financially like it happened in Western Cape, South Africa e.g. (Khan and Mayes, p.14; Lundqvist, p.26; Solomons, p.25).

Comparing processes during the periods of transition indicates that the one’s success as well as the other’s deficit might not be a coincidence as similarities between the more effective examples attract attention. This observation suggests that a swift, complete, and sustainable transition follows certain approaches in the matter of preparation while a less successful transition is the result of shortcomings during preparation phase.

Solomons addressed the developments in Cape Town in depth and created assessment tools to identify weaknesses in preparation. Primarily, however, his approach proposes a practice-tested evaluation instrument that can be used to test readiness of public accounting governance (Solomons, p.2).

That is where Lüder and Ouda play a significant role. Their models of describing processes from decision-making to fully implement changes will be examined closely as their research progress is as unique as complete as far as can be said to date. All in all, it is understood that there are certain requirements to be met before the reform can start as well as thorough preparation has to be laid out for being able to develop the best procedures for the project to succeed (Lüder, 1992; Ouda, 2004 and 2010).

Comparing findings of research conducted on transitions in Sweden, the UK, or Germany to examples in New Zealand or Canada, successful and less successful ones, offers the opportunity to gather empirical knowledge of the best procedures to lead through a transition in government accounting.

Finding these best procedures is what this thesis is intended to do as follows.
2.2. Research question analysis

Trying to determine and classify the biggest threats of a transition from cash-based accounting practice to accrual accounting, research papers as well as “lessons learnt” reports make numerous suggestions. Aggestam, for example, names the timeline as well as the costs as the two major threats to transition projects (Aggestam, pp.54 and 57f.).

This can be rediscovered in other research papers. The IFAC committee, Lüder, and Schauer all propose several factors threatening a successful implementation, but many of those can be encapsulated by time and money. Further comparison of research will prolong the list of threats, however.

Deloitte Netherlands, for instance, relate to InformationWeek, a professional technology news network, which has identified resistance to change, lack of executive commitment, and inadequate team skills as the three major risks to a successful reformation (Deloitte Netherlands, 2004; InformationWeek).

To develop further suggestions, the McKinsey 7S Framework (Peters and Waterman, 2008) will be used. It gives an overview of 7 aspects that have to be in conformity with each other in order for the organisation to be successful, hence being able to implement change successfully. Those aspects are: (1) Strategy, (2) Structure, (3) Shared Value, (4) Systems, (5) Staff, (6) Skills, and (7) Style. This framework will therefore help identify probable causes for distress in the reform process, which then can be investigated further in detail during interviews with professionals.

![The 7S Framework](image)

On the other hand, the countermeasures suggested offer a wider range of opinions. Warren gives a number of issues to consider. In his case study about the lessons learnt from the reform processes in New Zealand, the major requirements are named as (1) governance commitment, (2) understanding of the benefits of the new system, (3) absolute identification of the decision makers with the key goals, (4) identification and swift response to the major risks, and (5) making use of private sector accounting knowledge as well as technology (Warren, §.082).
Aggestam agrees with the call for governance commitment particularly, but further raises communication, stakeholder involvement, and complete integrity of operational factors as the main considerations (Aggestam, p. 54).

Citing Gracia and Gray, she defers to preconditions for initiating the change process from a project management perspective. As requisites from governance involvement to risk management prevail, she explicitly lays out the importance of detailed guiding during and after implementation (Garcia and Gray, p. 55).

Manuals explaining the use of IT systems as well as how to prepare a financial statement, as much as a clear communication guideline like the Financial Information Strategy, or Communications Strategy, of the Canadian Treasury Board, are significant details that must not be underestimated (Treasury Board of Canada, p. 55).

Khan and Mayes argue that there should be a separation between accrual accounting and accrual budgeting, and that these can but do not have to be implemented at the same time in order to simplify procedures (Khan and Mayes, pp. 7f.).

More importantly however, governments must be capable of drawing up accurate cash accounting reports before engaging into the more complex accrual accounting methods. This is crucial also because precise accrual accounting reporting is hardly achievable without prior knowledge of cash flows (Khan and Mayes, pp. 12f.).

Should a government fulfil all prerequisites, Khan and Mayes suggest sequencing of reform steps and proposing staging by business area or staging by sector, or size, and pilot studies (Khan and Mayes, pp. 14f.).

Either way, the biggest threats are seen in a lack of resources. Technical capabilities, regarding the use of IT systems as well as regarding accounting principles, and access to adequate IT systems by itself are considered the most pressing risks (Khan and Mayes, p. 15).
Lüder was one of the first to promote accounting innovations in the public sector and published his Contingency Model of Public Sector Accounting Innovations in 1992. This model primarily strives to describe the process of making the decision to change from a traditional accounting system to a more informative, accrual system (Lüder, 1992).

It consists of (a) the stimulating factors that spark the need to reform, (b) the social structure of the public, measured by educational background and income level e.g., (c) the politico-administrative environment, such as staff traineeship, administrative culture, and political competition. The fourth factor describes the (d) implementation barriers naming familiar aspects like staff skills, but also novelties like jurisdiction or even decentralised responsibility for change on the contrary to other beliefs labelling decentralisation as an inevitable measure in the reform process.

![Diagram of the Contingency Model of Public Sector Accounting Innovations](image-url)
The Basic Requirement Model [BRM] according to Ouda (Ouda, 2004) goes a step further attempting to isolate certain aspects of the process of actual implementation and therefore technically launches with the result of Lüder’s model. By combining findings of Lüder and his own, Ouda claims that there are some requirements to be fulfilled before the transition process should be started. The result is a first descriptive overview of what needs to be in place in order for the project to succeed.

Figure 2.3: The Basic Requirements Model (Ouda, 2004)
In 2010, Ouda brings forward another approach to support the reform process. His Prescriptive Model of the Transition to Accrual Accounting [PMTAA] is based on findings of Ouda and the Basic Requirement Model [BRM] but adds on actual processes and the perspective of technical operations (Ouda, 2010). Consequently, the argument is that a reform process in public accounting occurs as a collaboration of (a) context factors such as culture f.i., (b) behavioural factors hence the willingness to change, (c) content factors dealing with operational accounting problems, and (d) capacity factors, thus resources as IT and the capability to use it.

Figure 2.4: Prescriptive Model of the Transition to Accrual Accounting (Ouda, 2010)
This model, as can be seen in figure 2.4, articulates in three main phases: the decision making phase, which goes into the transition phase, which results in the post-transition phase. This, including all subdivisions, constitutes one of the most detailed and complete (academic) implementation guidelines to date.

Using the academic progression, consulting companies affine to this subject have developed their own models linking to hands-on experience. One of those is Deloitte Netherlands, which was keen to get involved at an early stage. In their brochure “Mastering the Transformation”, the Change Enablement Framework [CEF] is advocated to foster successful change and is constructed as follows:

![Organisational transition diagram](image)

Figure 2.5: The Change Enablement Framework (Deloitte Netherlands, 2004)

Where the status quo is determined and assessed, the consultants will initiate programmes to lead both the organisation as its own entity, and the individuals concerned through the transition process. This will be done by outlining the eight best practices, (1) the need for change, (2) shared vision, (3) stimulating leadership, (4) effective communication, (5) process management, (6) performance management, (7) change architecture, and (8) individual and team capacity, to eventually seclude at the desired end result (Deloitte Netherlands).
2.3. Relevance tree

The previous chapter illustrated how wide of a scope this topic can be already. Taking the limitations of a bachelor’s thesis into account, there are some aspects of accounting reform that this thesis will not elaborate on in order to remain relevant and accurate. Figure 2.6 below will show which topics will be part of this research and which will have to be neglected.

The general topic of international accounting standard setting has many facets in both, the private and the public sector. A first division between the private sector, which this research will not continue upon, and the public sector allows to narrow the scope significantly already. Moreover, accounting in the public sector is divided into the administrative approach using cash-based accounting and the so-called New Public Management [NPM], which is focused more on cost-efficient, value-creating services. Within that, an accrual system allows better overview over how resources are structured and can be divided again into the accounting side of it and the budgeting needs of a public institution. Even though the results of this thesis may have implications on budget planning, this thesis intends to make more specific recommendations about adoption of international accounting standards, those adopted,
or soon-to-be adopted, by EU regulation valid for all member states of the EU, in particular. While the EPSAS are considered the very centre of this research, very little is known until now about how the EPSAS will differ from the IPSAS. As the EPSAS haven’t been introduced thoroughly as of yet, previous research and experience reports on implementing IPSAS will be sources of this research to make recommendations where appropriate on the adapted standards according to EU regulation. Some of those research papers and experience reports favour complete and direct implementation on all levels, while others suggest a more incremental implementation by sequences. This research will try to find those practices that have proven most successful considering both approaches.

2.4. Summary

The literature review demonstrates progress on supportive guidelines describing which requirements have to be fulfilled, how a decision should lead to actual transformation efforts, and what has to be considered when implementing a designed framework. Furthermore, it has been outlined which topics this research opts to elaborate on in detail and which will have to be ignored to a large extent in order to keep the results relevant. This led to a scope that envelops the NPM approach using international accrual accounting standards frameworks. Particularly Ouda has advanced in drawing up a framework to deal with the challenges ahead of a transition from cash-based accounting to accrual accounting methods according to international accounting standards. Where Ouda lacks clarity or focus, Aggestam adds to Khan and Mayes to enable a thorough coverage of the subject.

The next chapter will lay out in further detail what this research investigates and how it is structured in the methodology.
3. Methodology

3.1. Introduction

A current change in EU legislature imposes significant pressure on governments to present public financial data using accrual accounting according to international accounting standards. The European framework that has to be obeyed is called the EPSAS framework, which is based upon the IPSAS, a framework for public accounting derived from its equivalent in the private sector, the IFRS.

The EU aims to increase transparency and therefore trust in the system but also strives to improve financial management capabilities as accrual accounting gives a clear overview of resources and obligations. Where alignment of practices among governments can be achieved, this approach also cuts costs and simplifies procedures because there is no more need to convert accounts for consolidation or control purposes (Grybauskaitė et al.).

Notwithstanding the applaudable purpose of this effort, the magnitude of necessary modification in nearly every aspect of public service operations is considerable. Consultancy companies are eager to be involved due to their vast experience in assisting change management in the private sector spanning several decades.

However, there are many differences between the situation in companies and public institutions. What is required from every company in accounting and therefore almost second nature, even though to a lesser degree with small companies, is entirely new for the civil servants, who will have to change that aspect of their work utterly. As an additional factor, while companies often hire external expertise or outsource accounting completely, the new tasks are only part of the civil servants’ job and few of the civil servants are experts in accounting (Deloitte Netherlands).

3.2. Research questions

At first, this research attempts to learn from completed and on-going transitions regarding time frame, costs involved, communication challenges between politicians, public managers and civil servants, IT challenges, and accounting issues among other challenges a public institution is facing when transitioning to accrual international public sector accounting standards.

Fortunately, some governments have already implemented accrual accounting and share their experiences in written reports. Not only that: the used, and improved, guidelines are often available on governments’ websites enabling the author of this research to compare and collect approaches taken. Examples for these guidelines are those of Champoux, The Treasury Board of Canada, or of Warren.

Furthermore, experts in the field of implementing international accounting standards in the public sector will be asked open questions in a face-to-face interview to suggest a framework for successful transition from cash-based accounting to accrual accounting according to the EPSAS.
3.3. Research limitations

Sources of this research include reports on previous attempts, earlier research on the matter, and face-to-face interviews. In order to put the findings of this research into perspective later on, certain limitations to the validity of the information that can be retrieved from the above sources have to be considered.

In general, observations can be influenced by factors that may not necessarily be obvious to the researcher. In fact, some might be generated entirely by the research methods used (Kahnemann, p.111). As interview questions of this research are constructed out of previous results from experience reports and guidelines, interviewees may be influenced by how the interview questions are designed and spawn answers pertaining and similar to that, instead of being an independent source of information, therefore. The phrasing of the interview questions itself may have an influence on the interviewees’ statements as well because humans have been shown to be anchored, meaning influenced in their decision-making towards a certain direction, by data they have just heard or seen (Kahnemann, pp.122-128; Bryman and Bell, pp.525-531 and 538f.).

Furthermore, the availability heuristic denotes that sources may be flawed because researchers, as well as interviewees, may favour certain issues over others, and even ignore some information altogether, because some issues simply come to mind more easily than others. Issues that have appeared closer to the date when data for the research was collected are likely to have been considered more abundant than might actually be the case. Vice versa, issues that happen quite often in general but have not shown up for a while might have been overseen or considered less relevant (Kahnemann, pp.129-135; Wänke et al., pp.5f. and 9f.). Similarly, interpretations could be wrong as the researcher might have developed expectations due to the previous findings and interpreted data in such a way that the findings reinforce those expectations, though possible incorrectly, as the confirmation bias outlines.

This availability heuristic, much like the akin confirmation bias might have influenced the author particularly when determining the priorities due to occurrences in available literature. As has been outlined above, the apparent number of occurrences may be subjective and flawed in the first place, which requires high transparency in approach in order for the reader to assess to what degree the author might have been influenced. Along those lines, though not directly connected, the author might have categorised findings inadequately due to influences from the examined literature or because an exact differentiation may be difficult due to the interdisciplinary implications of the issues identified.

Sampling size also has significant implications on the validity of the research as it was not determined by computing, but rather by intuition. While the author strongly believes that the number of sources is sufficient and represents an acceptable degree of variation, those judgements were made because of an increasing similarity between results, which indicates satisfied data following the Grounded Theory method. This approach suggests to stop sourcing when the number of new results is stagnating as the following chapter will elaborate. However, this means that the author cannot be certain that the factors above influenced him or the interviewees to a degree that sampling size was determined by flawed intuition (Kahnemann, p.112; Creswell, 2013, pp.89f.).
3.4. Research strategy and data collection

The strategy behind this research is to learn from previous examples of implementing accrual accounting as opposed to cash-based accounting methods. For this reason, the frameworks within guidelines that have led to successful implementation will be thoroughly analysed and individual approaches will be collected in order to draw up a list of measures, which have been tested in real world experience. This will deliver a first overview of what measures are likely to succeed in future transition processes as well.

Simultaneously, measures taken, or a lack thereof, in implementation processes that have not been rewarded with success, or have caused severe delays and/or missed budget targets substantially will be investigated. The results will be considered in the collection of approaches towards a functioning framework.

Consequently, the author will develop a list of measures that have been taken during implementation processes in the past and relate these to the outcome of those measures. Using elements of the Grounded Theory Research by Strauss and Corbin, the open coding approach will be applied, refined adopting the axial coding, and interrelated by selective coding (Creswell, 2013, pp.88f.). Therefore, arranging the successful measures identified by their number of occurrence across all available data will give an overview of the significance and applicability of these measures. All of the above, in combination with previous research like those of Aggestam, Lüder, Ouda, Warren, and many more will offer a first insight into the factors behind a likely successful outcome.

As a minimum sample size of guidelines that will be analysed, the author strongly believes that guidelines of ten different countries will reveal information with sufficient diversification. Those countries are: Australia, Austria, Canada, Germany, Lithuania, New Zealand, Romania, Sweden, The United Kingdom, and Western Cape (in The Republic of South Africa)5. Considering that in some cases, there are several guidelines from different states or councils within the country, this number will reflect a decent coverage of efforts in Europe as well as elsewhere in the world.

In order to be able to better verify the scope and expose the research to even more real world scrutiny, opinions of experts and professionals in the field will be examined about their assessment of the situation towards needed requirements and most effective approaches for implementing accrual accounting in the public sector. It is attempted to include experts with administrative, academic, and executive perspectives in order to allow thorough assessment of implications on everyone involved.

The experts’ assertions, from both publications and face-to-face interviews, where the latter allows the interviewer to enquire further detail on specific issues during the conversation, will give another qualified overview of success factors for a transition in public sector accounting.

A scale of ten such expert’s opinions will be examined, of which at least a third will be extracted from interviews. This number reflects a degree of validity and diversity that can be considered acceptable.

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5 It is noted that The United Kingdom is not a country but rather a unitary state and that Western Cape is not a country by itself, but rather a province in The Republic of South Africa. However, seeing that The UK operates a “Whole of Government” approach administering all countries of the UK, its accounting system can be considered similar to that of a country. Also, considering no reliable data could be found about the whole of The Republic of South Africa, and the fact that Western Cape accommodates one of the capitals of The Republic of South Africa, Cape Town, which is responsible for the legislative, the author considers the transition efforts in Western Cape a viable representation for developing countries. Moreover, the data is retrieved from a master thesis of public administration at a renowned Dutch University and delivers extensive data. Due to all those reasons, the author would consider an exclusion of the findings a contradiction against the educational and professional spirit a bachelor thesis strives for.
considering the low amount of available experts that the author has access to. With opinions of ten experts, mostly with different backgrounds and with different perspectives, the author is confident that the risk of bias is diversified sufficiently while the assertions can be referenced to previous findings of the analysis on measures proposed in country-specific experience reports and guidelines.

For further inspection of the questions asked during interviews, please consider Appendix A: Interview Questions.

Therefore, the sum of at least 20 subjects being examined in this thesis allows the conclusion that data collection will be thorough and sufficient to proficiently make recommendations on what to consider and implement for a successful transition to a modern accrual accounting system in the public sector. Assuring further credibility of the research will be achieved as outlined in the following chapter.

3.5. Assuring credibility of the research

In regard to the credibility of the research, it is commonly agreed that data quality issues are consistent with reliability, forms of bias, generalizability, and validity (Saunders, p.380ff; Bryman and Bell, pp.394ff.).

A qualitative research is considered reliable when it can be replicated and would reveal similar results. This implies that the information available to the author of this research will be available to alternative researchers in the future. In this context, this research can be seen as reasonably reliable as both units of observations are likely to be available in the foreseeable future, though the second unit of observation shows limitations to replicability (Saunders, p.381; Bryman and Bell, pp.41ff.).

Regarding the first unit of observation, guidelines for implementing accrual accounting in the public sector, it is safe to assume that it will indeed be available to other researchers in the future as databases have been built and stored in countries with stable political outlook (Economist, World Bank). Similarly, notwithstanding there is a possibility that the unit of analysis might be changed in the course of time as an effort to improve the guidelines, the general content is unlikely to amend significantly.

Pertaining to the second unit of observation, however, the experts that will be approached might no longer be available to researchers in the future due to several reasons ranging from reorganisation of the expert’s interest to death of the experts (Creswell, 2009, pp.163f.).

Also, the unit of analysis has a possibility to change as time progresses and new experiences are made as well as advancements in research are achieved. The author would like to emphasize that results from in-depth interviews can be a snapshot of the very current situation and level of knowledge only (Saunders, p.382; Bryman and Bell, p.54).

Forms of bias include interviewer bias, interviewee bias or response bias, and participation bias. The interviewer bias, describing the effect the interviewer has on the interviewee’s responses with tone, structure, and clarity of the questions. Countermeasures against this bias are a strict orientation according to Saunders, as well as Bryman and Bell, when formulating the questions as well as approval of the thesis supervisor (Saunders, pp. 381f.; Bryman and Bell, pp.210-218).

The interviewee bias, hence the risk of inaccurate or incomplete answers to the questions because of a lack of understanding, authority to answer, or willingness to answer, on the other hand, is not influenceable because it can, if at all, only be detected during and after the interview (Saunders, p.382).
A thorough review of interview questions will reduce the risk of misunderstanding, while the authority to answer will be assessed and clarified before the interview is conducted by sending out questions to the interviewees in advance, which also might show willingness or reluctance to answer well ahead of the interview (Bryman and Bell, p. 210).

Participation bias results from the nature of interviewees or their beliefs and is unlikely to occur because the target group for interviews is composed of experts in the field, most of which have shared their views on this matter in the past. Therefore, once the experts agree to be interviewed, it is improbable that their agreement will be revoked due to moral considerations e.g. (Saunders, pp. 381 and 385).

Another factor of participation bias is the risk of diminishing willingness to participate if the interview takes significantly longer than scheduled. This is a real threat to the quality of the research and must be carefully considered. Again, orientation towards Saunders will help to reduce this risk. Resultingly, not more than 15 questions will be asked per round.

An additional data quality issue is its generalisability. This refers to the ability to extrapolate meaningful results for the target group of this research whilst parts of the results are concluded by examining the setting in another context, in other parts of the world in this case. Bryman and Bell argue that results from qualitative research is difficult to generalise due to the nature of unique samples. As a countermeasures, a high level of variance among source backgrounds will be selected (Bryman and Bell, pp. 408f.).

According to Marshall and Rossman, a degree of generalisability can be achieved when it is possible to relate the research project to existing theory (Marshall and Rossman, p. 102), and Saunders (Saunders, p. 383) refers to Bryman when it is pointed out that approaching a wide range of different people in a case study increases generalisability. As shown beforehand, these measures have been taken by the author as this research is based on existing guidelines and theories as well as interviews held with experts in the field.

With the validity of this research in mind, the scope of interview questions, their clarity and relevance will be composed strictly according to Saunders, Marshall and Rossman, as well as Bryman and Bell, and reviewed by the thesis supervisor. Validity of this research can be considered acceptable because it follows a cross-sectional research and is based on a large number of units of observation of two different kinds, content analysis and interviews, with high variety in sources of data gathering (Bryman and Bell, pp. 53-56).

However, the cross-sectional research approach implies that data on variables are collected in a narrow time period, which means that the internal validity is relatively weak. It is attempted to increase overall validity by measures of external validity, variation of sources according to the size of research population, and ensuring relevance by designing interviews that are based on prior research (Bryman and Bell, p. 54; ).
3.6. Planning and execution of the research

Starting in March 2013, relevant literature was being revised extensively to quickly build a competent opinion on the subject. With this in mind, initial ideas were discussed with Deloitte and it was concluded that a report overviewing implementation progress per country in the EU would be an interesting contribution to Deloitte’s knowledge.

However, following the first meeting with the company coach, a thorough look into the matter revealed that such research was already conducted by Ernst & Young. Their research is very detailed and all parties agreed that further research adding to the report of Ernst & Young was too impractical and too specialised for a bachelor’s degree.

In the meantime, this revision shed light on interesting research on actual implementation methods. As reporting on the progress of implementation efforts in the EU was seen as a first step towards a new service product of public accounting consultancy, the discovered literature about implementation methods began to appeal everybody’s interest.

In mid-April, the goal of this research therefore evolved into a compilation and analysis of existing approaches towards a sustainable and cost efficient implementation of accrual accounting in the public sector.

To gain better knowledge of advances made and to understand where current research is heading, more than 50 papers about this subject were studied and screened for further details over the course of roughly 6 weeks.

Beginning in June, the author started writing and delivered a first draft on 7th June. However, doubts arose that the first proposal might not include sufficient detail, which prompted another, more extensive version to be written by mid-June.

Having received advice for improvement, primarily regarding structure and lay out, the third version was lodged on 6th July 2013.

The following two weeks were spent writing out the thesis as far as chapter four. Interview questions were composed and sent for approval in order to allow interviews to be conducted during summer break hence to facilitate possible completion by the end of August.

By mid-July, all guidelines for implementing accrual accounting in the public sector available from 10 countries were examined. Measures taken and approaches made were singled out and listed for further analysis and consolidation. At the same time, Deloitte was informed about the progress made and requests for interviews with experts from Deloitte and its network were raised.

Over the summer break, all available secondary data were appreciated and this thesis written out as far as the data allowed. With beginning August, no interviews were scheduled yet and another wave of requests was initiated.

The typically busy time for consultancy companies in the fourth quarter of the year delayed replies to interview request even further and no interviews were scheduled by end-November.

To be able to make progress on this thesis, experts and professionals on the subject outside of Deloitte’s sphere were asked for interviews in the beginning of December. While most requests were answered positively, interviews could only be scheduled for January 2014.
Throughout January, interviews could be conducted with four experts and professionals on implementing international accounting standards in the public sector. Transcripts and reductions were completed by end of March 2014 and findings, recommendations, as well as the implementation plan could be finalised by end of April.

Several meetings were held with thesis supervisor Mr Madertoner throughout May 2014 until approval could be given, and the final submission took place on 2nd June.

3.7. Summary

The previous has shown how this research is built to isolate the best approaches for a sustainable, time effective, and cost efficient transition from cash based accounting to accrual accounting in the public sector.

After relevant theories are analysed and particularised in guidelines on this subject from 10 countries, the results are juxtaposed with experts’ informed opinions on this matter.

To supplementarily assure credibility of the research, a strict orientation according to Saunders, and Marshall and Rossman will be kept. Also, questions will be sent out to the interviewees well in advance in order to facilitate sufficient time for preparation.

Consecutive to this chapter describing the system of methods that will be used to identify the best approaches for a smooth transition of public sector accounting, the following will now present the results of this research.
4. Research findings

Having laid out structure and methodology, the following will present the results concluded from the four research questions at hand. Firstly, it will be shown how the answers are related to the theoretical foundation shown in chapter two as well as the methodology suggested in chapter three. Secondly, findings from literature will be presented and juxtaposed to suggestions experts made in face-to-face interviews. Thirdly and finally, a number of analysis processes will suggest an approach for effective project initiation to implementing international accrual accounting standards in the public sector.

4.1. Challenges of implementation

The research question analysis in chapter 2.2 has allowed a revealing first glance on what leading researchers in the field consider of importance when implementing accruals in the public sector. Lüder’s Contingency Model of Public Sector Accounting Innovations sparked a new way of thinking about public accounting and named crucial factors to be implemented before a transition could even begin. As described in chapter two, Lüder began with explaining under what circumstances a reform process would be triggered and went on by outlining how the reform would unfold (Lüder, 1992).

The challenges he mentions are organisational characteristics, the legal system, the qualifications (or the lack thereof) of accountants, and the size of jurisdiction (Lüder, pp.117ff.). Ouda, adding to Lüder with his Basic Requirements Model, names the change of management culture and the lack of internal consistency as two additional implementation barriers (Ouda, 2008, pp.114ff.). Furthermore, Deloitte Netherlands considers resistance to change, lack of executive commitment, and inadequate team skills as the three major risks to a successful implementation (Deloitte Netherlands, p.7). Khan and Mayes add technical capabilities, regarding the use of IT systems as well as regarding accounting principles, and access to adequate IT systems by itself as the most pressing risks (Khan and Mayes, pp.12f. and 15). Moreover, Aggestam agrees with Lüder, Schauer and Ouda that the time as well as the financial resources required are of significant importance (Aggestam, p.54).

Due to the vast amount of issues raised by these and others, all suggestions were restructured into 15 categories being: costs, situational adaptation, uniformity, transition cash operations, commitment, culture, IT systems, training, long-term sustainability, budget/accounting specifics, resistance to change, legislation, timeline, authority of governance, and preparation issues. These 15 categories help to keep the overview over hundreds of different suggestions, which are often similar and can therefore be encapsulated by their general meaning. This categorisation effort is in accordance with the Grounded Theory as described in chapter 3.4 (Strauss and Corbin, 1998).

Costs

Reforms of an accounting system, much like many others, demand for many costly efforts including training or changes in IT systems. In fact, high costs of the IT transformation (Eller and Pilz, pp.252f.) and the need for a large initial budget after a realistic cost-benefit analysis (Day and Guthrie, pp.24f.; Scheers et al., p.153; Hellenbrand, pp.234ff.) are often mentioned challenges. The set-up costs of a transition can be significant and require thorough control and budgeting as well as proper synchronisation with international efforts and investment (Ouda, 2008, p. 105). As Eller and Pilz argue in their paper, IT transformations are often feared more costly than anticipated and may therefore go along with reluctance, if not avoidance, to initiate such efforts. Day and Guthrie mention that not only IT transformation, but the entire project in general is often under-financed due to a lack of prior analysis (Day and Guthrie, pp.24f). They claim plans made prior to the transition to hold available additional budget to be released under certain circumstances can be a crucial success factor. It should
be anticipated to hold available large sums for the project in order to avoid second-best solutions (Scheers et al., pp.153 and 158).

**Situational adaptation**

Governments are structured differently and have different needs or preferences. In accounting, one challenge is to find the right balance between efforts and their benefits (Hellenbrand, p.234). The time and effort to collect data for each individual item of office stationary, for example, is often common practice for completeness purposes but outweighs the value of the data and needs a different approach. Unintended consequences of policy reforms due to a tendency to push through with the project even though its justification might be threatened (Day and Guthrie, pp.24f.), or false expectations due to a project scope that is too narrow (Warren, §0.82, §0.89; Deloitte Netherlands, pp.8f.) are also challenges to overcome, as well as the need to decide what is of relevance to the organisation (Kahn and Mayes, p.6). *Warren* stresses that trade-offs are necessary, especially on the coordination level. As one example, he carries forward the decision that departmental financial managers did not partake in training with others, even though training would increase understanding of the new system. Overall objectives, however, demanded the managers’ time invested on other challenges first, and was considered correct to prioritise in hindsight. *Day* and *Guthrie* as well as *Khan* and *Mayes* agree that the new rules’ applicability have to be reassessed and that the new standards will have to be customised to the institution’s own reality.

**Uniformity**

One major challenge named in most examined literature is a lack of uniformity. Those challenges are often related to design or structure of accounts (Khan and Mayes, pp.7-10), IT interfaces (Scheers et al., p.152; Hellenbrand, p.234), procedures (Muckuté, p.8), and reports (Wynne, pp.123f.). The higher the uniformity, the less the complexity; the better the understanding of everyone involved, the better the outcome. Strong cooperation between the main acting departments of finance and budgeting authorities could therefore majorly contribute to a transition’s success (Scheers et al., p.154). *Scheers et al.* reason design in accounting should be kept uniform because frequent changes in outline, or naming positions differently in different interfaces makes otherwise simple procedures more complex unnecessarily. Another difficulty was observed when designs alter from one department to the next (Scheers at al., pp.148f.). *Steger* agrees and adds that increased complexity imposed by a lack of standardisation threatens transparency, the very essence of the reform efforts. As a result, he challenges officials to clearly define who is legitimised to set standards (Steger, p.7). *Muckuté* augments the issue raised by *Khan* and *Mayes* to align financial accounting with budgetary accounting and includes the challenge of interrelation between budget execution and statistical reporting (Muckuté, p.8). Only a fully intertwined system, she argues, can make full use of the reform. To consider those issues at hand during planning stages will be rewarding during and after implementation, also because there will be no need to install yet another separate system (Solomons, p.34). *Wynne* seizes on this thought as well, though questioning the usefulness of complex report structures and designs, which make information less understandable for laymen. Investigations in Australia and New Zealand have shown that complex report designs led to confusion among congressmen, which had direct negative effects on acceptance and support throughout all levels (Wynne, pp.123f.). It also leads to difficulties in cross-departmental work and decrease effectiveness (Deloitte Netherlands, pp.6f.).
Transition cash operations

This category pays attention to typical problematic experiences in the day-to-day operations that are interdisciplinary in order to avoid ambiguous information while categorizing. One of those issues is the insight that previous cash flow information is important to properly consolidate between the old and the new system (Khan and Mayes, p.7; Muckuté, p.8). An example of such would be the necessity of positions on the balance sheet being separated before they can be eliminated for consolidation. One major challenge here is not to lose track of cash-flow information during the transformation process. New processes must not forego their purposes by leaving out or ignoring cash-based information that is difficult to present in the accrual system. Another example of challenges during the transition is high retention rates of skilled staff (Solomons, pp.25f.). Limited support systems, controls, and policies drain motivation as much as insufficient guidance. As a result, standards and hierarchy were not clear or applied correctly, limiting effectiveness. On a similar note, Austria observed that complex valuation methods obscured the ability of staff to operate the system (Steger, p.7). Sweden outlines another challenge perceived by many others:

“In the private sector, the goal is to earn as much money as possible and the operations are the means to reach the goal.
In the public sector, the goal is the operations themselves – such as education and building roads – and money is used to reach this goal” (Lundqvist, p.28)

This observation denotes that a shift to business accounting principles should not go too far because government activities have different goals. Across many publications, this issue raises concern because commitment suffers if the benefits of the accrual accounting system are not understood or placed in an incorrect context (Lundqvist, p.28). As a consequence, Swedish congressmen demanded the budget still to be planned using the cash-based system, thereby reducing overall integrity and usability of the new system (Lundqvist, p.27). Khan and Mayes consent, though, that accrual budgeting should not be attempted until the accrual accounting system is firmly established. In the long-run, however, they agree with Muckuté that only a fully aligned system offers all advantages (Khan and Mayes, pp.7-9; Muckuté, p.4).

Commitment

An often raised issue across nearly all sources is a lack of commitment, both from executives and staff, which threatens the success of a transition as important steps may be delayed or even disregarded as a result of motivation draining experiences or insufficient support. Scheers et al., Steger, Deloitte Netherlands, and Khan and Mayes all agree that the achievement of support throughout all layers of the institution is a key success factor. A lack thereof as well as a lack of accountability in departments, by contrast, pose a tremendous threat to successful implementation of the new system (Neal, §2; Solomons, p.25). The Fédération Des Experts Comptables Européens, or Federation of European Accountants, hereafter referred to as FEE, therefore additionally name the support of government auditors or integration of independent professionals a prerequisite for a successful implementation (FEE, pp.8 and 11). Furthermore, Warren brings to everyone’s attention that commitment will stall if false expectations lead to unanticipated outcomes (Warren, §0.82).

Culture

As a transition to the accrual accounting system is often combined with a transition to New Public Management [NPM], which requires a performance-orientated attitude throughout all departments, the change of organisational culture becomes a key turning point (FEE, p.12). To achieve such, the FEE suggest a willingness to use incentives and penalties is necessary as part of an appropriate cultural approach. When, before the transition, money had been spent in order to fully make use of the budget
so that the budget would not be cut next period, it is now possible to carry untouched reserves into the next period hence operate more economically. This also requires a tremendous change in thinking and remains a major challenge. Therefore, without a change in budgeting regime, a simple move to accrual accounting would fail to trigger the necessary change in culture and incentive (Khan and Mayes, p. 7). This means, the entire public sector is affected by structural change, as a change of concept necessitates a change of perception. Outputs will have to gain importance over inputs, and control will have to yield performance. For this to be accomplished, competitive arrangements will have to be introduced (Blidisel et al., pp. 11 and 16). The result will be a results-orientated culture (Scheers et al., pp.148 and 151f.). Goals and checkpoints, however, have to be clear and in line with the objectives of the public sector, as examples in Germany have shown that achievements were not recognised enough due to a lack of clarity of what is strived for (Hellenbrand, p. 235). Also an often mentioned challenge is the difficulty to abandon old routines and replace them completely. As a result, new routines are often simply added to the old routines to “get things done”, even though that raises complexity and increases workload (Lundqvist, p. 27).

**IT system**

A potent information technology system is considered crucial to the transition and nearly always, its capacity has to be increased because the new concept requires a more extensive IT system to cope with its data (Blidisel et al., p.16; Lundqvist, p.26). Particularly the synchronisation of direct bookings between budget accounting and internal accounting merging financials with balance sheets and other financial statements is a challenge on the software side of the transition (Hellenbrand, p. 234). Though, also the hardware prompts challenges (Ouda, 2013, p.70) and requires an IT support system for both, software and hardware (Steger, p.7). It is crucial to very closely link technical and IT issues in order to assure that the new system works adequately at all times. Another observation was made in Australia, where more conformity in interfaces is demanded throughout all departments (Scheers et al., pp.149, 152, and 159). This would also reduce costs, not only for the IT system itself but also for training as departments could be trained together.

**Training**

As the accounting system changes, and attitudes have to change, training before and on the job are crucial success factors. Large education gaps have been noted on technical skills of the current staff, as well as of their knowledge of terminology and definitions (Neal, §3). The skill set of the staff executing the transition lack substance and therefore has to be enhanced before the transition can start. Ouda also discerns scarcity of qualified personnel and considers it a major risk to the transition (Ouda, 2013, p.71). He recommends adapting training and recruitment focus and is in line with the FEE’s advice for comprehensive management training and curriculum changes including accounting training for civil servants (FEE, p.11). *Scheers et al.* add that responsibilities also have to change and often be increased (Scheers et al., p.152). Everybody involved from politicians and public account managers to the common civil servant in accounting departments has to understand how to effectively use the new system (Blidisel et al., p.16; Steger, p.7). Lithuania counteracted the skill gap with the establishment of competence centres to be completed by all public sector accountants (Muckutė, p. 8). One negative example was observed by *Solomons* in Western Cape, where training confused staff because it was given too far in advance. The consequent inability to comprehend the impact of requirements resulted in incomplete conversion plans, therefore to significant delays (Solomons, p. 25).
Long-term sustainability

Better long-term fiscal sustainability planning is only one example of advantages that the transition to accrual accounting and budgeting can bring, but often is considered a major challenge to achieve (Muckutė, p. 8). Irreversibility of the decision is necessary to plan ahead and build up support for the matter, which is why a unanimous decision in parliament is required (Steger, p. 7).

Budget/Accounting specifics

As other categories focus more on the change management during the implementation period, this category shows what technical issues have been come across. One example is the ever reoccurring attempt to preliminarily use a dual system using both systems for the transition period. While this approach appears logical considering a well-known resistance to change, experience has shown that working with the two systems at once rather confuses than simplifies (Lundqvist, pp. 26f.; Scheers et al., p. 139). This becomes especially apparent during booking processes. In cash-based accounting, events are recognised when money is paid, whereas the same event is recognised when the liability is known already if accrual accounting is applied. It is also because of this that preparation for consolidation takes up considerable amounts of time. To purify and consolidate financial statements from the old and new systems remains a major challenge. An often observed approach is to evaluate holding evaluations relatively late in the process, which leads to obscure opening balance sheets that require additional correction and adjustment (Hellenbrand, p. 235). It is needless to say that consolidation of such data pose yet another costly difficulty. Opening balance sheets by and in themselves allowed a series of discussions about the meaning of the newly exposed information. Eller and Pilz noticed that officials started recognising owner’s equity as an asset in possession of the institution, indeed, even though those assets are determined for the general public. It, therefore, must be communicated that non-marketable assets do not mean an increase of owner’s capital as a result and also must not be accounted for as such on balance sheets (Eller and Pilz, p. 253, §2.1.3). Valuation and the decisions on how balance sheet positions should be treated are too big an issue to properly address here but a few other challenges should be named: Pension liabilities, for example, are an important position and must be addressed quickly. Should pensions be treated as deferred liability, or should they be charged as department’s expense? Extensive literature regarding valuation is available and it is clear that there are many questions to answer (FEE, pp. 4f.).

