Universidad del Valle
Cuadernos de Administración
Journal of Management
Print ISSN: 0120-4645 / E-ISSN: 2256-5078 / Short name: cuad.adm.
Pages: 204-218 / Vol: 36 / Issue: 68 / Sep. - Dec. 2020
Faculty of Administration Sciences / Universidad del Valle / Cali - Colombia

Institucional isomorphism in IPSAS adoption

El isomorfismo institucional en la adopción de las IPSAS

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Review Article
Submitted: 22/05/2020
Reviewed: 08/09/2020
Accepted: 19/10/2020
Thematic lines: Accounting, Economics, and International Trade
JEL classification: M41, M48, L32
DOI: https://doi.org/10.25100/cdea.v36i68.9793

Abstract

The adoption of IPSAS is driven by various institutional factors that lead organizations to follow isomorphic behavior. Institutional isomorphism comes from various influences (coercive, mimetic, and normative), which could explain governments' *endorsement* of this accounting model. This paper identifies and compares the factors and conditions that influence the adoption, adaptation, or non-adoption of IPSAS in different jurisdictions, from the institutional isomorphism perspective by using the systematic literature review methodology. Our findings account for the factors and conditions that isomorphically influenced IPSAS adoption or adaptation processes in various jurisdictions. Coercive isomorphism has been mostly driven by international institutions, while mimetic isomorphism is linked to governments' search for trust. On the other hand, normative isomorphism has been related to the actions of political groups, public officials or professional institutions.

Keywords: Legitimation, Adoption, Decoupling, IPSAS, Accrual Accounting.

Resumen

La adopción de las IPSAS está siendo impulsada por diversos factores institucionales que llevan a las organizaciones a seguir comportamientos isomórficos. El isomorfismo institucional proviene de distintas influencias (coercitiva, mimética y normativa), que podrían explicar el *endorsement* de este modelo contable por parte de los gobiernos. Siguiendo como metodología la revisión sistemática de la literatura, en este trabajo se identifican y comparan los factores y condiciones que influyen en la decisión de la adopción, adaptación o no adopción de las IPSAS en distintas jurisdicciones, desde la perspectiva del isomorfismo institucional. Los hallazgos identifican los factores y condiciones que influyeron isomórficamente en los procesos de adopción o adaptación de las IPSAS en diversas jurisdicciones. El isomorfismo coercitivo ha sido impulsado, mayoritariamente, por las instituciones internacionales; el isomorfismo mimético está vinculado a la búsqueda de confianza por parte de los gobiernos; finalmente, el isomorfismo normativo

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https://doi.org/10.25100/cdea.v36i68.9793

ha estado ligado a la actuación de grupos políticos, funcionarios públicos o de instituciones profesionales.

Palabras Clave: Legitimación, Adopción, Desacoplamiento, IPSAS, Contabilidad de devengo.

1. Introduction

In the context of public financial management reforms, and under New Management Public (NMP), the public accounting systems' modernization has been recommended through the adoption of IPSAS (International Public Sector Accounting Standards), as a strategy to improve public sector decision-making, transparency, and accountability (Barzelay, 2003; Brusca, Gómez-Villegas, and Montesinos, 2016). IPSAS appear as a technical innovation because they incorporate the accrual accounting criterion into public information systems, which traditionally observed the cash criterion. Nevertheless, from the perspective of institutional theory, the IPSAS adoption program is seen as a legitimization process rather than a technical rationalization process (Neves and Gómez-Villegas, 2020).

In the international context, government adoption of IPSAS has been in growth, although this process has not been as broad as the adoption of the International Financial Reporting Standards (IFRS). In the expansion of IPSAS, doubts arise about their implementation feasibility and appropriateness, as this regulatory framework is mostly IFRS-based, which follows transactions, facts, risks, and the representation logic of companies listed on capital markets. According to several authors, these rules fail to recognize public sector institutions and dynamics, contributing to accounting decoupling issues (Baker and Rennie, 2006; Biondi, 2018)), which is why it is essential to inquire about the conditions that may be driving IPSAS adoption, adaptation or non-adoption.

Sociological institutionalism (Powell, 2007) recognizes that organizations' dynamics may differ between countries and entities in the same context due to historical and institutional processes. A vast number of organizations adopt systems or processes to resemble leading entities, due to environmental pressure or as the result of expert action, all of which are known as institutional isomorphism (DiMaggio and Powell, 1983).

Some research has accounted for the causes and results of adopting and implementing IPSAS, showing divers results (Baskerville and Grossi, 2019; Neves and Gómez-Villegas, 2020). Such a context makes it essential to identify and systematize the literature addressing IPSAS adoption processes from an institutional perspective to identify and compare factors and conditions in common that help explain and understand the choice of the accounting model for the public sector.

This work aims to identify and compare the factors and conditions that influence IPSAS adoption, adaptation, or non-adoption decisions in different jurisdictions, based on a systematic literature review of the research that takes the perspective of institutional isomorphism. The systematic literature review is a methodology that seeks to provide a new analysis from previous empirical evidence (Tranfield, Denyer, and Smart, 2003; Snyder, 2019). This work achieved that goal by identifying, systematizing, and comparing the results of 11 case studies conducted in 14 countries that considered adopting IPSAS or not.