Resistance to change

It is well known that change efforts are often faced with erupting resistance calling for less disruptive intervention. Concurrently, it is virtually impossible to make any progress on reform if the people operating the institution have not accepted the legitimacy of the reform hence will not support it. Gaining acceptance and support is therefore of utmost importance to decision-makers and coordinators alike (Ouda, 2003, p. 71). Change resistance is considered one of the most common issues related to accrual accounting reforms and usually arises from people that prefer holding on to old habits and despire adopting new procedures that involve additional work. Convincingly conveying to those people the superiority of the new system is therefore necessary (Ouda, 2003, p. 71; Hellenbrand, p. 234). Making the people affected by the reform part of the efforts themselves could increase acceptance as a feeling of having achieved the changes themselves takes away the basis of complaints. Nevertheless, this situation is hard to achieve. The FEE, too, recognises that, in order for the reform to actually facilitate an improvement in the quality of public sector financial management, consultation and acceptance are key prerequisites (FEE, p. 8).
Legislation

At the very beginning of a transition, legislation has to be updated so that rules for the transition period are clear to everyone involved, the regulatory arrangements and justifications have to be made, and a setting of standards has to be established before the transition commences (Muckuté, p.9). Transparency as a tool against corruption is a centre piece in this matter (FEE, p.8) as limited support systems, control and policies can have devastating effects on the integrity of the reform. It has to be determined how the transition should proceed before it is initiated, and an unclear set of rules and standards can seriously threaten its success (Solomons, p.25).

Timeline

Implementing a whole new accounting system takes time. This recognition is important and necessary as the transition is not actually finished with a full implementation of the technical change (Blidisel et al., p.15). Even countries like Sweden that have not experienced many problems during the transition (Lundqvist, p.26), have mentioned that time required for full implementation must not be underestimated. While the implementation stage can be completed within as few as two years if no organisational change is needed, detailed accounting principles for some government-specific issues prolong the process (Lundqvist, p.27). If many changes have to be made prior to the transition and preparatory work is delayed by poor data quality e.g., those delays can get out of hand quickly and threaten the overall success of the project (Solomons, p.25). In Western Cape, for example, departments were still struggling to implement the framework after five years. There are also challenges to overcome on a micro-level. Ouda remarks that considerable time effort from management is necessary, which might surprise the people affected and can have negative effects on support (Ouda, 2003, p.71).

Authority of governance

The ability of the executives to act swiftly is essential for an effective transition, which is why they need to remain in control of the operations. An incomplete application of hierarchy, though, would delay procedures and threaten the overall integrity of the project as shown in Western Cape (Solomons, p.26). Lack of executive champion (Deloitte Netherlands, p.8) is considered an obstacle to success and needs to be addressed, but also deficiencies in accounting knowledge in key positions need to be avoided. As experiences in the UK show, the need to hire external qualified accountants led to increased costs by 67% in 2001 alone (Wynne, p.121). The ability to quickly reorganise arrangements, on the other hand, such as relocating or laying off staff, may be necessary to further foster a successful transition (Blidisel et al., p.16). Output analysis and performance assessment have been mentioned before and are considered vital in results-orientated management. It can lead to significant pressure between the different levels of management, though, and is in need of clear regulations (Ouda, 2013, p.71). Should senior management achieve all such measures to obtain authority, it can begin strategically controlling the transition, also by using project management tools (Hellenbrand, p.235). The deficiencies in knowledge about using such tools require swift addressing.

Preparation

Lack of preparation has been experienced as one of the major challenges. From issues related to the timely valuation of (public) assets (Hellenbrand, p.235) to a lack of communication in anticipation of the transition (Muckuté, p.9), preparatory challenges are a real threat to any project. Reluctance in Germany to evaluate holdings, for example, led to inaccurate financial statements that had to be painstakingly corrected before consolidation, delaying the project considerably (Hellenbrand, p.235). Accrual accounting in the public sector requires a series of new accounts and records to be created in order to accurately denote the new information (Ouda, 2013, p.70). Those efforts are costly and take
time but can be exceedingly more expensive if done incorrectly in the beginning. For example, not having distinguished between items that are controlled by a ministry or agency, and those that are only administered by it, makes it difficult for users of financial statements to assess the real costs of such items (Khan and Mayes, pp.11f.). Failure to accurately synchronise accrual accounting and accrual budgeting systems therefore lead to an inability to differentiate between controlled items, such as salaries, goods, and services, and administered items, such as subsidies, grants, or social benefits. Such obscured information could lead to diminished control over the ministry's or agency's financials (FEE, p.6).
4.2. Measures in literature

Faced with those challenges, many researchers and professionals alike have published what they consider appropriate countermeasures in order for a transition to go ahead as planned. While some of those publications are purely academic, many are based on experiences made as part of the implementation team during projects.

The measures to be named will help public management teams in transition projects and those who consult to avoid pitfalls and draft project plans confidently by learning from mistakes others have made. This will save the reader of this research costs and time by being able to prevent such mistakes from happening to the own project.

In the following, the announced measures will be described in relation to the aforementioned categories. For a less descriptive version of the findings, please consider appendix A of this thesis.

Costs

Albeit there have been many different measures suggested for this category, the very essence of those are that there should be early feasibility studies including cost-benefit analyses (Muckuté, p. 5; Scheers et al., p. 153) and that sufficient resources should be made available, including the capacity to increase the budget without further risks (Carruthers and Sanderson, p. 6; Scheers et al., p. 153 and 158).

Another related suggestion is that project managers and controlling organs should be empowered to make the necessary monetary decisions (Hickling Corporation, § 3.3). Furthermore, cost-saving considerations should be made regarding an often costly IT system. Again, cost-benefit analyses help keeping an overview of the advantages and disadvantages of the options whether to adjust and elaborate on the existing system or to implement an entirely new system (Neal, § 6 and § 9). This should also include costs involved for external consulting (Hellenbrand, p. 234). Hellenbrand also remarks that synchronisation of software choices between the ministries and departments can reduce costs by using so-called “master” versions, which include the omnipotent functions and only have to be adapted to the local necessities. Such mass product strategies were particularly cost-efficient when linked with other departments’ and ministries’ IT systems to offer shared services.

Situational adaptation

Adopting reporting according to IPSAS implies significant need to adapt the system, ensuring all financial statements are based on the principles of the IPSAS can have great benefits and should be enforced (Bergman and Gamper, p. 622). As mentioned beforehand, many challenges occurred because some measures were not equally suitable for all entities involved. Changes had to be made in order for decisions to make sense on all levels. Therefore, as a first step, one should question which measures are applicable and relevant to the entity concerned (Neal, § 2, § 6, and § 8). Once established, rules and standards should be customised to the own reality of the public sector (Day and Guthrie, p. 25). Bureaucracy should be reduced and practices abandoned that have little relevance and are not in line with the overall objectives. This should lower complexity levels and make the entity more effective. In line with that, Steger indoctrinated a “less is more” mindset during the transition of Austria’s latest accounting and budgeting reform and refused to implement elements that were solely “nice to have” (Steger, p. 9). One example of such practices is the creation of a summary account for office stationary, which accounts for all low-value items at once instead of registering each individual item (Hellenbrand, p. 234). Before this change in standards was made, a lot of time needed to be invested, even though the result was of little value for the organisation. Reassessments of priorities generally lead to great improvements in effectiveness and efficiency as another example from New Zealand shows, where executives decided not to partake in training with other staff because of time constraints. While it was recognised that training was necessary, the overall objectives demanded the
executives to use their time differently at first (Warren, §0.82). In order for decision-making according to priorities, however, it is essential that executives are fully aware of the circumstances. This implies accurate but relevant reporting tailored to the needs of the recipient (Warren, §0.053). Regarding reporting, it could also be beneficial to assess the implications of presenting consolidated financial statements to controlling organs on both cash and accrual basis at first to show resemblances and determine what changes are appropriate (Hickling Corporation, §4).

**Uniformity**

It has previously been argued that a lack of uniformity can have serious implications on both the transition and the operations after finished implementation. Losing financial information over different sets of standards or interfaces is only one risk. Closely intertwining finance and budgeting authorities can be very effective in counteracting such risks (Scheers et al., p.149 and p.152) but also authorities of regions and the federal government should keep standards uniform in order to be able to compare and report properly (Steger, pp.10ff.). This implies that it has to be defined who is legitimised to set standards, which, however, depends on the level of independence of smaller entities. If ministries, and even departments, are independent entities that are fully responsible for their own accounting, it will be necessary to agree on common standards or one framework with clear limitations to right of choice (Neal, §6; Khan and Mayes, pp.9f.). Unified charts of accounts are therefore recommended. Another crucial aspect of a transition that needs uniformity is valuation. In order to preserve the integrity of the data for truthful consolidation, consistency of valuation throughout all entities is inevitable (Hellenbrand, p.234). Integrity also play a large role in the synchronisation of financial data and statistics authorities. Without an alignment of accrual accounting and budgeting with the government finance statistics requirements for financial reporting, it will be difficult to derive meaningful information without the need of an additional system (Solomons, p.78). Also, performance and accountability frameworks need to be in place for clear guidance (Carruthers and Sanderson, p.8). The UK and Canada sent out centrally written, generally applicable guidelines explaining new responsibilities and accountabilities within the novel system (Carruthers and Sanderson, p.7; Treasury Board of Canada).

**Transition cash operations**

It is obvious that even the best preparation will not eliminate all challenges. However, for a successful transition, it is vital to remain in control (Scheers et al., p.151). In order for the governing organ to be able to do that, it has to pay persistent attention to cash information, so that no information is lost during implementation (Scheers et al., p.151). Both Australia and the UK use cash information in order to keep the overview. Sweden used a similar approach presenting information in such a way that it could be interpreted both on cash and accrual basis, even though this approach led to diminished perception of importance for the accrual information and to lack of acceptance (Lundqvist, p.27). Nevertheless, an acceptable cash accounting system has to be in place prior to implementation of an accrual system (Khan and Mayes, p.12). A potent IT system can help offering both sets of data without undermining the meaningfulness of the accruals (Khan and Mayes, p.7; Neal, §6). Another requirement of a functioning system, however, starts before the actual transition can begin. Financial data needs to be collected and verified, especially in areas not accounted for previously, such as an asset register e.g. (Bergmann, 2013, p.15). Preparatory work control and a thorough analysis of financial statements information can deliver such data security (Muckuté, pp.9 and 11). Data needs to be reliable as its integrity supports operational planning and monitoring so that operations risks can be managed. For this to be achieved, intensive communication strategies should be in place, which include internal audits and consultancy roles to departments within the public sector (Solomons, pp.23f.).
Commitment

It is widely understood that commitment is a very essential and crucial requirement for successful reform. Khan and Mayes agree and call political ownership critical. They argue that, to be effective, support from the highest levels of the executive must be prominent and unambiguous (Khan and Mayes, p.12). For that to be obtained, stakeholders must be addressed according to their needs and interests using precise and clear communication of the processes to all stakeholders or the reform (Muckuté, p.8). Ouda therefore suggests a campaign to inform stakeholders about the transition purposes, their role in the reform and what the reform is about generally (Ouda, 2003, p.71). It must be determined what the motivation is to make the change in order to be able to position arguments for the reform convincingly (Neal, §6). This should manifest the ever so important political support, both from legislative and executive bodies (Ouda, 2008, p.111). Political ownership also entails political backing in form of statutory mandates (Carruthers and Sanderson, p.6), which is important to make the decisions irreversible. Steger claims that the change of constitution making fundamental change unavoidable had considerable effects on the positive outcome of the reform because it supported commitment tremendously (Steger, pp.5f.). The next steps, ensuring senior management is involved and committed throughout the process, as well as providing employees with a sound understanding of how financial understanding can be used (Hicking Corporation, §4), can best be achieved by designing the reform by civil service personnel (Steger, p.4). Using the expertise and experience of the own administrative staff with minimal involvement of external consultants manifests ownership of the reform and has major positive effects on acceptance, which cascades down to large commitment.

Culture

It has been mentioned earlier in this thesis that without a change in budgeting regime, a simple move to accrual accounting would fail to trigger the necessary change in culture and inventive (Khan and Mayes, p.7). It can therefore be derived that the accrual approach is solely a part of the reform (FEE, p.12) and a result-driven information culture between administration on all levels and politicians is necessary (Hellenbrand, p.235), which, cannot be achieved without purposeful measures in leadership development and an appropriate political concept for overall controlling, also including smaller entities such as counties (Hellenbrand, p.236). While the ability to apply a top-down approach could simplify cultural change, federal republics often are reluctant to follow this course because they expect considerable resistance from local authorities, as has been observed in Germany (Hellenbrand, p.235; Budäus und Hilgers, p.37). As a result, the often suggested willingness to use incentives and penalties (FEE, p.12) can sometimes only be applied to a limited extent. If executives do have such influence however, the above-mentioned measures can have powerful effects. For example, the UK with its whole of government approach has introduced competitive arrangements and performance-based assessments (Scheers et al., p.143). Accrual accounting, so the general sentiment inclines, should come with output-based accrual budgeting (Ouda, 2008, pp.110f.). The argument that a change of concept implies the necessity for change of perception has led to system changes that improved risk management and allows stronger value for money incentives (Carruthers and Sanderson, p.8). Clear accountabilities and responsibilities between the centre, reporting entities and its National Audit Office helped those efforts (Carruthers and Sanderson, p.6). Another recommendation comes from Bergmann suggesting normative change can only happen with a clear legislative basis, an endorsement of standards, and the development of operational guidance, for example in the form of a manual (Bergmann, 2013, p.15).
It is undeniable that there will come the need for more information technology capacity with the reform. The implementation of the new system requires a more complex and potent IT system to cope with its data and make the best use of it (Blidisel et al., p.16; Khan and Mayes, p.13, Ouda, 2008, p.106). Consequently, the new system requirements have to be identified at an early stage of the transition to ensure it can meet those or to determine whether an off-the-shelf system would suffice (Hickling Corporation, §3.4 and §4). It is oftentimes argued that much cheaper off-the-shelf systems, entirely without or with only minor modification, could stem the demands (Warren, §0.082,), but while timely implementation of the IT system is recommended (Muckuté, p.8), the time and resources should be spent if the system is not up to the task (Neal, §9). Critical success factors are thorough IT support and synchronisation of the systems, allowing adequate data matching by cooperation amongst departments and ministries (Steger, p.10), also for the efficacy to sync bookings effectively (Hellenbrand, p.234). Similar interfaces throughout the IT system are beneficial for several reasons as mentioned earlier and should be kept homogeneous (Eller and Pilz, p.253), which is something raw “master” versions as a basis to be elaborated on in order to meet different requirements in departments can provide (Hellenbrand, p.234).

Training

A system change to accrual accounting and budgeting requires many new skills and a different understanding of the data, which is why it is essential that enough knowledge and experience in those subjects are in place even before embarking on the transition (Hickling Corporation, §iv). Everybody involved from politicians and public accounting managers to civil servants has to understand how to effectively use the new system (Blidisel et al., p.16; Steger, p.7). Departments should be encouraged to participate in seminars with other departments to discuss the issues, thereby creating a more integrated training. This approach has shown considerable advantages over the traditional isolated one because participants start to understand the implications on areas other than the own (Hickling Corporation, §3.3; Lundqvist, p.26). Building up on this, experiences in Germany and Austria give evidence that the so-called “snowball-effect” or “teach the teacher” approach, in which managers pass on their training to colleagues and subordinates, builds up acceptance, strengthens independence from external consultants, and manifests understanding (Steger, p.10; Eller and Pilz, p.253). As the very basis of accounting changes, the curriculum of prospective public accountants have to change as well (FEE, p.8; Ouda, 2003, p.71; Eller und Pilz, p.253). The establishment of competence centres is an option for developing sustainable knowledge management (Muckuté, p.11). Giving employees the possibility to look up what has been learnt by making subject-related material available in the intranet can be a valuable tool (Hellenbrand, p.234). Dissemination of operational guidance in form of “manuals”, such as the “Financial Information Strategy Communications Strategy” [FIS] in Canada (Treasury Board of Canada), or financial management handbooks in Sweden (Lundqvist, p.31), is a common and helpful tool to support staff during the transition (Bergmann, 2013, pp.4 and 15). As project management skills are often poor, there is need training in that as well so that the own administration personnel could continue overseeing the transition after the consultants leave (Hellenbrand, p.235).

Long-term sustainability

In order to be able to sustain the momentum for change and to avoid falling back into old habits, a series of measures can be implemented. Essentially, if can be communicated that continuous development in the field is necessary to officials as much as to operational staff alike, sustainable change is possible (Hellenbrand, p.235). Australia had realised that early in the process and implemented mandatory periodic assessments to evaluate and improve the efforts continuously (Scheers et al., pp.154f.). What helps is creating an environment, in which change is inevitable and
necessary, even dictated by law. Steger therefore recommends striving for a unanimous decision in parliament, demonstrating full commitment from politicians (Steger, p.7). Long-term fiscal sustainability planning is necessary in order to stay ahead of the developments and sends clear signals to the administration while it also gives the advantage to react quickly to emerging challenges (Muckuté, p.11). Experiences in the UK, Australia, and New Zealand have shown that restructuring the system is only the first step, and that “best practices” recommendations from outside the public sector should be used by the civil service in order to carry on improving. Focussing on customer satisfaction, business processes, quality and external comparisons and indicators can improve government work, indeed, and simultaneously deliver value for money (Solomons, p.27).

**Budget/Accounting specifics**

Any system, however well integrated and rich in data it may be, can only be as good as the data it contains. Therefore, data needs to be reliable in order for it to be of use to financial accounting and fiscal budgeting systems, meaning to say the data’s integrity should be given priority to achieve as a minimum requirement for successful transition (Solomons, pp.19, 23, 49, and 81). The implementation of international accounting standards require complete collection of data and its verification, also by independent audits (Bergmann, 2013, p.15), which can be facilitated by clear, unambiguous, and simple valuation methods to that every employee can understand the information given. This would greatly support the required opening balance sheet (Hellenbrand, p.234). Seeing that many governments already maintain records of accounts payable, accounts receivable, and debts, it would be possible to assimilate these items in the new system. The remaining financial assets and liabilities could then be assessed and evaluated. A rough first draft of an opening balance sheet could be created in a relatively short timeframe following those steps (Khan and Mayes, p.14). The balance sheet in combination with the profit and loss statement virtually automatically produce a cash flow statement (Eller and Pilz, p.253). The task of identifying and valuing non-financial assets is oftentimes less urgent and could be completed over a longer period (Khan and Mayes, p.14). Using existing guidelines for the commercial sector, such as the AFA tables in Germany and Austria, can save time and resources (Eller and Pilz, p.253). Last but not least, it is recommended that the chart of accounts should include assets and liabilities in the budget classification, which would not normally be part of the cash-based budget classification. Additionally, in a well-designed system, revenues and expenses should be laid out at a more detailed level than normally required for the budget classification (Khan and Mayes, p.9).

**Resistance to change**

Resistance to change remains a major challenge to any reform as mentioned above. Knowing this, officials should query the readiness to make the transition and determine if there is experienced personnel, who can make the decisions that will be necessary to enable the transition (Neal, §6). Communicating a clear vision is inevitably necessary (Muckuté, p.8; Deloitte, pp.6 and 8) and the practical side of the reform should be made visible to everyone involved (Eller and Pilz, p.253). Dissemination of written material explaining the reasoning behind the reform (Lundqvist, p.26), such as booklets, accounting manuals, case studies, etc. similar to the “Putting simply” booklets handed out in New Zealand (Ouda, 2003, p.71), and an appropriate communication strategy are viable approaches (Ouda, 2004, pp.92f.). Also, personal advantages should play a role, such as a betterment of the reputation of civil servants and a better recognition of civil services (Chan, 2003, p.16; Steger, p.4). A phased approach, either by business areas, by groups of entities belonging to a particular sector, or by size of public sector entities (Khan and Mayes, pp.14 and 15), demonstrates achievement and builds confidence in the efforts (Carruthers and Sanderson, p.6). Either way, with or without sequencing the reform efforts, consultation and coordination of the entities and departments is absolutely crucial to successfully implement the new system. Without appropriate consultation and coordination, lack of uniformity will occur, which, in turn, has tremendous effects on motivation and the effectiveness of the reform as discussed above (Ouda, 2004, p.94). Likewise, identifying risks early, such as lack of
specification of outputs, identification of assets, or processing backlogs, allows management to respond swiftly and can prove of vital importance to the project (Warren, §0.082).

Legislation

As has been stated numerously throughout this thesis, a transition to an accrual system requires political ownership and legislative support, consequently. Not only to ensure unanimous agreement when it comes to the adoption of latest international law changes, but also to utterly embrace the changed financial reporting and evaluation regime that will follow, parliamentary concurrence is indispensable (Khan and Mayes, p.12; Ouda, 2010, p.74). Guidance on accounting policies, especially with regards to asset evaluations, should be provided before the project commences (Hickling Corporation, §4). Regulations and instructions, particularly rules for the transaction period, should be prepared timely (Muckuté, p.8). Those should make concrete, well-grounded recommendations with explicit references to legal provisions that are in need of correction if deficiencies were found. As such deficiencies could mean an obscure state of legality, the implementation of measures should be followed up upon strictly (Court of Accounts, pp.16f.).

Timeline

The author strongly believes that implementing the measures listed in this thesis can have accelerating effects on a reform project. As a general guideline, literature on this subject makes the proposition that the time necessary to implement the new system depends on several factors including the stage of development of the country (Khan and Mayes, p.14), its “readiness” (Solomons, p.111), or its size and complexity (Hellenbrand, p.235). While Solomons claims that a transition should take between five and ten years (Solomons, p.106), the first stage is confined to two years, in which the projects identified as priority and main dependencies are scheduled to commence. He argues the first years should be used for preparation and the development of a “roadmap” laying out further steps, which should be revised after three years, when most projects should have started off. According to his analysis, the first five years should be constructed as follows (Solomons, pp.107ff.):

Year one:
- Establishment of project team
- In-depth gap or needs analysis
- Establishment of commitment and support from parliament and management
- Awareness training

Year two:
- Finalisation of “roadmap”, including timelines and targets for the first three to five years
- Department-specific project implementation plans
- Continuous analysis of the institution’s “readiness”
- Monitoring of compliance against the project implementation plan

Years three to five:
- Establishment and improvement of the control environments
- Establishment of skill and resource capacity
- Establishment of support structures by the treasury
- Development and implementation of a change management strategy and training
- Classification of departments
- Establishment of transitional provisions
- Roll-out of pilot processes

After five years, priorities and timelines should be reconsidered according to the progress made on each measure (Solomons, p.110). Khan and Mayes, on one hand, reason that a developed or
transitional country with good access to resources can complete transition to an accrual accounting system within three to five years. Developing countries, on the other hand, are more likely to incline towards ten years, even though some parts of the transition could be completed earlier (Khan and Mayes, p.14). Hellenbrand predicates that preparation takes about the same amount of time than the actual implementation and optimisation if the transition proceeds smoothly. Implementation in councils is oftentimes performed at once and should not take more than two to three years due to a possibly deteriorating consistency of the data. Counties and national authorities, on the contrary, typically commence implementation with pilot projects and execute stages in sequence (Hellenbrand, p.235).

**Authority of governance**

Implementing international accounting standards without a change in management culture defeats the purpose of a more efficient apparatus as a whole that is more focused on the balance between inputs and outputs. Management culture in the New Public Management [NPM] environment is centred on individual responsibility and accountability for resources (Ouda, 2010, p.78). The NPM environment can only function if there is an unambiguous positioning by management and politicians (Hellenbrand, p.234) and strategic controlling in form of project management (Hellenbrand, p.235) with precise coordination of the processes (Muckuté, P.8) towards its ethics. This may mean that arrangements will have to be reorganised and difficult decisions have to be made quickly, including relocating or dismissing staff (Blidisel et al., p.16). It also means that executives need to remain flexible regarding their priorities and obligations (Warren, §.082). Also, responsibilities must clearly be laid out between reporting entities and the coordinating central accounting management (Carruthers and Sanderson, p.6). For example, experiences in New Zealand show that decentralising responsibility can indeed be effective (Warren, §.022), but also can be very burdensome if too much authority is passed on to entities that are simply too small for their tasks (Warren, §.058). In a case like this, it can be advisable to implement communication strategies, which provide internal audits and enable the entity to contact more experienced personnel at a higher authority for questions and problems (Lundqvist, p.26; Solomons, p.24; Court of Accounts, p.16). While utilisation of external consulting is mostly unavoidable to some extent, a well-designed system would enable public administration to evaluate assets themselves in order to minimize engagements of further external consultants (Steger, p.10).

**Preparation**

As the implementation of a new accounting system implies significant change, it comes as no surprise that a successful transition requires thorough preparation and considerable resources at hand (Hiddling Corporation, §iv; Scheers et al., p.158). Prerequisites have already been discussed, though political support (Ouda, 2008, p.111), communication of that support (Ouda, 2004, pp.92f.), and information about the reform (Ouda, 2003, p.71), a properly functioning cash-based accounting system, and an adequate IT capacity (Khan and Mayes, p.12) should be pointed out. In order to prepare for an upcoming reform project, other reform examples should be carefully studied before designing the own (Steger, p.2). Piloting is another viable preparation tool (Solomons, pp.22 and 110; Hellenbrand, p.235) because it allows rolling out project phases without risking extensive resources (Hellenbrand, p.235; Khan and Mayes, p.13; Carruthers and Sanderson, p.6). The transition may require the development of a series of new accounts and records (Ouda, 2004, p.94), and accounting policies may have to be adopted before the implementation process, which is why proper lead time should be allowed prior to implementation (Solomons, p.25; Bergmann and Gamper, p.622). Also, education on accounting principles, training, and information activities should be held before launch (Lundqvist, p.26).

Having summarised and categorised all the research so far to coming to a more concise portrayal of challenges and their countermeasures, further analysis demanded a more direct approach including face-to-face interviews. The results accumulated above should thereby receive another critical
assessment and build the basis for further, more in-depth research. The categorisation effort allowed appropriate interview questions to be articulated, as can be viewed in Appendix A: Interview Questions.
4.3. Measures in practice

In addition to guidelines from professionals such as Bergmann, Ouda, or Khan and Mayes e.g. that already have been outlined above, the wide scope of this research requires a more in-depth examination of the data in order to remain relevant. This demand for more insight encouraged face-to-face interviews with experts in international accounting that have made experiences with implementing accrual accounting in the public sector. Those in-depth interviews lasted between 60 and 90 minutes each, permitting thorough analysis of experiences and the formulation of hands-on methods to support reform efforts.

The interview partners were Mag. Dr. Johann Seiwald, Dipl.-Verw.Wiss. Tobias Polzer, Mag. Barbara Schallmeiner, and Mag. Magdalena Kuntner.

Mag. Dr. Johann Seiwald is currently employed as Technical Assistance Advisor at the International Monetary Fund in Washington. He previously worked at the Austrian Federal Ministry of Finance, where he advised on the budget law reform from 2008 until 2011, when he moved on to become head of department at the Office of the Federal Chancellor until 2012 before leaving to Washington.

Dipl.-Verw.Wiss. Tobias Polzer works as Research and Teaching Assistant in the Department for Public Management and Governance at the renowned Vienna University of Economics and Business since 2009. There, he proceeds on his PhD, for which he received the acknowledgement for the best developed and presented PhD project from the network on Comparative International Government Accounting Research [CIGAR] in 2013. His extensive research on public management issues as well as his position of reviewer for international conferences at the EU’s European Academy of Management make him an expert in his field and a viable contribution to this research.

Mag. Barbara Schallmeiner and Mag. Magdalena Kuntner are both part of the accounting and auditing group at the Vienna University of Economics and Management’s Institute of Accounting and Auditing under the direction of renowned Prof. Dr. Romuald Bertl. They concentrate on public accounting and published many articles as well as other professional literature on implementing international accounting standards. Their recent experience from guiding a transition pilot project in Austria completes their profiles for applicable experts.

Although findings from the interviews with experts in the field can also be categorised using the 15 categories as shown in 4.2, further analysis suggested a narrower collection of reductions summarising similar findings. The result is a collection of only 11 reductions in contrast to the 15 categories from earlier analysis that formulate appropriate measures and action plans. The fact that fewer categories could be built collecting findings of the interviews can be explained by the smaller amount of findings due to a narrower scope. As the interviews should assess and put previous findings into perspective, interview questions were articulated to strengthen the previous data and therefore reduce the number of suggestions. Consequently, some categories have been merged to serve the higher purpose of formulating applicable measures to successfully implement the changes to accounting in the public sector.

The following can thus be considered a succinct collection of best practices from literature in the field of international public accounting, verified by experts’ opinions from hands-on experience in the public sector.
Decision-making (authority, transition cash operations, long-term sustainability)

The reform’s objectives, the addressees of the new information, and their needs have to be clear in the beginning, because:

- objectives are defined by those needs
- objectives define overall concept of transition
- overall concept determines the decisions to be made, like:
  - which frameworks to adopt (IPSAS? Linking to Eurostat?)
  - which IT system to adopt
  - whether to align the budget with accounting (straight away)
  - whether to apply effect-orientated administration and NPM
  - how training should be organised

During decision-making phase, it should be considered that:

- standardised transition policies would lead to reduced cost and higher transparency
- budget plans should be made with economic efficiency in mind
- the biggest risks are considered to be:
  - applying an effect-orientated administration
  - applying performance management systems
  - benchmarking
  - keeping the focus on the desired end result

Data collection (preparation)

When implementing the new system, the order of data transfer should be as follows:

- data retrieval from all sources of the old system (excel files etc)
- the following data transfers should be executed immediately:
  - easy transfers with already existing data
  - where budgetary and balance sheet items align
  - where the old IT system allows access to good quality data

- Subsequently, important items should be elaborated quickly, including:
  - pension reserves
  - financial debts
  - asset directory, property directory

Those measures offer a full consolidation, in turn allowing better risk assessment and controlling. As data disorder is a key concern of staff, a parallel system as a backup could help build trust.

Information use (uniformity, situational adaptation)

Exaggerated expectations towards the results of the new system are a risk, therefore it is essential to communicate that:

- the new system is only a tool to reflect the current situation
- profit maximisation is no objective of the public sector and should also not be labelled as such by misleading diction
- without the concept of economic efficiency, the double-entry booking system is solely a tool for transparency
To make the new system usable, one should:

- present adapted reports so that it is relevant and can be understood by each stakeholder
- evaluated continuously, if information is relevant and useful for the target group
- apply balance sheet analysis equipped with ratios that make sense in the public sector

Given that the double-entry booking system is well understood, even decision makers do not necessarily need a business degree.

**Communication (commitment, culture)**

Staff should be involved in planning the transition as much as possible:

- accounting officers should be involved in transition planning for hands-on feedback
- work group meetings with staff raises acceptance and improves planning

It is important to communicate goals and anticipated advantages of the new system:

- personal communication should be used preferentially to gain acceptance
- email is an appropriate communication tool for information on training e.g.
- a telephone hotline for questions or remarks should be considered

**Resistance to change**

Resistance will occur, which is why one should have a strategy ready to deal with it:

- it is key to show transparency and the will to be transparent
- PR should address critics on a professional level and pay attention to correct diction
- every single decision maker has to be committed to the cause
- shifts of power can have effects on acceptance and affect the transition negatively

Major risks are:

- lack of acceptance
- misinterpretation of new information due to
- lack of training
- uncertain legislation

**Time and complexity**

The following measures should speed up the process and reduce complexity:

- political and administrative support
- clear cut, after which the new system is adopted
- well-working IT system
- access to information from the old system
- synchronisation of all relevant projects
- acceptance-obtaining measures, such as:
  - communicating the benefits of the new system
  - communicating that a quick transition is beneficial
  - highlighting similarities between the two systems
  - encouraging influential promoters on all levels to push the project consistently
The following issues may delay the process or increase complexity:
- adoption of too many reforms simultaneously
- prolonged period using parallel systems letting staff think in the old system
- failing to focus on the special nature of the public sector and its procedures

Creation of the opening balance sheet including asset valuation will need extensive support from specialists.

Those anticipating their retirement before long might be disinterested in learning something new at that stage. Their support might lack, therefore.

**Budget/Accounting specifics**

Central accounting offices should be created, that:
- coordinate all accounting and reporting measures
- give guidance on accounting policy ("Bilanzpolitik")
- align double-entry accounting with the budgeting systems
- install internal control systems, which:
  - should be installed concurrently during the transition
  - staff should be involved in setting up to increase understanding and acceptance

**IT system**

The IT system is the most essential working tool in operations, because:
- quality of the data depends on capacity/workability of IT system
- the entire administration depends on its errorless working

Legislation might demand applying the old system for a period of time, therefore, IT should let staff work with the new system but still also deliver data according to old system

It should be assessed if a small IT solution would suffice for smaller counties if those smaller systems could still be synchronised with larger systems of other counties or the state e.g.

**Legislation**

Staff and software have to be updated regularly on the current legal environment, because:
- the law is the decisive factor, the backbone of any framework
- legal restrictions have to be considered
- law changes that are likely to occur should be included as anticipated already
- local changes to federal suggestions are possible

**Training**

Training should be adapted to needs of recipients:
- coordination level: detailed knowledge of accounting system and analysis
- the operative level: thorough understanding of double-entry accounting and IT system
- at a lower level: basic understanding of how data is interconnected and data entry
- detailed legislation knowledge is only necessary to those that have to use it regularly
The main three topics in training are identified as:

- the ability to understand the new system
- to know the legislative obligations
- the ability to use the data effectively

How training should be given depends on the subject of training:

- principles of the double-entry booking and legislation can be trained in class-like courses
- specific training should be given on-the-job with real-world examples
- e-learning can support training efforts, but not surrogate it
- general information can be passed on using the snowball-effect

Timing and consistency throughout training are essential:

- training should be offered repetitively
- testing the state of knowledge, particularly in comparison to others, should be avoided
- an information pool should be available beyond training periods
- if staff is involved in planning, earlier and more thorough training is needed

Cost-saving

Cost saving measures are:

- e-learning
- internal training with few consultants
- using own locations for training

Savings from outsourcing should be balanced with acceptance from in-house development.

As has been shown, the following categories could be associated with statements from interviews as follows:

<table>
<thead>
<tr>
<th>Costs</th>
<th>Cost-saving measures</th>
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<tbody>
<tr>
<td>Situational adaptation</td>
<td>Information use</td>
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<tr>
<td>Uniformity</td>
<td>Information use</td>
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<td>Transition cash operations</td>
<td>Decision-making</td>
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<td>Long-term effects</td>
<td>Decision-making</td>
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<td>Authority of governance</td>
<td>Decision-making</td>
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<td>Communication</td>
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<td>Timeline</td>
<td>Time and complexity</td>
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<tr>
<td>Preparation</td>
<td>Data collection</td>
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</tbody>
</table>

Figure 4.1: Categories to reductions (Author)
4.4. Priorities in transitions

Now that both challenges and measures to overcome those have been identified and put into perspective, the reader is able to understand what needs to be undertaken in order to prepare for accrual accounting implementation in the public sector. As any project of such size and complexity requires a systematic approach, the consecutive step is to identify priorities in order to tackle the given challenges in an order that yields effective execution.

Priority by itself is commonly understood as both important and urgent. While an issue needs to be important to be prioritised, and that importance depends on the issue’s relevance to the topic, priority also implies a sense of urgency to deal with that issue swiftly. Priority therefore evolves from three dimensions: importance, relevance, and urgency.

**Importance**

Considering that importance is subjective and depends on individual objectives, it is impossible to define it for the use of others in this research. Rather, several parameters will be highlighted that can affect the reader’s perception of importance.

Firstly, it will be made transparent which challenges and measures have been mentioned in literature and interviews by whom, so that the reader can freely decide whether to follow the holistic approach of this research or to narrow the scope neglecting the sources that seem irrelevant to the reader, for example based on the countries the previous research has been conducted in.

Secondly, it will be shown which challenges and measures have been mentioned most following the holistic approach of this research. While the number of occurrences does not necessarily reflect the level of importance given to each challenge and measure by the reader, it does show which ones are mentioned more often than others in general and hints at an overall necessity to include the subject in one’s research.

Finally, the number of occurrences will be broken down to challenges as well as to measures individually, in order to enable an even more focused analysis on either challenges or measures singularly.
This grants full analysis on both tailored and overall results. The following will now describe how ranking has been built around the numbers:

- The categories are divided into two columns, labelled “C” and “M”.

- While “C” stands for challenges, “M” stands for measures.

- To aid the reader, challenges are highlighted with a light red, while measures are highlighted with a light blue.

- The last four sources, also marked with an (I) after the name, are interview partners.

- The row “counts” totals adding up all occurrences of subjects in one category by either challenges or measures.

- The row “sum” totals all counts per category combined and shows how often one category has been mentioned.

- The row “ranking” shows which category has been mentioned most, ranking the highest number of occurrences of one category at first place and the category with the lowest occurrences at the eighth place. Categories with identical number of occurrences share the same ranking.

- The row “ranking each” follows the same pattern, but ranks challenges and measures singularly according to their number of occurrences, offering a more direct comparison at a glance.

- The row “ranking sum” combines the ranking of an entire category with the ranking of only one subject, challenges or measures of one category. This puts a subject in relation with its category’s number of occurrences, adding another layer and therefore polarising it to gain clearer distinction. As an example, a subject that was ranked first individually but is part of a category that was ranked third would now receive a “ranking sum” score of 4.

- The “ranking total” row then compares this “ranking sum” score described above with that of other subjects again, which results in their total combined weighted ranking.

Arranged in a table for the best overview, the above is laid out in full on the next page as a collection of references made of challenges and measures in relevant literature and in face-to-face interviews.
### References of challenges and measures

<table>
<thead>
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<th>Costs</th>
<th>Situational adaptation</th>
<th>Uniformity</th>
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<th>Commitment</th>
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<td>17</td>
<td>12</td>
<td>23</td>
</tr>
<tr>
<td>Ranking</td>
<td>9th</td>
<td>8th</td>
<td>5th</td>
<td>6th</td>
<td>4th</td>
<td>7th</td>
<td>2nd</td>
<td>1st</td>
<td>14</td>
<td>22</td>
<td>20</td>
<td>17</td>
<td>12</td>
<td>23</td>
</tr>
</tbody>
</table>

Figure 4.2: References of challenges and measures (Author)
This data clearly shows which categories have been subject of concern, and which more so than others. Again, importance is subjective and cannot necessarily be derived from the number of references in research, but it shows which topics were considered worth mentioning. As figure 4.3 below shows, training has been mentioned most across all sources. This indicates that training is considered a topic of higher importance than timeline, for example, which is ranked as the 9th most mentioned part of the accrual accounting reform. Having said this, the reasons for this perception can vary. Costs and timeline, for example, when mentioned, were given a very high level of importance to consider (Aggestam, p.54; Blidisel, p.15; FEE, p.6, §5.4; Lundqvist, p.27; Ouda, 2004, p.95). They are ranked low in this research, however, because it appears they are such common sense topics that most research makes little or no reference at all. Therefore, the reader should be alert that this research so far can only refer to importance in the context of its apparent necessity to include in research.

**Ranking: Categories as a whole**

1. Training
2. IT
3. Authority of governance
4. Budget / Accounting specifics, Commitment
5. Uniformity, Resistance to change, Preparation
6. Transition cash operations
7. Culture, Legislation
8. Situational adaptation, Long-term sustainability
9. Costs, Timeline

**Figure 4.3.** Ranking of categories (Author)

This data supports the opinions of experts during the interviews, who identified IT integration, applying an effect-orientated administration with performance management system (authority of governance), lack of acceptance (resistance to change, commitment), misinterpretation of new information (budget/accounting specifics) due to lack of training, and uncertain legislation as the major risks to be addressed early on.

The following will now show how the challenges per se are perceived to be ranked.

**Ranking: Challenges**

1. Training
2. IT systems, Commitment
3. Budget/Accounting specifics
4. Uniformity
5. Authority of governance
6. Transition cash operations, Resistance to change
7. Preparation
8. Culture
9. Legislation
10. Situational adaptation, Timeline
11. Costs
12. Long-term sustainability

**Figure 4.4.** Ranking of challenges (Author)

This order of perceived importance shows a slightly different picture already. While training, commitment, and budget/accounting specifics persist at the very top of the list, previously ranked third
'authority of governance' appears to be less of an important topic when viewed as a challenge per se. The reason for such differences will be explained before long in this research.

Measures by themselves have been ranked as previously the challenges have, as shown in figure 4.5. The results, yet again, show significant variances of importance among the categories. Whereas training still remains its top position, categories such as preparation demonstrate the gap in perception of importance between challenges and measures. Nearly fading in mid-table obscurity in ranking of challenges, it materialises as crucial among the top four topics to be considered when faced in the context of measures alone.

**Ranking: Measures**

1. Training
2. IT systems, Authority of governance
3. Preparation
4. Budget/Accounting specifics, Resistance to change
5. Commitment
6. Legislation
7. Uniformity, Transition cash operations
8. Long-term sustainability
9. Culture
10. Situational adaptation
11. Costs
12. Timeline

![Figure 4.5: Ranking of measures (Author)](image)

In contrast, differentiation amongst challenges and measures also sheds light on what can in fact be done to counteract challenges. Commitment, to give an example, plummets in ranking from fourth and second place in the overall and challenges comparison, respectively, to only fifth place in the ranking of measures. This leaves considerable room for interpretation, of which one is that only a limited amount of approaches to increase commitment exist because of its highly psychological nature. If there is little that can be done to improve on a specific issue, researchers naturally are likely to give it less weight and room in their publications. Another possible explanation is that such topics like costs, legislation, or commitment are considered the very basic requirements (Ouda, 2004) of an accrual accounting reform that are expected to be in place anyway. Once more, it shows that the data leaves room to interpret it in various ways and demands additional information to make relevant judgement.

**Relevance**

Project management experiences suggest that an awareness of implementation barriers at an early stage of the project greatly aids the creation of effective project management plans to deal with the associated risks (Aggestam, p.62). Returning to the gaps in perception of importance retrieved from different rankings regarding challenges and measures, it can be concluded that there are challenges to which few, or ineffective, measures could be aggregated. Putting this into context lets the reader conclude that there are categories of which not all challenges could be addressed. Those categories with considerable discrepancies between challenges and countermeasures are to be identified in the design stage of the reform project. Consequently, those can then be prioritised so that they will not be encountered as an unexpected threat during implementation of the changes. The following figure 4.6 will therefore lay out where the biggest gaps are and thereby propose which topics to approach early on.
The above discloses a number of results at a glance. While the number of occurrences in challenges and measures are shown in their context by category to begin with, the overall references to categories quickly reveal the distribution of such and how they are compounded. More importantly, however, the discrepancies between challenges and measures can also be fathomed immediately. This shows that categories ‘uniformity’, ‘transition cash operations’, ‘commitment’, ‘culture’, ‘budget/accounting specifics’, and ‘timeline’ are in negative balance because more challenges than measures could be identified. The category ‘costs’ offers an equal amount of challenges and measures that could be identified, whereas all other categories offer more measures than challenges to deal with.

In order to be able to design an effective project management plan, both the perceived importance as well as the measures-to-challenges balance should be considered as demonstrated in the figure 4.7 below, which reflects the ranking from figure 4.3.

Balances of categories

1. Training - positive imbalance
2. IT systems - positive imbalance
3. Authority of governance - positive imbalance
4. Budget / Accounting specifics, Commitment - negative imbalance
   - negative imbalance
5. Uniformity, Resistance to change, Preparation - negative imbalance
   - positive imbalance
6. Transition cash operations - negative imbalance
7. Culture, Legislation - negative imbalance
   - positive imbalance
8. Situational adaptation, Long-term sustainability - positive imbalance
   - positive imbalance
9. Costs, Timeline - balanced
   - negative imbalance
With this new overview, the categories with a positive imbalance could be passed over for later assessment while the remnant ranking remains intact. As a result, a new ranking is created prioritising those categories with a negative measures to challenges imbalance as follows.

**Ranking of categories by imbalances**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Budget / Accounting specifics, Commitment</td>
</tr>
<tr>
<td>2.</td>
<td>Uniformity</td>
</tr>
<tr>
<td>3.</td>
<td>Transition cash operations</td>
</tr>
<tr>
<td>4.</td>
<td>Culture</td>
</tr>
<tr>
<td>5.</td>
<td>Timeline</td>
</tr>
<tr>
<td>6.</td>
<td>Costs</td>
</tr>
<tr>
<td>7.</td>
<td>Training</td>
</tr>
<tr>
<td>8.</td>
<td>IT systems</td>
</tr>
<tr>
<td>9.</td>
<td>Authority of governance</td>
</tr>
<tr>
<td>10.</td>
<td>Resistance to change, Preparation</td>
</tr>
<tr>
<td>11.</td>
<td>Legislation</td>
</tr>
<tr>
<td>12.</td>
<td>Situational adaptation, Long-term sustainability</td>
</tr>
</tbody>
</table>

Figure 4.8: Ranking of categories by imbalances (Author)

Those categories with a positive imbalance must not be ignored, though, as they still have major effects on the outcome of the reform project. Rather, it must be considered that some categories are addressed at an earlier stage of a project than others, simply due to the fact that some challenges will need increased attention because approaches to counteract those challenges still remain to be found.

Another factor to consider is the project management perspective, which requires the people in charge of a transition to work on challenges in certain categories first for the reason that some steps are a prerequisite to others (Aggestam, pp.60ff.). *Ouda’s Prescriptive Model of the Transition to Accrual Accounting [PMTAA] (Ouda, 2010)* argues that there are several stages a project has to pass through in order to synchronise processes well, leading to a more effective and sustainable implementation of international accrual accounting standards in the public sector. Combining the findings above with *Ouda’s PMTAA* brings forward the final version of what this research proposes as a set of priorities.
Urgency

According to the abovementioned model, the transition phase of an accrual accounting reform project in the public sector is divided into two further phases, the ‘initial transition phase’ and the ‘establishment phase’, as shown in an extract from Ouda’s PMTAA in figure 4.9 below. This framework implies that the initial transition phase needs to be finalised before the establishment phase may commence, adding another layer to consider when prioritising issues for preparation of the accrual accounting implementation.

<table>
<thead>
<tr>
<th>Initial Transition Phase</th>
<th>Establishment Phase</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Political support</td>
<td>- Asset register</td>
</tr>
<tr>
<td>- Bureaucracy support</td>
<td>- Opening balances</td>
</tr>
<tr>
<td>- Legal provision</td>
<td>- Chart of accounts</td>
</tr>
<tr>
<td>- Professional and Academic support</td>
<td>- Accrual general ledger</td>
</tr>
<tr>
<td>- Communication strategy</td>
<td>- Setting the government sector accounting standards (IPSAS)</td>
</tr>
<tr>
<td>- Management culture change</td>
<td>- Tackling specific accounting issues</td>
</tr>
<tr>
<td>- Willingness to change</td>
<td>- Accounting and budgeting consistency (integration)</td>
</tr>
<tr>
<td>- Consultation and co-ordination</td>
<td>- Conceptual framework</td>
</tr>
<tr>
<td>- Budgeting of adoption cost</td>
<td>- Central guidance unit</td>
</tr>
<tr>
<td>- Information technology capability</td>
<td>- Central help desk (including advisory board)</td>
</tr>
<tr>
<td>- International financial support</td>
<td></td>
</tr>
<tr>
<td>(mainly for developing countries)</td>
<td></td>
</tr>
</tbody>
</table>

Figure 4.9: Transition phase of accrual accounting reform (extract from figure 2.4, Ouda, 2010)

Derived from the above, it can be concluded that issues regarding ‘budget/accounting specifics’, ‘uniformity’, ‘transition cash operations’, ‘timeline’, ‘situational adaptation’, and ‘long-term sustainability’ can be dealt with at the subsequent ‘establishment phase’ and its concern be postponed during the ‘initial transition phase’, therefore. Consequently, project management should be prioritising according to the following figure 4.10.

Priorities in project design

1. Commitment
2. Culture
3. Costs
4. Training
5. IT systems
6. Authority of governance
7. Resistance to change, Preparation
8. Legislation
9. Budget/Accounting specifics
10. Uniformity
11. Transition cash operations
12. Timeline
13. Situational adaptation, Long-term sustainability

Figure 4.10: Priorities in project design (Author)
4.5. Summary

The results of this research show that there are a considerable number of challenges that potentially threaten successful implementation of international accounting standards in the public sector. However, this research also points out what can be done in order to minimise the effects of such challenges, and it shows which countermeasures should be prioritised in order to aid effective project management.

While a list of all suggestions for challenges and measures that have been identified in available literature would be too extensive and confusing, 15 categories characterising those suggestions could be found. Each category describes what must be considered when implementing international accounting standards in the public sector. Those categories are costs, situational adaptation, uniformity, transition cash operations, commitment, culture, IT systems, training, long-term sustainability, budget/accounting specifics, resistance to change, legislation, timeline, authority of governance, and preparation.

In order to expand on depth and relevance of those findings, face-to-face interviews have been conducted with experts in the field of public administration and international public accounting standards. Those interviews allowed further proposals to be formed, which in turn could be summarised in 11 categories being decision-making, communication, data collection, information use, cost-saving measures, IT systems, training, budget/accounting specifics, time and complexity, as well as legislation. Most findings from examination of relevant literature could be underpinned and new approaches to initiate and govern implementation projects could be explicated.

Finally, supplementary analysis presented levels of importance, relevance, and urgency each category embodies, concluding which categories should be prioritised for effective project design. Accordingly, commitment, culture, costs, training, IT systems, authority of governance, and resistance to change, preparation, and legislation are the categories to be prioritised first.
5. Conclusions and recommendations

All of the above proposes several conclusions that can be made following examination of available literature from around the world, face-to-face interviews with experts in the field, and further analysis on priorities. The following will now present those conclusions and subsequently make recommendations on how to use the findings above to improve projects aiming to implement international accounting standards in the public sector.

5.1. Conclusions

The conclusions on all research shown in this thesis is formulated as follows. In addition, the following extract from the Ishikawa diagram as shown in chapter 1.6 will visualise the above showing the main root causes of the challenges to implement international public accounting standards.

![Ishikawa Diagram](image)

Figure 5.1: Ishikawa extract (Author)

5.1.1. Major challenges

Revision of previous attempts to implement international accounting standards in public institutions have shown that there are some reoccurring challenges project management is faced with. Those challenges can therefore be anticipated and projects prepared for.

As has been laid out on page 13 of this research, Lüder’s Contingency Model for Public Sector Accounting Innovations identifies staff training and recruitment, administrative culture, and political competition as major structural variables of the politico-administrative system. According to research and reports on implementation efforts in the public sector, training existing and new staff to not only use accrual accounting, but also to fully understand its implications is a major challenge. Failing to consistently train staff as well as officials about the specifics of accrual accounting and budgeting can lead to misinterpretation and misuse of the data, which also may have negative effects on commitment and increase resistance. This would inflict serious delays or threaten the project altogether.

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Moreover, organisational characteristics, the legal system, and the size of jurisdiction are considered implementation barriers to the introduction of a new public sector accounting system. The Prescriptive Model of the Transition to Accrual Accounting names additional implementation barriers such as bureaucratic management culture, or lack of internal consistency. Fully aligned accounting and budgeting systems, supported by an IT system that underpins uniformity in design and reports would greatly help making the benefits of accruals obvious but is difficult to accomplish. Costs can be daunting and will only increase if projects cannot go ahead as planned, which is why a large initial budget and a project design that allows decision makers to swiftly react to any situation are crucial. All of this needs appropriate strategic governing and the possibility to do so, making executive commitment and legal support essential challenges.

5.1.2. Countermeasures

Having studied difficulties during implementation projects from all over the world, experience reports from project managers and their augmentations by academia resulted in a whole scheme of methods and means to overcome the challenges projects were likely to undergo. Lack of training is often considered a major threat to successful implementation and must be prepared pedantically. Training content should be adapted according to the needs of recipients, but how it is given can also increase its effectiveness. Its timing and consistency are important parameters.

Understanding what the changes in systems are may not be enough, however. It requires change in culture and approach to make the benefits of the accruals visible. Fully intertwined systems, both IT systems and accounting systems, as well as uniform designs in interfaces and reporting are necessary to make data easily understandable for everyone involved. This enables cooperation among departments where applicable, which can improve outcomes. Central accounting offices coordinating cooperation and guidance show support and often simplify change efforts.

Communication and integrity are often cited success factors and need to be outlined in the project design, booklets and manuals giving guidance on how to operate the new system have been productive means. An unambiguous positioning and strategic controlling by the management while being able to remain flexible in decision making allows project governance to lead the project effectively. Pilot projects help avoiding unanticipated outcomes and formulating relevant guidance. While the changes do require a large budget, unnecessary spending can be curbed by early feasibility studies including cost-benefit analyses, synchronisation of systems, especially in IT, and clear accountabilities when decentralising monetary decisions.

5.1.3. Priorities

Breaking down what makes certain measures a priority, it can be shown which measures should be prioritised when implementing international accounting standards in the public sector. The measure’s importance, its relevance and urgency have been determined as signs of priority. The number of references made in research and experience reports from previous implementation projects show which measures have been considered important. Relevance of those categories was determined by discrepancies between challenges and measures per category, prioritising those categories with challenges that could not be addressed by a smaller amount of measures. Project management added the last layer of urgency, prioritising those categories that are prerequisites for others and need attention at an earlier time accordingly. It could be derived from the number of references that categories like training, IT systems, authority of governance, commitment, and budget/accounting specifics were considered most important. Moreover, the analysis of relevance suggests that budget
and accounting-specific issues, commitment, uniformity, transition cash operations, culture, and timeline need additional attention because of their apparent imbalance between challenges and measures to overcome those. Finally, the project management approach makes commitment, culture, costs, training, IT systems, authority of governance, and resistance to change, preparation, and legislation the most urgent categories to prioritise.

5.1.4. Further research

Having analysed the ramifications of implementing international accounting standards in the public sector, some topics could not be addressed properly due to the narrow scope of a bachelor thesis. Therefore, the author would like to mention where available research is lacking and which topics should be examined in future research.

While available literature allowed insight into experiences from previous implementation attempts, exact project management designs including a timeline of individual measures to be taken could not be found, even though this would help outlining how exactly projects should be approached and which actions need to be done in what order.

This thesis was focused on accounting reform and even though some implications on budget design could be mentioned on the side, there is much greater detail necessary in order to truly outline best practices guidelines on an integrated system including accrual accounting and accrual budgeting. In that context, it could be shown how other factors influence a transition from the purely administrative system to a fully integrated NPM system, according to which consultancy companies can bring in their experience of change management for even better guidance.

Moreover, this research lacks details on the financial burden and benefits the consultancy itself can expect, and in particular how their cost-benefit ratio can be improved, in order to be able to tailor services better.

Finally, the author would like to see research emerge on how to better integrate IT systems that allow public financial information to be compared globally. In times of increased interconnectivity, evaluations could be performed using stock market data, and financial assets could be shown dynamically, thereby creating financial statements that are true, fair, and transparent at all times.
5.2. Recommendations

The following will exemplify the conclusions of this research and make feasible recommendations on how to use the findings.

5.2.1. Preparation

The combined findings of this and other research show that there are 15 categories of often occurring challenges that should be considered when planning to implement international public accounting standards. In order for the advising party to be able to make effective suggestions, the status quo at the consulting institution for those categories need to be assessed. Using long-established models such as the 7S Model by McKinsey’s Peters and Waterman in combination with cause-and-effect analysis can assist identifying deficiencies.

Costs

Costs are likely to be tremendous and hiding that fact may generate wrong expectations. Early feasibility studies and transparent, accurate cost-benefit analyses can help gain trust and understanding in parliament, smoothing the way for better financial support and budgeting. External auditors and financial advisors, for example, add assurance and can aid in designing appropriate budgets.

Situational adaptation

In order to prepare project governance for flexible division of resources, clear goals and objectives need to be set and communicated to all stakeholders. Once established, all decisions of project governance should be juxtaposed with those goals and objectives so that ineffective or inefficient operations can be stopped entirely, or adjusted according to the admired results. Moreover, it should be determined which ratios and other indicators used in reporting make sense in the public sector. This would also help to create a leaner reporting without ineffective “nice to have” elements that is tailored to the circumstances, which makes interpretation easier and should improve decision-making.

Uniformity

While uniform design of interfaces, financial statements, and reports could improve operations and usability of data, some departments are in need of other information than others. To avoid overwhelming amounts of data on the screen, the software should allow highlighting of relevant, and fading out of irrelevant, information according to the needs of the user. Those individual needs must be understood, therefore, and filters be designed correspondingly. True uniformity across a national accounting system including all councils requires common standards. As a prerequisite, the legitimacy to set standards must be clearly defined, including limitations to right of choice.

Transition cash operations

Impeccable transition to accruals requires the existing cash-based accounting system to be accurate and reliable. Data must be unambiguous and cash information must be accessible. This means that all available information should be collected upfront (also from excel files and filed cash receipts, e.g.), and kept for continuous assessment in order to make sure that no information gets lost. Proper guidance and advice on valuation and accounting should ensure that information that is difficult to classify with the new regulations will not be ignored or its processing delayed. Further, the unique
meaning of public accounting as a tool to budget without the aim to make profits order communicating the differences between accruals in the public sector and accruals in the public sector.

Commitment

When informed fully according to their needs and interests, executive level support is more likely to be stronger and unambiguous. Using the Contingency Model of Public Sector Accounting Innovations, for example, transition stimuli should be explained and the social structure variables determined in order to be able to reason adequately and gain commitment from all stakeholders. It should be established where and how staff could be involved in planning.

Culture

One major finding in this and other research is that changing the accounting system alone is not enough to truly make use of its advantages but rather, it needs a result-driven information culture with output-based accrual budgeting. Competitive arrangements and performance-based assessments are likely to find their way into policies of public institutions, with stronger value-for-money incentives and great attention to risk management. This can only be achieved with a clear legal basis, common values and standards, as well as adequate guidance. Advising parties such as consulting companies should make use of their change management knowledge, therefore. Deloitte’s Change Enablement Framework is one tool of many to achieve a change in culture, but more literature about this topic is available.

IT systems

Due to the sometimes overwhelming costs associated with IT system transformations, it should soon be evaluated what system capabilities are required. While national synchronisation of all systems including councils and departments can easily require tailored solutions, it is oftentimes argued that off-the-shelf systems are suitable, too. The necessary functions and design issues have been addressed and need thorough examination of the needs of users, which should be conducted before the decision to purchase a system is made. Furthermore, there may be time periods, in which, by law, the old system still has to be served. The legal circumstances should be analysed in advance, and decisions made whether to implement the new IT system before, after, or with the new accrual period, therefore.

Training

As the main three topics in training are identified as the ability to understand the new system, the ability to use the data effectively, and knowing the legislative obligations, extensive syllabi on those three issues should be prepared. Nevertheless, training should be adapted to the needs of staff, requiring analysis of job descriptions as well as interviews asking which parts of the staff’s future job they are less confident about. Testing capabilities directly, however, is not recommended due to possible negative effects on acceptance and commitment. Rather, interests and personal confidence should be the centre of examinations, which makes advice more personal and is considered beneficial by experts as laid out in chapter 4.3.
Long-term sustainability

Experiences from earlier implementation attempts show that periodic performance assessments of service users’ satisfaction, processes, and their quality help improving services and making them more efficient. To prepare an institution for procedures like that, appropriate benchmarks should be researched and assessments drafted. Best practices from the private sector could be adapted to the realms of the public sector.

Budget/Accounting specifics

The very basic requirements for errorless transition are in essence the reliability and integrity of the data, which makes a complete collection of data from all sources and its verification by independent audits indispensable. In particular the already existing records of accounts payable, accounts receivable, and debts should be accumulated, assessed, and corroborated by renowned and trustworthy institutions.

Resistance to change

It has been established that resistance will inevitably occur, which is a fact in itself that needs to be understood by management from the beginning of preparations. Officials should first assess readiness of the institution, for example using tools similar to the Financial Management Capability Maturity Model, which has been developed by South Africa’s National Treasury as described by Solomons. An advising institution should help devise such a system and be prepared to guide through it. Human resource advice, in particular will be necessary to tackle the upcoming challenges, not only to develop competent staff but especially to formulate a powerful communication strategy that is tailored to the circumstances of the public institution and the personalities of its staff. This should include written material explaining the reasoning behind the reform, which will need extensive support from consultants to formulate and adapt.

Legislation

New public accounting needs a strong legal foundation, but also the transition itself needs clear regulations and instructions in order to enable legitimate change. Guidance on accounting policies, especially regarding asset evaluation and design of the opening balance sheet are crucial and may require tremendous cooperation with consultants. It should be assessed which policies make sense and what legal provisions apply before decisions are made, therefore. This should include an analysis of the current development and anticipate law changes that are likely to occur if applicable.

Timeline

To prepare for a swift transition, advising institutions should prepare a basic outline of the “roadmap” to be followed including stage plans and targets. Communication strategies can help improve awareness and acceptance, as mentioned before. Also, in-depth gap analyses should be prepared based on interviews conducted to assess the status quo of training needs. Particularly the project management side of the transition leaves great room for advice and guidance. On that note, other projects should be assessed as synchronisation of both might make sense. Consultants should prepare to show similarities between the old and the new accounting systems as well as bring forward evidence that a quick transition would benefit all parties.
Authority of governance

The implementation efforts can only be of avail when there is unambiguous positioning of senior management, which requires alignment of interests and objectives. In particular, the overall concept of which frameworks, IT systems, and training methods to adopt needs agreement. Precise coordination of the processes towards the ethics of those objectives would facilitate success but requires great project management skills and clear responsibilities, which advising institutions should develop in detail with the stakeholders. Drafting communication plans and reminding stakeholders of the common objectives should help focus on the targets and avoid drifting attention away from them.

Preparation

In order to help initialising the transition project, previous reform examples should be studied and associated risks and benefits presented. Pilot projects can help testing assumptions without risking too many resources, but require no less preparation, including the creation of new accounts and records, all of which may need advice and guidance. To prepare for quick data transfers, it should be analysed which data is already available and which needs further refining. With this in mind, lead times should be anticipated and tested, and the status quo assessed as previously mentioned.

5.2.2. Approach

While the previous outlined which steps can be taken in order to prepare for major challenges of implementing international public accounting standards, it will now laid out how to approach the challenges in detail.

Costs

Even though high costs of a transition may be expected and less of a concern, this sometimes if based on false expectations or a misinterpretation of dimensions. To counteract this challenge, early feasibility studies and accurate cost-benefit analyses are of utmost importance. When political support is secured and budgeting of the reform is near, the responsible organs should be advised to make sufficient resources available including the possibility to increase the budget without further risks. Experiences from the private sector to implement risk-averse financial schemes to finance these efforts may help avoid “second-best” solutions due to a lack of finances mid-project. To enable flexible project management, it should be empowered to make the necessary monetary decisions sovereignly while ensuring competent controlling. As the IT system is often a major cost factor, it should undergo particular cost-benefit analysis and the use of adaptable “master” versions should be considered in order to save costs. “off-the-shelf” software should be used whenever applicable. Further cost-saving measures can be implemented in training, such as using e-learning and internal training, passing on knowledge in discussion rounds and the intranet, as well as through “snowball schemes”. The own locations should be used as training facilities where possible and the use of consultants should remain minimal. While outsourcing can reduce costs for some processes, their benefits should be evaluated keeping staff’s acceptance in mind.

Situational adaptation

Many challenges require project management to remain flexible and adapt measures according to the current reality of the situation. Continuous assessment of applicability of rules and procedures is a vital instrument, therefore. Advice should include to reduce bureaucracy and abandon practices that have little relevance with regards to the institutions objectives. Consultants should use their experiences on process optimisation and accounting design to make the services leaner on inputs and shift the time
spend on less efficient tasks to those that have priority in the new system. Differences between the previous and the future system must be communicated and the adapted concept of economic efficiency in the public sector be explained. This also involves accounting ratios to interpret data correctly in the context of differing goals in the public sector. Which information each position to be reported to needs should be analysed and communicated to those that build the reports in order to ensure reporting is relevant and can be understood.

**Uniformity**

As has been patterned, the aim is to intertwine data from accounting, budgeting, and statistics in order to extrapolate relevant information that can help improving outcome. The combination of data from different sources requires sets of standards in order to enable reliable interpretation, however. As a result, it is key to clearly allocate responsibilities to set those standards and to agree to a common design in order to be able to compare the data. This necessitates reductions of independence to some extent as right of choice as well as the design of financial statements would be limited, consequently. Consultants should help develop a chart of accounts that is understandable by everyone involved and can be used by all without gaining too much on complexity. Clever IT solutions that fade out irrelevant and highlight relevant information in so-called adjusted workflows and personalized views are available, though professionals should give guidance on what is relevant to whom. Another crucial issue to be covered is uniform evaluation of assets and their accurate association with the respective applying international accounting standard. In order to align processes and procedures, generally applicable guidelines explaining the new responsibilities and accountabilities as well as performance frameworks should be developed and disseminated.

**Transition cash operations**

It is important to keep track of cash information to remain in control. While some experiences show that it can be helpful to keep information viewable on a cash basis, it is only recommended to do so as a tool to understand the differences alone. It should therefore be used only as long as the transition to accrual accounting goes ahead as planned and usage of accrual accounting remains to be the priority. As previously mentioned, it is vital that the data collected is reliable and accurate, which is why audits and work controls are inevitable.

**Commitment**

Communication is one of the most important measures to consider when trying to obtain commitment. While executive support is essential, relaying of information of such support is of equal importance. Furthermore, their support must be felt and the reasoning be comprehensible, which could be achieved by powerful campaigns to inform stakeholders about the transition purposes, the stakeholder’s role in the reform, and what the motivations were to trigger the reform. Doing that, e-mails could be used for general information but communication should otherwise be personal. The more staff is involved in the development stage, the more feedback can be used to improve the project, and the higher commitment will be. In fact, including staff in decision-making and asking for input has proven helpful in previous attempts as details that otherwise would have been overlooked were questioned by operational staff that deal with the issue on a daily basis. Other experiences suggest a hotline for questions and remarks as well as assigning advising roles to well-trained supervisors for quick help when staff faces difficulties.
Culture

It is understood that reforming the accounting system may not be enough to truly acquire the benefits of its intentions. A transparent, result-driven culture, however, may not happen without structural change in leadership style. Leadership development is only one of the contributions consultants can bring, however. The development of communication plans, competitive arrangements and performance-based assessments according to previously defined targets can help build an understanding of efficiency and effectiveness that could improve outcomes significantly.

IT systems

The IT system is often considered the backbone of a modern administration and can indeed be considered an important part of transition efforts as the IT system is a central tool everyone involved works with directly and on a daily basis. Swift implementation is recommended, whereby time and resources should be spent if the gap analysis shows deficiencies. Depending on the needs of the entities, which may differ due to size and complexity, generally applicable “master” versions may be developed that allow to add features according to the needs of the entity. Before this can be done, a number of variables must be clear, however. While its functions should include possibilities to synchronise data across all entities from ministries to departments of councils, its interfaces should be kept homogenous. Options to enter and view data on a cash basis are suggested in literature sometimes to ease understanding, those should be limited and work in the background, though to not impede learning progress on the accruals. Besides, the previously mentioned filter feature to highlight relevant and fade out irrelevant information can reduce complexity and will help keeping the overview of an otherwise overwhelming amount of data.

Training

For the success of the reform efforts, it is absolutely essential that everybody involved understands how the new system works and how to use it effectively. Though, not everybody needs the same level of knowledge. While staff on the coordinative level require detailed knowledge of accrual accounting and its analysis, and people working on the operative level of a public institution need a thorough understanding of double-entry booking and how the IT system works, lower level staff may merely have a basic understanding of how the data is interconnected and how it is entered into the system correctly. Accordingly, training methods differ as well. The principles of double-entry accounting and legislation can be taught in interdepartmental class-like courses or seminars, which also should include discussion rounds with staff from other departments. Specific training should be given in a more individual environment, preferably on-the-job using real-world examples for the optimal learning effect. At a later stage, competence centres should be considered offering specific courses on the latest legislative changes, for example, or updates of international accounting standards and the consequential changes in booking procedures. Other general information may be passed on internally, making use of the so-called “snowball-effect”. Operational guides describing new processes and procedures, either in written form or connected to an intranet system that pools information for everyone to access at any time, should be made available. As job requirements change, the curriculum at schools for trainees must change correspondingly. One helpful tool to improve training is the implementation of e-learning software, which should only be used as a supplement, not as a replacement for the above-mentioned methods. Generally, training should be offered repetitively and start not long before the new skills become necessary. If staff is involved in planning however, training should start earlier accordingly. Furthermore, coordination and operational level employees often are in dire need of project management skills as those positions are often assigned responsibility of project management.
Long-term sustainability

Again, communication is considered important to enable change. All stakeholders should be aware that only continuous development in the field of public accounting and its services can improve their personal situation. Steger suggests, communicating that the reputation of public services and the civil servants themselves can help sustaining the momentum of change. For those that prefer a little more influence, mandatory periodic assessments on service user’s satisfaction, processes efficiency, and its quality can be a tool to improve the efforts. Next to best practices from external comparisons and indicators, adapted performance management systems from the private sector can build meaningful benchmarking.

Budget/Accounting specifics

After data has been accumulated from all sources and verified in audits, the relevant information should be extracted for a first rough draft of an opening balance sheet. To complete the opening financial statements, nonfinancial assets can be identified and evaluated subsequently and the more difficult evaluations previously postponed should be caught up on. For depreciation and amortisation, already existing guidelines from the private sector, such as the AfA tables in Germany, should be used where applicable. The chart of accounts should include assets and liabilities as well as revenues and expenses in the budget classification, too. The coordination of all accounting and budgeting efforts should be assigned to central accounting offices that also give guidance on accounting policy, align the accounting with the budgeting system, and install internal control systems. Those control systems should be installed parallel to the reform efforts and should involve input from the staff to avoid unnecessary resistance.

Resistance to change

As resistance is likely to occur, a strategy to deal with resistance should be developed including clearly defined public relations [PR] management. This should highlight the practical side of the reform as well as personal advantages, such as an improvement in reputation of civil servants and public services in general. A determined demonstration of the institution’s willingness to be transparent and pedantic attention to the diction used, avoiding association with intentions in the private sector, can aid gain understanding and acceptance. Moreover, appropriate consultation and coordination with staff not only allows the inclusion of valuable insights for policy-making, but also increases acceptance from staff. Additionally, this may help communicating shifts of power that might be necessary and help building a more understanding sentiment among those who will lose on power through the reform. Generally communication, again, is of vital importance to carry the benefits of the transition efforts forward. Handing out booklets, accounting manuals, case studies, etc. that are in line with the communication strategy helps staff to understand the reasoning and benefits of the reform, and reduces misinterpretation of information, which is identified as a major risk. Early identification of risks, such as the lack of specification of outputs, identification of assets, or processing backlogs, can give management important insight into what can be done in order to avoid resistance of staff.

Legislation

There are many parameters influencing the reform but it must be kept in mind that the law is the decisive factor that dictates the framework of standards and limits the leeway of policy-making. Once the parliament has agreed on a legislative outline, staff and software should be updated regularly on the current legal environment. Seeing that this environment is often adapted later on, law changes that are likely to occur may be included as anticipated already. It should be analysed in how far local changes to the federal system are possible and beneficial, as well as how those changes could be integrated or prepared already.
Timeline

There is no point hiding that change will take time but there are a few measures that can reduce the length of the project decisively, which may cut down on costs and improve outcome generally. Besides the much-cited necessary political and administrative support from executive level, there are often influential individuals throughout the institution, which should be identified and persuaded to help promote the project. The special nature of the public sector and its procedures must be considered when conducting any such acceptance-obtaining measures. Similarities to previous processes should be highlighted and the benefits of the new system communicated. Other projects should be analysed on whether they could be synchronised with the accounting transition, though the balance between integrating useful features and avoiding too many projects taking place simultaneously must be kept. However, swift and accurate implementation and a clear cut, after which operations according to the new system is valid and final, could help build strong momentum. At this point, the IT system must work well using the accrual accounting features and be fitted with verified data, while also allowing access to information from the old system. Coordination of all processes can be overwhelming and requires thorough project management planning. Intelligent sequencing at stage planning is key to remain in control as Solomons, and Khan and Mayes outlined. Compliance against the project implementation plan should be assessed continuously. Project management tools, such as the PRINCE2 framework, can help organising and executing large and complex projects.

Authority of governance

After decisions on frameworks and approach have been made, much comes down to project management, which leaders in the public sector oftentimes are not prepared for. Skilled consultants can help organising the vital first steps, such as training or selection of IT systems. Consultants should take on the mediating and coordinating role, drafting communication plans including communication channels for staff to more experienced personnel during transition phase, helping with project management tools, and identifying the main risks. The principles of NPM and economic efficiency should be adduced, standardised transition policies induced, and performance indicators and benchmarking introduced. During all this, the main task of the consultant will be to recollect focus on the desired end result, juxtaposing plans and decision-making with the agreed targets.

Preparation

Full consolidation of all financial data for better risk management and controlling requires thorough data collection from all sources and their appropriate integration into the new system. Consequently, a series of new accounts and records will have to be created and data transfers planned pedantically. This will take considerable time and should be allowed a realistic lead time, therefore. Before the data transfer can proceed, though, accounting policies may have to be adopted to the latest legal environment changes in order to avoid tedious reorganisation at a later stage. The resulting data disorder of having to restructure financial statements anew would seriously impede the next stages and validate suspicions of staff resisting the change. To enable order while quickly making progress, it is recommended to transfer data immediately that is transferable without further amendments or those that correspond with budgetary and balance sheet items, as well as those that are easily extractable from the old IT system in good quality. Furthermore, data that is important to include in a sound balance sheet should be elaborated swiftly, including pension reserves, financial debts, and the directory of assets. Finally, efficiency of the above-mentioned measured could be tested in pilot projects to gain experience in the processes, train management, and comply with risk-averse public spending policies.
5.2.3. Priorities

Having shown which challenges to prepare for, how to prepare for the challenges, and what to do in order to counteract those challenges, further analysis has shown that some challenges should be given priority over others due to importance, relevance, and urgency of the impact those challenges could have on a successful transition. In order to actually put the findings into practice, the operating cycles and workflows in project management as well as in decision-making for implementing the new framework have to be considered. The Prescriptive Model of the Transition to Accrual Accounting, for example, demonstrates how some challenges are more urgent to tackle than others. This urgency demands to face challenges in the categories commitment, culture, costs, training, IT systems, authority of governance, and resistance to change, preparation, and legislation first.

After these issues have been dealt with, and their analyses could be concluded, the new knowledge can be used to work on budget/accounting specifics, uniformity, transition cash operations, timeline, situational adaptation, and long-term sustainability.

Nevertheless, even prior to application of the above-mentioned countermeasures, consultants should prepare themselves well. Therefore, before consultants start drafting implementation plans, they are advised to use models such as the Contingency Model of Public Sector Accounting Innovations in order to be able to explain the reform stimuli and determine the social structure variables, such as socioeconomic status and political culture. This should enable them to help formulating adequate reasoning for the transition and gain commitment from all stakeholders. Moreover, change management tools, such as the Change Enablement Framework should be recollected in order to help initiate cultural change. To help finance the reform, consultants should prepare audits and help designing appropriate budgets. In the interest of adequate training, syllabi teaching understanding of the new system, using its data effectively, and legislative obligations should be prepared that fit the gap between job descriptions and capabilities of personnel. In addition, legal circumstances on when the new system comes into effect in pursuance of the correct timing for implementing the IT system should be monitored, as well as the needs of users be determined to equip it with relevant features only. Furthermore, an alignment of interests on executive level should be encouraged regarding the overall concept of the reform. Consultants should be on hand with help and advice, mediating and coordinating decision-making on framework, IT requirements, training methods, and the like. Assessment of the status quo using or developing tools such as the Financial Management Capability Model should be conducted well in advance, too, combined with human resource consulting and communication strategies according to the results of the assessment. In contemplation of final decision making, previous attempts to implement international accounting standards in the public sector should be studied and their experiences depicted. Once it has been decided to allow further analysis, pilot projects could be arranged and designed by experienced consultants. At that stage, guidance on accounting policies, particularly asset evaluation, and creation of the opening balance sheet could be edified.
5.3. Summary

To reiterate, it can be seen that there are countermeasures to challenges observed in earlier and ongoing transitions, indeed, and that advising parties can prepare themselves and the institution under reform with help of tools such as the 7S Framework, cause-and-effect analysis, cost-benefit analysis, gap analysis, the Contingency Model of Public Sector Accounting Innovations, the Change Enablement Framework, the Financial Management Capability Model, communication plans, PRINCE2, or the Prescriptive Model of the Transition to Accrual Accounting in addition to making use of experiences.