In Latin America, IPSAS adoption has increased during the past decade (Gómez-Villegas, Brusca, and Bergmann, 2020), which is why regulators, academics, and practitioners must know the factors that have influenced this process across jurisdictions given the regulatory debate and the implications of implementing the model in public entities.

This paper is structured into six sections, the first being this introduction. The second section summarizes the theory of institutional isomorphism as a legitimization mechanism and introduces institutional decoupling, a pivotal concept to explain the conditions and effects of adopting norms. Thirdly, the arguments that see accounting as an institution are presented, and institutional isomorphism is discussed in the adoption (*endorsement*) of IPSAS. The fourth section will present the methodology, while the fifth one will characterize the literature review results, identifying the factors and conditions

https://doi.org/10.25100/cdea.v36i68.9793

that led the governments of 14 countries to adopt, adapt, or not adopt IPSAS. Lastly, the sixth section discusses the findings, presents conclusions, and proposes future research elements.

2. Institutional isomorphism as a legitimization mechanism

Individual human behavior does not differ substantially from the collective pattern since implicit and explicit rules drive many action patterns (Portes, 2006). When a behavior is guided by rules permeated in the culture, it is institutionalized. For Ostrom (2015), institutions are the "... prescriptions that humans use to arrange all forms of repeated and structured interactions" (p. 39). Hodgson (2000) defines the institution as "... a way of thought or action of a certain predominance and permanence, embedded in the habits of a group or in the customs of a people" (p. 21). Dubet (2013) deems the concept of the institution as very broad because "the notion of institution sometimes designates most of the social facts that are organized, passed on from one generation to another, and imposed on individuals" (p. 29-30).

The economic-rational perspective suggests that organizational structures are designed in the pursuit of technical efficiency. However, for Meyer and Rowan (1977), the rules institutionalized by culture — rather than rational efficiency — drive the organizational structures seeking legitimacy.

These authors argue that organizations' formal structures function as myths, rationalized recipes that identify social purposes and values, which fall beyond any individual participant or organization (Meyer and Rowan, 1977). These myths are shaped as ideologies that guide the organizational structure processes, linking, legitimizing, and bestowing meaning upon organizations' members. According to the values and institutionally legitimate constituents, those organizations that fail to formalize their structure could be regarded as high-risk market agents to avoid engaging with those organizations.

The activities of the organizational structure are codified into institutionalized programs (Dubet, 2013). Such institutions make formal organizations easier to create and predictable, although not necessarily more efficient or rational, technically speaking. As institutional rationalization myths emerge in existing activities, organizations adopt formal structures to become isomorphic with these new myths.

The society organizes the related institutions that will sustain organizational structures, namely, laws, educational systems, public opinion, etc., by leading organizations to maintain formal structures isomorphically. The organizations under highly elaborate institutional environments that manage to become isomorphs with these environments obtain the legitimacy and resources needed for survival(Goddard, Assad, Issa, Malagila, and Mkasiwa, 2016).

DiMaggio and Powell (1983) proposed three types of institutional isomorphism: mimetic, normative, and coercive. Mimetic isomorphism occurs when organizations adopt other organizations' structures or practices in response to uncertainty and the organizations' leadership that have already incorporated those structures or practices. Normative isomorphism arises when organizations incorporate programs, processes, systems, or techniques by referencing professional practices, values, and customs. Coercive isomorphism means that organizations incorporate regulatory structures or frameworks due to pressure from an authority or supervisory and control policies (Powell, 2007). Those forms of isomorphism can coexist with each other, but they not equally important in all contexts and do not produce the same effects (Argento, Peda, and Grossi, 2018).

The isomorphism-based sociological institutionalism perspective has emphasized structural processes that determine individual behavior. Nevertheless, it must be acknowledged that individuals' actions are not driven by structures only; their agency capacity or free will also converge in social action and contextual assimilation, generating duality in the social system structure (Giddens, 1998). Furthermore, individuals' agency capacity is the means whereby they actively participate in the various institutional logics that converge

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in and structure social systems and organizations; therein lies the possibility of change and social transformation (Thornton and Ocasio, 2008).

The accounting literature has used institutional isomorphism to explain standards' reforms and adoption processes in public and private sectors (Carpenter and Feroz, 2001; Maroun and van Zijl, 2016; Sellami and Gafsi, 2017). It is stressed that the international expansion of systems and models like IPSAS is due to mimetic, coercive, or regulatory processes. However, adopting of international public accounting frameworks in different jurisdictions could face implementation obstacles due to institutional standards' decoupling.

2.1. Institutional decoupling of standards

Some countries import regulatory frameworks that have worked in other jurisdictions without analyzing the cultural context and the social and institutional structures in which those standards have emerged and operated, which may differ significantly. The symbolic capital of a society contains institutions typical of its culture. That means that regulatory frameworks may not work in the same way for different places, as they are not integrated into the adoption context's cultural institutions.

Institutions are, in principle, symbolic frameworks that constitute habitualized behaviors. Norms alone do not transform the symbolic frameworks that determine a society's cultural capital (García Villegas, 2014). Institutions are rooted in culture. Integrating new institutions, such as IPSAS, requires institutional connections of a deep network of relationships. García Villegas (2014) argues that institutional transformation does not work like changing a mechanical piece, but instead operates as a change of a plant, which entails numerous complex elements that should be contemplated before integration.

Various social actors believe that regulations work from simple legal or formal enactment, known as the law's symbolic effectiveness. However, a standard's instrumental success depends on the entire institutional and social structure to make it effective. Instrumental success means the standard reaching the explicit objectives it claims to pursue, which requires structural conditions and rule legitimacy by society or the actors who must observe it. "The instrumental effectiveness of a norm implies a certain representation of legitimacy or at least acceptance of the legal system" (García Villegas, 2014, p. 93). However, the law's acceptance and enforcement depends not only on its instrumental effectiveness but also on its symbolic effectiveness. "Any legal norm, as an institutional discourse depositary of the power of nomination and delimitation of what is legal and just, has a symbolic dimension" (García Villegas, 2014; p. 93). Hence, the norm itself depends on the symbolic elements and the power (such as the issuer's authority) that legitimize it for obedience and institutional contexts that allow it to operate.

The international expansion of NMP-promoted regulatory frameworks, systems, and practices could result in a weak linkage to public sector institutional contexts, objectives, and organizational needs depending on jurisdiction (Modell, 2003).

> Where legitimating activities do occur, however, decoupling may exist. Decoupling represents a divergence of legitimacy-seeking activities and technical activities (...) The implication of adopting accrual accounting as a legitimacy-seeking activity is that it may not result in the changes intended, should decoupling occur. Where that is the case, "increased accountability" and the use of "improved" decision-making information may be illusory (Baker & Rennie, 2006, p. 89).

The literature on flexible coupling suggests the need to create innovative adaptations and practices within the NMP (Modell, 2009 so that the systems up for adoption adapt to the requirements and local contexts, which would open up a new perspective in the standard import process.

3. Accounting as an institution of legitimacy

Accounting as an institution plays a legitimizing role for discourses and organizational practices. Richardson (2009)

https://doi.org/10.25100/cdea.v36i68.9793

argues that accounting can be held as an institution of legitimacy, given its ability to link actions and values. The use of accounting language is not neutral; it fulfills certain ends within the prevailing institutional economic and political framework, establishing meanings and signifiers through codes and standards (Rincón Soto, 2016).

Miller (1994) believes that accounting is a social and institutional practice that influences people's ideas, decisions, and behaviors. Accounting is not only influenced by a multiplicity of institutional factors and processes taking place in organizations; it also influences those factors (Gómez-Villegas, 2019). Accounting practices intervene in organizational actions and culture, affecting processes through technologies, practices, and discourses that define economic and social forms of behavior. Therefore, accounting should not be regarded as a neutral economic fact representing activity, but as a set of calculation practices that affect reality (Miller, 1994; Gómez-Villegas, 2019).

According to new institutionalists, organizations produce accounting information not only to inform users impartially but because doing so shows "others" that the organization is formal, structured, and reliable for business. In the cultural context, what one is, is as important as what one is pretending to be. To that end, it is vital to observe the values and representations that society legitimately accepts as relevant reliability indicators (Carruthers, 1995).

In that context, accounting regulations could be considered an institutional and political influences pattern, which pressure and demands in the formulation of standards constitute. The technical methods that arise in accounting regulations do not just derive from the objective of representing what is expressly indicated; they are also a means of legitimizing organizational dynamics and results based on particular conceptions of reality and society. Presently, they reproduce the vision of the financial economy and capital markets (Gómez-Villegas, 2019).

Standardization and regulation of accounting stem from historical processes, economic crises, power tension between government and business institutions, the influence of audit firms, among other elements that shape how accounting arises and becomes institutionalized. Different stakeholders can harness accounting policies to prioritize their needs by obtaining advantages over other stakeholders.

Financial accounting is an institution that, which is currently regulated, serves the purposes and interests of the capital market (Fernández-Lorenzo and Geba, 2005; Robb, 2012). The symbolic frameworks of financial accounting are structured under the rules of financial capital and finance. Financial accounting integrates both the purposes and symbolic frameworks of lucrative and listed companies. However, public sector entities or non-profit entities have purposes, structures, processes, and resources other than lucrative undertakings', the accounting criteria enforceable at present take mostly the same design and structure of listed companies' rules (Argento *et al.,* 2018).

Hence, private-sector financial accounting's symbolic integration into accounting representation standards and frameworks for public and non-profit entities is not neutral. It produces symbolic forms of domination over these organizations, which supposedly fell outside the realm of financial profitability, given their social, public, and solidarity purposes (Valentinov, Hielscher, and Pies, 2015). Such an isomorphism is suitable for financial analysts and shareholders but could be counterproductive for public management, society, and the general interest.