This research described a great amount of challenges and offered suggestions on how to prepare for them as well as how to counteract them and in which order the challenges should be addressed. To continue, it will now be outlined how these suggestions could be implemented in detail.
6. Strategic implementation

Having concluded the findings of this research, recommendations could be formulated describing what can be done in order to better guide public institutions through a reform project to implement international public accounting standards. The following will attempt to elaborate on those recommendations and lay out in further detail how they can be implemented in practice. In contemplation of such, the costs and benefits will be determined and risks identified.

6.1. Implementation plan

In furtherance of the above, manifold suggestions can be made in order to transfer the findings of this research into a viable outline of an implementation plan for use at public institutions contemplating a transition to international accounting standards.

As recommended above, issues associated with the categories commitment, culture, costs, training, IT systems, authority of governance, resistance to change, preparation, and legislation are to begin with.

Taking the importance, relevance, and urgency of measures to counteract challenges into account, a more detailed view enables the reader to implement the findings according to the measures’ workflows and prerequisites. While previous conclusions and recommendations could only adumbrate an approximate chronology, all findings of this research combined finally allow to give clear advice on how and in what order to approach projects with the intention to implement international accounting standards in the public sector as the following will show.
6.2. Implementation timeline

Implementing international accounting standards in the public sector is often considered a lengthy undertaking due to the complex structure of organisational design and the many risks involved with change management. This research shows that collecting experiences from all over the world can indeed compile to valuable advice on how to approach such a challenging endeavour. While the previous achievements of this research focused on overcoming the challenges, the following will depict in which order the suggested countermeasures should be applied.

The project could be divided into three main phases, (1) Preparation phase, (2) Initiation phase, and (3) Implementation phase, which are sorted in subsequent order. Each phase is composed by several categories, which follow a subsequent order, in turn. The approximate lengths of the three main phases depend on a number of factors as have been shown in chapters 2.2 and 4.

The following will provide more detailed information on each of the three phases.
Preparation phase

First, challenges of commitment should be tackled as executive support is necessary to even begin discussions in parliament, the very first step to transform accounting systems in the public sector. This depends on the communication of reasoning, much like administrative support, without which effective change is impossible. Next is actual decision-making as described in chapter 4.3, for which the consultant should explain the essence of NPM, advising management on transition policies, and help introduce performance measures to remain in control. Project management training should also commence. The IT systems are a central tool to implement the new accounting system but has to offer different features to different departments. Therefore, extensive analysis for requirements and expectations will have to take place before costs can be estimated and budgets can be applied for. Apropos, large resources should be made available and measures adopted allowing project management to enlarge the budget even further if necessary and without additional risk.

Initiation phase

Training methods should be applied in the light of different requirements and capabilities of personnel. Syllabi should be designed around the fact that understanding the system, being able to use the data effectively, and being able to enter data correctly are the three main risks identified if lacking. When setting up, integrating e-learning software and an intranet knowledge pool should be considered. The transition is incomplete without supplementary culture change that involves leadership development according to NPM, which epitomises the need for consultants’ input on communication plans, competitive arrangements, and performance-based assessment. As the foundation of the project begins to form, continuous analysis of the legislative environment should materialise in order to update staff and software on the latest changes before the results of a pilot project determine the further course of action. Lessons learnt from piloting allows further analysis on whether other projects show congruence and could be integrated in the transition efforts where applicable. The IT systems’ interfaces, too, can now be adapted to the needs of each and every user including the function to highlight relevant and fade out irrelevant information. Similarly, all policies and procedures should undergo last revision to avoid unnecessary or inefficient activities.

Implementation phase

Having collected sufficient data on the pilot project, and with all previous preparation in place, all cash information should be collected and audited. With additional work controls implemented that ensure a clear cut from cash to accrual accounting operations, processes and procedures should slowly take on the form of the accrual system. Subsequently to the verification of cash information, the data should be transferred into the new accrual system starting with those data that are easily transferable without further amendments, those that correspond with budgetary and balance sheet items, and those that are available from the old IT system in good quality. Pension reserves, financial debts, and the directory of assets should follow suit before long as their adequate inclusion is prerequisite for other positions. Non-financial assets should be included next in order to complete a first rough draft followed by profit and loss positions such as amortisation and depreciation that can be assessed using existing evaluation guidelines where possible. Accounting offices should be staffed with experienced personnel, who would give guidance and advice as well as develop and coordinate accounting policies across departments. Under the authority of such accounting offices, periodic assessments of service user’s satisfaction, the continued efficiency of processes and their quality should be enforced. Consultants, again, can make use of their experiences from other attempts, both from the public and private sector, to implement such performance measures.
6.3. Costs and benefits

Implementing international public accounting standards is a major project that requires careful planning and extensive resources as has been laid out previously. While the ability to create accurate and realistic cost summary of a full transition is still limited (Bergmann and Gamper, p.622), its benefits are more apparent because financial information can be used to show the real economic situation and implications, which enables better decision-making and more reliable budget justification both in parliament and before the public (Müller-Marqués Berger and Braun, p.21; Bergmann and Gamper, p.618). While robust financial reporting and financial management are certainly not all that is necessary to endure global economic and financial crises well, having them in place means it is able to make decisions based on good financial information, and be more confident of the consequences of those decisions (Ball and Pflugrath, p.11). Accrual accounting can help avoid extensive public debts and allows appropriate positioning for future crises. However, not only is it helpful to anticipate difficult times, the resulting transparency of an accrual system pays off in credit ratings, too. The application of internationally comparable accounting standards allow the visualisation of complete consolidation of all entities and simplifies credit ratings without influencing their results. Better investment judgement on state bonds due to higher data reliability is just one of the many benefits, particularly after the recent exposure of not so reliable government bonds of many European countries (Bergmann and Gamper, p.622). Transparency counteracts an evasion of accountability, which can make government work more efficient as a result (Chan, 2003, pp.17f.). It also makes opportunity costs for future generations due to short-term wealth more apparent, while reducing the risk of potential civil turmoil and loss of support (Ball and Pflugrath, pp.15 and 16). The UK government around David Cameron seems to have realised the benefits of the above and today can be considered a prime example of using transparency as a tool to improve government services (Cameron). All in all, it is often concluded that the costs of implementing an accrual accounting system are substantial, in fact, many countries argue they could not implement accrual accounting due to a lack of financial resources, but are outweighed by the benefits the new system provides (Ouda, 2004, p.95; Lüder, 1992, pp.104 and 112).

Fact is, the few examples of states having completed full implementation are not conclusive enough to generalise their success as of yet. Rather, while financial benefits might only become effective years or decades after implementation, higher transparency and accountability in themselves show significant non-financial benefits early on. Again, the future will have to show if transitions to accrual accounting prove financially beneficial in the long-term, but it is in the responsibility of governments to enable the process for more transparency in the first place.

The role of consultancies can be an essential one by helping to create the environment a public institution needs in order to successfully overcome the challenges of implementing international public accounting standards. The consultants’ guidance and support can be a decisive factor that makes good intentions viable and the author hopes this research can help consultants to prepare better. Experience reports suggest that the ratio of work done by internal personnel and external consultants can be 5:1 in ideal conditions from the government’s perspective, but might be increased to 2:1 in more complex projects (Bergmann and Gamper, p.622). With currently 28 EU member states with highly heterogenic accounting practices (Ernst & Young, p.26), this shows the opportunities of getting involved in implementation efforts. Other, more explicit, costs and benefits to consultancies, however, are yet to be determined and require future analysis from both academic and internal circles.
6.4. Risks

Besides the often substantial costs of implementing international public accounting standards, the previous has shown a number of risks to be taken into consideration when attempting such reform. Applying an effect-orientated administration including performance management systems such as benchmarking will be necessary to truly make use of the accounting reform. This new culture prompts tremendous differences to an administrative structure and involves considerable risks of losing focus on the desired end result when failing to focus on the special nature of the public sector and its procedures. The risk of prolonged adoption periods using parallel systems allows old habits to survive and might lead to overlapping implementation phases, which could mean too many reforms are adopted simultaneously. This might have serious implications on the success of the project itself as other factors are influenced. When the IT system is lacking, for example, data quality will suffer and so will acceptance because the entire administration depends on its errorless working. Other risks to reform projects were identified as uncertain legislation and lack of training.

Moreover, the previously mentioned legal structure of federal states does not always allow for homogeneous accounting because the counties’ rights of choice make standards less comparable. When implementing international accounting standards in a country, in which the standards’ translation has not been officially authorised yet, there is the risk of preparing public institutions on the basis of inaccurate frameworks. This is particularly the case when introducing standards that have been published only recently, such as the EPSAS (Budäus and Hilgers, p.37). The situation in the EU, where nations have very different accounting philosophies and use different systems, denotes that the new framework is likely to expose great differences in evaluation methods, for example, and make transitions very time-consuming as experiences changing evaluation methods in one country might not be applicable in the next. Also, those differences in evaluations will have to be put into context and differences in apparent wealth be explained. Previously unexposed reserves might be considered an increase of wealth, even though those reserves might not be liquefiable (Budäus and Gamper, pp.619 and 622f.).

6.5. Summary

Recapitulating how the recommendations could be implemented, it should be kept in mind that the earlier identified 15 categories were rearranged for priority based on their apparent importance, relevance, and urgency from a project management perspective. In addition to that, three main phases were designed describing preparation, initiation, and implementation of a transition project with further details on requirements and dependencies. In further elaboration, individual measures were put into their context of the above outlining how to implement the recommendations made.

As tremendous costs are involved, benefits were shown and the balance between costs and benefits was analysed. Reform projects on such a large scale imply substantial costs, and while financial benefits such as the ability to avoid extensive debt interests might take time to surface, non-financial benefits are huge and effective early on.

Such projects also entail considerable risks that can threaten the project altogether. Those risks have to be kept in mind in order to prepare for them using the measures that have been presented. While some of the associated risks are rather complex because they require law changes, or are prompted by culture, for example, others can be anticipated and smothered early on.
7. Reflection

7.1. Reflection on the competences

In the context of the Bachelor of Business Administration degree International Business and Management Studies at the Rotterdam University, competence is considered the ability to apply knowledge and skills with professional attitude when operating internationally. As a student of this course, the author should be capable of working independently in professional complex situations with absolute control of his skills in all of the following nine professional and seven generic competencies:

Profession-related competencies

I International business competencies
1. International business awareness
2. Intercultural competence

II General management competencies
3. International strategic vision development
4. Business processes & change management
5. Entrepreneurial management

III Functional key-areas competencies
6. International marketing and sales management
7. International supply chain management
8. International finance & accounting
9. International human resource management (HRM)

Generic competencies

IV Interpersonal competencies
1. Leadership
2. Co-operation
3. Business Communication

V Task-oriented competencies
4. Business research methods
5. Planning and organising

VI Intra-personal competencies
6. Learning and self-development
7. Ethical and corporate responsibility

After multiple assignments in intercultural groups, several stays abroad with both academic and professional background, as well as completion of a bachelor thesis on an international topic, the author feels competent in intercultural and international environments. This competence could be shown repetitively when assessing international business trends, communicating with groups composed of members with different cultural heritage, and when collecting best practice approaches from several sources originating across the world. During the time of study, the author was able to successfully perform tasks alone and in groups, with or without leadership roles, and could apply existing theories as well as create, present, and defend his own. Projects could be planned, managed, and executed successfully, while always remaining self-critical, inquisitive, and responsible.
7.2. Lessons learnt

Over the course of the study, much could be learnt. First off, mastering the English language on a level that is both understandable and comparable internationally, has been considered a major improvement. Moreover, being able to converse comfortably with people from all over the world while being aware of cultural differences in word and gestures, for example, is just one more of the many interpersonal advantages the author can make use of nowadays. Furthermore, being able to present own ideas confidently and in front of any audience is an important lesson learnt.

7.3. Improvement points

Even though many improvements could be made already, the author’s self-critical and inquisitive nature motivates to develop further skills and competencies. As globalisation proceeds, being able to speak more languages is desirable, for example. Also, more project management training will be attended and financial models will be studied.

7.4. Eligibility BBA degree

Due to all of those reasons above, the author is confident that a sufficient level on all nine professional and seven generic competencies could be achieved, which makes him a viable applicant for the BBA degree.

7.5. Summary

The reflection on the author’s competencies, lessons learnt, improvements still to be made, and eligibility to obtain the BBA degree shows that the course International Business and Management Studies at the Rotterdam University has taught the author how to independently perform in professional complex situations when operating internationally with absolute control of his knowledge and skills while keeping a professional attitude. The author can therefore be considered eligible to a BBA degree.
III. Bibliography

a. Sources in print


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c. Interviews

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IV. Appendices

a. Interview questions

Requirements

1) What should be the first steps to be taken before a transition regarding preparation? What information should be collected prior to the transition? (financials for consolidation?)

2) Which are the biggest / most pressing threats that you can identify?

3) Which accounting training has to be given to civil servants prior to the transition?

4) Which would be your top three suggestions to the managers regarding preparation?

5) What is your first rough estimate regarding time to prepare a department and what does it depend on?

Strategy

6) Which communication tools would you use to prepare staff?

7) What information will staff need and will they need it all at once, or better gradually?

8) Considering the budget constraints, how would you train staff effectively and sustainably?

9) Which changes should be made with immediate effect, which have time to become effective?

Change Management

10) What (business) principles must a manager understand in new public management?

11) Which, if any, new positions must be appointed?

12) Does organisational structure have to change and if yes, how?

13) What, if any, changes must be achieved in the organisational culture? Need a leader?

Controlling/ Sustainability

14) Which continuous learning procedures can be introduced?

15) Which internal control mechanisms can be implemented?
b. Measures of experts by interview question

Seiwald

1) What should be the first steps to be taken before a transition regarding preparation? What information should be collected prior to the transition? (Financials for consolidation?)
   • Clear setting of objectives and goals (better information? For overview? More transparency?)
   • Clear outlining of the reference standards (IPSAS? Linked to budget? Linked to stats?)
   • Clear legal environment (not only standards-wise, but also which information does the government expect and how likely will this change?)
   • Status quo: squeezing all information out of the current system. What can be used for the future system? Table of assets, cash flow statements, .. Also, excel files, outlines of accounts on paper, etc.
   • Clear vision of the final system has to be laid out
   • Using all those information to assess how many steps have to be taken

2) Which are the biggest / most pressing threats that you can identify?
   • No/inconsistent political commitment
   • Quality of IT solution
   • Quality of training/courses
   • Lack of understanding of usability of the new information
   • Wrong expectations - accrual accounting is a tool for more information, more transparency, but it will not change the reality

3) Which accounting training has to be given to civil servants prior to the transition?
   • Differentiation between levels of involvement:
     • public accountants inserting data → have to understand fundamentals of double entry system, the logic behind the system. Also, have to be familiar with the new interface and understand how an entry is connected to other financial statements
     • Budgeting officers and Accounting officers → intensive training! These people coordinate the processes during and after the transition hence have to truly understand double entry accounting. Also, have to be able to apply balance sheet analysis and to sift relevant information out of the documents for appropriate presentation. This is a very important target group!
     • It is important to show similarities between the old and the new system as public servants will still think in the old system at first. Use that as a helpful assistance! Much information available in fiscal accounting that can be used in accrual accounting.
     • Public accountants are on different levels. While some have had education in double entry bookkeeping, some have only known the old system. Training should be together but then repetitive. Basics to fresh up the knowledge.
     • NO TESTING in the beginning. This can undermine motivation and therefore acceptance.
     • Training in course-like lectures in the beginning, then slowly moving over to e-learning where appropriate.
     • Online (or intranet cloud?) knowledge pool to be able to look things up again after training and on the job.
4) Which would be your top three suggestions to the managers regarding preparation?
   1. Direction/purpose ➔ System choice: Compliant to IPSAS? Linked to Budget? Connected to statistics?
   2. Goals of new system: for whom are the information intended and which information do these people require/demand?
   3. Implementing that into a functioning IT system

5) What is your first rough estimate regarding time to prepare a department and what does it depend on?
   • **3-5 or 6 years for full implementation**
   • *Depends very much on the situation/the status of existing structures. On national level, regional level, or county level? Have people heard of accrual accounting/double-entry accounting already? And where in the world is this?*
   • *Also depends on commitment from decision makers and people involved.*
   • *IT system has to be in place and well-functioning*
   • *Data quality has to be of good standard*

6) Which communication tools would you use to prepare staff?
   • Info packs for their own preparation via email
   • Intranet communication
   • Central knowledge pool accessible by everyone

7) What information will staff need and will they need it all at once, or better gradually?
   • Depends on group:
     • Accounting officers, budgeting officers should know timeline, objectives and anticipated end system parameters from the start.
     • Bit-by-bit approach possible but not recommended as these people have in-depth knowledge and could suggest changes where the ideas might have “forgotten” details that they would not/could not share if they “simply operate”.
     • Information at the beginning should give the big picture, details can be added later, bit by bit and in due time so that they can prepare and think it through before it is changed. (so a couple of weeks, not 3 years, in advance). Also, let people know in the beginning when they will get the information for parts in the future
     • Public accountants should be trained just before they start operating the new interfaces and such, so that they are familiar with the interfaces when they start. (TIMING!)
     • With politicians, stay connected at all times during the transition process. To inform them, but especially to grasp which information they need/want. They will not tell you due to a lack of understanding, so you should try and figure out which ratios e.g. they want. (which information is wanted in parliamentary requests, what is discussed in budget committees?)
8) Considering the budget constraints, how would you train staff effectively and sustainably?
   - In-house training
   - E-learning
   - Intranet
   - Train managers first, who then move on to train their subordinates etc. (also increases identification and acceptance) → doesn’t make sense for small units but in big organisations
   - BUT: identify differing needs first, then adapt. A unit should only be taught what the unit will deal with
   - Some smaller things were developed in-house for unique units. Could have been cheaper just a little) if outsourced but this way, acceptance and motivation was a lot higher → effectiveness!

9) Which changes should be made with immediate effect, which have time to become effective?
   - Technical understanding of double entry system has to be trained immediately and even before the system is applied! Also, what can be done with the new information?
   - When changed, both the accounting and the budgeting should be changed simultaneously! Parallel systems make little use of new information → have a concept, a strategy how to connect those two systems before you do it.
   - Balance sheet items: include immediately (1) the items for which you have information (in good quality) already, (2) the items which you can retrieve with little effort, (3) the data from the old IT system if those data are available in an alright quality, (4) the information, which is immensely important (pension reserves, financial debt, assets index, property index, etc.)
   - Create model balance sheet, model p/l statement, cash flow statement, etc. → to see which information is available and which still has to be retrieved, which is relevant. → schedule timeline, develop stage plan

10) What (business) principles must a manager understand in new public management?
    - He/She must understand that the new system cannot make decisions by itself. It is a tool for more transparency, for more information, nothing less but also nothing more than that.
    - He/She must understand that a double-entry system is not necessarily a profit-focused system. Surely, it could be used as such but that would not be appropriate in the public sector. It must be understood how to adopt the new system to the current situation.
    - Use appropriate diction. There is no profit and it should not be called as such. It could raise concerns or misunderstandings.

11) Which, if any, new positions must be appointed?
    - If you want to produce financial statements for the ministries, you need an accounting centre, which coordinates operations in book-keeping and balance of accounts. This accounting centre should be controlling operations, hence also specify policies on which rights of choice to apply e.g. (Bilanzpolitik). And this is only possible decentralised!
12) Does organisational structure have to change and if yes, how?

- Depends on starting position. If you had enough people from the start, there is no need to hire or dismiss. You can make the transition work with what you have if you had enough for the old system.
- Perhaps reposition staff from operating positions to more strategic positions in budgeting departments.
- Focus on development of existing workforce → training for all of them.
- If you want to produce financial statements for the ministries, you need an accounting centre, which coordinates operations in book-keeping and balance of accounts. This accounting centre should be controlling operations, hence also specify policies on which rights of choice to apply e.g. (Bilanzpolitik). And this is only possible decentralised!
- Try not to change too much simultaneously. If the previous organisation worked, you don’t have to create new departments or change decentralised structures to centralised ones and vice versa. What does not simplify, leave out. The worst you could do is to extend complexity

13) What, if any, changes must be achieved in the organisational culture? Need a leader?

- Rather call it “promoter”, the effort must come from everybody equally.
- Danger is that a leader shows the way and people follow instead of thinking about the changes, the implications. Use the knowledge of the people that work in the sector!
- It is very important to show the will to transparency, also or especially at the political stage!
- Related to this: have a strategy ready to deal with resistance! You intervene severely in the day-to-day operations and people will not like that. Make sure you know how to tackle that challenge. It will not be clear to everyone at first how much more useful the new system is.

14) Which continuous learning procedures can be introduced?

- Central data bank available to everyone offering all information
- Regular review of laws and standards, making sure currently applied set of standards is up to date (New changes from Eurostat, update of IPSAS etc.). → understand (international) developments
- Keeping data usable! Continuing to adapt data to needs of decision makers.
- Are there other projects on the line? Are there synergies? If possible, projects should always be linked up to show interconnectivity and therefore reason!
- Engage in a dynamic, future-orientated perspective, especially on conceptual level!

15) Which internal control mechanisms can be implemented?

- First off, it is important. Not only to combat corruption, but also to improve data quality.
- It should be implemented simultaneously.
- It must not be implemented secretly. That would not work in the first place as it means significant changes in the core processes of everybody involved, but it also could then be perceived as a negative factor of the double-entry accounting, which has little to do with it.
- A double-verification principle/requirement for two signatures/two man rule is the very least you can do, which is quite powerful already.
- Clear documentation of all procedures necessary.
- Many attuning processes
• Should be digital, so that it can be checked upon instantly from everywhere (also gives independent third party organisations the possibility to be involved seamlessly)

• One gathers an invoice, has to perform control measures to confirm its integrity, has to confirm delivery of product/service. His Supervisor then has to check the previous and approve the booking. As a third measure, an independent organisation questions if documentation is present and accurate, if approval stamps are present, and if bookings were performed correctly (on correct accounts e.g.). Last, the state agency of book-keeping, which is independent, performs another overall audit.

• Basic data is transferred, contracts and invoices are scanned and transmitted digitally to third party organisation, the papers are transmitted to the state book-keeping agency.
Schallmeiner, Kuntner

1) What should be the first steps to be taken before a transition regarding preparation?
What information should be collected prior to the transition? (Financials for consolidation?)
- Create acceptance, combat insecurities
- Determine need for training
- Organise trainings
- Implement software system → it’s the most immediate tool to be used
- What additional information do you need for the transition? → inventory, valuation
- Commitment/clear decision-making towards the transition
- Explain use and meaning of new system
- Take current but also likely future legal environment into account

2) Which are the biggest / most pressing threats that you can identify?
- Lack of acceptance → therefore tasks are not executed as planned
- Misinterpretation of information (owner’s equity? Even when positive, in public sector, it does not mean that there is money available to spend
- Too high expectations → double-entry system provides more information, but will not improve financial situation

3) Which accounting training has to be given to civil servants prior to the transition?
- How the double-entry accounting works/ the three-components-system
- Legislative principles for those that actually book and are appointed to work the booking procedures
- Data analysis. Decision-orientated balance sheet analysis
- Can all be done in lecture-like sessions, though the legislative principles, especially the details would have to be taught with examples
- Training on-the-job with consultants going into departments and walking people through bookings (for example of the last two weeks) how to do it according to current law? Close support in the beginning

4) Which would be your top three suggestions to the managers regarding preparation?
1. Acceptance
2. Training
3. Wait for certain legislation (wait up what is discussed and what could change) → Mutual strategy

5) What is your first rough estimate regarding time to prepare a department and what does it depend on?
- Cannot say but depends on acceptance.
- If it can be communicated that I will be a tough change but it is worth it, acceptance will be higher and transition will be quicker
- If it is communicated that “it just has to be done” and there is no clear cut, there will be a lack of motivation and transition might take longer as an effect because people hope “things are going to stay the same”
6) Which communication tools would you use to prepare staff?
   - Personal communication
   - No email “by the way, we are changing the system”
   - Integrate people from the start
   - Clearly communicate goals and objectives of the changes, also the advantages!
   - “sit-in” sessions, in which decision makers and consultants are communicating changes → also good for feedback that could be implemented, gives possibility of voicing concerns and point of view
   - Use feedback for improvement!
   - Telephone hotline for questions and concerns

7) What information will staff need and will they need it all at once, or better gradually?
   - Legislative principles, details can be given out bit-by-bit
   - First transform booking process, then balanced accounts, and only then analysis of balance sheets and its conclusions → f.e. inventory can be assessed at later stage
   - Information about differences in booking in new system immediately → new thinking/approach: book when is effective already, not when cash is changed.

8) Considering the budget constraints, how would you train staff effectively and sustainably?
   - The process must remain very personal, that will increase effectiveness and last longer

9) Which changes should be made with immediate effect, which have time to become effective?
   - Double-entry system to be implemented completely and from the start.
   - Depends on what the objective is: most convenient for accountants or least complex transition?
   - Interface could still be using old features to make it easy for accountants to use it (more familiar) as long as the system still produces double-entry results (danger of not knowing what to do with new information → resistance

10) What (business) principles must a manager understand in new public management?
    - Balance sheet is only information, no change of situation
    - Owner’s equity in public sector is not really a surplus of money that can be spent

11) Which, if any, new positions must be appointed?
    - Not imminently necessary
    - Book-keeping has to be possible without constraints, but the staff was sufficient in pilot project

12) Does organisational structure have to change and if yes, how?
    - Not visibly in pilot project
13) What, if any, changes must be achieved in the organisational culture? Need a leader?
   • The thinking has to change, a double-entry system, especially in combination with performance-orientated measures, needs a different perspective.
   • Should implement a more efficient use of resources for highest effects approach
   • But the principles are in the constitution already, it now has to be reanimated
   • Controlling for the execution should be integrated.

14) Which continuous learning procedures can be introduced?
   • No suggestions

15) Which internal control mechanisms can be implemented?
   • double-verification principle/requirement for two signatures/two man rule
   • defined competencies → who is allowed to open invoices and deal with them?
Tobias Polzer

1) What should be the first steps to be taken before a transition regarding preparation? What information should be collected prior to the transition? (Financials for consolidation?)
   - What is the use of the new system, objectives?
   - How should the new information be used?
   - Who is addressed and what information do the addressees need/expect?
   - Evaluation of assets
   - Recognition of assets already used previously (school books)? 1-euro-recognition position or amortised?
   - opening balance sheet
   - Haushaltsplan (Budget plan)
   - Which resources are used and what value is created?
   - Training of personnel
   - Synchronisation between units

2) Which are the biggest / most pressing threats that you can identify?
   - Overall concept must be clear to everybody
   - Implementing a performance-orientated system simultaneously will make it difficult, but it is necessary
   - Keeping an eye on the end goal
   - Keeping commitment on high level

3) Which accounting training has to be given to civil servants prior to the transition?
   - Are there significant changes for the people that solely type in bookings?
   - Chief accountants should be able to read balance sheets/analyse them
   - Budgeting people need understanding of double-entry system

4) Which would be your top three suggestions to the managers regarding preparation?

5) What is your first rough estimate regarding time to prepare a department and what does it depend on?
   - No experience

6) Which communication tools would you use to prepare staff?
   - “Sit-in” sessions before transition starts
   - Build acceptance, ask if everything is clear

7) What information will staff need and will they need it all at once, or better gradually?
   - Depends on learning type. Information should be prepared properly
8) Considering the budget constraints, how would you train staff effectively and sustainably?
   - Monthly training sessions
   - Troubleshooting sessions
   - There are existing public sector academies that should be used to teach new principles at an early point of time.

9) Which changes should be made with immediate effect, which have time to become effective?

10) What (business) principles must a manager understand in new public management?
    - Understand negative owner’s equity
    - Understand implications on owner's equity, also on controlling and tax
    - Be able to interpret balance sheet analysis: equity’s ratio for example. Which is a good ratio for the public sector?

11) Which, if any, new positions must be appointed?
    - Difficult in Austria as counties are small. There should be a controller but that function is often taken over by the chief accountant in Austria. Bigger institutions like in Berlin, a certified accountant makes sense!

12) Does organisational structure have to change and if yes, how?
    - No. The public sector does not like to dismiss people on a large scale and only hires if necessary. Not many changes are needed and those that are needed can be stemmed from within.

13) What, if any, changes must be achieved in the organisational culture? Need a leader?
    - First, consultants have to understand that the public sector works differently. Things move slower, but it is not impossible to change things.
    - Meaning and use of reforms have to be clear
    - Information will have to be adapted to needs of decision makers and politicians
    - Somebody with accounting background has a stronger implementation dynamic than somebody that is unfamiliar with the principles. Not sure if you can call that a leader but it helps.
    - People at the top now have to understand double-entry accounting and have to be able to use and interpret it. That is quite a challenge.

14) Which continuous learning procedures can be introduced?

15) Which internal control mechanisms can be implemented?
    - “Whole of government” perspective → central controlling of all accounts, even the independent units, such as “Wien Holding”
    - If fully consolidated, one could assess risk better
    - But: counties are independent in decision making and have the right to choose, so a top-down approach would likely result in resistance
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<thead>
<tr>
<th>Nr</th>
<th>Interview partner</th>
<th>Line(s)</th>
<th>Generalisation</th>
<th>Individual reduction</th>
<th>Collective reduction</th>
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</thead>
</table>
| 1  | Seiwald           | 5 & 97  | The most important thing are clear objectives | Clear objectives are important | **Reduction 1: Decision-making**  
The reform’s objectives, the addressees of the new information, and their needs have to be clear in the beginning, because:  
- Objectives are defined by those needs  
- Objectives define overall concept of transition  
- Overall concept determines the decisions to be made, like:  
  - Which frameworks to adopt (IPSAS? Linking to Eurostat?)  
  - Which IT system to adopt  
  - Whether to align the budget with accounting (straight away)  
  - Whether to apply effect-orientated administration and NPM  
  - How training should be organised |
| 2  | Seiwald           | 7f. & 99ff. | It has to be clear what the reference standards are | It is important to know what frameworks to use for data |
| 6  | Seiwald           | 39ff.  | All those information can be used to outline how many steps to take | A good overview over basic cornerstones aids planning |
| 48 | Kuntner           | 8f.    | As an element of uncertainty, the transition should be accompanied by acceptance- obtaining measures, such as information events and trainings. It should also be clarified, which software to use and what to include as that is a central concern, much like the evaluation of assets. | To gain credence, information flow has to be in place from the start and central issues such as training, software, and the opening balance sheet should be clarified soon. |
| 56 | Kuntner           | 368    | The idea of economic efficiency of public funds should be considered specifically during budget planning | Budget plans should be created with economic efficiency in mind |
| 82 | Schallmeiner      | 431    | It makes sense to standardise the essence of the reform to | Reform policies should be standardised |

During decision-making phase, it should be considered that:  
- Standardised transition policies would lead to reduced cost and higher transparency  
- Budget plans should be made with economic efficiency in mind
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<th>Summary</th>
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</table>
| 88   | Polzer | 124       | enable it to be applied throughout the scope (country/EU) because it reduces costs and leads to a higher comparability (therefore competition) so that it can be applied by every entity within the scope. This leads to reduced costs and higher comparability | - The biggest risks are considered to be:  
  o applying an effect-orientated administration  
  o applying performance management systems  
  o benchmarking  
  o keeping the focus on the desired end result |
<p>| 89   | Polzer | 146ff.    | What is intended to achieve with the reform, who will use the new information, and how those that will use it would like to use it/what information they want must be clear before a transition can begin | Goals of the reform, its addressees, and their needs must be clear before a transition can begin |
| 97   | Polzer | 298ff.    | The first step is to determine what should be achieved with the new cost accounting e.g., or the human resources planning, to prepare an overall concept | The goals of the reform determine the overall concept, which determines the first steps |
|      |        |           | The overall concept around an effect-orientated administration, using performance management, benchmarking and the like, and keeping the focus on the end goal are considered the | To change the goal to an effect-orientated administration using performance management, as well as keeping the focus on the end goal are considered the |</p>
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<tr>
<th>Row</th>
<th>Author</th>
<th>Page</th>
<th>Description</th>
<th>Reduction 2: Legislation</th>
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</table>
| 3   | Seiwald | 9    | Legal restrictions have to be communicated | Staff and software have to be updated regularly on the current legal environment, because:  
- the law is the decisive factor, the backbone of any framework  
- legal restrictions have to be considered  
- law changes that are likely to occur should be included as anticipated already, or waited upon  
- local changes to federal suggestions are possible |
<p>| 4   | Seiwald | 10f. | It has to be considered, which restrictions, laws, and guidelines are in place | The latest and foreseeable law changes have to be integrated |
| 44  | Seiwald | 561ff. | Staff and software should be kept up-to-date regarding the legal situation, changes with regards to Eurostat guidelines, etc. | Staff and software have to be updated regularly on the current legal environment |
| 58  | Kuntner | 416ff. | If there are discussions, likely law changes in the short time should be waited upon before a transition is executed, or at least those anticipated changes should be integrated already | Law changes that are likely to occur should be included as anticipated already, or waited upon |
| 59  | Kuntner | 442ff. | The goal is to implement a new system, which is orientated towards the new legislature, not necessarily to come up with accounting standards that suit the situation best. First and foremost, the laws are what the system has to be built around | Focus on the legislature, not on the most useful way to do things. The law is the decisive factor, everything else would complicate matters |
| 87  | Polzer  | 88f. | Its federal nature deprives the state the authority to dictate administrative changes to a certain degree, which means that a standardised procedure framework is hard to achieve, though beneficial | A federal state lacks authority to dictate standardised procedure frameworks, even though it would greatly reduce costs and increase effectiveness |</p>
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<tbody>
<tr>
<td>5</td>
<td>Seiwald</td>
<td>18f. &amp; 109ff.</td>
<td>Data necessary in new system should be retrieved from excel files, separate systems, etc. All available information should be identified and collected.</td>
</tr>
<tr>
<td>24</td>
<td>Seiwald</td>
<td>266f.</td>
<td>Where budgetary items and balance sheet items align, they should be transferred into the new system immediately. Where data from the old system can be used without modification, it should be done immediately.</td>
</tr>
<tr>
<td>25</td>
<td>Seiwald</td>
<td>267f.</td>
<td>Where data can be retrieved from old system easily, it should be transferred immediately. Easy data transfers should be done immediately.</td>
</tr>
<tr>
<td>26</td>
<td>Seiwald</td>
<td>268f.</td>
<td>Where the IT system is of good quality, data should be transferred immediately, unless the data itself is incomplete or of bad quality. Where the IT system is of good quality, usable data should be entered immediately.</td>
</tr>
<tr>
<td>27</td>
<td>Seiwald</td>
<td>270ff.</td>
<td>Important items, such as pension reserves, should be elaborated quickly, even if available data is still incomplete or of bad quality. Important data should be elaborated quickly.</td>
</tr>
<tr>
<td>53</td>
<td>Kuntner</td>
<td>251ff.</td>
<td>Feedback from pilot projects named the concern that data disorders might occur due to the sudden swap to a new IT system, which is why they wanted to type in data in two parallel systems including the old system. Data disorder due to the new IT system is a concern, trust low. A parallel system offering the possibility to enter data as established could help build up trust.</td>
</tr>
<tr>
<td>85</td>
<td>Polzer</td>
<td>60ff.</td>
<td>The Whole of Government perspective, using the British example, allows to gain an overview of risks in the public institutions portfolio after a full. One key advantage over the old system is the possibility of a full consolidation for an elaborate overview of all entities, also to.</td>
</tr>
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</table>

**Reduction 3: Data collection**

When implementing the new system, the order of data transfer should be as follows:

- Data retrieval from all sources of the old system (excel files etc)
- The following data transfers should be executed immediately:
  - Easy transfers with already existing data
  - Where budgetary and balance sheet items align
  - Where the old IT system allows access to good quality data
- Subsequently, important items should be elaborated quickly, including:
  - Pension reserves
  - Financial debts
  - Asset directory, property directory

Those measures offer a full consolidation, in turn allowing better risk assessment and controlling. As data disorder is a key concern of staff, a parallel...
consolidation. This allows more elaborate controlling and is one key advantage over the old system.