According to Oulasvirta (2014), four stakeholders in government financial reporting could influence the adoption of accounting models or standards: (a) Financial statements users (such as investors and international bodies), (b) Information preparers (public managers), (c) independent public accountants and audit firms, and (d) International and national accounting standards setters.

Hence, the criticisms of implementing private financial accounting-inspired accounting models in the public sector concern the decoupling between differences in institutional structures, organizational processes, users' needs, and purposes, and the ends of the information. It is argued that the most relevant users -the citizens- are not

https://doi.org/10.25100/cdea.v36i68.9793

actually linked to IPSAS-based information and that citizens' needs are not equated with the needs of financial investors (Grossi and Steccolini, 2015; Oulasvirta, 2014). Therefore, it would seem that IPSAS-based information could be aimed only at financial users' generic needs and implemented through institutional isomorphism in a public managers' legitimizing process (Baskerville and Grossi, 2019).

Although institutional logics' perspective and the theory of structure duality are being used in research on accounting and organizational change (Barrios and Rivera, 2010; Guerreiro, Rodrigues, and Craig, 2012; Quattrone, 2015), the IPSAS adoption processes mostly take up the structuralist institutional approach to isomorphism in social and organizational systems, wherefore this research is limited to such theoretical framework.

3.1. Institutional isomorphism in IPSAS adoption

The research carried out by Sellami and Gafsi (2017) on factors influencing the choice of adopting, adapting or not adopting IPSAS, conducted under quantitative methods with a sample of 110 countries, accounts for the existence of coercive isomorphism by international donor or funding organizations (e.g., IMF, WB) to promote IPSAS adoption, a predominant issue in emerging countries. Likewise, the above authors identified the positive influence of the degree of external openness, which implies mimetic isomorphism, referring to imitating other countries that have implemented such standards, the usual justification for adoption. However, for Sellami & Gafsi, pressure from professional groups and education, which could be regarded as normative isomorphism, has not been a significant factor in IPSAS adoption processes.

According to institutional theory, high dependence on multilateral financial agencies (e.g., the World Bank, the International Monetary Fund, the European Union, etc.) creates direct pressure to comply with the recommendations provided by those agencies, which at the same time condition financial aid. "Accounting regulation may arise from the demand of international financial institutions that lobby governments to adopt international accounting standards as a condition to provide foreign aid and loans" (Sellami and Gafsi, 2017, p. 2).

The results of Sellami and Gafsib (2017) show that high-indebtedness in the public sector and countries' external opening are crucial elements that encourage IPSAS adoption. On the contrary, they identified that factors such as a quality public accounting system based on its own GAAP and a high level of professionalization and accounting education in the jurisdiction could drive non-adoption decisions. This is particularly evident in countries such as Germany, the United States, and the European Union.

Sellami and Gafsib (2017) established that highly corrupt countries' incentive to adopt international accounting models is legitimization. Likewise, public sector organizations' economic relevance and political importance in countries is another adoption driving factor. "IPSAS adoption is more attractive for countries with the highest importance of public sector organizations (...) these jurisdictions seek to overcome waste and corruption in order to maintain the important contribution of these organizations in the country's socio-economic development" (p. 9).

Countries with more robust governance structures may be less pressured to coercive isomorphism, while countries with poor-quality governments may be under stronger pressure and more incentivized for coercive and mimetic isomorphism to operate.

The work of Sellami and Gafsib (2017) is relevant because it sheds light on the set of criteria influencing governments' decision to adopt, adapt, or not to adopt IPSAS, and because it serves this research's objective, which seeks to systematize the results in the academic literature that relates to the factors and conditions of such decisions.

4. Methodology

Our work is a systemic review of the case studies' research results(Rother, 2007; Snyder, 2019), analyzing IPSAS adoption processes approached from the

https://doi.org/10.25100/cdea.v36i68.9793

institutional isomorphism perspective and under a descriptive qualitative analysis. The systematic literature review methodology introduces replicability, control, and rigor to research results search and systematization to provide new analyses that synthesize prior evidence (Tranfield *et al*., 2003; Snyder, 2019).

From a search in the Scopus and Web of Science databases using different Boolean functions that included categories such as “IPSAS and ISOMORPHISM and CASES,” “INSTITUTIONALISM and PUBLIC ACCOUNTING and CASES,” “MIMETIC and IPSAS and ADOPTION,” we produced 21 papers published between 2010 and 2020. Subsequently, a narrative analysis was applied to the papers’ abstract. Such a delimitation made possible by the research’s objective resulted in 10 papers being discarded because they failed to approach IPSAS directly or did not identify institutional isomorphism factors, which means those were not case studies for their jurisdiction. The produced 11 research papers that studied IPSAS adoption or non-adoption cases based on institutional isomorphism.

Accordingly, this work qualitatively analyzes and compares 11 case studies from 14 countries to identify the conditions and factors that led each country to opt for IPSAS adoption, adaptation, and non-adoption. Table 1 presents a characterization of the institutional isomorphism degree evidenced in those countries’ case studies, which we rated High, Medium, and Low, according to the importance the researchers perceived. Such a gradation for each type of isomorphism is based on each case study’s findings and, from a qualitative perspective, takes up the degree identified by Oliver (1988). Table 2 systematizes the literature by identifying each case’s choice (adoption, adaptation, non-adoption), jurisdiction, methodological approach, concrete theoretical source, factors and conditions, and results.

Table 1. Case studies’ institutional isomorphism matrix in the implementation of IPSAS

Countries	Choice	Isomorphism			Case study
		coercive	mimetic	normative	
Estonia	Adopted	Low	Low	High	(Argento *et al.*, 2018)
Finland	Did not adopt	Low	Low	Low	(Oulasvirta, 2014)
Canada	Adopted	Medium	High	High	(Baker & Rennie, 2006)
Colombia	Adaptation process	Low	High	Medium	(Brusca *et al.*, 2016)
Peru	Adoption process	Low	High	Medium	
Spain	Adaptation process	Medium	High	High	(Jorge *et al.*, 2016, 2019)
Portugal	Adaptation process	High	Medium	Medium	
Greece	Adoption process	High	Medium	Low	(Cohen & Karatzimas, 2016)
Malta	Adoption process	Medium	High	Low	(Jones & Caruana, 2015)
Tanzania	Adoption process	High	Low	Low	(Goddard *et al.*, 2016)
N. Zealand	Glocalization	Low	Medium	High	(Baskerville & Grossi, 2019)
Brazil	Adaptation process	Medium	High	Low	(Neves & Gómez, 2020)
Nepal	Adoption process	High	Medium	Low	(Adhikari *et al.*, 2013)
Sri Lanka	Adoption process	Medium	Low	High	

Source: Author’s own elaboration.

https://doi.org/10.25100/cdea.v36i68.9793

Table 2. Systematization of factors and conditions of IPSAS adoption, adaptation, and non-adoption in the literature review

Method	Theoretical support	Factors and conditions	Findings/ Results
Country: Estonia. Choice: Adoption Author: Argento *et al.* (2018)			
Qualitative case study (Descriptive and explanatory). Semi-structured interviews with adoption process leaders.	Neo-institutional theory, institutional isomorphism, key stakeholders.	Shifting from a communist economy to a market economy, modernization of accounting practices. Moreover, professionals lacking experience in AIF for a new governance structure.	The choice to adopt IPSAS is related to professional counseling, EASB, and institutional entrepreneurs' preferences (regulatory isomorphism). Since it was one of the first countries to implement it, there is no evidence of mimetic or coercive isomorphism.
Country: Finland Choice: Non-adoption, Author: Oulasvirta (2014)			
Case analysis, literature review, interviews, documentary review, and participatory observation.	Institutional theory, institutional isomorphism, institutional sedimentation, key stakeholders.	Finland is a developed country with a reliable public sector accounting system that emphasizes prudence and historical cost measurement principles.	The local accounting tradition is well settled in the government sector and took an opposing stance to implement IPSAS. Hence, the isomorphic forces have not been that strong in de-institutionalizing current accounting standards.
C**ountry: Canada, Choice: Adoption, Author: Baker & Rennie (2006)**			
Historical focus through documentary review	Institutional theory, institutional isomorphism.	Other countries' adoption of IPSAS and the growing popularity of NMP are the catalyst that the Canadian government must consent to the Audit General's Office's pressure to switch to IPSAS.	The Canadian Institute of Public Accountants' (normative isomorphism) auditor general's office, the recommendations by the reports of the Glassco Commission and the Lambert Commission (Coercive Isomorphism), and adherence to the same practices as other countries (mimetic isomorphism) drove the adoption process.
Country: Colombia, Choice: Adaptation-Adoption Process, Author: Brusca, *et al.* (2016)			
Qualitative-critical approach. Structured analysis of information on the web. In-depth interviews.	Institutional theory, institutional isomorphism. Financial Management Reform Process Model (FMR Model)	High degree of corruption and deficient accounting information systems.	IPSAS implementation promotes mimetic isomorphism in countries that need to legitimize their accounting information systems in their search for trust, modernization, and transparency, with some regulatory isomorphism components.
Country: Peru, Choice: Adoption, Author: Brusca, *et al.* (2016)			
Qualitative-critical approach. Structured analysis of information on the web. In-depth interviews.	Institutional theory, institutional isomorphism. Financial Management Reform Process Model (FMR Model)	High degree of corruption and deficient accounting information systems.	IPSAS implementation promotes mimetic isomorphism in countries that need to legitimize their accounting information systems in their search for trust, modernization, and transparency, with some regulatory isomorphism components.
Country: Spain, Choice: Adaptation Process, Author: Jorge, Brusca Alijarde, & Nogueira (2016)			
Mixed study: Quantitative and qualitative questionnaire. Frequency charts. Content analysis.	Stakeholder-network theory, institutional theory, institutional isomorphism.	IFRS adoption in the business sector was an incentive to adopt IPSAS, as governance standards have traditionally been akin.	The political need to demonstrate improvements in accountability, professionals' recommendations (normative isomorphism), the resulting credibility of the leading institutions (mimetic isomorphism), and the European Union pressures (coercive isomorphism).
Country: Portugal, Choice: Adaptation Process, Author: Jorge *et al.* (2016)			
Mixed study: Quantitative and qualitative questionnaire. Frequency charts. Content analysis.	Stakeholder-network theory, institutional theory, institutional isomorphism.	Financial bailout between 2011-2015. Moreover, the sectoral accounting system was not robust enough to reflect the financial situation accurately.	IMF and lender requirements to provide support during the financial crisis was one of the most relevant elements pressuring to adopt IPSAS (Coercive Isomorphism).