<table>
<thead>
<tr>
<th>7</th>
<th>Seiwald</th>
<th>63ff.</th>
<th>If political and administrative support, working IT systems as well as information from prior systems are given, a transition can be accomplished within three years.</th>
<th>Political and administrative support, a well-working IT system, and access to information from the old system speed up the transition.</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>Seiwald</td>
<td>67f.</td>
<td>If information is missing or system are more complex, a transition is likely to take 5-6 years.</td>
<td>Missing information or complex systems can delay a transition.</td>
</tr>
<tr>
<td>17</td>
<td>Seiwald</td>
<td>156ff.</td>
<td>It should be communicated how data between the two systems relate to each other. When there are connections, they should be highlighted to simplify understanding of the new system. Public accountants have worked with the old system for a long while and may find it difficult to see.</td>
<td>Similarities between the systems should be highlighted to make it easier to accept the new system as an extension providing more information.</td>
</tr>
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</table>

**Reduction 4: Time and complexity**

The following measures should speed up the process and reduce complexity:

- political and administrative support
- clear cut, after which the new system is adopted
- well-working IT system
- access to information from the old system
- synchronisation of all relevant projects
- acceptance-obtaining measures, such as:
  - communicating the benefits of the new system
  - communicating that a quick transition is beneficial
  - highlighting similarities between the two systems
  - encouraging influential promoters on all levels to push the project consistently

The following issues may delay the process or increase complexity:

- adoption of too many reforms simultaneously
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</table>
| 35   | Seiwald| 396ff.     | While it does need one or more promoter to trigger the reform, it is necessary that several promoters keep supporting the project to keep awareness high throughout the transition | Promoters on all levels should be encouraged to push the project further consistently | • prolonged period using parallel systems letting staff think in the old system  
• failing to focus on the special nature of the public sector and its procedures  
Creation of the opening balance sheet including asset valuation will need extensive support from specialists  
Those anticipating their retirement before long might be disinterested in learning something new at that stage. Their support might lack, therefore. |
<p>| 42   | Seiwald| 497ff.     | The accounting system reform should not be combined with too many other reforms because it increases complexity and, in turn, the risk of mistakes | Not too many reforms should be executed simultaneously |
| 47   | Seiwald| 573ff.     | Other projects should be observed and the possibility of synergies analysed. From the administrative point of view, it is vital to interlink as many processes as possible for efficient operations | All relevant projects should be synchronised where possible |
| 50   | Kuntner| 167ff.     | As acceptance is a key factor of transition pace, communication is important. If it can be communicated that a quick transition, though more strenuous, | Transition could be effective in a shorter time if it can be communicated that a quick transition, though strenuous, is beneficial |</p>
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<tbody>
<tr>
<td>68</td>
<td>Schallmeiner</td>
<td>121ff.</td>
<td>There should be no parallel system, but a clear cut from which on the new system is adopted.</td>
</tr>
<tr>
<td>69</td>
<td>Schallmeiner</td>
<td>136ff.</td>
<td>It is important to know up front whether the approach is to minimise effects of the transition on staff, or to push a quick and effective transition. A smooth transition for staff might incorporate a lack of change of mind, which is necessary for the new system to function.</td>
</tr>
<tr>
<td>92</td>
<td>Polzer</td>
<td>216f.</td>
<td>One big challenge is to create the opening balance sheet including asset valuation.</td>
</tr>
<tr>
<td>93</td>
<td>Polzer</td>
<td>219ff.</td>
<td>Creation of the opening balance sheet including asset valuation will need extensive support from specialists.</td>
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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<tbody>
<tr>
<td>101</td>
<td>Polzer</td>
<td>415ff.</td>
<td>The public sector is a little odd compared with business areas, and perhaps a little slower at times, but it is by no means “unreformable” if its people are addressed properly.</td>
<td>Though transition in the public sector might be different from one in the private sector, it is vital to focus on the people and keep in mind that the efforts will take effect.</td>
</tr>
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</table>
| 9    | Seiwald | 78ff.   | If the IT system does not work properly, operations are going to become difficult and quality will deteriorate as a result. | Quality of the data depends on capacity/workability of IT system. **Reduction 5: IT system** The IT system is the most essential working tool in operations, because:  
- quality of the data depends on capacity/workability of IT system  
- the entire administration depends on its errorless working. Legislation might demand applying the old system for a period of time, therefore, IT should let staff work with the new system but still also deliver data according to the old system, which might be necessary by law. |
<p>| 60   | Kuntner | 518ff.  | The public institution should be able to work with the new system before it is legally enforced. A parallel system, especially in software, enables the institution to already getting familiar with the new system while the software still delivers. | The IT system should be able to let staff work with the new system but still also deliver data according to the old system, which might be necessary by law. It should be assessed if a small IT solution would suffice for smaller counties if those smaller systems could still be synced with larger systems of other counties or the state e.g. |</p>
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<tr>
<td>the old and current legal obligations until the law is enforced.</td>
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<tr>
<td>The IT system is the most immediate and most essential working tool of the majority of staff, hence it is important that it is intuitive, functioning, and makes sense.</td>
<td>Schallmeiner</td>
<td>39ff.</td>
<td></td>
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<tr>
<td>The IT system is the most essential working tool in operations and must work well.</td>
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<tr>
<td>A modern IT system allows users to enter data to an interface, which can display it in both, the new and the old way. This calms concerns of data getting lost or polluted during the transition.</td>
<td>Schallmeiner</td>
<td>264ff.</td>
<td></td>
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<tr>
<td>Regarding IT systems, it is possible to apply a parallel system delivering the (old) legislative obligations while already using the data for a double-entry system.</td>
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<tr>
<td>It is important to realise that an IT solution does not only deliver an accounting system but an entire administration platform, which makes a flawlessly functioning IT system even more crucial.</td>
<td>Schallmeiner</td>
<td>298ff.</td>
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<tr>
<td>An IT solution in the public sector is a well-integrated system for the entire administration and hence enormously important, which makes it essential that it works errorless from the start.</td>
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<tr>
<td>It should be assessed if an elaborated IT solution by SAP e.g. is</td>
<td>Polzer</td>
<td>327ff.</td>
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<tr>
<td>It should be assessed if a small IT solution would suffice for smaller counties if those</td>
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<td>Sensitivity for the meaning of the information given by the system and the usability of it must be taught, especially to political stakeholders.</td>
<td>User of system must be able to understand what the given information mean and what can be done with it.</td>
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<tr>
<td>Seiwald</td>
<td>81ff.</td>
<td>Sensibility for the meaning of the information given by the system and the usability of it must be taught, especially to political stakeholders.</td>
<td>User of system must be able to understand what the given information mean and what can be done with it.</td>
</tr>
<tr>
<td>Seiwald</td>
<td>85ff. &amp; 421ff.</td>
<td>The effects of a double-entry booking system is often overrated. The new system delivers more information but does not change the situation.</td>
<td>Expectations may be misled by wrong assumptions regarding the ability of the new system.</td>
</tr>
<tr>
<td>Seiwald</td>
<td>92f.</td>
<td>To sensitise stakeholders, reports have to be customised according to interests and knowledge level of recipient.</td>
<td>New information must be presented in individually adapted reports so that it is relevant and can be understood by each stakeholder</td>
</tr>
<tr>
<td>Seiwald</td>
<td>387f.</td>
<td>While the double-entry accounting by itself cannot change culture, it can be a building block that leads to better use of the information</td>
<td>The new accounting system can help understand information better, but will not change culture by itself</td>
</tr>
</tbody>
</table>

**Reduction 6: Information use**

Exaggerated expectations towards the results of the new system are a risk, therefore it is essential to communicate that:

- the new system is only a tool to reflect the current situation
- profit maximisation is no objective of the public sector and should also not be labelled as such by misleading diction.
- without the concept of economic efficiency, the double-entry booking system is
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<tbody>
<tr>
<td>37</td>
<td>Seiwald</td>
<td>428ff.</td>
<td>It has to be understood that the double-entry accounting is not a tool to make profit but to show deficiencies or surpluses. Double-entry accounting is only a tool for transparency, not for profit maximisation. To make the new system usable, one should: * present adapted reports so that it is relevant and can be understood by each stakeholder * evaluated continuously, if information is relevant and useful for the target group * apply balance sheet analysis equipped with ratios that make sense in the public sector</td>
</tr>
<tr>
<td>38</td>
<td>Seiwald</td>
<td>445ff.</td>
<td>The public sector does not make profit in that sense and calling it profit may lead to misunderstandings. Profit maximisation is not an objective of the public sector and should also not be labelled as such by misleading diction.</td>
</tr>
<tr>
<td>46</td>
<td>Seiwald</td>
<td>570ff.</td>
<td>It has to be ensured that the information provided by the system can be used by the recipients and makes sense for them. It should be evaluated continuously, if information is relevant and useful for the target group.</td>
</tr>
<tr>
<td>54</td>
<td>Kuntner</td>
<td>329f.</td>
<td>One risk is that people might be disappointed of the new system because expectations are too high and including that the financial position will be better due to the new system, even though it only delivers a better overview of the existing situation, whatever that might be. Exaggerated expectations towards the results of the new system are a risk.</td>
</tr>
<tr>
<td>63</td>
<td>Schallmeiner</td>
<td>30f.</td>
<td>It is important to explain to the people that work with the new system, why the new system is necessary so that they understand its usefulness and necessity. Every single person working with the new system should understand its usefulness and necessity.</td>
</tr>
<tr>
<td>70</td>
<td>Schallmeiner</td>
<td>153f.</td>
<td>Using a parallel system may lead to staff remaining thinking in the old system, which can lead to a lack of</td>
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<tr>
<td>76</td>
<td>Schallmeiner</td>
<td>335f.</td>
<td>Understanding how the new information can be used, which questions the very essence of the transition, and therefore limits the use of it.</td>
</tr>
<tr>
<td>77</td>
<td>Schallmeiner</td>
<td>359ff.</td>
<td>It is vital to communicate that the new system is solely a new way of showing the existing situation, not of changing the situation by itself. Communicating that the new system is only a tool to reflect the current situation is important.</td>
</tr>
<tr>
<td>84</td>
<td>Polzer</td>
<td>22ff.</td>
<td>The effects of the double-entry booking should not be overestimated, the advantages will only show if the principles of economic efficiency are followed simultaneously, which is why it is so important that those principles are communicated from decision makers. Without the concept of economic efficiency, the double-entry booking system is solely a tool to display more information that might not even be usable.</td>
</tr>
<tr>
<td>100</td>
<td>Polzer</td>
<td>356f.</td>
<td>Interpretation of new information has to be put in new context. An equity ratio e.g. has a different meaning in the public sector, return on investment ratios make little sense as profitability is not considered a goal. The new information should be reinterpreted according to its context, balance sheet analysis equipped with ratios that make sense in the public sector. Given that the double-entry booking system is well understood, even decision makers do not necessarily need a business degree.</td>
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<tr>
<td>13</td>
<td>Seiwald</td>
<td>133ff.</td>
<td>Training should be delivered target group-orientated</td>
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<tr>
<td>14</td>
<td>Seiwald</td>
<td>140ff.</td>
<td>At the operative level, where data is gathered and entered, staff needs basic knowledge about the double-entry accounting and IT competence to know what they do and why they do it</td>
</tr>
<tr>
<td>15</td>
<td>Seiwald</td>
<td>143ff.</td>
<td>Public accountants purely entering data have to know how to use the interface and they should have a basic understanding of the functioning of the double-entry accounting system</td>
</tr>
<tr>
<td>16</td>
<td>Seiwald</td>
<td>148ff.</td>
<td>Budgeting officers or accounting officers, who coordinate the processes, need intense training as they need to truly understand how double-entry accounting works and how it all interconnects in detail. This also because they need to be able to analyse the data.</td>
</tr>
<tr>
<td>18</td>
<td>Seiwald</td>
<td>181ff.</td>
<td>Training should be offered repetitively for those who did not fully understand to visit it again until they do understand</td>
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<tr>
<td>19</td>
<td>Seiwald</td>
<td>186ff.</td>
<td>Testing prior knowledge should be avoided as losing acceptance as a result is a risk</td>
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<tr>
<td>20</td>
<td>Seiwald</td>
<td>197ff.</td>
<td>Training of double-entry accounting should be given in class-like courses, supported by eLearning tools. Training should be given in class-like courses, supported by eLearning tools. be trained in class-like courses. Specific training should be given on the-job with real-world examples. e-Learning can support training efforts, but not surrogate it. General information can be passed on using the snowball-effect. Timing and consistency throughout training are essential: training should be offered repetitively. Testing the state of knowledge should be avoided. An information pool should be available beyond training periods. E-Learning can support training efforts but not surrogate it. General information can be passed on using the snowball-effect if staff is involved in planning, earlier and more thorough training is needed.</td>
</tr>
<tr>
<td>22</td>
<td>Seiwald</td>
<td>224ff.</td>
<td>The common public accountant can be trained bit by bit according to his needs, whereas higher positions need more thorough information from the start and need to be kept informed continuously throughout the transition. The more staff is involved in planning, the earlier and more thorough they have to be trained. General information can be passed on using the snowball-effect.</td>
</tr>
<tr>
<td>29</td>
<td>Seiwald</td>
<td>310</td>
<td>Training should be given continuously, without prolonged breaks in between. Timing and consistency throughout training is essential.</td>
</tr>
<tr>
<td>30</td>
<td>Seiwald</td>
<td>314</td>
<td>There should be a central information pool, in which staff can always look up information, even after training has finished. An information pool should be available beyond training periods.</td>
</tr>
<tr>
<td>31</td>
<td>Seiwald</td>
<td>317</td>
<td>E-Learning cannot substitute class-like courses but can support the efforts in a relatively cheap way. E-Learning can support training efforts but not surrogate it.</td>
</tr>
<tr>
<td>32</td>
<td>Seiwald</td>
<td>327ff.</td>
<td>Using the snowball-effect in training can be effective for general topics in large organisations. For specific information and in small organisations, class-like training is best. General information can be passed on using the snowball-effect, specific information should be taught individually.</td>
</tr>
<tr>
<td>65</td>
<td>Schallmeiner</td>
<td>62ff.</td>
<td>Three topics are important in training: the functional principles of the double-entry accounting. The main three topics in training are identified as (1) the ability to understand the...</td>
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<tr>
<td>66</td>
<td>Schallmeiner</td>
<td>77ff.</td>
<td>First, functional principles have to be taught, then how to apply the law, and then how and which decisions can be made according to such. The legislation only has to be taught those, that have to book and therefore apply it every day. While everybody involved needs a thorough understanding of the functional principles of the system, detailed legislation knowledge is only necessary to those that have to use it regularly.</td>
</tr>
<tr>
<td>83</td>
<td>Schallmeiner</td>
<td>461ff.</td>
<td>While the principles of the double-entry booking as well as the legislative obligations could be trained in class-like courses, a training-on-the-job could be applied accompanied by consultants giving hands-on training with real-world examples from the last weeks e.g.</td>
</tr>
<tr>
<td>91</td>
<td>Polzer</td>
<td>194ff.</td>
<td>Operative staff should be trained on the new IT interface, the booking processes themselves will not change much. The head of departments will have to be able to read a balance sheet and interpret it accordingly, have to understand the new system, (2) to know the legislative obligations, and (3) the ability to use the data effectively. While operative staff should primarily be trained to use the new IT interface, the managers need a more thorough double-entry accounting training to be able to interpret the new information.</td>
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<tr>
<td>96</td>
<td>Polzer</td>
<td>269ff.</td>
<td>principles of double-entry accounting</td>
</tr>
<tr>
<td>21</td>
<td>Seiwald</td>
<td>208ff.</td>
<td>The accounting officer should be informed and even consulted about the timeline of the transition and about the basic implementation plan for a hands-on feedback</td>
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<tr>
<td>28</td>
<td>Seiwald</td>
<td>301ff.</td>
<td>Postal service should not be used to send, for example, training material or progress information. Email is more appropriate these days</td>
</tr>
<tr>
<td>51</td>
<td>Kuntner</td>
<td>193ff.</td>
<td>Personal communication is very important. Therefore, staff should be included in planning the transition as much as possible</td>
</tr>
<tr>
<td>52</td>
<td>Kuntner</td>
<td>229</td>
<td>One communication tool is a telephone hotline, which can be dialled for questions or remarks</td>
</tr>
<tr>
<td>71</td>
<td>Schallmeiner</td>
<td>180ff.</td>
<td>Personal communication is important, the message that the new system will be implemented should therefore transpire in personal discussions. Staff</td>
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should be involved from the start and the goals and advantages of the new system should be communicated clearly.

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<th>Author</th>
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<tbody>
<tr>
<td>72</td>
<td>Schallmeiner</td>
<td>208ff.</td>
<td>The pilot group allowed staff to voice their concerns and points of view in work group meetings, which was received well and helped the organisers to improve planning.</td>
</tr>
<tr>
<td>95</td>
<td>Polzer</td>
<td>255ff.</td>
<td>To gain acceptance, staff was asked to meet one-two months before the transition began in order to clarify questions and discuss tasks.</td>
</tr>
<tr>
<td>33</td>
<td>Seiwald</td>
<td>358ff.</td>
<td>E-Learning helped keep costs low, internal training and using own locations as well.</td>
</tr>
<tr>
<td>32b</td>
<td>Seiwald</td>
<td>365ff.</td>
<td>Even though some potential savings could have been made by outsourcing, in-house development had positive effects on acceptance and motivation.</td>
</tr>
</tbody>
</table>

**Reduction 9: Cost-saving**

Cost saving measures are:
- e-learning
- internal training with few consultants
- using own locations for training

Savings from outsourcing should be balanced with acceptance from in-house development.
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<tbody>
<tr>
<td>33b</td>
<td>Seiwald</td>
<td>374ff.</td>
<td>Resistance will occur, which is why one should have a strategy ready to deal with it.</td>
</tr>
<tr>
<td>36</td>
<td>Seiwald</td>
<td>408f.</td>
<td>Culture-wise, it is key to show transparency and the will to be transparent.</td>
</tr>
<tr>
<td>39</td>
<td>Seiwald</td>
<td>454f.</td>
<td>Public relations should identify target groups and address those appropriately with relevant information. Criticism will be manifold and come from diverse sources.</td>
</tr>
<tr>
<td>61</td>
<td>Schallmeiner</td>
<td>21f.</td>
<td>A clear resolution has to be adopted to implement the new system, commitment must be demonstrated by all involved.</td>
</tr>
<tr>
<td>62</td>
<td>Schallmeiner</td>
<td>24ff.</td>
<td>Not only policy makers, but all decision making persons have to be committed to the cause. Every single decision maker has to be committed to the cause.</td>
</tr>
<tr>
<td>75</td>
<td>Schallmeiner</td>
<td>319ff.</td>
<td>Major risks are a lack of acceptance, and misinterpretation of new information due to a lack of training.</td>
</tr>
<tr>
<td>81</td>
<td>Schallmeiner</td>
<td>420</td>
<td>Gain of acceptance, appropriate training, and certain legislation are the most essential parts of the transition.</td>
</tr>
</tbody>
</table>

**Reduction 10: Resistance to change**

Resistance will occur, which is why one should have a strategy ready to deal with it:
- It is key to show transparency and the will to be transparent.
- PR should focus on addressing critics on a professional level, also explaining or rectifying diction.
- Every single decision maker has to be committed to the cause.
- Shifts of power can have effects on acceptance and affect the transition negatively.

Major risks are:
- Lack of acceptance.
- Misinterpretation of new information due to.
- Lack of training.
- Uncertain legislation.
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</table>
| 23   | Seiwald| 255ff.    | When the transition is in progress, the booking system as well as the budget system should be aligned in double-entry accounting. The accounting and budgeting systems should be aligned in a double-entry system. **Reduction 11: Budget/Accounting specifics** Central accounting offices should be created, that:  
- coordinate all accounting and reporting measures  
- give guidance on *Bilanzpolitik* ("accounting policy")  
- align double-entry accounting with the budgeting systems  
- install internal control systems, which:  
  - should be installed concurrently during the transition  
  - staff should be involved in setting up to increase understanding and acceptance. |
| 41   | Seiwald| 482ff.    | For reporting to ministries purposes, accounting offices must be created, which coordinates all accounting and reporting measures, also provides guidance on *Bilanzpolitik*. Central accounting offices, coordinating all accounting and reporting measures, should be created. |
| 43   | Seiwald| 518ff.    | Internal controlling is important for several reasons, including corruption prevention and data quality management, and should be installed concurrently with the transition. Staff should be involved in setting up the system to increase understanding and acceptance. Internal control systems should be installed concurrently and transparently towards staff. |
D: Können Sie mir sagen, was Sie als die ersten Schritte zur Vorbereitung einer Umstellung als notwendig empfinden würden, welche Informationen notwendig sind, und welche auch vllt technischen Werte gesammelt werden müssen.

J: Also das wichtigste, würde ich sagen, sind erstmal klare Zielsetzungen. Was will man mit dem neuen Rechnungswesen erreichen?

Ein zweiter Punkt, der ganz wichtig ist, was ist der Referenzstandard? Soll es einen internationalen Standard, soll es eine statistische Zielsetzung, oder eine statistische Standardsatzung angenählt sein? Was sind die wesentlichen Vorgaben, wenn es um die Kommunalebene geht, dann muss man sich natürlich überlegen, wo gibt es Beschränkungen, wo gibt es Gesetze, Richtlinien, bzw welche Richtlinien sind auch zu erwarten? Das Ganze, was Sie gesagt haben, muss man auch dynamisch sehen, das heißt, was sind mögliche Entwicklungen wenn ich ein Rechnungswesen heute einführe, die in den nächsten fünf Jahren möglicherweise wieder zu einer Umstellung des Gesamten führen müssten?

Und als letzter Punkt ist ganz zentral zu wissen, wie ist das heutige System aufgebaut? Nicht nur wie Sie gemeint haben, also welche Informationen liefert das System heute, also das Cash-basierte System, sondern sehr viele Informationen, die in einem doppischen System verwendet werden, liegen jederzeit neben der Verwaltung in unterschiedlicher Form vor. Das kann in Excel Dateien sein, separaten Systemen, Aufzeichnungen, also es gibt durchaus viel und diese Landschaft sich anzuschauen ist jedenfalls notwendig, bevor man sich überlegt, ein doppisches System einzuführen und wie man die Implementierungsstrategie macht und die Konzeption genau anlegt. Also das wären so die essentiellen Punkte, die man vor der Vorbereitung berücksichtigen muss.

D: Okay, also welches Format im doppischen System gebraucht wird, um dann darauf rückzuschließen, welche Informationen vllt schon mal gesammelt werden müssen. Habe ich das richtig verstanden?


D: Okay, das gibt dann sicherlich auch schon einen ersten Einblick über die ungefähre Zeit, die benötigt wird. Können Sie mir da in diesem Zusammenhang gleich mal sagen, welche Zeit ungefähr benötigt würde für einen kompletten Umstellungsprozess?

J: Was ist Ihr Ausgangspunkt, das wäre hilfreich, wenn Sie das definieren. Ist Ihr Ausgangspunkt reines Cash.. oder ist der Ausgangspunkt eine..

J: Gehen wir von Bundesebene aus, oder Länderebene, oder Kommunale Ebene?

D: Ich würde sagen, wir gehen erstmal v on der Bundeseben aus und überlegen uns dann, welche Rückschlüsse man daraus ziehen kann… oder vllt auch zuerst, je nachdem, was aus Ihrer Sicht sinnvoller ist. Dass man vllt erstmal auf Kommunaler Ebene anfängt, je nachdem. Ich würde sagen, wir fangen erstmal an, wie lange würde das auf Bundesebene dauern, wenn sagen wir mal annehmen, dass es hier und da schon ein zwei Kommunen, die das Ganze noch nicht umgesetzt haben, oder vllt auch nicht benötigen, da es eine so kleine Kommune ist, dass es eigentlich keinen Vorteil schafft. Trotzdem, wie lange würde es ungefähr dauern, für einen Staat in der EU um das ganze fertig zu reformieren.


D: Okay, ich versuche jetzt noch einmal diese zweite Frage einzuschmeißen. Was die größeren, dringendsten Herausforderungen überhaupt sind. Sie hatten vorher schon einmal darüber gesprochen, dass die politische Unterstützung sehr hoch sein muss. Können Sie mir sonst noch Punkte nennen, was Sie als dringendsten Punkt für eine nicht so erfolgreiche Umstellung sehen können?

J: Einfach für das technische Funktionieren ist eine IT Lösung unumgänglich. Die muss auch funktionieren und wenn die IT Lösung nicht funktioniert, wird alles um einiges beschwerlicher und dann wird die Qualität darunter leiden. Die IT ist schon sehr zentral. Ein weiterer Punkt sind Schulungen, also vor allem, da geht es weniger um die Produktion sondern um die Nutzung. Es ist ganz essentiell, dass alle User… Schulung ist vllt das falsche Wort, denn die User müssten sich schon das nötige Know-how sich aneignen, so gerade politische Akteure, da muss man schon mehr machen als nur schulen, da ist es schon wichtig, die Sensitivität für die Informationen herzustellen, auch den Nutzen zu erklären, und was häufige Probleme auch sind, ist dass man mit der Einführung der Doppik vllt etwas zu viel verspricht. Doppik ist ein Informationssystem, oder liefert viele Informationen, die genutzt oder nicht genutzt werden können, aber die Doppik löst keine Probleme, wie die Konsolidierungen des Haushalts. D.h. Entscheidungsstrukturen kann man damit vllt verbessern, indirekt, aber Entscheidungen notwendigerweise werden mit der Doppik nicht besser und man soll auch deshalb nicht zu viel erwarten von der Doppik. Das ist immer der eine Punkt, aber auf der anderen Seite muss man auch deswegen auch sehr hart daran arbeiten, dass die Informationen auch genutzt werden können. D.h. Sensibilisieren, das heißt berichten, das heißt auch adäquat aufbereiten für die entsprechenden Zielgruppen.

D: Okay, Sie sagten vorhin, dass IT ein ganz zentraler Punkt ist, um das ganze funktionieren zu lassen. Würden Sie dann auch sagen, dass das IT eines der ersten Systeme ist, die implementiert werden müssten? Ist das eines der dringendsten Sachen, die sofort gemacht werden müssten?

Wenn erst einmal die Eckpunkte des Konzepts steht. Es muss schon mehr sein, als nur zu sagen „ich mache IPSAS“. Es muss schon eine klare Vorstellung davon da sein, wie das Rechnungswesen ausschauen soll, welche Positionen man einbauen will, und wenn ich das habe, dann überlegt man sich, wie setzt man das IT mäßig um. Und die Details für die Bewertung, für die accrual zählen kann man dann auch noch festlegen, während der Implementierung. Oder manche Details. Man muss natürlich schon immer aufpassen, dass sobald man eine IT Lösung geschnitzt hat, sind manchmal Entscheidungen irreversibel, oder nur mit erhöhten Kosten änderbar. Von daher ist es ganz wichtig, eine gute Kommunikation zwischen der IT und der fachlichen Ebene, um genau herausfiltern zu können, was sind denn die Anforderungen, was die Technik braucht, was müssen sie für Entscheidungen haben? Auf der anderen Seite, muss die konzeptionelle Seite ganz klar sagen „das wollen wir!“. Das wird nur in einem gemeinsamen Prozess funktionieren.

D: Sie sagten vorhin auch, dass diese Informationen angepasst werden müssen, sozusagen an den Bildungsstand, was Rechnungswesen angeht generell, und was die Möglichkeit angeht, diese Informationen zu verstehen, anwenden zu können. Können Sie mir da sagen, welche Schulungen überhaupt notwendig sind für Beamte, also Rechnungswesen-Schulungen im Sinne von „Welche Schulungen müssen den wirklich arbeitenden Personen in den Ministerien, in den Kommunen, auf Länderebene, gezeigt werden, welche Sachen muss es auch in der ganz normalen Bildung, also wenn diese Leute die Ausbildung machen, vllt geändert werden, um diesen Prozess erfolgreich und nachhaltig zu schalten können. Also gibt es so Dinge, die einfach jeder in so einem Ministerium wissen muss, bevor dieser Reformprozess angetreten werden darf?

J: Ja, also nochmal das Wichtigste in dem Zusammenhang ist wirklich zielgruppenorientiert vorzugehen und das ist eben nicht nur das Rechnungswesen einer der Kriterien, sondern es ist vor allem auch die Positionen, die Rolle, die jmd in dem Ministerium hat. Es mag schon damit zusammen hängen aber ein Politiker wird mehr Informationen haben wollen als ein Bediensteter. Man muss einmal ein gewisses Mindestmaß von allem Im doppisches System beibringen, weniger von den Usern, aber auf jeden Fall die Erfasser, die das Rechnungssystem mit Daten speisen. Da ist es schon wichtig, dass die einfach ein Grundverständnis haben, wie funktioniert die doppische Buchungslogik, sonst wird es früher oder später haken. Also das ist wirklich die operative Ebene, die Daten eingeben, Daten erfassen, die brauchen ein gewisses Grundverständnis und dann natürlich IT Kenntnisse und sie müssen wissen, was sie tun und warum sie es tun. Müssen aber vllt nicht das gesamte Bild haben. Ein Rechnungsbeamter soll schon wissen, wie ich die Maske eingebe, aber es ist schon auch sinnvoll, denen mal gezeigt zu

D: Genau, können Sie mir dazu noch etwas genauer darauf eingehen, einfach auch für mich, dass ich das besser in Verbindung setze. Also, diejenigen, die wirklich damit arbeiten, die Kämmerer zB, sind das so Leute, die so ungefähr das erste Semester von einem Rechnungswesen Universitätskurs besucht haben, oder ist das mehr noch?

J: Diese Klassifizierung, die ist glaube ich nicht zielführend. Die haben unterschiedliche Ausgangsniveaus. Es gibt manche, die haben irgendwann einmal Buchhaltung gelernt, ob das in einer Handelsschule ist, oder im Studium. Die gibt es natürlich, haben das aber jahrelang nicht angewendet. Die tun sich natürlich viel leichter, wieder ins System reinzukommen, denn denen muss man das Wissen ja nur auffrischen. Aber die zweite Gruppe sind Leute, die einfach im kameralistischen System oder im Rechnungswesen der Verwaltung jahrelang gearbeitet haben, die keine besondere Ausbildung diesbezüglich haben, aber sehr gut die Verwaltung und das öffentliche Rechnungswesen kennen. Die müssen erst die Doppik kennenlernen. Die einen sagen, es teilweise wenig fließend zwischen den beiden Gruppen, weil es gibt manche, die haben viel mehr am Rechnungswesen behalten, während andere ziemlich viel vergessen haben. Also in meiner Erfahrung wurden meist alle gemeinsam geschult, und da war es schon, dass manche viel schneller waren und das mehr oder weniger als Wiederholung sehen konnten, während andere erstmal eine erste Basis bekommen haben, und meine Erfahrung mit der Doppik, das System zu verstehen. Unterschiedliche Leute tun sich unterschiedlich leicht oder schwer und das Rezept dazu ist einfach repetitiv das Ganze anzuwenden, weil wenn man beim ersten Kurs glaubt, man hat das nicht verstanden, dann hat man aber zumindest eine erst Basis mitgenommen um dann in einem zweiten Kurs das noch einmal zu verstehen. Auch das haben wir dann gemacht. Dass wir ein paar Fragen gefunden haben, wenn jmd noch einmal einen Kurs machen will, dann haben wir das durchaus gemacht. Man kann das nicht so einfach über einen Kamm scheren und übrigens nicht einmal, also abtesten würde ich das schon gar nicht weil ich glaub das wäre für die Akzeptanz verheerend, sondern ich würde es eher positiv angehen und sagen „ich biete es an, diese Sache so lange zu schulen, bis sich die Leute sicher sind. Aber wie gesagt, es müssen nicht alle die Doppik vollständig verstehen. Aber die Leute, die sie als Kämmerer bezeichnen, die müssen es. Weil die müssen die Informationen eingeben, die müssen Koordinieren, die müssen guiden die Leute, und sie müssen vor allem auch die Informationen dann für ihre Kollegen aufbereiten, also die sind schon eine sehr, sehr
zentrale Gruppe. Die sollten auch mehr Wissen haben, als sie unmittelbar anwenden können, deshalb müssen sie einfach mehr verstehen.

D: Würden Sie dann sagen, dass man das Ganze lieber on-the-job machen sollte, oder sollte man erstmal schulen und dann anfangen, umzustellen?


D: Gut, dann würde ich sagen, schließen wir den ersten Teil schon mal ab. Ich versuche grad noch, das Ganze in Relation zu setzen. Könnten Sie mir vielleicht noch sagen, das wäre jetzt Frage 7, welche Informationen während der Umstellung benötigen und ob sie die alle auf einmal benötigen, oder lieber vereinzelt, Stück für Stück, so wie sie es grade brauchen?

J: Naja, es hängt von der konkreten Gruppe ab. Wenn ich jetzt beim Kämmerer bleibe, und ist jetzt den Kämmerer als denjenigen sehe, der für seinen Bereich koordinativ und teilweise auch operativ das System implementiert und umsetzt. Der (Kämmerer) sollte schon einen Überblick zumindest haben am Anfang. Was ist der Zeitplan? Wo wollen wir denn hin, was sind die Ziele, wie schaut das System am Ende aus? Was kommt denn heraus? Das wird der schon brauchen, um das alles verstehen zu können. Man kann das natürlich auch Stück für Stück machen, aber dann degradiert man den Kämmerer zu einer Umsetzungsfigur, was den ganz großen Nachteil hat, dass man auf Probleme, die ein Kämmerer erkennen kann oder auch benennen kann, was man in der Planung einfach immer vergisst... Auf die kann man so draufkommen, weil er eben mitdenkt, weil er sich Sachen überlegt, während, wenn er immer nur ausführt, dann ist die Tendenz immer operativ und dann wird er relativ wenig selbst mitdenken und mitgestalten.

Also ich halte es sinnvoll, das in einem abgestuften System zu machen, also am Beginn und mit einem bestimmten Fahrplan, aber es braucht nicht jedes Details schon am Beginn. Also bestimmte Details, wenn im dritten Jahr irgendwas zu erfassen ist, die Liste wie das zu erfassen ist, und nach welchen... Welche Formen es genau einträgt und überlieft hat die EDV, das würde ich schon noch eine Weile sollte man dann rechtzeitig liefern. Aber die Information, dass im dritten Jahr diese Informationen gegeben werden müssen, das sollte der zu Beginn dann schon wissen. Bei den unsicher gewordenen Beamten hängt es dann immer davon ab. Also wenn es wieder um den Möbilar erfasst, Anlagen verwaltet und betreibt, oder Rechnungen erfasst, der muss so rechtzeitig geschult werden, dass der einfach die neuen Eingabemasken kennt und dann würd ich meinen, dann kann man es auch Stück für Stück machen. Aber dann müssen schon auch zum richtigen Zeitpunkt die Schulungen angeboten werden. Auf der politischen Ebene, also geht es wirklich um die Anwendung, da ist es sehr wichtig, regelmäßig in der Umsetzung Kontakt zu halten und die relevanten Politikern zu informieren, wo das Projekt steht, und dann möglichst versuchen, den Bedarf zu erfahren, was nicht immer einfach ist bei Politikern. Also gar Rechnungswesen ist jetzt nicht unbedingt etwas, was Politiker wahnsinnig interessiert. Und zu erwarten, dass ein Politiker dann sagt, „Ja, ich will genau diese Zahl“ das ist illusorisch. Das kann man machen wenn der Politiker vorher Steuerberater war, dann hat er einen anderen Hintergrund, aber nach allen Politikern, das ist auch nicht seine Aufgabe. Da muss man sich rechtzeitig überlegen, wenn die Informationen vorliegen, gemeinsam zu arbeiten, Informationen, die gut auch in vorbereiteter Form vorzulegen, und dann hält gemeinsam zu entscheiden, ist das was hilfreiches oder nicht? Aber die Entscheidung wird dann schon der Politiker fallen, ob die Information relevant ist für ihn oder sie aber im Grunde muss man schon die Verwaltung im Regelfall mit Vorschlägen kommen. Man muss da immer irgendwie hineinhören, die Politiker, was fragen sie denn? Was wird in parliamentarischen Anfragen erwartet an Informationen? Das gibt schon einen gewissen Aufschluss, was wird in Budgetausschüssen diskutiert, in Haushaltsausschüssen?
D: Okay, dann in diesem Zusammenhang, welche Änderungen sofort gemacht werden müssten, und welche Zeit haben, auch aufgrund des Fahrplans später noch effektiv zu werden?

J: Tja, was immer sehr wichtig ist, ist das technische Verständnis über die Doppik, das muss man am Anfang vermitteln. Sobald das System in Kraft ist, ist das irgendwie zu spät. Wenn man dann eigene etwas schon in mühevoller Kleinarbeit an, wie das System funktioniert, heißt aber nicht, dass man es versteht, also man kann dann damit umgehen. Und das ist auch die Doppik zu verstehen, auch eine Vorbereitung darauf, dass man mit den Informationen was anfangen kann. Damit ich mit den Informationen arbeiten kann. Das ist etwas, was ganz essentielle. Die Systemfrage, die abstrakte Systemfrage mal zu schulen, weil wenn es denn einmal läuft, dann ist es zu spät, wenn man nicht verstanden hat, wofür diese Informationen dienen, dann würde man sagen, das System liefert schlechte Informationen, auch wenn es betrieben werden kann. Aber man wird nicht mehr zurückgehen, und versuchen zu verstehen, wie die Doppik funktioniert. Und gibt das Sinn, dass die eine oder andere Bilanz oder Organisation auch passiert, das ist erstmal wichtig. Welche Änderungen sollten sonst sofort gemacht werden?


D: Gibt es da vielleicht noch andere Positionen, die ähnlich wichtig sind?

J: Naja, das ist insofern schwierig, das hängt von Land zu Land ab, was auf jeden Fall drin sein muss, das sind die Finanzschulden, aber das hat eh jedes Land mehr oder weniger in guter Qualität. Im Regelfall sind es... die meisten Sachen funktionieren schon, was man sonst noch machen kann, ist dass man bestimmte Positionen in der Anfangszeit vllt noch Cash führt. Also was man nicht machen soll ist einfach einzelne Positionen, die man nicht in accrual hat, einfach ignorieren, das geht natürlich nicht. Die Doppik muss alles erfassen und es kann schon Positionen geben, die man in der Anfangszeit noch als Cash-Position führt. Also dass man den Betrag einfach dann bucht, wenn die Einzahlung kommt. Das ist durchaus möglich, bei der Steuer wird das häufig gemacht. So in der Bilanz, also grad bei den Vermögenspositionen hängt stark davon ab, welche Informationen vorliegen. Wenn ich ein Anlagenverzeichnis habe, wenn ich Grundstücksverzeichnisse habe, tue ich mich u einiges leichter. Und noch dazu, in manchen Ländern sind diese Positionen wesentlich und in anderen sind die nicht wesentlich. Das kann ich so pauschal nicht sagen.

D: Also, das müsste dann auch von vorne herein geklärt werden. Sehe ich das richtig? Also, dass man, bevor man überhaupt anfängt, erstmal genau definiert, welche Positionen überhaupt wesentlich sind, welche jetzt gerade unbedingt quasi von vorne herein
implementiert werden sollten? Das sind also so Sachen, die man nicht nach hinten schieben darf?

J: Ja, es sollte am Anfang schon jedem klar sein, also das ist so eine Art Musterbilanz und eine Art Muster GuV, mir anzuschauen, welche Informationen habe ich schon, welche kann ich einfach erzielen, welche habe ich zwar nicht, aber welche sind da zusätzlich noch wesentlich?

Und dann habe ich so ein Bild und daraus kann ich einen Zeitplan entwickeln, und was schon gut ist, und das ist insbesondere wichtig für Länder, wo man noch größere Lücken hat, da einen Etappenplan zu machen um das ganze System zu vervollständigen.

D: Okay, super. Auch in diesem Zusammenhang, da würde ich ganz gerne die Fragen 6 und 8 zusammenführen, da es ja in der Krise gewisse Limitierungen, also gewisse Einschränkungen, die man da machen kann, auch bei den Schulungen, können Sie mir da sagen, welche Kommunikationsmittel Sie benutzen würden?

J: Auf keinen Fall würde ich an alle Beamten irgendwelche Briefe schicken. Rechnungs wesen ist ein Thema, das nicht so wahnsinnig sexy ist, also freuen die sich auch nicht besonders über diese Briefe. Man kann das schon über Emails machen, das ist mittlerweile auch in der öffentlichen Verwaltung ein adäquates Kommunikationsmittel. Man muss aufpassen, dass man es nicht entsprechend übertreibt. Ganz wichtig ist, für die entsprechende Zielgruppe das richtige Timing der Schulung. Wenn es ein operativer Beamter ist, der einfach Zahlen erfassen muss, dann muss das möglichst zeitnah sein. Wenn man allerdings noch will, dass der das verstanden hat so das System, dann muss man sich noch etwas mehr Zeit lassen, dann muss man vorher noch das Grundsatzkonzept schulen. Für die, die konzeptiv, koordinativ und strategisch arbeitenden Beamten muss ich früher beginnen. Es sollte die Kommunikation dazwischen, oder die Schulung, nicht abreißen. Also nicht, dass ich schule und dann zwei Jahre nichts mehr mache. Und dann erst wieder ganz knapp vor der Umstellung, das ist auch nicht ideal. Also das Timing ist was ganz zentrales. Ich glaube, was zentral ist, ich mein, ob ich das über Intranet oder welche Kommunikationsmittel ich auch immer mache, ist egal, aber einen zentralen Informationspool zum Nachschauen, das ist auch sehr wichtig. Man muss nicht immer alles herumschicken aber wenn jmd was sucht, sollten alle wichtigen Dokumente zusammengefasst sein. Und E-Learning hat Vor- und Nachteile. Ich glaube, E-Learning kann in bestimmten Bereichen Schulungen nicht ersetzen, in manchen Bereichen kann sie sie allerdings stark unterstützen und vlt bei manchen Zielpunkten, die vlt auch eher E-Learning affiner sind, bei denen kann sie es wirklich ersetzen. Aber niemals zur Gänze, und ich glaube, es ist ein recht ressourcenschonendes Instrument. Es hat viele Vorteile, man kann jederzeit wieder reinschauen.. Also ich muss sagen, damit habe ich in Österreich eine recht gute Erfahrung gemacht.

D: Okay, ich hätte vorher schon in der Literatur viel darüber gelesen, dass vor allem auch in Österreich die Manager geschult wurden, die dann wiederum ihre Beamten geschult haben, die dann wiederum ihre operativen Leute geschult haben. Herr Steger hat viel darüber geschrieben, dass auch im Snowball-Effekt gute Ergebnisse erzielt wurden. Haben Sie damit selbst auch Erfahrungen gemacht?

J: Naja, ich hab ja mit dem Herrn Steger das eingeführt dort. In großen Organisationen, wie das die Österreichische Bundesverwaltung ist, ist es ganz klar, dass Sie mit einer zentralen Schulungsstrategie nur bedingt weit kommen. Weil ja so viele Akteure, und noch dazu jedes Ministerium auch dann wieder bestimmte Besonderheiten, Implementierungspezifika, das sich sowieso wieder vor Ort separat spezifische Schulungen brauche. Also die Erfahrung war grundsätzlich positiv, dass man zuerst einmal die Budgetabteilungen schult, und die dann mehr oder weniger ausbildet, denen auch die Informationen gibt, also das Schulungsmaterial, das sie dann in den Resorts Schulungen anbieten. Weil, mach ich das nicht, dann schule ich möglicherweise im Innenministerium jmd auf Grundstücke, die haben aber keine großartigen Grundstücke, das ist da nicht so wichtig. Da ist wiederum das Personal sehr wichtig, und die haben wieder sehr viele Vorräte. Weil wenn ich Vorräte im Außenministerium schule, ist das auch völlig sinnlos, das Außenministerium hat wieder das Problem, dass sie sehr viele
distanzierte Botschaften haben, und dafür, und die haben nur ganz bestimmte Sachverhalte, die sie verbuchen müssen. Deswegen macht es schon Sinn, es so zu machen aber jetzt vom technischen Aspekt her, zum anderen steigt dann natürlich auch die Akzeptanz und dasehen sie wieder das Identifikationsniveau, denn wenn ich jmd, der auch koordiniert im Resort, auch dazu verpflichte, dass er diese Informationen weitergibt, dass er das selbst schult, dann hat der ein höheres Identifikationsniveau, wie wenn er einfach nur Schulungslisten weitergibt, wenn jmd von der Zentralschulung dann kommt. Also, die Erfahrungen waren grundsätzlich positiv, hängt aber natürlich immer von der Kultur ab und auch von der Größe. In einer kleineren Organisation, eine kleine Landesverwaltung möglicherweise, bin ich mir nicht so sicher, ob ich da das Schneeballsystem machen würde. Würde ich sagen nein. Also in einer großen Organisation, wo ich auch einzelne eindeutig verantwortliche Teilorganisationen habe, würde ich es machen, ja.

D: Ist Ihnen vielleicht bei diesen Anstrengungen, die sie jetzt zusammen mit dem Herrn Steger gemacht haben, ist Ihnen da etwas aufgefallen, ob man vielleicht irgendwo Kosten sparen könnte? Irgendwelche Sachen, von denen Sie sich dachten, das wäre im Prinzip jetzt unnötig gewesen?

J: Unnötig, naja.. Wir waren in der Einführung nicht gerade mit Ressourcen begüttert. Also, wir waren da schon.. Also Einsparungen, glaube ich, hat es wirklich viel gegeben. Wir haben geschult mit dem eigenen Personal der Budgetabteilung in der ersten Stufe, das heißt das hat nichts gekostet, nicht einmal Überstunden, denn die Kollegen waren sehr motiviert und haben halt intensiver gearbeitet in den Tage, in denen sie im Ministerium waren, um die Tage wieder reinzuholen, an denen wir sie geschult haben. Und man hat halt den Effekt gehabt, dass sie das System natürlich viel, viel besser verstanden haben. Also da ist recht wenig herauszuholen. Das E-Learning war eine recht kostengünstige Variante, ich kann Ihnen nicht sagen, wie viel aber das war nicht teuer und das haben wir auch intern besetzt. Ich meine, natürlich haben wir für die technische Umsetzung externe zugekaufte Technik gehabt, aber was wirklich war, die ganze Konzeption, das haben wir alles intern gemacht. Also da ist recht wenig möglich für uns, wir haben auch die Schulungen nur in der hausinternen Lokationen gemacht. Die Homepage haben wir auch aktualisiert, aber da ist jetzt kostenmäßig, wüsste ich wirklich nicht, was man sparen könnte. Das war alles in-house entwickelt und.. vielmehr hätte es das eine oder andere Einsparungspotential in den Resorts gegeben, die gewisse Sachen selbst entwickelt haben noch, aber auch da glaube ich ist der Effekt kostenmäßig minimal, und hätte glaube ich auch für die Motivation eher negative Effekte gehabt.

D: .. die (die Motivation) ist ja auch sehr wichtig, und zwar würde ich jetzt mit Frage 13 anfangen, ob es noch Änderungen geben müsste in der Organisationskultur, also ob die Kultur an sich, wie sie grade angesprochen haben, hat ja viel mit Motivation zu tun, und auch mit Verständnis für diese Änderungen / Reformen.. Gibt es da Dinge, die man von vorneherein machen kann, oder die man vielleicht währenddessen entwickeln muss/sollte/könnte, um diese Kultur, dieses Verständnis im operativen Geschäft aufzubauen oder zu verbessern?

wird, in gewissen Bereichen, und das muss ich schon relativieren. Die Doppik führt sicher nicht zwangsweise zu einem Kulturwandel aber es kann ein Mosaikstein sein, der dazu führt, dass man mit den Informationen anders umgeht.

D: Ja, also ich studieren halt International Business ganz allgemein, da hört man viel von sogenannten „Leadern“, die das Ganze dann anstoßen und sozusagen als eine öffentliche Figur sozusagen das Ganze voran bringt, voran schreiten lässt. Haben Sie da Erfahrungen gemacht, gibt es so etwas auch im öffentlichen Dienst, oder ist das eher so eine Art von „naja, wir müssen das jetzt sowieso machen und dann wird das halt auch allgemein kollektiv mitgetragen. Gibt es da Erfahrungen, die Sie gemacht haben, mit bestimmten Positionen oder bestimmten Menschen, die das Ganze dann vernünftig weiterbringen können oder anstoßen können?

J: Naja, es wird immer.. Also ob das jetzt ein Anführer ist, aber nennen wir es mal einen Promoter. Sie werden einen Promoter brauchen, ansonsten stürzt Ihnen das Ganze ja ab. Der Promoter kann jetzt die Politik sein, ein Promoter kann jmd in der Verwaltung sein, und dann gibt es natürlich eine Fülle von Promotoren vllt, die überall verteilt irgendwo sitzen, die einfach gut mitmachen. Das ist schon was Wichtiges. Dass man jmd hat, aber ich glaube nicht, was nicht funktioniert ist so etwas wie einen wirklichen Anführer zu haben. Ich glaube, es gibt jmd, den es geben muss, der das Ganze irgendwo in Gang setzt und pusht. Aber nicht einen, der das Ganze anführt, denn es müssen zu viele Leute mitspielen. Und wenn es dann einen Anführer gibt, mein dann kommt es in der Doppik, ich würde nicht sagen, ob das überall so ist, aber die Gefahr dann gibt, dass man dann macht, was der will, aber dass man sich dann nicht überlegt, was man für sich an Vorteile herausholen kann. Und darum geht es eigentlich bei der Doppik Einführung, dass man mit der Information auch arbeitet. Ja, vllt weil die Frage, wie sie gestellt hat, welche Änderungen muss es in der Organisationskultur geben.. ich glaube, was wichtig ist, ansonsten kann die Doppik auch nicht gescheit wirken, ist Transparenz und der Wille auch zur Transparenz, das ist auch oft einer der großen Widerstände, auch auf politischer Ebene, dass man sagt „nein, wir wollen das publik nicht darstellen, weil sonst wird das verkauft.“ Und „wenn ich die Rückstellungen ausweise, dann zeigt das ein schlechtes Bild.“ Und.. ja, aber Doppik ist eben ein Instrument der Transparenz und wenn sich das nicht ändert, werde ich da schon ein Problem mit der Datengenerierung haben und dann vor allem auch mit der Datennutzung. Ich glaube, das ist eines der zentralen Dinge, die sich schon ändern sollten, die jetzt nicht nur mit der Doppik zu tun haben, aber die hält für die Doppik eine notwendige Vorbedingung auch.. nicht nur, aber die hält den Nutzen der Doppik deutlich erhöht.

D: Absolut. In diesem Kontext würde ich gern nochmal auf die Frage 10 hinweisen. Also welche Prinzipien, welche Wirtschaftsprinzipien muss ein Manager des NPM verstehen können, um diese Reformprozesse richtig anstoßen zu können?


J:.. weil Sie Angestellte sagen, das waren nicht unbedingt Bedienstete, von denen kommt das schon auch. Das kommt teilweise von Experten, die müssen nicht zwangsweise öffentlichen
Sektor Rechnungswesen Experten sein. Bei Rechnungswesen Experten hat man das Problem, ja
würd ich sagen, sehr, sehr selten. Aber man hat dann natürlich Ökonomen, man hat
Politologen, und so weiter Weil die schauen da mit einem anderen Blickwinkel drauf. Und von
denen ist das sehr häufig gekommen. Und gerade in der Anfangsphase, nicht mehr in der
Umsetzungsphase, gerade in der Anfangsphase, wenn es um die Festsetzung der Konzepte
geht, wenn es um Beschlussfassungen, das Parlament und der Regierung geht, dann spielen
solche Experten durchaus eine Rolle. Und gerade wenn Sie nach Deutschland blicken, dann
finden Sie gerade hier die großen Skeptiker mit genau diesem Argument, aber es kommt schon
auch in der Praxis vor, dass man mit denen konfrontiert ist. Natürlich, wenn ich dann noch ein
belastetes Vokabular verwende, dann unterstreiche ich erst recht wieder diese
Begrifflichkeiten. Hingegen, wenn ich versuche, hier sensitiv vorzugehen, und ich bin auch der
Meinung die Doppik eines Bundes liefert keinen Gewinn, und deshalb sollte ich auch nicht den
Gewinn Begriff verwenden. Das muss man sich halt überlegen. Nichtdestotrotz, Kritik kann und
wird es immer geben, das ist ganz normal, dass Kritik kommt, deshalb ist es wichtig, immer
eine Strategie zu haben, wie man mit Kritik umgeht.

D: Also würden Sie auch sagen, dass die Öffentlichkeitsarbeit sehr wichtig ist, um von vorne
hierin das Verständnis und die Akzeptanz zu erhöhen?

J: Ja, aber wichtig wieder zielgruppenorientiert. Es macht relativ wenig Sinn, auf eine breite
Öffentlichkeit zu gehen. Das interessiert ganz einfach auch eine breite Öffentlichkeit niemals.
Sondern es gibt eine bestimmte interessierte Öffentlichkeit und die muss man halt

D: Gut, gehen wir wieder zurück auf den eigentlichen Reformprozess und vllt auch ein Bisschen
auf diese Organisationskultur, die ja im Falle eines Falles auch die Struktur ändern würde in so
einer Organisation. Vllt gibt es ja Möglichkeiten, den Apparat ein wenig zu verschlanken, oder
sogar auszuweiten, je nachdem. Gibt es vllt neue Positionen, die geschaffen werden müssen,
or sollten, für diesen Reformprozess und gibt es vllt auch dadurch bedingt
Strukturveränderungen, die wesentlich sind im Reformprozess?

J: Also, hängt von der Ausgangsposition ab. Also in Österreich war es jetzt nicht großartig
notwendig, neue Positionen zu schaffen. Die Positionen mehr oder weniger waren da. Es hat
die Budgetabteilungen gegeben, die jetzt mal nicht so zentral im Rechnungswesen waren, aber
die haben schon auch Rechnungswesen-Arbeiten vollbracht. Ich mein, die haben ausgebildet
werden müssen, und da ist schon die eine oder andere Stelle erst im operativen Bereich und
dann mehr im strategischen Bereich gelandet. Und dann hat es als zweites die
Buchhaltungsagentur gegeben, die die ganzen Buchungen dann abgewickelt haben, den
Zahlungsvollzug. Die Strukturen haben weitestgehend für die Doppik ausgereicht. Man hat
mehr in der Personalentwicklung machen müssen. Da hat es schon die eine oder andere
Neuauflage gegeben in den Ministerien weil man eben neues Know-how gebraucht hat,
aber das ist in Österreich ohne zusätzliches Personal gegangen und ausschließlich mit
Umschichtungen von Positionen und mit weiteren Qualifizierungen. Aber da ist es halt
notwendig, dass ich wirklich offensive Schulungsmaßnahmen mache. Da muss wirklich das
gesamte Personal darauf einschwören.

D: Okay, dann habe ich einen kleinen Anschlag auf Sie vor. Nämlich, können Sie sich vorstellen,
ich weiß nicht ob Sie damit Erfahrungen gemacht haben, dass es ja auch Länder gibt, die diese
Strukturen noch nicht haben, und wenn Sie damit Erfahrungen gemacht haben, können Sie
sich vorstellen, mir einen kurzen Überblick zu geben, welche Instrumente unbedingt da sein
müssen, um diesen Reformprozess überhaupt in Gang bringen zu können und dann natürlich
auch nachhaltig halten zu können. Gibt es bestimmte Positionen oder Abteilungen, die ganz
essentiell sind in dem ganzen Prozess?

J: Naja, ich kann da nur ein paar Beispiele geben, da es wirklich davon abhängt.. Wenn Sie zum
Beispiel wirklich Bilanzen für Ministerien erstellen wollen und wirklich das Rechnungswesen,
also die Doppik, auch für das Ministerium mit dem ganzen Instrumentarium einführen wollen,
dann brauchen Sie eine Rechnungswesensstelle der Ministerien. Unbedingt. Das kann schon
mit dem Budget verbunden sein, oder mit einem anderen Bereich, aber es muss eine Organisation geben, die dort wirklich, ... vllt muss sie nicht alles buchen, aber mehr oder weniger die Drehscheibe ist für die Buchhaltung und den Rechnungsabschluss. Das ist in manchen Organisationen in manchen Ländern oftmals eine sehr zentralisierte Buchhaltung, die mehr oder weniger alles für die Ministerien mitmacht. Und das reicht dann natürlich nicht, denn die bekommen dann eine Bilanz, von der sie nicht wissen, woher diese Zahlen kommen und das ist schon auch um... da geh es auch um Bilanzpolitik und das mein ich jetzt im positiven Sinne, dass man da auch mit den Zahlen im Rahmen der Möglichkeiten auch arbeitet. Und das ist nur möglich, wenn ich wirklich in den Resorts, das habe. Sonst ist das sinnlos.

D: Ja, genau. Würden sie in diesem Zusammenhang sagen, dass ein zentrales oder ein dezentrales System da besser funktionieren würde?

J: Och, es hängt davon ab.. was ich aufpassen würde, ist mit eine Rechnungswesensreform zu vielen anderen Reformen zu verbinden. Also, wenn man auf einmal dann wirklich auch vom organisatorischen alles umstellt, das kann schon zu großen, zu größeren Probleme auch führen, weil allein die Doppikumstellung bringt schon viel auf der systemischen Ebene aber wenn ich die Strukturen auch noch ändere, dann kann das schwierig werden. Oder sagen wir mal so, es erhöht die Komplexität. Ich gebe Ihnen da mal ein Beispiel, wenn Sie die Zahlen da immer.. da muss ich jetzt mal nachdenken.. naja, ich habe das jetzt nicht mehr genau im Kopf, aber wenn Sie zu viel herumschrauben in der Struktur, dann kann das durchaus gefährlich sein. Muss aber nicht, also so wie Sie in Ihrer Frage auch andeuten, es gibt durchaus Änderungen, die notwendig sind, oder auch welche die sinnvoll sind. Aber es gibt durchaus auch Strukturänderungen, die ... achja, das war es! Also, was Sie nicht unbedingt zwangsweise einführen müssen, wenn Sie vorher den Zahlungsverkehr dezentral abgewickelt haben, dann heißt das nicht, wenn Sie die Doppik einführen, dass Sie das dann auf einmal zentralisieren müssen und eine neue Organisationseinheit schaffen. Das könnte einfach zur Erhöhung der Komplexität beitragen. Es kann aber auch sein, dass das durchaus notwendig wäre, weil das System bisher noch nicht so gut funktioniert hat.


D: Okay, Sie haben ja ganz sicher auch dann in diesem Reformprozess an einem internen Kontrollsystem mitgearbeitet, sehe ich das richtig?

J: Das war schon relativ dicht, wir haben an dem einen oder anderen noch geschraubt, aber es hat keine wirklich große Notwendigkeit gegeben. Es hat das vier-Augen Prinzip gegeben, die Dokumentation war lückenlos, sehr viele Abstimmprozesse.. joa, wir haben vllt die eine oder andere Grenze noch verändert, wo man großzügiger war, aber das war alles minimal. Das hat es schon gegeben.
D: Okay, und würden Sie sagen, dass sich das Ganze auch mit der IT verbinden lassen sollte, oder sollte man das parallel laufen lassen, sollte man das lieber nur auf geduldigem Papier laufen lassen? Gibt es irgendetwas, was Sie mir dazu sagen können?

J: Wie meinen Sie, auf dem Papier laufen lassen? Die internen Kontrollsysteme oder?

D: Ja, genau. Also, dass bestimmte Dokumente einfach durch mehrere Hände gehen müssen, um im Endeffekt abgestempelt zu werden, ich kann mir einfach nicht so richtig vorstellen, wie ein internes Kontrollsystem in einem öffentlichen Institut umgesetzt würde.

J: Das wird alles elektronisch abgewickelt. Also in Österreich ist es relativ einfach. Sie haben einen Bediensteten, der erfasst eine Rechnung. Somit die erste Kontrollstufe, der ist verpflichtet, bestimmte Kontrollen durchzuführen und da auch bestätigen, dass die Ware gekommen ist. Dann muss sein oder ihre Vorgesetzte/r dann entsprechend die Rechnung bestätigen, also die Buchung bestätigen und freigeben, da haben wir das vier-Augen-Prinzip.

Und dann wird von einer unabhängigen Organisation, das heißt die ersten beiden sind in der gleichen Organisation noch, aber dann die Kontrolle des ganzen Vorgangs, die formale. Ob eine Rechnung hier ist, ob die Bestätigungsvermerke da sind, ob auf richtige Konten gebucht wird. Das wird alles noch in der Buchhaltungsagentur, die eine eigenständige Agentur ist, außerhalb der Bundesverwaltung, wird das noch einmal nachgeprüft und somit gibt es da eigentlich keine großartigen Schwierigkeiten, das läuft alles elektronisch. Also alle Basisdaten werden übertragen, dann der Vertrag und die Rechnungen werden elektronisch gescannt, werden dem Buchhaltungsagentur in Akten übermittelt, und die Buchung wird über das EDV-System übermittelt.

D: Dann hätte ich noch eine letzte Frage, die Frage Nummer 14, da haben wir schon teilweise darüber geredet, aber gibt es da noch etwas, das Ihnen dazu noch einfällt? Was das kontinuierliche Lernen angeht, was die Möglichkeiten angeht. Sie haben vorhin schon gesagt, dass es eine Datenbank geben muss, in der man nachschauen kann, gibt es vielleicht noch weitere Prozesse, die Sie vielleicht noch anwenden wollten?

J: Ja, auf der akquirierten-systemischen Ebene brauche ich sicher einen Prozess, wo regelmäßig Rechnungswesenstandards angeschaut werden. Ob die aktuellen Rechnungswesensregeln noch up-to-date sind. Das braucht nicht die einzelne Organisation, aber das muss ich zumindest in der wenn ich im Land bin der jeweiligen Budget- oder Rechnungsabteilung, und wenn ich beim Bund bin, dann muss es das Finanzministerium machen. Also, ich glaube, das ist etwas sehr zentrales, um auch Entwicklungen zu sehen, die international kommen. Wenn Eurostat wieder neue Regeln hat etc. Also, das ist einmal ein Prozess des kontinuierlichen Lernens. Dann vielleicht etwas, dass man immer wieder vergisst, ob man Prozesse nicht einfacher auch machen kann. Da wäre es auch ganz gut, eine Art Prozess zu initiieren, wo man halt in regelmäßigen Abständen, also nicht dauernd, aber auch da Verbesserungen durchführt. Und dann, der letzte Prozess, wirklich permanent dranzubleiben, dass die Informationen auch genutzt werden können, was Aufbereitung der Daten betrifft, was wir schon besprochen haben. Das einfach, nur zur Sensibilisierung, dass es diese Daten gibt. Dann natürlich auch, das erscheint mir aus Verwaltungstechnischer Sicht auch noch sehr zentral, das ist auch eine Stelle, dass man da drüber schaut, welche anderen Projekte gibt es denn? Die Doppik wird nicht das letzte sein und wo gibt es Auswirkungen, wo gibt es Synergien? Sollte man das eine oder andere ändern, damit man irgendwann einmal eine Verwaltung leidet da schon drunter, unter sehr lose gekoppelten Reform Features. Es wird sicher irgendwann wieder neuere, modernere Instrumente auch des Rechnungswesens geben, die möglicherweise wieder mit der Doppik nicht verknüpft werden und ich glaube, dem sollte man auch vorbeugen. Also, das wäre für mich, für kontinuierliches Lernen... also, eher eine sehr dynamische zukunftsorientierte Sichtweise. Aber wieder natürlich auf einer hoch konzeptiven Ebene, die wirklich das System gestalten, basieren muss und nicht auf der Ebene, die das System anwenden.
Transcript_Schallmeiner, Kuntner

D: Fangen wir einfach mal an: wo würden Sie so die ersten Schritte sehen zur Vorbereitung, da sind Sie ja gerade ganz aktuell dabei. Was würden Sie Ihren Nachfolgern oder einem anderen Projekt vllt raten, welche sollten die ersten Schritte sein, die man vorbereitet, welche Informationen müssen definitiv von vorneherein gegeben sein oder welche Informationen muss man sich ganz zu Anfang besorgen? Was wäre das für Sie? Fangen wir doch mal mit Frau Kuntner an.

K: Okay, ja also wir sehen gerade, dass bei der Vorbereitung der Umstellung einerseits ein hoher Unsicherheitsfaktor bei den Betroffenen herrscht, das heißt ein erster Schritt, der gemacht werden muss, ist sicherlich die Akzeptanz zu schaffen, das heißt man muss sicherlich die Mitarbeiter darauf vorbereiten, gegebenenfalls auch Schulungen organisieren, oder den Schulungsbedarf ermitteln. Andererseits eine zentrale Frage, die wir uns gerade stellen, oder die sich die Gemeinden stellen, ist die Frage der Software Lösung, d.h. wie man hier die Umstellung Software-technisch bewältigen kann, auch das ist ein großer Punkt im Projekt. Und natürlich die Frage, welche zusätzliche Informationen braucht man für die Umstellung? Das ist eben genau die Frage eines Inventars, also muss man ein Inventar aufstellen, die Frage wie man dann die Bewertung löst?

D: Okay, also Sie sagen, man muss erstmal herausfinden, welche Informationen man braucht, dann wie man diese Informationen verarbeiten kann, also mit einem IT System zB, und natürlich wie auch die Menschen geschult werden müssen, wie viel davon überhaupt verstanden oder auch akzeptiert wurde.

S: Ja, also wir haben das gestern schon kurz besprochen und er habe sehr pointiert gesagt, das erst, was man machen muss, ist einen Beschluss fassen zur Umstellung. Das scheint sehr logisch sein aber ganz im Ernst, es muss ein Commitment geben von allen Beteiligten, dass das gemacht werden soll.

D: Was meinen Sie mit „allen Beteiligten“?

S: Naja, nicht nur den Entscheidungsträgern, den politischen Entscheidungsträger, wie beispielsweise einem Landeshauptmann oder einem Bürgermeister, sondern da sind ja auch sehr viele Personen in ihrer täglichen Arbeit betroffen, wie die Leute im Rechnungswesen und hier muss es von den Entscheidungsträgern eine ganz klare Entscheidung für diese Umstellung geben. Also wenn beispielsweise der Landeshauptmann beschließt, dass umgestellt werden soll und der Bürgermeister aber immer dagegen arbeitet, dann wird es Probleme geben. Und man muss auch versuchen, die Leute, die im Rechnungswesen arbeiten, zu informieren warum man das macht, welche Ziele damit verfolgt werden, um ihnen sozusagen die Sinnhaftigkeit klar zu machen und nicht das Gefühl zu geben, es gibt nur eine Änderung um der Änderung Willen. Also das glaube ich ganz wichtig. Abgesehen davon, dass geschult werden muss und die Software Frage tatsächlich eine ganz zentrale ist, das sehen wir jetzt.

D: Okay, Sie sagen das so, als hätten Sie damit schon böse Erfahrungen gemacht, gibt es da schon Dinge, die Ihnen aufgefallen sind?

K: Negativ, nein, das nicht. Aber wir merken einfach, dass das einfach Punkte sind, die vllt länger diskutiert werden, als man es sich zunächst erwarten würde.


D: Okay, Sie hatten vorhin gesagt, man müsse den Schulungsbedarf ermitteln. Heißt das, dass man am Anfang so eine Art Test stellen soll? Oder einfach mal vorführen soll? Wer soll das machen? Welche Mittel kann man dazu benutzen, um herauszufinden, wie groß der
Schulungsbedarf eigentlich ist und auch bei wem überhaupt? Also bei wem ist es wichtig, welche Daten, welche Schulungen gemacht werden müssen? Zum Beispiel stelle ich mir gerade vor, dass ein Kämmerer ganz andere Schulungen haben muss, oder auch ganz anderes Verständnis haben muss, als ein Entscheidungsträger im Kanzleramt oder hält in den Kommunen. Können Sie mir dazu was näheres sagen? Also erstmal welcher Schulungsbedarf ermittelt werden soll und wie man das herausfinden soll ungefähr?

K: Wir haben dahingehend noch keine Entscheidung getroffen, also wir wissen noch nicht genau, wie wir den Schulungsbedarf ermitteln wollen, wir haben uns keine Gedanken gemacht, ob hier tatsächlic nein Test gemacht werden soll. Wir haben auch die Erfahrung gemacht, dass bei einzelnen Gemeinden der Wissensstand unterschiedlich ist, also dass einige sagen, sie haben sich schon mit der Doppik beschäftigt und haben sich schon Gedanken gemacht. Und andere sind da eben noch eher abwartend. Deswegen wissen wir jetzt im Moment auch noch gar nicht, wie das aussehen wird oder wie wir das ermitteln wollen.

S: Ja, also wie wir den Schulungsbedarf ermitteln wollen haben wir nicht festgelegt, aber was glaube ich klar ist, ist dass es drei Themenbereiche gibt, zu denen es Schulungen geben sollte. Das ist zum einen die Funktionsweise der Doppik, bzw des drei-Komponenten Systems, das ist zum zweiten die Schulung der rechtlichen Grundlage, in unserem Fall wäre das die VRV aber das kommt ja dann darauf an, und das dritte wäre eine Schulung bezüglich der Auswertung der Daten, also sowas wie Bilanzanalyse, entscheidungsorientierte Bilanzanalyse. Das sind so die drei großen Themenbereiche, für die es aus unserer Sicht Schulungsbedarf gibt.

D: Okay, wo wir jetzt gerade schon bei der Schulung sind, können Sie mir sagen, was für Informationen die Beamten, bzw die Menschen, die damit arbeiten auf der operativen Ebene, welche Informationen diese Menschen brauchen von vorherein, welche sie davon vielleicht später auch noch haben müssen, was vllt in den Details nicht verloren geht, aber was vllt erstmal aufgeschoben werden könnte, ob es vllt gewisse Informationen gibt, die sage ich mal, absolute Priorität haben und deshalb auch absolut von allen verstanden werden müssen, oder gibt es auch Informationen, die man auch später im Verlauf des Prozesses, quasi on-the-job ausgeben könnte, also Stück für Stück. Ich berufe mich da jetzt gerade auf die Frage 7. Einfach, welche Informationen man vllt der Reihe nach ausgibt und welche ganz am Anfang schon wichtig sind.

S: also, ich glaube, was von Anfang an allen Beteiligten vermitteln werden muss ist die Funktionsweise des drei-Komponenten Systems, weil ich glaube das ist das Fundament, auf dem sich alles andere aufbaut. Wenn ich nicht verstanden habe, wie das alles funktioniert, wie das alles aufeinander aufbaut, kann ich nicht verstehen, wie die Rechtsgrundlage anzuwenden ist bzw noch weniger verstehen wie ich diese Informationen dann zu verstehen und auszuwerten habe. Und auch welche Entscheidungen ich Basis dieser Informationen treffen und nicht treffcn kann. Also, das ist glaube ich eine Information, die von Anfang an allen Betroffenen gegeben werden muss. Dann glaube ich, dass die Schulungen über die Rechtsgrundlage nur notwendig ist für diejenigen, die dann tatsächlich buchen, die im Buchungsprozess eingewiesen sind. Das macht für die politischen Entscheidungsträger, ich will nicht sagen keinen Sinn, aber ist nicht so dringlich, dass die die genauen Bewertungsregeln kennen.

D: Also, was die Bewertungsregeln an sich, also die, eigentlichen Paragraphen sozusagen. K: Genau, ich glaube, das ist eine Information, die man wie Sie das bezeichnen, die man Stück für Stück geben kann oder auch erst später. Also, man muss jetzt sozusagen diejenigen, die tatsächlich buchen, oder die Geschäftsvorfälle verarbeiten nicht damit überfordern, indem man sagt, es gibt da jetzt eine Bewertungsproblematik, oder man muss sich Gedanken machen über die Bewertung, weil man kann das ja in zwei Schritten sehen, also es geht ja im ersten Schritt darum, der erste Umstellungsschritt ist sozusagen den Buchungsprozess umzustellen, und in einem zweiten Schritt stellt sich dann die Frage, wie komme ich jetzt zu einem Abschluss und zu meinen Auswertungen. Also der erste Schritt ist sozusagen die laufende Buchung umzustellen auf ein doppisches System, und da ist es, wie die Frau Schallmeiner schon gesagt hat, wichtig, den Mitarbeitern im Vorhinein schon zu kommunizieren, dass die
Doppelte Buchhaltung sozusagen eine andere Denkweise erfordert, wie z.B. ein kameralistik.
D.h. man muss klar machen, dass hier eben der Zeitpunkt der Erfassung ein anderer ist, oder
dass man hier eben umstellen muss und die Informationen, die dann erst an späterer Stelle
gegeben werden können, sind dann eben Fragen, wie „Wie bewerte ich jetzt Sachanlagen?“,
oder „wie komme ich zu Abschreibungen?“, „welche Nutzungsdauer soll ich da zugrunde
legen?“.
S: Ja, wir gehen sogar so weit zu sagen, dass man auch das Inventar theoretisch erst zu einem
späteren Zeitpunkt erfassen kann weil das, um einfach den Umstellungsprozess einfacher zu
gestalten, zu sagen, wir stellen einfach mal die laufende Buchhaltung um und wenn sich alle im
neuen System der Buchung auskennen, erst dann kommt der nächste Schritt der vollständigen
Erfassung des Vermögens und nachgelagert die Bewertung.
K: Ja, denn eben erst dann muss man sich die Frage stellen „wie komme ich zu einer
Eröffnungsbilanz?“, und da sind natürlich Fragestellungen wie z.B. „Wie bewerte ich
Vermögenspositionen?“ eine zentrale Frage, denn wir glauben das ist ein Schritt, der erst
später erfolgen muss.
D: Das ist interessant, denn gemäß dieser Frage habe ich jetzt sehr unterschiedliche Antworten
gehabt, also das war sehr kontrovers. Einige sagen, dass man zu allererst eine Bilanz aufstellen
sollte, dann genau gucken, welche Informationen fehlen uns denn noch, oder was müsste man
voll nach anders erarbeiten?. Andere sagen, wie Sie gerade meinten, das kann man auch später
machen. Sowas wie Anlagen kann man auch im Nachhinein noch nachholen. Finden Sie sehr
interessant. Ich hatte gerade noch eine Frage, und zwar, meinen Sie das dann auch so, dass
man gewisse Prozesse noch soweit in der Kameralistik führen kann und später umstellen?
Oder sagen Sie man sollte von Vorneherein alles erstmal auf die Doppik umstellen und dann
gucken.
S: Also, ich bin persönlich der Ansicht, dass es keinen Sinn macht, die Kameralistik noch weiter
zu führen, und das irgendwie parallel zu betreiben, sondern wenn, dann sollte es wirklich
einen Punkt geben, an dem die doppelte Buchhaltung angewendet wird. Und ab diesem Punkt
gilt das neue System. Ist ein Geschäftssfall dann zu erfassen, wenn er wirtschaftlich verursacht
wird und nicht erst dann, wenn eine Zahlung anfällt, weil ich glaube, dass das das System
einfach verwässert. Und es soll schon klar sein, das ist jetzt ein neues System. Das erfordert bis
to einem gewissen Grad eine neue Denkweise, neue Erfassungsprozesse, und die sollten von
Anfang an richtig, im Sinne von, so wie es das System der doppelten Buchhaltung verlangt,
umgesetzt werden. Also, ich bin persönlich der Ansicht, dass das wichtig ist.
D: Da kann ich Ihnen jetzt schon verratet, dass da ganz viele Ihrer Meinung sind.
K: Also, ich glaube auch, dass das wichtig ist, aber wir wissen auch aus unserer bisherigen
Erfahrung schon, dass es auch andere Ansätze gibt oder dass auch diese Denkweise zu sagen,
man möchte möglichst wenig Umstellungsaufwand dann tatsächlich für diejenigen haben, die
buchen. Und man kann das auch in einer kameralen Denkweise fortführen, und das System
macht im Hintergrund dann irgendwie die doppischen Buchungen mit. Also, das ist eine
Denkweise, die zumindest verbreitet ist.
S: Ja, aber dann muss man sich fragen, was man will. Will man den Umstellungsaufwand so
gering, wie möglich halten, und will man die Umstellung für die betroffenen Mitarbeiter so
angenehm, wie möglich gestalten? Was aber gleichzeitig bedeutet, dass dieser Sinneswandel
nicht so stark stattfinden wird. Natürlich ist es eine stärkere Umstellung für die Mitarbeiter,
wen man nicht wirklich anders denken müssen in Anführungsstrichen. Aber dieser Kulturwandel von
„ich erweise nur Zahlen und nicht wirtschaftliche Verursachungen“ kann meiner persönlichen
Meinung nach nur stattfinden, wenn das ein sauberer Schnitt ist.
D: Die Schweden haben es lange so gemacht, dass sie das Budget erstmal auf kameralistischer
Weise fortgeführt haben, den Rest aber umgestellt haben. Glauben Sie, das wäre ein
Erfolgsmodell oder würden Sie sagen, das ist eigentlich eher kontraproduktiv?
K: Das ist für uns schwer zu beurteilen, weil wir nicht.. also wir können das schwer sagen, ob
das funktionieren kann, weil wir das aus der Erfahrung nicht sagen können.
D: Okay, aber Sie hätten jetzt gesagt, aus Ihrer persönlichen Meinung, würden Sie das nicht so machen, richtig?

K: Ja, weil wir sehen einfach die Gefahr ist dann zu groß, dass der erhoffte Effekt dann nicht eintritt, oder nur gedämpft wird, dadurch, dass man sagt, man ist immer noch in dieser kameralistischen Denkweise und da ist einfach die Gefahr, dass das kein sauberer Schnitt ist.

S: Ja, ich glaube auch, dass hier einfach die Gefahr besteht, in der alten Denkweise zu verbleiben, und dann sozusagen nur zusätzliche Informationen zu haben, mit denen aber dann nichts passiert. Und wenn dann mit den Informationen aus der Doppik nichts geschieht, wenn die nicht als Entscheidungsgrundlage herangezogen werden, dann... also, bei uns sagt man Papier ist geduldig, aber.. Also, die Frage ist auch, wie viel Vorteil man aus einer Umstellung dann ziehen kann.

D: Würden Sie sagen, dass ein eher weicher Übergang zu einer kürzeren bzw längerer Umstellungsdauer führen würde, oder glauben Sie, dass ein sauberer Schnitt, wie Sie gerade sagten, zu einer längeren/kürzeren Umstellungsdauer führen würde?