https://doi.org/10.25100/cdea.v36i68.9793

Country: Greece, Choice: Adoption Process, Author: Cohen & Karatzimas (2016)			
Extreme case study, document analysis, and content analysis.	Neo-institutional theory, institutional isomorphism, resource independence theory.	Economic recession and high indebtedness requested financial assistance from external suppliers for the recovery of the economy.	The Troika pressed directly on the decision to adopt IPSAS (Coercive Isomorphism). Furthermore, it is part of the general wave of changes taking place in several countries (mimetic isomorphism).
Country: Malta, Choice:Adoption Process, Author: Jones & Caruana (2016)			
Document research and interviews.	Institutional theory, institutional isomorphism, decoupling.	Malta became independent in 1964, a republic in 1974, and an EU member in 2004.	Credibility and legitimacy was the main factor for Malta's IPSAS adoption (Mimetic Isomorphism).
Country: Tanzania, Choice: Adoption, Author: Goddard *et al.* (2016)			
Interviews with participants from central, local government, and various NGOs.	Post-colonial theory, legitimacy, loose coupling, and institutional isomorphism.	Tanzania is an underdeveloped country, and part of its public spending depends on donations.	Tanzania adopted IPSAS, which can be interpreted as coercive isomorphism from pressure by the IMF and donors.
Country: New Zealand, Choice: Adaptation, Author: Baskerville & Grossi (2019)			
Institutional Theory-based Interpretive Method	Sociological institutionalism, institutional isomorphism, glocalization.	One of the least corrupt countries in the world with the highest quality of life.	Given New Zealand's rigorous and anticipated IPSAS impact study, the decision was to adapt them.
Country: Brazil, Choice: Adaptation-Adoption Process, Author: Neves & Gómez-Villegas, 2020)			
Qualitative method	Institutional isomorphism theory, epistemic community theory, diffusion theory.	This is one of the most important Latin American countries and currently belongs to the OECD and the G20. It is also a highly corrupted country.	The search for accounting information systems modernization, belonging to the OECD, and the recommendations and advice by international organizations have fueled the shift towards IPSAS.
Country: Nepal, Choice: Adoption process, Author: Adhikari ***et al.*** **(2013)**			
Two-country comparative and collective case study. Unstructured interview and analysis of documents.	Neo-institutional theory, isomorphism,	Nepal is an underdeveloped country located in South Asia, which fell under the Rama family dictatorship until 1950.	Given its dependence on financial aid from multilateral agencies, coercive isomorphism has been exercised first and foremost. Accounting professionals have lacked the skills to deal with such a system.
Country: Sri Lanka, Choice: Adoption process, Author: Adhikari ***et al.*** **(2013)**			
Two-country comparative and collective case study. Unstructured interview and analysis of documents.	Neo-institutional theory, isomorphism,	Sri Lanka is an underdeveloped country located in South Asia and was an English colony until 1948.	Government officials and professionals have played a key role in choosing Sri Lankan accounting systems, meaning mimetic and regulatory isomorphism. Coercive pressures have not been the driving element of implementation.
Source: author's own elaboration.			

5. Results

The results of the literature review conducted on the case studies of 14 countries that have adopted, adapted, or did not adopt IPSAS (Table 1 and 2) are presented using the analytical frameworks of institutional isomorphism (coercive, mimetic, and regulatory).

After moving from a planned economy to a market economy in 1991, with an inefficient public sector accounting information system (AIF) and emerging democracy, Estonia

https://doi.org/10.25100/cdea.v36i68.9793

realized its need for new private and public AIFs. However, there were coercive and mimetic pressures for private sector accounting; the same did not happen in the public sector. Estonia is one of the first European Union (EU) countries to adopt IPSAS, where "the choice of adopting IPSAS in the public sector was a voluntary move" (Argento *et al.,* 2018, p. 43) influenced by professionals and key players in the economy (showing elements of regulatory isomorphism).

Although coercive and mimetic pressures took place for Finland to adopt IPSAS, these were not decisive enough to de-institutionalize the public sector AIFs implemented in the past (Oulasvirta, 2014). The Finnish government has its own GAAP, using accrual accounting under prudence and measurement at cost principles. "In the Finnish case, the national governmental accounting tradition is well-rooted in the whole government sector. The tradition represents strong sedimentation" (p. 276). Furthermore, "The fair value principle did not suit well to the Finnish way of thinking" (p. 277). The Central Board of the National Government of Finland concluded that "IPSAS are not only theoretically unsound but also technically burdensome" (p. 281). In Finland's case study, the choice not to adopt was due not only to the fact that Finland had a public sector accounting framework appropriate to its needs but also to a technical study on the implications of adopting IPSAS to assess the decision.

In Canada's adoption of IPSAS, several isomorphism pressures appear to have occurred. "It appears that the decision to adopt accrual accounting can be largely explained by the interaction of the normative and coercive influence of the Office of the Auditor General of Canada and mimetic isomorphism with other jurisdictions" (Baker and Rennie, 2006, pp. 105-106). For Baker and Rennie (2006), since adoption resulted from an isomorphism process with no technical justification identified, the change could result in an exceptionally significant decoupling.

The research results of Brusca *et al.* (2016) on the adoption process of Colombia and Peru — developing countries riddled with corruption and public indebtedness — are basically a modernization process, given the inefficiency of previous public sector AIFs, and because governments need legitimization. "We can say that the adoption of IPSAS in Colombia and Peru has been mainly by mimetic, with some components of normative isomorphism" (p. 59).

The results of Neves and Gómez-Villegas (2020) on Brazil's IPSAS implementation, a country belonging to the G20 and OECD (Organisation for Economic Cooperation and Development), start with an adaptation process that gradually shifted to a convergence-towards-IPSAS process. The determining factor in Brazil's public accounting choice was the modernization of the public financial management system, with a tendency to imitate best practices recommended by international agencies, which have also been a critical element in the advisory services for implementation. The above work also addresses the Colombian case, reinforcing Brusca *et al.*'s (2016) findings.

Jorge, Rusca, and Nogueira(2016) ascertain that "while in Spain the main driver for adapting public sector accounting to IPSASs was the reform of business accounting adopting IFRSs, in Portugal, the most important driver seems to have been the requirement of lenders, namely the IMF, who were supporting the country's financial crisis" (p. 17). Spanish academic professionals and experts contributed to the IPSAS legitimization process (Brusca, Montesinos, and Chow, 2013). In contrast, Portugal was subject to a financial bailout that made the government more sensitive to external pressures from financial institutions(Brusca and Nogueira, 2019). Furthermore, in Portugal, the "experiences from Brazil, Spain, and France, on how IPSASs have been adapted, were taken into account" (Jorge *et al.,* 2016, p. 16), which sustains mimetic isomorphism.

Although the discussion of improving Greece's public sector's AIFs began before the 2008 crisis, the need for financial assistance and the Troika's (European Commission, IMF, and European Central Bank) requests account for coercive isomorphic pressure on the implementation of IPSAS (Cohen and Karatzimas, 2016). "In the case of Greece, two reforms that were affected when conceived by

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coercive and mimetic isomorphic pressures were later redirected by pressures stemming from resource dependency" (p. 15).

Malta is a small country and member of the EU, until recently it was a Bristish colony (1964), it has a stable economy and a public sector AIFs suitable to its requirements. However, it needed to position its credibility with the EU: "the main intention is to be credible with the EU and not to satisfy the government's duty to be accountable to the public that it serves" (Jones and Caruana, 2015, p. 16), which leads to assuming that the adoption of IPSAS was a legitimacy process. "The particular size of the jurisdiction may make it more susceptible to mimetic forces in its quest for credibility and legitimacy" (p. 15). Likewise, though to a lesser extent, it was influenced by coercive isomorphism: "it also highlights the coercive nature of the ESA rules and the effect of this on governmental accounting reforms at both country and EU level" (p. 15). Jones and Caruna (2015) believe that Malta lacked a more technical assessment of implications before deciding to adopt.

Tanzania is an African country decolonized until not so long ago (1961), its economy is weak and dependent on donations and external funding, and its multi-party democracy is under the dominion of one party. Moreover, Tanzania's AIFs and budgets are poor, so it initiated its IPSAS adoption process under strong coercive isomorphism influenced by funding institutions and donor countries. "a major source of coercive isomorphism on LGA accounting were external donors, including amongst others the World Bank (WB), and countries such as Belgium, the Netherlands, Sweden, Ireland, Germany, Japan, and Finland" (Goddard *et al.,* 2016, p. 17).

New Zealand comprises two islands in the Pacific Ocean to Australia's southeast and is among the countries with the lowest worldwide corruption rates and the highest quality of life. It has gone through several accounting regulatory frameworks. The Institute of Public Accountants had set its own standards until 1992, then GAAP were implemented for all entities, namely, for-profit, public, and third-sector. Starting in 2009, it decided to implement IPSAS given international recognition (mimetic isomorphism) and the recommendations from some government institutions and professionals (normative isomorphism). "However, proposals in 2010 were to shift away from sector-neutral standards with a new government-resourced XRB replacing the profession-resourced FRSB" (Baskerville and Grossi, 2019, p. 105). New Zealand adapted several of those standards to its local needs, separating itself from a neutral adoption process, glocalizing the standard. "There had been one stakeholder group that had never really accepted the sector-neutral approach was going to work: the Office of the Auditor General, the auditor of public sector entities" (p. 105).