S: Das kann ich schwer einschätzen, das wird wahrscheinlich auch an der Projektplanung hängen, wie lang diese Übergangszeit sein soll, wo es parallele Systeme gibt oder nicht. Ob das eine oder das andere schneller zu einer Umstellung führt, kann ich nicht sagen, aber, also noch einmal, ich glaube, dass es wichtig ist, diesen glatten Schnitt zu haben, um einmal diesen Schnitt zu haben, aber dann ist es halt auch so. Und für die Zukunft hat man dann das neue System und man bleibt nicht verhaftet in den alten Verhaltensweisen.

K: Ja, und ich glaube, wie lange oder wie kurz, wie rasch man eine Umstellung schafft, hängt sicherlich auch davon ab, wie stark die Akzeptanz ist. Weil, wenn ich den Betroffenen kommunizieren kann, dass diese Umstellung zwar ein harter Übergang ist aber ich die Akzeptanz dafür schaffe, dann glaube ich, dass es schneller geht, als wenn, auch wenn es ein weicher Übergang ist, aber ich kommuniziere den Mitarbeitern „wir müssen das halt machen, wir versuchen es so sanft wie möglich zu machen“, dann sind die Mitarbeiter vielleicht nicht so motiviert zu sagen „wir stehen auch dahinter“, sondern „wir hoffen, es bleibt alles für uns so wie es ist“.

D: Das werden Sie ja bestimmt auch schon in Ihrer Vorbereitung bereits angedacht haben. Gibt es da gewisse Kommunikationsmittel, die Sie da schon im Auge haben? Gibt es Methoden, die Sie benutzen würden oder werden, um diese Menschen darauf vorzubereiten?

S: Ja, das ist die Frage 6, auf die Sie gerade anspielen, nicht wahr?

D: Ja, genau.

S: Das haben wir gestern besprochen, und wir sind der Meinung, dass es hier ganz wichtig ist, persönliche Kommunikationsmittel zu wählen, also es macht keinen Sinn, irgendwann ein E-Mail zu schicken „Übrigens, wir stellen jetzt auf die Doppik um“, sondern das ist ein sehr sensibles Thema wie wir bemerkt haben. Das ist ja auch in der Literatur und in der Praxis einfach schon sehr lange kontrovers diskutiert. Aus diesem Grund glauben wir, dass es hier wirklich wichtig ist, hier persönlich zu informieren, die Personen von Anfang an mit einzubeziehen, auch um Akzeptanz zu schaffen und auch die Ziele, die verfolgt werden, und die Vorteile, die man sich erhofft, aus der Vorstellung, klar zu kommunizieren, um von Anfang an, alle Betroffenen mit ins Boot zu holen und hier eine breite Akzeptanz zu schaffen, auf Basis der es dann auch möglich ist, einen glatten Schnitt zu machen und von einem Tag auf den anderen umzustellen.

K: Ja, also es muss einem ja bewusst sein, dass das Projekt, das wir haben, ein freiwilliges Projekt ist. Also es geht nicht darum zu sagen, die Umstellung muss nun gemacht werden, sondern man muss sich bewusst sein, die Pilotgemeinden, die da mitmachen, machen das auf freiwilliger Basis. Deshalb ist es auch wichtig, diesen Pilotgemeinden das Gefühl zu geben, sie sind von Anfang an tatsächlich einge bunden. Wie gesagt, persönliche Kommunikation ist sehr, sehr wichtig. Also wie gesagt, dass man immer wieder sich auch mit den Betroffenen trifft und in Sitzungen oder in Projektsitzungen in den Gemeinden gemeinsam den Plan zu erarbeiten.
und nicht etwas vorzugeben und zu sagen „es gibt einen Plan und der wird jetzt nur noch kommuniziert!“.

D: Ich glaube, der Herr Steger hatte da auch ganz viel drüber geschrieben, und ich habe auch mit dem Herrn Seiwald vorher schon gesprochen, der mir auch Ähnliches beschrieben hatte.

Hatten Sie mit den beiden Kontakt vorher?

S: Nein, wir kennen die beiden dem Namen nach, den Herrn Seiwald auch persönlich, aber wir haben mit den beiden nicht darüber gesprochen, nein.

D: Okay, dann dazu im Prinzip wurde viel gesagt, es sollte so eine Art Snowball-Effekt entstehen, wo von oben gewisse Sachen natürlich entschieden werden, aber dann die eigentlichen Schulungen von Stufe zu Stufe im gemeinsamen Einklang quasi erfasst wurden. Glauben Sie, das wäre so ein Erfolgskonzept, eines das auch Sie anstreben, oder denken Sie an noch etwas anderes?

S: Also, in unserem Projekt ist das ganz klar, also dass die persönliche Kommunikation im Vordergrund steht, dass die Gemeinden mitentscheiden, das heißt in diesen Arbeitsgruppensitzungen haben die Gemeinden auch wirklich ausreichend Gelegenheit, Ihre Bedenken und Ihre Sicht der Dinge einzubringen und das wird auch ernst genommen. Und das merken die Gemeinden auch. Und wenn wir vorher gedacht hätten, wir machen das auf eine bestimmte Weise und wir dann von den Gemeinden die Rückmeldung bekommen, dass es da Bedenken gibt, oder Sorgen, oder dass das anders irgendwie sinnvoller wäre im Gemeindealltag, dann nehmen wir das ernst und setzen das auch um. Also, dass wir natürlich immer kommunizieren müssen, es wird eine Rechtsgrundlage geben, nach der wir uns alle richten müssen, aber was wir auch kommunizieren, ist dass diese Rechtsgrundlage noch nicht fertig ist. Und wenn wir in diesem freiwilligen Projekt Erfahrungen machen, die zur Verbesserung der Rechtsgrundlage beitragen könnten, dann können wir das an das BMF kommunizieren und das BMF hat dann die Gelegenheit, diese Aspekte zu berücksichtigen. Was natürlich nicht bedeutet, dass das dann auch passieren wird, aber wir kommunizieren schon auch, dass die Gemeinden, dadurch, dass sie in einem so frühen Stadium mitwirken, auch theoretisch die Möglichkeit haben,verbesserungspotential aufzeigen könnten. Und das ist in unserem Projekt glaube ich auch sehr wichtig.

D: Okay, gut. Was nochmal die Kommunikationsmittel angeht, würden Sie sagen, es geht mehr so um das „per-Du“ Gespräch sozusagen, in der eigentlichen Abteilung? Also, dass man wirklich persönlich auf diese Menschen zugeht, dass man auch Meetings hat, in denen man halt Bedenken kann, diese dann nach oben kommuniziert werden, .. würden Sie sagen, es sollte da noch andere Lösungen geben? Andere hatten da von IT Lösungen gesprochen, vllt Dinge, die man machen kann. Haben Sie da schon Erfahrungswerte gesammelt?

K: Also, was wir noch an Kommunikationsmittel einrichten werden, oder was eingerichtet wird, ist eine Art Telefon-Hotline, wo die Gemeinden wissen, sie können jederzeit anrufen, oder sich melden und es wird jmd zur Verfügung stehen, der dann zeitnah auf die Anliegen eingeht.

D: Dann hatten Sie gesagt, dass es schon gewisse Möglichkeiten gibt, aufgrund dieser Bedenken Änderungen zu schaffen, je nachdem das halt dann wahrgenommen wird oder halt nicht. Können Sie mir da ein-zwei Beispiele nennen, wo das passiert ist. Also, nicht unbedingt dass es auch umgesetzt wurde, sondern auch wo die Menschen einfach gesagt haben „Naja, das ist ja alles schön und gut, aber hier auf der operativen Ebene können wir damit nicht viel anfangen!“. Gibt es gewisse Änderungen, die Sie in dem Projekt eigentlich vorgesehen hatten, aber dann auf operativer Ebene gesagt wurde: „Naja, so ist das nicht machbar, da muss man vllt noch eine Brücke schaffen zwischen Theorie und Praxis.“

S: Ja, also es gibt noch keine Änderungen, die sich auf die Rechtsgrundlage beziehen, weil die meisten Gemeinden mit 1.April beginnen werden, die Doppik umzusetzen aber das ist auch schon so ein Fall für eine Änderung im Prozess. Wir hatten gedacht, man könnte doch mit 1.1.2014 beginnen, umzustellen, und da haben uns die Gemeinden die Rückmeldung gegeben, dass das schwierig ist, weil der Rechnungsabschluss für 2013 noch erstellt werden muss, und
der muss bis Ende März fertig sein. Es wäre viel einfacher, wenn erst zum 1.4.2014 die
Umstellung beginnt. Und das war eine Sache, wo wir gedacht hätten Anfang des Jahres,
einfach weil es eben der Anfang des Jahres ist, und die Gemeinden haben uns zurückgemeldet,
dass das praktisch schwierig ist und dann haben wir gesagt: „gut, dann beginnen wir mit 1.4.“
K: Und ein zweiter Punkt war eben für uns die Frage wie die Umstellung erfolgen soll, ob man
sagt, man stellt tatsächlich um und macht keinen Parallelbetrieb, sondern mit einem
bestimmten Zeitpunkt wird dann doppisch gebucht und einige Gemeinden haben uns
rückgemeldet, dass sie Bedenken haben, dass es hier zu einer Datenverschmutzung, oder zu
einem Datenverlust kommen könnte, wenn man plötzlich das System umstellt. Diese
Gemeinden waren eher dafür, zunächst einen Parallelbetrieb zu machen, wo zusätzlich zum
kameralen Buchen doppisch gebucht wird. Also, dass man jeden Geschäftsfall auf zwei Arten
einbucht. Das war etwas, was wir zunächst gemeint hatten, dass das ein zu hoher Aufwand ist,
was von den Gemeinden sicher nicht gewünscht wird und wir haben dann im Laufe der
Sitzungen festgestellt, dass manche Gemeinden aber so einen Parallelbetrieb bevorzugen
würden und auch das ist etwas, was dann in den Gemeinden offen gestellt ist oder es deren
freie Entscheidung ist, ob sie den Parallelbetrieb vorziehen, oder ob sie einen sofortigen
Umstieg auf die Doppik..
S: Ja, wobei das jetzt scheinbar im Widerspruch steht zu dem, was wir vorher gesagt haben, da
muss man aber einschränkend sagen, hier geht es nicht so sehr um den Systemumstieg von
der Kameralistik auf Doppik sondern um den Systemumstieg im Software Bereich. Weil alle
Software Anbieter, also es gibt in Österreich drei große Software Anbieter, alle drei haben
versichert, man kann einfach mit den neuen Systemen die Daten erfassen und auf die alte und
neue Weise auswerten. Die Gemeinde war da einfach misstrauisch, was das Software System
trifft und haben einfach Sorge, dass wenn sie jetzt auf das neue System komplett umsteigen
und das alte sozusagen nicht mehr haben, dass es dann zu Datenverunreinigungen,
Datenverlusten kommen kann und dieser Parallelbetrieb hängt einfach mit den Gegebenheiten
zusammen, nämlich, dass tatsächlich momentan noch die alte VRV gilt, das heißt es sind noch
die Erfordernisse zu erfüllen, es ist der Rechnungsabschluss gemäß VRV zu erstellen und das,
was wir machen ist nur ein freie Williges, Zusätzliches Projekt, wenn Sie so wollen, d.h. es gibt für
die Gemeinden immer noch die erste, oder das Wichtigste, die Priorität für die Gemeinden ist,
die jetzige geltende Rechtslage zu erfüllen. Und das ist einfach der kameralistische Abschluss.
Dieses Doppik Projekt wird gesehen als zukunftsorientiert und das ist der Grund für den
Parallelbetrieb.
D: Und der Parallelbetrieb wird dann auch nur bis zum 1.4. gehen oder noch ein Bisschen
länger?
S: Nein, der würde länger gehen.
K: Ja, aber es ist nicht Sinn, einen Parallelbetrieb auf Dauer zu haben, sondern nur sozusagen
um den Umstieg eben zu bewältigen.
S: Es wird einfach sozusagen das kameralistische System weitergeführt, weil die rechtlichen
Anforderungen noch so sind.
K: Ja, weil das noch so gemacht werden muss aufgrund der VRV, das heißt die Gemeinden
müssen sich der VRV fügen und da ist eben ein kameraler Abschluss gefordert. Und wie gesagt,
manche Gemeinden hatten hier Bedenken, sie könnten dann die rechtlichen Anforderungen,
die noch gelten, nicht mehr erfüllen.
D: Habe ich das richtig verstanden, dass diese alte VRV nur noch bis zum 31.3. läuft?
D: Nein, wir wissen nicht, wie lange diese gilt, aber noch gilt sie. Es gibt ei nen Entwurf zur
Neugestaltung. Wann dieser fertig ist und wann er dann in Kraft treten wird, ist einfach noch
nicht bekannt. Das ist der Grund für diese Unsicherheit bei den Gemeinden.
D: Also muss es definitiv noch ein kameralistisches System geben.
S: Ja, und es sichern zwar alle Software Anbieter zu, dass mit den neuen Programmen auch die
alten Auswertungen gemacht werden können aber die Gemeinden sind da einfach
misstrauisch.
K: Also, die Software Anbieter sagen natürlich kamerale Auswertungen sollen weiterhin möglich sein neben den doppischen Auswertungen, aber wie gesagt, wenn eine Gemeinde sagt, sie hat Bedenken, dass hier Probleme im Zuge der Umstellungen entstehen können und sie dann die Gefahr laufen, diesen kameralen Auswertungen oder diesen kameralen Abschluss nicht mehr zu beliefern, dann sind das Bedenken, die wir gelten lassen müssen.

S: Und was in dem Zusammenhang auch ganz wichtig ist, ist dass diese Software System nicht nur eine Rechnungswesenlösung anbieten, sondern im Grund eine gesamte Gemeindenverwaltung. Da hängt die Kommunalsteuer dran, da hängt das Melderegister dran, da hängt einfach alles, was die Gemeindeverwaltung dran, und das Rechnungswesen ist nur ein recht kleiner Programmbestandteil und die Gemeinden wollen einfach das Risiko nicht eingehen, dass die gesamte Gemeindeverwaltung in dem Programm läuft, das dann vielleicht nicht so funktioniert wie es funktionieren sollte und dann gehen vielleicht Daten verloren.

K: Also, es geht nicht so sehr um die Frage, darum dass die Gemeinden Bedenken haben, dass die Anforderungen an das Rechnungswesen nicht erfüllt werden können, weil ich glaub das ist...

S: Das ist sicher auch eine Sorge, aber...

K: Ja, aber das würden wir nicht als die große Sorge sehen, sondern die Sorge, die die Gemeinden haben ist eben zu sagen, dann würden andere Daten, die sie mit erfassen oder andere Services, die sie sich jetzt erarbeitet haben oder die jetzt in dem EDV System möglich sind, nicht mehr so einwandfrei funktionieren, und die tatsächliche Sorge, was die Gemeinden geäußert haben, sind die Bedenken, dass Daten verunreinigt werden, dass der saubere Datenbestand, den sie sich sozusagen erarbeitet haben mit dem EDV System, dass der plötzlich verloren geht.

D: Die Sorge kann ich verstehen. Also wird das Ganze vor allem als so eine Art Risikoumstellung gesehen, wo natürlich das Ganze ein Pilotprojekt ist, das Ganze ist neu, man weiß noch nicht ob das auch alles so funktioniert, wie man das eigentlich ganz gerne hätte. Können Sie sich denn noch, ich spreche ja jetzt wieder auf die zweite Frage an, gibt es da vielleicht noch andere Risiken, die Sie als wirklich dringend und mit am meisten Ausschlag sehen?

S: Also, ein Risiko, das besteht, ist dass die Akzeptanz nicht da ist und dass sozusagen die Umstellung... also dass Dinge nicht so gemacht werden, wie sie gemacht werden müssen, das ist das eine Risiko. Und das zweite Risiko, das wir sehen, ist dass die Entscheidungsträger vielleicht die Informationen aus der Doppik missinterpretieren könnten, wenn es nicht genügend Schulungen gibt. Also, als Beispiel wird auch in der Literatur immer wieder genannt, dass wenn es ein positives Eigenkapital gibt beispielsweise, dass missinterpretiert wird, dass total viel Geld da ist, das wir jetzt ausgeben sollten/können. Also das ist glaube ich ein Risiko, das wir sehen.

D: Wollten Sie noch etwas dazu sagen, Frau Kuntner?


D: Genau, ich hatte vorher schon mal gehört, im Prinzip ist das Ganze nur ein Informationssystem, das muss verstanden werden. Dass damit Transparenz geschaffen werden kann, okay, aber man muss halt auch wissen, wie man diese Daten nutzt.

S: Ja, genau, das ist glaub ich auch wichtig zu kommunizieren, dass es eine Möglichkeit der Darstellung der Wirklichkeit. Aber durch die Darstellung der Wirklichkeit wird die Wirklichkeit an sich nicht verändert. Das ist auch der Grund, warum wir sagen, es ist dieser klare Schnitt notwendig, um einen Kulturwandel, wenn man so möchte, zu erreichen. Ja, also das hängt alles zusammen.

D: Und da hätte ich jetzt den Bogen geschlagen, zu der Wirtschaftlichkeit oder dazu, dass man auch erfolgsorientiert wirtschaften soll, wie man das in Unternehmen machen z.B, denn da
geht es darum, dass wenn gewisse unsichere Investitionen gemacht werden, steht der Staat
dafür gerade oder hält die Steuerzahler. Je nachdem, das haben wir grad vor kurzem in der
Steiermark gesehen, da gibt es natürlich auch Dinge, die schiefl gehen können. Da gibt es
Sachen, wo der Staat bzw. der Steuerzahler dafür gerade stehen muss und entsprechend
wünschen sich, zumindest laut den Nachrichten, die Menschen auch eine Regierung, die in
gewisser Weise, was Wirtschaftlichkeit angeht, was Effizienz angeht, sich vllt mehr
ergebnisorientiert ausrichten.

K: Naja, ich glaube, dass es grundsätzlich schon ein wichtiger Punkt ist, also ich glaub, dass in
den Haushaltsgrundsätzen verankert sein muss, dass natürlich auch die öffentliche Einheit
wirtschaftlich handeln muss und Wirtschaftlichkeitsprinzipien befolgen muss. D.h. dass man
sich natürlich danach richten sollte, mit möglichst effizienten Mitteleinsatz eine möglichst
hohe Wirkung zu erzielen. Und dass man solche Prinzipien natürlich beachten muss, ich glaube,
diese Prinzipien sind ja auch verankert oder zumindest sind die auch..

D: Ja, schon lange, aber ob die beachtet werden.. deswegen
K: Ja, also von dem her glaube ich, dass diese Wirtschaftlichkeitsprinzipien natürlich auch für
die öffentliche Hand gelten müssen und natürlich glaube ich auch, dass es wichtig ist, hier in
ingedenerer Art und Weise zu überprüfen, ob diese Wirtschaftlichkeitsprinzipien eingehalten
worden sind. Aber ich glaube, dass das Punkte sind, die ohnehin bewusst sind.

S: Ich glaube auch, dass das aber ein Punkt ist, wo du vorher gesagt hast (K), man sollte die
Wirkungen der doppelten Buchhaltung nicht überschätzen. Also, nur die doppelte Buchhaltung
zunehmen, oder ein Ressourcenverbrauchs-orientiertes System einzuführen wird nicht zu
mehr Wirtschaftlichkeit führen. Das ist glaube ich auch der Grund, warum auf Bundesebene im
Rahmen der Reform die Wirkungsorientierung einen ganz wichtigen Stellenpunkt hat, wo
sozusagen im Budgetprozess schon die Wirkungsorientierung beachtet werden muss. Natürlich
können die Informationen eines Ressourcenverbrauchs-orientierten Rechnungswesen
Grundlage sein, oder ein Hilfsmittel sein, um Wirkungsorientierung zu erreichen. Aber die
Umstellung des Rechnungswesens allein, ohne begleitende Maßnahmen, glaube ich, dass es
s die leisten kann.

K: Ich glaube auch, dass das ein wesentlicher Punkt bei der Haushaltsplanung ist, also dass
dieser Wirtschaftlichkeitsgedanke bei der Haushaltsplanung insbesondere zu beachten ist.
D: Okay gut, dann können Sie wahrscheinlich auch noch nicht so wahnsinnig viel zu Frage 11
sagen, welche neuen Positionen müssten geschaffen werden? Weil Sie wahrscheinlich noch
keine Erfahrungen damit haben.

S: Ja, mit Positionen meinen Sie Arbeitspositionen?
D: ja.

S: Ja, also dazu können wir auch noch nichts zu sagen. Im Pilotprojekt sieht es nicht danach
aus, dass neue Positionen geschaffen werden aber der Schritt zur Umstellung kommt erst
noch, und es kann sein, dass sich diese Notwendigkeit ergibt aber momentan sehen wir noch
nichts dazu.

D: Können Sie mir denn, um das Ganze mal umzuformulieren, sagen, aus Ihrer
Rechnungswesen-, also aus der wissenschaftlichen Sicht, welche Stellen müssen denn
notwendigerweise da sein? Also, welche Aktionen müssen definitiv stattfinden können? Weil
ich rede jetzt nicht nur von Österreich, ich versuche, das Ganze recht international zu halten.
Und da gibt es halt auch so Kandidaten wie Rumänien oder Serbien wollte sich jetzt auch
bewerben. Und dort gehe ich davon aus, dass es dort durchaus auch Lücken gibt, oder Lücken
geben kann. Können Sie mir ungefähr sagen, von Ihrem wissenschaftlichen Hintergrund,
welche nicht unbedingt Positionen, aber welche Funktionen definitiv da sein müssen, und
funktionieren müssen, bevor überhaupt so ein Apparat funktionieren kann.

S: Ich glaube was gewährleistet sein muss, ist dass es einen ordentlichen Beleglauf gibt. Also
das heißt, dass, sobald ein Beleg einlangt, der erfasst wird und an die richtigen Stellen
weitergeleitet wird, und sichergestellt wird, dass dann an diesen Stellen das richtige damit
passiert. Das ist das Wesentlichste. Aber die Belegorganisation ist glaube ich das Wesentlichste
jedes Rechnungswesens. Das muss gewährleistet sein, also dass sozusagen alles lückenlos erfasst wird und an die richtigen Stellen weitergeleitet wird und dort dann eben das richtige damit geschieht.

K: Ja, dass eben dieses vier-Augen Prinzip, wie man das nennt, eben eingehalten ist. Es ist gewährleistet, dass nicht eine Person entscheidet über die Rechtfertigung der Positionen und diese dann auch gleich erfasst, sondern dass man hier verschiedene Instanzen hat, oder verschiedene Stellen, die hier durchlaufen werden.

D: Also auch so etwas, wie ein internes Kontrollsystem, wie jetzt meine 15te Frage aufwirft?

S: Ja, aber schon auch dass beachtet wird, dass es Kompetenzen gibt. Dass jemand die Kompetenz hat, eine Rechnung zu öffnen und an die richtige Stelle weiterzuleiten, dass jemand die Kompetenz hat, diese Rechnung zu bezahlen, diese Bezahlung aber erst erfolgen darf, wenn jemand, der die Kompetenz dazu hat, das freigegeben hat. Also, dass diese Verantwortlichkeiten festgelegt und eingehalten werden.


K: Sie meinen, wenn tatsächlich die Umstellung beschlossen ist?

D: Genau, die Umstellung ist beschlossen, es soll jetzt vorbereitet werden, sodass zB in einem Jahr diese Umstellung erfolgen soll. Welche wären Ihre drei wichtigsten Tipps, die sie jemandem mitgeben würden?

K: Ja, also eigentlich ist das eine Zusammenfassung dessen, was wir eh schon gesagt haben. Also einerseits die Akzeptanz zu schaffen. Also es muss gewährleistet werden, dass diese Entscheidung mitgetragen wird, auch tatsächlich von denen, die sie dann im täglichen Arbeitsumfeld ausführen müssen. Andererseits glaube ich muss man tatsächlich rechtzeitig beginnen, Schulungen durchzuführen oder eben den gemeinsamen Wissenstand zu erreichen.

D.h. Schulungen sind sicherlich ein zentraler Punkt. Eine Empfehlung, die wir vllt auch geben würden, ist zu sagen, man soll, wenn jetzt tatsächlich auch eine Umstellung auf gesetzlicher Ebene sozusagen diskutiert wird, sollte man wahrscheinlich abwarten, was diskutiert wird, um zu vermeiden, dass man Gefahr läuft, dass man kurzfristig wieder umstellen muss, d.h. man sollte, wenn möglich, gesetzliche Regelungen abwarten oder zumindest versuchen, dann diese gesetzlichen Regelungen zu antizipieren. Das ist wohl auch ein wichtiger Punkt.

S: Ja, das glaube ich auch. Also Akzeptanz, Schulungen und eine gesicherte Rechtsgrundlage haben. Also, ein Extremsbeispiel wäre ja, wenn Deutschland, hat sich ja eher am HGB orientiert, und wenn jetzt die EU übermorgen beschließen würde, alle müssten die IPSAS anwenden, dann wäre das wahrscheinlich noch einmal so großer finanzieller Aufwand in der Umstellung. Dann noch einmal eine Umstellung zu haben.

D: Wobei es ja die Bestrebungen gibt von der EU. Aber es ist halt noch nicht diktiert.

S: Ja, da muss man abwarten.

D: Alles klar. Also würden Sie da auch sagen, die deutschen machen das gar nicht schlecht im Moment? Oder würde Sie sagen, das ist eigentlich eher kontraproduktiv und man sollte das eher so machen, wie wir das hier in Österreich gemacht haben?

S: Diese Wertung wollen wir glaube ich nicht vornehmen. Was wir sagen können, ist was wir aus den deutschen Reformen gelernt haben, ist dass es Sinn macht, eine zentrale Vorgehensweise zu wählen, also wie es in Österreich ja auch geschehen wird, hoffentlich, eine VRV für alle vorzugeben, weil das aus unserer Sicht den Umstellungsaufwand enorm verringern kann. Weil in Deutschland sich ja sehr viele Le Länder eigene Gedanken gemacht haben zur konzeptionellen Umsetzung und zur gesetzlichen Umsetzung und das ist das, was wir gelernt haben sozusagen, dass es Sinn macht, sich diese Gedanken einmal zu machen, eine gemeinsame Lösung zu schaffen. Weil das aus unserer Ansicht die Kosten reduziert und zu einer höheren Vergleichbarkeit führt.
D: Ja, also ich habe jetzt nur gesehen, dass es in Deutschland, ich glaube, 16 verschiedene Rechnungssysteme gibt, und da kann ich mir das gut vorstellen. Ich wollte Sie da jetzt nicht festnageln, das meinte ich nicht. Noch irgendwelche Punkte?

K: Ja, wie gesagt, eine akkordierte Strategie ist glaube ich wichtig. Und das ist, was wir mit dem Projekt hoffen, zu erreichen. Also wir versuchen auch tatsächlich dann eine Umstellung zu finden, die diese neuen gesetzlichen Regelungen abbildet. Also, es geht uns jetzt nicht darum, zu sagen, wir wollen eine Umstellung, wo wir uns neutrale Rechnungslegungsnormen überlegen, die dann am sinnvollsten anzuwenden sind, sondern wir wollen eine Umstellung erreichen, die dann sich an den erwarteten gesetzlichen Neuregelungen orientiert. Deswegen glaube ich, das ist ein Erfolgsfaktor, und eine Chance jetzt zu sagen, es gibt diese geplanten Neuregelungen, auch wenn die jetzt noch in einem frühen Stadium sind, dass man sagen muss, man weiß erstens nicht, wann genau es tatsächlich zu dieser Umsetzung kommen wird, also wir wissen noch nicht. Also, ich habe mal gelesen, dass die neue VRV ab 2018 oder ab 2020 vielleicht angewandt werden soll, aber das ist eine wägige Zahl, wir wissen noch nicht, wie realistisch das ist. Aber zumindest, dass man sagt, es gibt schon etwas, an dem man sich orientieren kann und das ist nicht das Ziel, eigene Rechnungslegungsnormen sozusagen zu schaffen für jedes Bundesland. Also, dass man jetzt nicht sagt, im Burgenland wird es Regelungen geben, die sich unterscheiden zu den Regelungen, die z.B. in Wien oder der Steiermark zur Anwendung kommen.

D: Also sagen Sie: Akzeptanz schaffen, durch z.B. persönliche Gespräche, dann die Schulungen müssen laufen durch z.B., wie würden Sie das genau anstellen? Würden Sie sagen, das sollte so eine Art Vorlesung sein wie in einer Uni? Oder sollte das besser so ein on-the-job, „mein Kollege zeigt mir, wie das geht“ sein?

S: Ich glaube, dass das unterschiedlich ausgestaltet sein kann. Also, ich glaube, dass dieses Akzeptanz schaffen und Schulungen durchführen Hand in Hand geht. Zum einen braucht es natürlich immer eine Schulung, was ist die Doppik, wie funktioniert das, was ist mit Soll-Haben Gleichheit, was ist eine Bilanz, was bedeutet das, was ist eine GUV, oder eine Ergebnisrechnung, wie hängt das zusammen, wie hängt das mit der Finanzierungsrechnung zusammen? Ich glaube, das kann man tatsächlich in Gruppen nach dem Vorbild einer Vorlesung machen. Wenn es dann darum geht, die konkreten gesetzlichen Bestimmungen zu vermitteln, kann das für das erste auch erstmals so funktionieren, wobei das mit Sicherheit sehr beispielorientiert sein müsste. Und was in weiterer Folge sicher Sinn macht, ist wenn man, so wie Sie es gesagt haben, so ein Training-on-the-job ermöglicht. Das könnte so aussehen, dass wir beispielsweise in unserem Projekt in die Gemeinden fahren und mit den Gemeinden gemeinsam die Geschäftsvorfälle der letzten zwei Wochen buchen und hier besprechen, was ist vorgefallen? Wie ist das nach der Rechtsgrundlage abzubilden? Und das sozusagen begleitet, diese Anfänge. Also, ich glaube die gute Mischung macht es.

D: Schön, okay. Und dann zum dritten Punkt, möchten Sie dazu noch etwas ausführen?

S: Zur dritten Frage?

D: Nein, also Sie hatten drei Punkte genannt: Akzeptanz, dann die Schulung, und dann zum dritten würden Sie noch sagen, wie man das genau anstellen könnte.

K: Naja, ein Punkt, den wir noch hatten ist zu sagen, gesetzliche Grundlagen abzuwarten, oder zu sagen, „ich stelle nicht um solange ich nicht von oben dazu gezwungen werde“. Aber in unserem Fall ist das etwas, das wir jetzt in unserem konkreten Projekt sehen. Also es ist natürlich schwierig zu sagen wenn man weiß, das ist in absehbarer Zeit nicht zu erwarten, dass sich an der Gesetzesgrundlage etwas ändern wird. Stellt sich natürlich die Frage, wenn man ein Umstellungsprojekt startet, wie geht man damit um?
Ja, weil es halt dann immer auch noch Rechtsgrundlagen gibt, die zu beachten sind, so wie es bei uns ja auch ist.

Und sie hatten vorhin ja gesagt, dass das IT System erst nochmal beides können muss, und auch diese kameralistische Darstellungsweise es geben muss. Würden Sie dann auch sagen, auch wenn man jetzt weiß, dass diese neue VRV vor 2018 wahrscheinlich nicht mehr in Kraft treten wird, man in diesen langen Perioden denkt, würden Sie dann sagen, man sollte trotzdem in der Zeit den Leuten schon mal zeigen, dass es tatsächlich auch funktioniert in dem doppischen System, also das Vertrauen, was diese ja vllt noch nicht haben, geben mit der Zeit, und dann kommt die Bestellung und dann ist das alles ganz einfach. Oder würden Sie sagen, im Prinzip müssen wir das aber so lange in der kameralistischen Weise darstellen, bis diese Umstellung kommt und dann damit reagieren.

Ja muss man jetzt glaube ich zwei Situationen unterscheiden. Die eine ist, es gibt Rechtsgrundlagen, die an der Kameralistik orientiert sind, und es gibt keine Bestrebungen, diese Rechtsgrundlage zu ändern. Und dann gibt es die Situation, wo man sagt, es gibt bestehende Rechtsgrundlagen, die an der Kameralistik orientiert sind, aber es gibt Bestrebungen, das zu ändern und die Ausgestaltung ist bekannt bis zu einem gewissen Grad. Und in dieser Situation befinden wir uns. Wir kennen den Entwurf für die Neugestaltung der VRV und natürlich kann man davon ausgehen, dass die Teile ändern, aber es wird sich wahrscheinlich nichts ändern an der Anforderung, dass es eine Vermögensrechnung, eine Finanzierungs- und eine Ergebnisrechnung geben soll. D.h. das ist eine Anforderung, die man jedenfalls umsetzen kann. Es sind Bewertungsgrundsätze bekannt und wenn sich diese Bewertungsgrundsätze im Detail noch ändern, dann ist das nicht die Riesen änderung. Also, die Grundlage steht und es ist zu erwarten, dass diese Grundlage unverändert bleiben wird. D.h. in dieser Situation macht es Sinn, das schon umzusetzen, soweit wie möglich. In der Situation, dass es eine kameralistische Grundlage gibt und keine Intention, das zu ändern, ist die Frage, was eine Gemeinde oder ein Land machen will. Weil klar ist, dass diese kameralistischen Anforderungen weiterhin erfüllt werden müssen. Das ist dann eine politische Entscheidung, die man treffen muss. Und auch wenn die VRV erst mit 2018 oder 2020 verpflichtend anzuwenden ist, könnte ich mir vorstellen, dass es nach dem Vorbild der IFRS einen Satz geben wird „eine frühere Anwendung ist zulässig“. Also, das wäre ja auch denkbar. Wobei wir das nicht wissen.

Ja, und was man eben sagen muss ist, dass wir zumindest von den Software Anbietern die Auskunft haben, dass grundsätzlich ja die Software Lösung in der Lage ist, im Hintergrund kameral Steuerungen zu liefern. D.h. auch wenn die Gemeinden noch die aktuelle VRV erfüllen müssen, dann ist das ein Punkt, wo man sagt, ich kann schon die Umstellung tatsächlich vollzogen haben und bereits in der doppelten Buchführung sein und das schon umgesetzt haben und ich kann trotzdem durch meine EDV Lösung einfach die kameral Auswertung liefern, zu der ich verpflichtet bin. Das ist eigentlich dann das, was die Situation, in der sich die Gemeinden nach der erfolgreichen Umstellung befinden werden, eine Zeit lang.

Ja, also das ist das, was dann wahrscheinlich erfolgen wird. Dass man sagt, wir haben die Umstellung erfolgreich bewältigt. Wir können jetzt doppische Auswertungen vornehmen und die kameralen Auswertungen, die gesetzlich gefordert werden, laufen im Hintergrund immer noch mit.

.. und können immer noch geliefert werden.
Interview transcript: Tobias Polzer

D: Okay, also dann können wir da ja quasi schon fast einsteigen, weil diese Sachen haben dann ja schon wirklich sehr direkt mit meinen Untersuchungen zu tun, erst recht was das Change Management angeht und wie man einfach auch diese Umstellungsprozesse in Gang setzt bzw was sich dabei verändert, was dabei beachtet werden muss, so weiter und so fort. Können Sie mir da zB sagen, ich habe jetzt mal in meinem Fragenkatalog geschaut unter Change Management, wenn sie mir sagen können, was Sie dabei gelernt haben, welche Wirtschaftsprinzipien quasi von einem Manager irgendwie verstanden werden müsste, und wie das ganze überhaupt einfließt in den ganzen Prozess.


D: Also, welche Konsequenzen steuerungstechnisch oder..

T: Ja, genau. Also Sie haben halt Konsequenz negative Eigenkapital, aber ich meine in der privaten Wirtschaft wären Sie dann pleite, aber das sind Sie halt im öffentlichen Sektor nicht. Und das ist halt die Frage, inwiefern ist denn dieses Konzept auf den öffentlichen Sektor übertragbar. Bei allen Vorteilen, die es auch hat. Also, das Ressourcenverbrauchskonzept. Ich sehe da den großen Vorteil, dass Sie einfach das Vermögen sehen, das Sie haben, was Sie können. Also zum einen das Vermögen, aber eben auch die Schulden auf der Passivseite der Bilanz. Zum Vermögen her: Okay, Sie bauen jetzt halt eine Straße, und Sie schreiben die halt über 20 Jahre ab, und sehen halt: Okay, ich muss entsprechende Rückstellungen bilden, sodass Sie eben in 20 Jahren, wenn die Straße abgeschrieben ist, kaputt ist, wenn ich sie ersetzen möchte, oder wenn ich entsprechend eine neue Straße baue. Oder auch die Pensionslasten. Sie kennen das, Überalterung der Beamtenschaft der Altersdurchschnitt wird immer höher, das heißt die Pensionslasten, die drücken halt. Und wenn man das halt mit den Rückstellungen entsprechend für die Pension was abbilden kann, dann sehe ich da schon gewisse Vorteile vom Doppischen oder vom Ressourcenverbrauchskonzept. Also, das wieder so ein Bisschen zur Frage, was für Wirtschaftsprinzipien muss ein öffentlicher Manager verstehen wenn es um die Implementierung geht. Grundsätzlich halt was ist für die Aussagekraft an dem Regelwerk. Wirtschaftlichkeitsprinzipien, aber eben auch wenn es, Stichwort Bilanz, also Erlös e zb geht. Also was heißt das, eine Eigenkapitalsquote? Was ist eine gute Eigenkapitalsquote? Oder wenn es um Ratios - Umsatzrenditen geht, da wäre ich zB skeptisch. Der öffentliche Sektor hat ja kein Gewinnmaximierungsziel. Also die Frage ist, was ist eine gute Kennzahl für den öffentlichen Sektor? Wenn es grad so bei null ist, meine Umsatzrendite, wenn sie grad nicht negativ ist? Oder wie ist da eben die Frage. Das sind so die Punkte, auf die ich wertlegen würde, was so ein Manager verstehen sollte/müsste.

D: Okay, also das könnte man ja auch für sag ich jetzt mal interne Kontrollsysteme sehr gut nutzen. Wenn man jetzt, sagen wir mal, wie Sie grad ansprechen, wenn man zB eine Straße baut, und diese Straße in 20 Jahren erneuern müsste, allerdings sieht man in der Bilanz, dass dieses Geld nicht zurückgestellt wird, dann sieht man ja zB, dass in Kommune A nicht genügend Rückstellungen gebildet wurden, das bedeutet, dass da eventuell auch.. naja ich will nicht gerade Schlimpkigkeit sagen, aber schon dass dies dort vielleicht aus den Augen verloren wurde. Somit könnte man das Ganze doch auch als internes Kontrollsystem nutzen, um sag ich
jetzt mal, vom Bund, auf Länder, auf Kommunen sozusagen rückwirkend kontrollieren kann
mehr oder weniger, ob diese Investitionen, die ja notwendig sind nach 20 Jahren z.B. auch
wirklich so eingeplant sind.

T: Ja, sicher.

D: Haben Sie da vielleicht schon Erfahrungswerte?

T: Nein, aber ich denke grad wieder aus der Machtperspektive. Ich meine, es gibt ja immer
noch diese kommunale Selbstverwaltung und ich weiß nicht, ob dann nicht die Reaktion zuerst
wäre „ah der Finanzminister will uns dann schon wieder sagen, was wir zu tun oder zu lassen
haben. Aber okay, sei’s drum. Wenn Sie da entsprechend aus dem Ruder laufen, dann kann
man das sicher sehen als eine Möglichkeit ein internes Kontrollsystem aufzubauen. Ich hätte
die Frage „interne Kontrollsyste“m eher, nein, nicht eher, ich hätte das so aufgefasst, und
zwar unter dieser „Whole of Government“ Perspektive. Also, keine Ahnung, die Stadt Wien hat
ja irgendwelche Firmen, die in ihrem Eigentum sind, die Stadtwerke z.B oder die Wien Holding.

D: Also meine Frage ist halt, ob, natürlich muss man die Verfassung beachten, aber es geht ja
auch darum, dass man versucht, das Ganze zu beschleunigen, das ganze sinnvoll zu verwalten,
das wäre jetzt der dezentrale Ansatz, wobei man natürlich auch gewisse, ich meine, z.B hat ja
die Kommune, auch wenn sie das Recht hat, das Ganze selbst zu verwalten, nicht unbedingt
die volle, sagen wir mal, die Notwendigkeit sozusagen, dafür dann auch gerade zu stehen. Also
wenn jetzt z.B Fehler gemacht wurden, in der Bilanzierung der Steiermark z.B, muss ja trotzdem
der Staat dafür aufkommen. Ist dies also ein Fehler der Administration oder ist das Ganze dann
eine Art von Aushilfe, wo einfach noch keinerichtigen Prozeduren gefunden wurden für den
Fall eines Falles?

T: Naja, man muss halt auch immer die politische Perspektive mitdenken, und versuchen sie
mal, nur zwei Gemeinden zusammenzulegen. Da werden Sie riesige Widerstände haben. Also
klar wäre das wünschenswert, dieses sprichwörtliche Durchgreifen, das durchzusprechen von
oben. Klar, das mag sicher in den meisten Fällen durchaus angebracht und eben auch
wünschenswert sein, aber die politischen Realitäten sind halt eben dieser ganz große Faktor,
den es halt noch in der Verwaltung gibt. Ich kann mir nicht vorstellen, dass es realistisch ist.

D: Woran glauben Sie liegt das?

T: Weil die Kommunen relativ stark sind. Weil Österreich ein föderaler Staat ist, kein
Einheitsstaat, wie in der UK, sondern dass wir eben stark regional verwurzelte, verankerte,
Identitäten gibt.

D: Okay, also quasi weil die Autorität des Staates in dem Sinne nicht ausreicht, um den Ländern
und den Kommunen genau vorzuschreiben, wie sie das zu machen haben, weil ein fach
natürlich diese Staaten selber die Möglichkeit haben, das ganze eigenverantwortlich zu
machen. Da würden Sie sagen, das ist einer der Gründe, warum es schwierig werden könnte,
dieses ganze etwas mehr zentraler oder eben auch standardisierter zu machen?

T: JA, sicher. Schauen Sie nur nach Deutschland. Das ist auch ein föderaler Staat, und da gibt es
eben 16 verschiedene Rechnungswesen-Systeme, weil es eben 16 verschiedene Länder gibt.

Und das mit ganz unterschiedlichen Wahlrechten, was z.B. Abschreibungen angeht, was die
Erstellung einer Eröffnungsbilanz angeht, .. Es gibt sogar Wahlrechte, ob man doch die Kameralistik macht. Ich glaube Bayern und Thüringen lassen da den Kommunen freie Hand ob sie nun auf die Doppik umsteigen oder auf ihrer Kameralistik beharren. Die Frage ist, warum? In Deutschland klappt es ja auch nicht, also warum dann in Österreich wenn doch die Voraussetzungen ähnlich sind?

D: Okay, dann hoffen wir mal, dass das jetzt mit dem neuen System etwas besser funktioniert und das unser Beitrag hier dabei hilft, das ganze etwas organisierter zu machen.

T: Die Frage ist auch, jetzt mal grundsätzlich, wenn man mal Österreich vergleicht mit anderen Ländern. Ich meine, Österreich hat wirklich 2300 Gemeinden oder so. Und Deutschland glaub ich 11.200 oder so, also sprich: Das ist Faktor 5, und die Bevölkerung ist Faktor 10. Also Österreich ist sehr kleinteilig, also es gibt sehr kleine Gemeinden. Ich glaub, so 1000 bis 2000 ist so eine Standardgröße von so einer Gemeinde. Braucht man da wirklich so ein doppisches System, frage ich mich manchmal, oder ist das nur so ein „Kleckerle“ Gemeinde, wo man das auch kameralistisch noch ganz gut hinkriegt, wo man auch noch kameralistisch ganz gut sieht, okay da geht irgendwann die und die Straße kaputt und ich mein der Schneezug muss jetzt auch mal ersetzt werden. Es ist immer die Frage, wie groß diese entsprechende Gebietskörperschaft ist. Das ist erstmal meine private Sicht, ob ein anderes Rechnungssystem so viel mehr bringt.

D: Wo wir jetzt gerade schonmal bei den Unterschieden sind zwischen den beiden Systemen und deren Sinn, können Sie mir sagen, was ungefähr so die ersten Schritte wären, also ich spreche jetzt grad die erste Frage in meinem Fragenkatalog an, welche ersten Schritte quasi zur Vorbereitung überhaupt bei einer Umstellung notwendig wären und was für Informationen überhaupt notwendig wären, um das Ganze auf die Doppik umzustellen.

T: Ja, wieder die Frage nach dem Sinn. Was soll damit erreicht werden, was ist Sinn und Zweck der Reform? Wie vorher schon angesprochen: ZB hat der Bund ein negatives Eigenkapital. Ist das einfach so? Oder hat das vielleicht eine Konsequenz oder wie ist das? Oder ist so die.. DU hast halt auch bei anderen Verwaltungsreformen eben auch gesehen.. Ist das jetzt, ist die Umstellung auf die Doppik jetzt wieder so die neueste Mode? Dass da der neueste Audi durchs Dorf getrieben wird? Die Frage ist: Was sind die Ziele der Reform, welche Adressaten hat die Reform und welche Bedürfnisse haben denn diese entsprechenden Adressaten, also jetzt welche Informationsbedürfnisse, welche Steuerungsbedürfnisse, das ist so die Geschichte. Und dessen müssen Sie sich klar sein.

D: Naja, sagen wir mal man möchte wirtschaftlicher arbeiten, man möchte gewisse Vorteile für die Steuerzahlenden herausholen, der Effektivität des Geldes, das man nutzen kann, und ich würde einfach sagen, diese wirklich erfolgreiche Wirtschaftlichkeit eines Staates, so gut man das natürlich auf staatlicher Ebene oder auch kommunaler Ebene sehen kann. Im öffentlichen Rechnungswesen hat das Ganze natürlich wieder eine andre Bedeutung weil dort ja nicht gearbeitet wird um Profit zu machen sondern um möglichst das Geld Bestens anzulegen oder das Geld möglichst langwierig anzulegen. Trotzdem geht es ja um gewisse Schritte, um gewisse Einleitungsverfahren, die man machen kann, um sich schon vor einer Umstellung klarzuwerden was überhaupt benötigt würde und was damit erreicht würde.

T: Das haben Sie ja grade gesagt, was die Annahmen sind. Wir wollen also schauen, dass die öffentlichen Mittel möglichst effizient verwendet werden und was ich Ihren Äußerungen entnommen habe, es geht darum, eine mittelfristige bis langfristige Perspektive eben über den Ressourcenverbrauch zu haben. Also wenn das Sinn und Zweck der Sache ist, dann sind das meines Erachtens hält die grundsätzlichen Ziele, die Ihnen klar geworden sind, und dann können Sie die Reformen dann beginnen.

D: Okay, also quasi dass man dieses Grundverständnis von diesen Änderungen überhaupt den Leuten erstmal nahe bringt oder..?

T: Ja, genau.

D: Also das sind die ersten Schritte zu einer Umstellung, einer Reform?
T: Also, was ist das Gesamtkonzept. also, keine Ahnung, also wenn sie anfangen eine Kostenrechnung einzuführen oder eben nur modernes Personalmanagement, dann zäum en sie das Pferd von hinten auf. Also, die Frage ist, was wollen Sie denn mit diesen Schritten, mit der Kostenrechnung, mit dem Personalmanagement erreichen. Das sehe ich so als ersten Schritt zur Vorbereitung. Was Sie eben machen müssen.

D: Okay, und welche Informationen wären zB dabei notwendig, also wenn man ganz allgemein, also wir gehen mal davon aus, dass wir möglichst effizient/effektiv mit dem Geld arbeiten möchten, was für Informationen sollte man dann aus der Zeit der Kameralistik übernehmen oder sammeln bevor man überhaupt anfangen kann, diese Doppik einzuleiten?

T: Die Cash-Perspektive haben Sie ja gleichzeitig über das Cashflow Statement, also das gibt Ihnen ja dabei nicht verloren. Wenn es um eine Bezahlungsgeschichte geht, also klar, die bliebt natürlich. Und dann denk ich mir, die ganzen Standardstücke, die Sie in einem Projekt eben auch setzen.

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T: Naja, beim Ressourcenverbrauchskonzept müssten Sie halt eben Ihr Vermögen bewerten. Also was sind denn Ihre Straßen zu diesem Zeitpunkt wert. Was für, keine Ahnung, was ist Ihr Rathaus wert? Eben die Frage, welche Werte setzen Sie da an, Sicherungswert, oder Wiederbeschaffungswert. Oftmals können Sie ja nicht einfach Ihr Rathaus am Markt verkaufen. Also die Frage, was ist das ganze Wert. Oder Schulbücher. Lassen Sie die mit 1€ Erinnerungswert in der Eröffnungsbilanz stehen oder sagen sie „Okay, das ist abgeschrieben“ und eben diese ganzen Geschichten. Also das wäre der erste Schritt zur Eröffnungsbilanz. Dann im zweiten Schritt ist dann eben die Frage, wie stellen Sie den Haushaltsplan auf. Also, kameraler Haushaltsplan, ist klar, haben wir eine Cash-Perspektive. Aber dann im doppischen Haushaltsplan geht es um das Ressourcenverbrauchskonzept. Also welche Ressourcen werden in einer Periode verbraucht und welche Werte werden denn geschaffen? Das wäre dann die zweite Geschichte. Das heißt, für jede Investition müssten Sie zum einen aus der Cash-Perspektive, zum anderen aus der Ressourcen-Perspektive dann machen.

D: also sie haben jetzt grade gesagt der erste Schritt wäre erstmal die Bewertung sozusagen, und der zweite Schritt wäre wie man das Ganze quasi re-investiert, einfach damit man dazu den Überblick behält.. gibt es dazu noch einen weiteren Schritt, den Sie als wichtig empfinden würden?

T: Die ganze Schulung der Reform, Personal, die ganzen Abstimmungsprozesse zwischen den Einheiten. Die Verwaltung ist ja nicht einfach nur ein monolithischer Block, sondern Sie haben ja verschiedene Abteilungen, verschiedene Ämter, diese ganzen Geschichten..

D: Also, Personalmanagement im Sinne von Restrukturierung oder inwiefern?

T: Naja, eher für Schulungen.

D: Achso, okay, naja wo wir grade dabei sind, welche Schulungen müsste den Beamten denn schonmal gegeben werden?

T: Sie werden das Ganze mit einer entsprechenden Software aufstellen. Keine Ahnung, ob das jetzt.. also irgendeine Haushaltssoftware. Ob jetzt SAP oder nicht. Die Frage ist da Wie ist denn das jetzt mit den Buchungen von den Rechnungen zB. Ändert sich da was? Also ich weiß nur von SAP zB dass gebucht wurde grundsätzlich doppisch, aber kann auch per Knopfdruck das
ganze kameralistisch darstellen. Also es ist die Frage, ob da für jmd der halt operativ
Rechnungen buchen muss, ob sich da was ändert. Wahrscheinlich nicht. Dann für
Abteilungsleiter, wo es halt eben darum geht, kann ich von meiner Einheit auch schon so
Abschlüsse, entsprechende Mini Abschlüsse, also kleine Bilanzen oder so. Also klar, der muss
dann schon was damit anfangen können, was eine Eigenkapitalquote ist. Kann der Bilanzen
lesen? Die Leute, die da sind, Abteilungsleiter und so, die müssen halt schon entsprechend
einen Crashkurs im Rechnungswesen zumindest haben, wenn sie nicht BWL vom Hintergrund
und so. Also, keine Ahnung, im Landwirtschaftsministerium, oder in der sozialen Abteilung einer
Gemeinde. Dass man da die Leute, die das Budget erstellen müssen, die müssen dann schon
eine gewisse Ahnung von der Doppik haben.
D: Okay, das ändert sich dann aber ja auch, also du musst natürlich auch vorher schon eine
ungefähre Ahnung von Ressourcenverteilung. Ändert sich da viel...
T: Nur Cash-basiert! Die Leute müssen jetzt ja auch Rückstellungen bilden und sowas in den
Abteilungen.
D: Ja genau, darauf wollte ich grad hinaus. Also dass es jetzt Änderungen gibt und dass diese
Änderungen vorher den Leuten beigebracht werden müssten. Oder dann einfach so dass sie
überhaupt wissen, dass sie halt wissen, dass sie überhaupt damit arbeiten können, das ganze
anwenden könne und dürfen. Darum, können Sie mir ungefähr sagen, haben sie da
erfahrungen gemacht, die so etwas schonmal durchgemacht haben? Haben Sie vllt mal jmd
interviewt in dieser Geschichte mit den CIGAR Untersuchungen? Was Ihnen da aufgefallen ist,
oh, vllt jemand nervös geworden ist bei dieser Fragestellung, welche Informationen überhaupt
genau daraus entzogen werden können, und welche Informationen notwendig sind um
effektiv mit einer doppischen Bilanz quasi zu arbeiten?
T: Also, es wurde ganz stark gestöhnt über die Eröffnungsbilanz, die Erstellung. Weil das
beinhaltet die ganze Vermögensbewertung. Wenn es um Grundstücke geht, wendet man das
Einheitsverfahren an, oder ein Rasterverfahren und diese ganzen Geschichten. Wie gesagt, ich
bin kein Accounting Spezialist, aber das sind da so die Geschichte. Manche, die kurz vor der
Pension standen, die haben mir ganz offen gesagt „Das interessiert mich eigentlich nicht mehr.
Ich stelle da meinen Stellvertreter hin, und der wird dann schon machen. Dann geht das
schon irgendwie. Also, ich setze mich damit jetzt nicht mehr auseinander.“
D: Naja, irgendwo verständlich aber natürlich kontraproduktiv.
T: Ja, schon aber Sie müssen ja auch überlegen, dass der Gute fast 40 Jahre mit der
Kameralistik gearbeitet und geht in 2 Jahren in die Pension, also warum soll er sich damit noch
groß beschäftigen. Entsprechend die Widerstände.
D: Also es geht natürlich dann auch darum, dass die Leute wiederum in die Politik oder dieses
Machtverständnis quasi, wie die Leute sich „genötigt“ fühlen, oder motiviert fühlen, vielleicht
diese Umstellung noch zu machen.
T: Genau. Mir wurde zB auch, wenn seitens des Finanzministeriums jetzt bearbeitete
Rechtsreform, auch nur so eine „Anekdotenresidenz“, es gibt ja einige Verordnungen zur
Haushaltsrechtsreform und da wurde auch halt drüber gestöhnt. Dass eigentlich war ja die
Idee, dass jeder Ressortchef ein Finanzminister ist, eben durch die ganzen Verordnungen
wurde das schon relativ stark eingeschränkt. Das heißt, da ist das Finanzministerium, da war
eben auch die Befürchtung, dass es dabei nicht zu einer Machtverschiebung kommt, eben von
den Ressortchefs zu dem Finanzminister und das ist wohl ein Bisschen eingetreten.
D: Und würden Sie das als negativen oder positiven Effekt sehen?
T: Naja, kommt so drauf an. Wenn ich im Finanzministerium arbeite, super, oder? Aber wenn
ich jetzt im „Faktbereich“ arbeite, dann würde ich mich natürlich schon ein Bisschen ärger
wenn ich vom Finanzministerium dann noch mehr abgeben müsste.
D: Glauben Sie, dass hat einen Effekt auf den Umstellungsprozess?
T: Naja, auf die Akzeptanz, sicher. Ja, also die Akzeptanz der Mitarbeiter. Aber ich mein, das
sind halt eben diese Machtfragen, die man nicht ausblenden kann. Also weder im öffentlichen
Bereich, noch im Privatbereich.
D: Sicher. Ja, das ist richtig, also ich meine die Machtfrage spielt natürlich immer da wieder mit
rein, definitiv. Und darum ist es ja auch wichtig dass man das Ganze richtig kommuniziert, und
versucht, ein Bisschen Konsens zu schaffen, eben auch auf den „unteren“ Ebenen. Können Sie
mir da sagen, welche Kommunikationsmittel sie nutzen würden, um halt, also nicht nur die
Beamten, also allgemein die Leute, die damit arbeiten, und auch die Leute, die dabei
Entscheidungen treffen müssen, also welche Kommunikationsmittel Sie da einsetzen würden,
um möglichst effektiv das Ganze zu verwalten.

T: Ja, jetzt sind wir halt im Bereich Change Management, wo ich relativ blank bin. Ich mein, ich
cann Ihnen die Standard Floskeln sagen, nicht über die Menschen hinweg entscheiden. Also
dencheiden schon, aber eben frühzeitig mit einzubinden, vllt einen gemeinsamen Tick auch
machen, also bevor man dann mit dem Berater zB. Das war so, wir haben in einer Gemeinde in
Brandenburg die Eröffnungsbilanz gemacht und haben eben davor uns mal getroffen am
Nachmittag und in zwei Stunden eben mal angefangen zu besprechen, was denn so auf die, die
das Vermögen bewerten müssen, was auf dieses Leute denn zukommt. So dass man ein wenig
Akzeptanz schafft. Und dann eben auch immer Fragen, ob es von deren Seite Fragen gibt, Ob
alle Punkte klar sind. Ebenso, ich weiß nicht, ich glaub das war so ein, zwei Monate vorher um
das Ganze eben ein Bisschen sacken zu lassen, und dann eben so richtig einzustiegen.

D: Okay, also was das eigentliche Change Management angeht, haben Sie mir gerade gesagt,
haben Sie relativ wenig Erfahrung, aber vllt können Sie mir sagen, welche Informationen
benötigt würden, während dieser Umstellungsprozesse, aus eine wissenschaftlichen Sicht, und
ob man, also können Sie mir sagen, ob Sie da Erfahrungen gemacht haben, auch bei Ihren
CIGAR Untersuchungen, ob man das lieber zeitig, also direkt von vorne herein den Leuten sagt,
oder, wie Sie gerade meinte, das erstmal zwei Monate sacken lässt und dann ab und zu
wirklich nur selektiert die Informationen weiter gibt? Können Sie mir was dazu sagen?

T: Naja, das hängt vielleicht auch vom Lerntyp ab. Also als ich mir die Frage angeschaut habe..
naja, persönliche Vorlieben habe ich nur dazu.. weiß nicht, was für ein Lerntyp man da ist. Also
wenn Sie mir, mir würden Sie am Anfang die ganzen Schulungsunterlagen geben, ich würde es
mir durchblättern und dann kämen halt so querbeet halt die Seminare dazu. So hätte ich`s
gerne aber andere Leute sind da halt andere Lerntypen. Da kann ich wenig zu sagen. Also
höchstens persönliche Vorlieben und vllt gut aufbereitete Schulungsunterlagen.

D: Okay, also aus Managersicht würden Sie sagen man muss einfach darauf achten, wie die
Leute darauf reagieren, und welche Lerntypen man vllt einschätzen kann um das Ganze dann
dosiert, oder halt nicht dosiert zu vermitteln.

T: Naja, vllt kann man ja auch irgend so eine Schulung fix monatlich machen oder so ein
Troubleshooting Treffen. Weiß ich nicht.

D: Okay, ist ja legitim. Können Sie mir sagen, ob Sie schon Erfahrungen haben mit Schulungen
allgemein? Mit der Planung der Schulung von Betroffenen. Also, aus Managementsicht, ob
man sagen kann, wie man am besten diese Leute schult, was dabei wichtig ist, was dabei
priorisiert werden sollte, und vllt auch wie man das zeitlich machen kann. Wie lange braucht
das ganze ungefähr? Braucht es eine gewisse Vorlaufzeit, oder ob man das besser on-the-job
machen kann. Haben Sie dazu irgendwas herausgefunden?

T: Also, das einzige, was ich Ihnen dazu sagen kann, ist dass es bei er Haushaltsreform schon
recht lange Vorlaufzeiten gegeben hat. Ich mein gut, das ist jetzt Bundesverwaltung. Ich weiß
jetzt nicht, wie das in wesentlich kleineren Gemeinden ist. Und selbst bei Gemeinden. Wien ist
jetzt anders als eine recht kleine Gemeinde auf dem Land. Darin ich jetzt überfragt. Ich weiß
nur, bei den größeren Organisationen, auch bei pwc, als es da um verschiedene Schulungen, da
ging es um leistungsorientierte Entlohnung, TVID, da gab es schon recht lange Vorlaufzeiten.
D: Okay, dann habe ich zu dem Aspekt keine Fragen mehr. Ich frage Sie jetzt einfach mal noch
einmal etwas ganz allgemeines. Die zweite Frage würde ich jetzt darauf basieren, was wir
bereits beredet haben. Allerdings würde ich Sie jetzt noch einmal fragen, was für Sie die
wirklich dringendsten Risiken, also was unbedingt priorisiert werden müsste, wenn man so
eine Umstellung macht und wo Sie die größten Herausforderungen sehen.
T: Das Gesamtkonzept, an dem Sie das Ganze aufhängen. ZB gibt es bei der
Haushaltsrechtsreform ging es Wirkungsorientierung. Wirkungsorientierte
Verwaltungsführung. Das heißt wir orientieren uns eben nicht mehr an Inputs, und wir sagen
nicht mehr, wie viel Geld uns zur Verfügung steht, wie viel Personal. Und die und die Regeln
gibt es um mit dem Geld zu wirtschaften. Sondern, das übergreifende Punkt war eben die
Wirkungsorientierung. Wir orientieren uns an Ergebnissen des Verwaltungshandelns, an
Auswirkungen. Und haben dann halt in weiterer Folge ein Produktorientiertes Konzept
überlegt, welche Verwaltungsprodukte werden denn angeboten, was kostet denn die
Ausstellung von.. oder was kostet denn die Erstellung eines weiteren Verwaltungsprodukts
und da haben Sie dann irgendwie eine Kostenrechnung drin, und auch in gewisser Weise
performance measurements, performance management. Auch Benchmarking zB wenn sich
Produkte in unterschiedlichen Gemeinen miteinander vergleichen. Also es fallen schon so
einige Elemente des NPM zusammen. Aber das Ganze kann eben nur gelingen, wenn es ein
Gesamtkonzept gibt. Das sehe ich so als einen dringenden Punkt. Werden Sie sich über die
ziele klar, werden Sie sich über die Anforderungen an die entsprechenden Systeme klar.
D: Also die größten Herausforderungen wären dabei einfach, dass man den Überblick behalten
müsste?
T: Genau, was Sie sich mit den Ganzen, also mit den Reformen halt immer, dass Sie ihr großes
Ziel im Auge haben, und nicht irgendwie so da ein kleines Stellschraubchen drehen, was aber
völlig unabhängig vom Ziel ist. Also sprich, wenn, eines meiner Lieblingsthemen, wenn es die
Manager eben nicht interessiert, was ZB ein Ressourcenverbrauchskonzept ist, oder wenn
Politiker weiterhin in Cash denken, dann bringt eben das schönste Ressourcenkonzept nichts.
Oder wenn Sie halt eben das negative Eigenkapital stehen haben, aber es interessiert halt
keinen. Dann ist halt so eine Reform zum Scheitern verurteilt.
D: Okay, gut, ja vielen Dank. Dann würde ich jetzt nochmal kurz was fragen zur IT. Da heb Sie ja
auch Ihre Erfahrungen gemacht. Können Sie mir, ganz allgemein erstmal was dazu sagen, also
was wäre für Sie wichtig bei einer Umstellung auf ein doppisches System, welche IT
Änderungen würde es geben, und was würden Sie da als wichtig empfinden. Auch was den
Kostenfaktor angeht, gibt es da etwas, was Sie mir dazu sagen können.
T: Naja, relativ wenig. Also klar ist SAP so das Standardprodukt. Das wurde in Österreich glaub
ich so 2003 eingeführt. Hat sicher alles so seine Vor- und Nachteile. Die Frage ist, braucht man
SAP für eine kleine Gemeinde oder gibt es da nicht andere Produkte am Markt, die da besser
sind? Auch im Bereich IT Beratung.. Ja, überfragt. Also außer halt was es da für entsprechende
Lösungen gibt, die da für kleine Gemeinden besser eigen, als das große SAP, danach dann halt
auch wieder die Frage, wenn es um die Berichte, Berichtspflichten geht, wo sind denn die
Schnittstellen zu den andern IT Systemen, können Sie dann mit Ihrer anderen Software an SAP
zB liefern, wenn Sie das wollen? Wie schaut es denn damit aus? Aber ich sage, ich bin da echt
überfragt.
D: Okay, dann nochmal ganz kurz allgemein zur Organisation von den Kommunen, was auch
das Personal angeht, wie Sie vorhin schon angesprochen haben. Glauben Sie, es muss
Änderungen geben in der Personalstruktur, weil es jetzt auch ein neues System gibt, oder
glauben Sie man kann alles genau so wie auch vorher schon machen, es sollte kein
Entlassungen geben, es sollte aber auch keinen großen Ruck geben in der Personalkultur? Gibt
es dazu irgendetwas, was Sie dazu sagen können, ob sich diese Struktur ändern muss und
inwiefern?
T: Wie groß sind die Gemeinden? Also, wie gesagt, wenn Sie 2000-3000 Einwohner haben,
dann wir die Verwaltung aus 10-15 Mann bestehen wahrscheinlich. In so kleinen Gemeinden,
was eben der Durchschnitt in Österreich ist. Da jmd zusätzlich einzustellen ist wahrscheinlich
schwierig. Das heißt, da wird es wahrscheinlich am Engagement des Kämmerer hängen,
inwiefern das Ganze dann zum Erfolg wird oder nicht. Ich mein, in großen Organisationen, ZB
in den Berliner Bezirken, da wurden extra Stellen für Controller geschaffen, aber das ist halt
eine wirklich große Verwaltungseinheit. Da ist es wahrscheinlich schon möglich, da mehr
Personal zu haben. Aber ich glaube, gerade für kleine Gemeinden, ist es halt auch von dem
„Rennspieler“ her ziemlich schwer, da jetzt noch einen zusätzlichen Betriebswirt einzustellen.

D: Also glauben Sie, es müsste eigentlich einen Betriebswirt zB oder sagen wir mal
irgendjemanden noch dazugeben, der das neue System besser kennt, vltt sogar aus der
Wirtschaft kommt. Jmd der gewisse Abschlüsse hat, wie zB jetzt den CPA, solche Sachen, ist
sowas notwendig oder ist sowas eher über den Rand hinaus gedacht?

T: Für Österreich vielleicht, also für Österreich eher über den Rand hinaus gedacht. Für die UK,
würde ich Ihnen sagen, sofort! Selbst in Finnland hatte ich neulich den Fall, wo jmd mit BWL
Abschluss entsprechende Finanzdirektorin geworden ist von der Gemeinde. Und für
Österreich, ich weiß es nicht. Hier ist es teilweise sogar so, dass die Chefs von den
Budgetabteilungen keinen betriebswirtschaftlichen Abschluss haben. Also, in den Ministerien.
Wahrscheinlich läuft da schon viel on-the-job.

D: .. und das ist auch absolut machbar, sagen Sie?

T: Mit entsprechendem Engagement, denke ich schon, ja.

D: Okay, was die Struktur angeht, gibt es vltt irgendwelche Möglichkeiten, den gesamten
Apparat zu entschlacken mit dem neuen System, oder würden Sie sagen, die Tendenz geht
ehler dazu, dass man das Ganze vltt verbreitern müsste, wenn man jetzt zB in großen
Kommunen ist.

T: Meinen Sie mit Entschlacken, mit weniger Personal auszukommen?

D: Genau. Können Sie sich vorstellen, dass es aufgrund der neuen Prozesse, vielleicht auch
aufgrund eines neuen IT Systems, zB die Möglichkeit gäbe, Leute zu entlassen oder
umzuschichten oder glauben Sie, die Tendenz geht eher dahin, dass man mehr Leute einstellen
müsstes, da es vielleicht sogar mehr Aufwand ist?

T: Ich meine für den Umstellungsprozess, klar, der ist wahrscheinlich schon aufwendig. Aber
klar, langfristig, schon eher beim Alten bleiben. Also mir wäre keine Verwaltungsreform
bekannt, wo am Ende dann Leute entlassen wurden, das macht man im öffe
ntlichen Sektor
relativ ungern oder eigentlich kaum. Da wird kaum davon Gebrauch gemacht, dass da wirklich
im großen Stil Leute entlassen werden.

D: Okay, glauben Sie, dass jmd nach einer Umstellung oder während einer Umstellung
vielleicht an anderer Stelle besser angestellt ist, oder können alle genauso in Ihren Jobs
arbeiten wie vorher auch?

T: Das ist wahrscheinlich auch schwierig. Da kann ich auch wieder nur ein Beispiel von einer
Kollegin aus einer anderen Beratung. Da ging es um eine Straßenmeisterei, die Einschulung
von der Kostenrechnung. Und dann was Einzelkosten und was Gemeinkosten sind. Und dann
musste halt der Straßenmeister entsprechend umbuchen. Und der hatte sich ein Buch bestellt,
und meinte halt das wären Einzelkosten und wenn er sich zwei Bücher bestellt hätte, wären
das Gemeinkosten, weil nicht nur ein Buch ist. Und dann ist halt die Frage, ob da nicht ein
Bisschen Hopfen und Malz verloren ist. Aber Sie müssen mit den Leuten halt umgehen, andere
haben Sie halt nicht. Gerade auch im öffentlichen Sektor ist das halt schwierig. Weil .. an die
Lernbereitschaft im öffentlichen Sektor auch glaube, also wenn man sich mal anschaut, was
sich jetzt so, gerade in Österreich, im Bereich Dikkerer meinte in den letzten 15 Jahren getan
hat, oder grad auch mit den ganzen Ausgliederungen und so, da hat es schon große
Umstellungen gegeben und das eigentlich ja auch irgendwo die Realität, dass der öffentliche
Sektor lernbereit oder anpassungsfähig ist. Also ich würde jetzt auch nicht so ein
Beamtenkischee betreiben, also die mit ihren Ärmelschonern in ihren Kämmerchen sitzen.

D: Okay, würden Sie auch sagen, das aufgrund dieser Umstellungen auch die Ausbildung der zB
Kämmerer oder allgemein der public accountants sich ändern müsste, also gibt es auch im
Ausbildungsprozedere Dinge, die sich ändern müssen, oder gibt es jetzt einfach das neue
System und der recht bleibt sich wie gehabt?
T: Naja, es gibt ja schon die Schulungen, grade auch auf Bundesebene, also die Verwaltungsakademie des Bundes, also da gibt es ja schon starke Lehrgänge im öffentlichen Rechnungswesen, oder eben Rechnungswesen allgemein. Die Verwaltungsakademie der Stadt Wien hat es ja auch. Die Nachwuchs da entsprechend schult. Also da gibt es schon entsprechende Trainingsprogramme. Wie das jetzt auf Kommunaler Ebene ist, ich glaub die Länder haben auch entsprechende Verwaltungsakademien und wahrscheinlich müsste die Ausbildung dann eben darüber ablaufen.

D: Und glauben Sie, dass die Schulungen das fokussieren, sodass die Leute das neue System einfach nur kennenlernen, also dass sie auch lernen auch Bilanzen zu schreiben und GuVs zu erstellen, oder glauben sie, dass es auch wichtig ist, bzw inwiefern es wichtig ist, diesen neuen Gedanken einfach hinter dem NPM auch zu lernen. Auch zu lernen, was man mit dem neuen Funktionen überhaupt machen kann. Ich meine, ist es für einen Kämmerer überhaupt wichtig, zu verstehen, wie diese Sachen relevant sind oder inwiefern das Ganze ins Gewicht fällt?

T: Ich glaube schon, weil schauen Sie sich so ein Bisschen die Realität an. Wenn jemand aus dem Gemeinderat einen Kämmerer anruft du, ich schau mir grad das neue Budget an, was hast du denn da gemacht?" Also wenn der Kämmerer da nicht irgendwie gewieft ist oder gewiefte Leute hat, die dann entsprechend Rede und Antwort stehen, ist das schon blöd. Also beides. Sowohl als die Accounting Techniken, wie Sie sagen, Bilanzen, GuV erstellen, aber eben auch dann die Frage, die neuen Informationen, die Sie dann im neuen System dann haben, ob Sie damit was anfangen können, dann entsprechend auch interpretieren können. Also nicht nur einfach zB bei der Schuldentilgungsdauer, nicht nur bei _____ als entsprechende Positionen auszurechnen sondern eben auch interpretieren zu können. Also, was heißt das?

D: Okay, super. Haben Sie vielleicht noch Fragen, oder etwas, was sie noch an Notizen haben?

T: Im Prinzip nicht mehr, ich meine, die Verwaltungskultur ist halt immer so das Ding. Der öffentliche Sektor tickt halt „ein bisschen anders“ als der Privatsektor und das hat bestimmt jeder Berater schon mal mitgekriegt oder vielleicht da nur darüber gestöhnt. Dass alles so träge ist. Wahrscheinlich ist da schon was dran, aber ich glaube nicht, dass das öffentliche Gemeinwesen unreformierbar ist. Es dauert vielleicht etwas länger, aber grundsätzlich sollte es schon möglich sein. Das ist so die Geschichte. Und halt, wie gesagt, das wichtigste was ist so der Sinn und Zweck der Reformen und was sind eben auch die entsprechenden Zielgruppen, adäquaten Informationsbedürfnisse, die notwendig und erforderlich sind. Wahrscheinlich liest sich kein Gemeinderat 200 Seiten Budget von vorne bis hinten durch, sondern will entsprechend komprimiert, zusammengefasste Kennzahlenberichte haben. Das heißt, welche Informationen denn in der jeweiligen Position relevant sind.

D: Und im nächsten Schritt dann ob die Menschen das richtig verstehen und interpretieren können.

T: Genau. „will und kill“. Also wollen Sie mit dem neuen System arbeiten, können Sie mit dem neuen System arbeiten.

D: Definitiv. Also ich habe noch eine Frage, zwar unter Change Management, deshalb habe ich sie erstmal weggelassen, aber da Sie gerade darauf eingehlen.. gibt es in der Organisationskultur Dinge, die radikal geändert werden müssen. Ich stelle mir gerade vor, es gibt ja diese Vorteile, dass ein Kämmerer irgendwo in seinem Kellerchen sitzt mit seinen Armschonern, und sich eigentlich keine Gedanken darum machen muss, was für Effekte diese Sachen, die er gerade eintippt, haben. Glauben Sie, es gibt auch im betriebswirtschaftlichen Sinne so eine Art Tendenz zu einer etwas mehr motivierenden Persönlichkeit im Management?

Glauben Sie, dass es nun notwendig wird, dass man heutzutage viel mehr kommuniziert, die Leute etwas mehr mitreißt, um das Ganze besser laufen zu lassen. Oder glauben Sie, das ist für den öffentlichen Sektor weniger interessant?

T: Das habe ich in den Interviews auch festgestellt. ZB gab es den „Chiou Han“, der war Wissenschaftsminister, regional, und zwar in Houston(?), und der war eine Noematik, glaube ich, also sprich, der hatte die ganzen betriebswirtschaftlichen Kenntnisse aus dem ff. Und der war ein relativ starker Antreiber im wissenschaftlichen Ministerium, der das auch umgesetzt
hat. Während hingegen der letzte Minister, der Karl Heinz Töchterle war halt ein Theologe, und der hatte eben nicht das starke Gefühl für Zahlen oder eben für Bilanz, für die Doppik allgemein. Ein Bisschen auch, dass keine Umstellungsgeschichte, aber es ist ja so, dass die österreichischen Universitäten seit der Ausgliederung 2002 Jahresbericht legen müssen, und da habe ich auch die Anekdoten aus Graz gehört, wo eine Unirätin, also Unirätin einer 5 oder 6-köpfige Steuerungsgremium einer Uni, hat da gefragt, das war eine Professorin im Naturwissenschaftlichen Bereich, also da hat der Abschlussprüfer die Bilanz an die Wand geworfen, ob das denn Zufall sei, dass da links und rechts zufällig die gleiche Summe herauskommt. Also, jedenfalls im wissenschaftlichen Bereich ist man davor nicht gefeilt, vor solchen Fragen...

D: Okay, also gut, klar, wenn sie im Naturwissenschaftlichen Kurse gegeben hat, muss sie ja nicht unbedingt das finanzwirtschaftliche verstehen.

T: Ja, aber sie soll ja damit arbeiten.. Sie soll ja interpretieren können. Sie soll zumindest mal erkennen können, ob die Uni gut dasteht oder nicht. Und wenn es halt so an dem, selbst an dem Basiswissen fehlt, dann wird das natürlich schwierig.