Located in South Asia, Sri Lanka and Nepal are emerging countries. The former emerged as a democratic country in 1948 after decolonization, while the latter became a formal democracy in 2008 after overthrowing its dictatorship in 1951. Both countries are economically dependent on international aid and lending, which is a necessary condition behind the pressures multilateral agencies exert to have them adopt international regulatory frameworks (coercive isomorphism), an issue that is quite evident in Nepal. However, Sri Lanka's accounting experience has been better, as its professionals were trained during the colony by the English to supervise and control investments. Thus, despite indebtedness, regulatory pressure has been the driving element in Sri Lanka's implementing of international public accounting frameworks (Adhikari, Kuruppu, and Matilal, 2013).

Table 3 presents the synthesis and comparison of the factors driving IPSAS adoption in the jurisdictions under review.

6. Discussion and conclusions

Governments across different jurisdictions worldwide are adopting IPSAS under the argument that accrual accounting would improve public sector information quality. Notwithstanding, there is an essential body of literature showing that different factors and conditions entail isomorphic pressures that are likely to drive IPSAS implementation.

The findings in the case studies addressed

https://doi.org/10.25100/cdea.v36i68.9793

Table 3. Factors driving institutional isomorphism in the decision to adopt IPSAS

Countries	Case study	Coercive		Mimetic				Normative			RT
		Ins	Ncf	Cr	Re	Ad	Mo	Pr	Em	Go	
Estonia	(Argento *et al.*, 2018)							X	X		
Finland	(Oulasvirta, 2014)										X
Canada	(Baker & Rennie, 2006)	Y				X				X	
Colombia	(Brusca *et al.*, 2016)			X			X			Y	
Peru				X			X			Y	
Spain	(Jorge *et al.*, 2016)	Y		X				X			
Portugal		X	X			Y					
Greece	(Cohen & Karatzimas, 2016)	X	X			Y					
Malta	(Jones & Caruana, 2016)	Y		X							
Tanzania	(Goddard *et al.*, 2016)	X	X								
New Zealand	(Baskerville & Grossi, 2019)				Y			X		Y	X
Brazil	(Neves & Gómez-Villegas, 2020)	X					X				
Nepal	(Adhikari *et al.*, 2013)	X	X	Y							
Sri Lanka		X	Y					X			

Factors: Ins: International Institutions, Ncf: Commercial and Financial Needs, Cr: Credibility, Re: Recognition, Ad: Adherence, Mo: Modernization, Pr: Professionals, Em: Entrepreneurs, Go: Rulers, RT: Technical Rationalization. X= Main factors of change; Y=Secondary factors.

Source: Author's own elaboration.

in this research allowed us to identify and compare the factors and conditions that influenced IPSAS adoption, adaptation, and non-adoption from the perspective of institutional isomorphism.

The results of systematizing the 11 case studies' research made it possible to identify the like and different factors that influenced the decision to adopt or not adopt IPSAS in the jurisdictions studied (summarized in Table 3). In contexts where coercive isomorphism prevailed, the decision was driven by international institutions' pressures and countries' trade and financial needs. Where mimetic isomorphism took place, factors and conditions such as the need for credibility or trust, recognition, adherence, and modernization were the driving force. On the other hand, where normative isomorphism occurred, the driving factors international institutions' pressures on by officials or professional institutions, entrepreneurs, and the pressure from political groups within the government. Similarly, technical rationalization, present in those countries that conducted technical feasibility or impact studies, was identified as a factor influencing the decision to adopt, adapt, or not adopt IPSAS.

Identifying the factors and conditions that drove isomorphism in governments' adoption of IPSAS portrays this effort as a legitimization process seeking to show compliance with public-sector international harmonization. Governments' interest in being "modern" is also evident, although there is still no substantial transformation in their public accounting systems in terms of technification to support decision-making and increase transparency.

Although there is academic literature focusing on identifying the factors and conditions in IPSAS adoption processes, more empirical research is needed to understand the effects or impacts of isomorphic factor-induced implementation. Institutional isomorphism-oriented research emphasizes a structuralist vision that does not expressly recognize the human agency's role in social and organizational change and transformation, nor the existence of different conflicting and contradicting logics in institutional contexts. Therefore, structuring theory or the perspective of institutional logic would broaden research horizons on IPSAS adoption, adaptation, or non-adoption processes.

https://doi.org/10.25100/cdea.v36i68.9793

The risk of adopting this accounting model under isomorphic institutional pressures is potential decoupling between the reality that information claims to represent under the IPSAS regulatory framework and what really needs representing in the public-sector economy. Accounting must be useful for users' needs, and its quality is determined on the basis of the satisfaction of these needs. Decoupling occurs when information does not meet users' information needs because it is anchored to institutional contexts or criteria of other symbolic frameworks or contextual realities. The case studies systematized in this work and those carried out to date do not delve into IPSAS decoupling, so there is ample room for research to find out and provide evidence on the tangible impacts of implementation.

7. Conflict of interest

The authors declare no conflict of interest.

8. Source of Financing

This work was not financed by any entity whatsoever.

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How to cite this paper?

Rincón-Soto, C. A., & Gómez-Villegas, M. (2020). Institutional isomorphism in IPSAS implementation. *Cuadernos de Administración, 36*(68), 204-218. https://doi.org/10.25100/cdea.v36i68.9793