

A Proposed Model for Improving Government Institutional Performance by Following Generational Accounting

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Abstract

The research dealt with a presentation of the deficiencies witnessed by government accounting with regard to assessing the financial and non-financial performance of government units, which in light of the variables, factors and developments witnessed in the business environment has become inappropriate to deal with them, although the most important of which was the impact of the developments of the Corona pandemic, specifically in service institutions And educational), which necessitated taking into account the adoption of the concept of institutional performance in government units, depending on the addition of generational accounting components within the scientific and practical framework of government accounting.

The aim of the research is to Clarification on the deficiencies contained in government accounting and how to work to address them and limit their impact on government institutional performance as one of the requirements for digital transformation of government services, as well as work to achieve the link between accounting and non-accounting information over more than one period, whether past, current or Future (expected) by using the fundamentals and capabilities of generational accounting.

The research found the deficiency of governmental accounting in its traditional form due to the fact that it did not take into account the achievement of integration with other accounting branches that have the ability to overcome the limits of their application, which in turn is reflected in the evaluation of governmental institutional performance and overcoming the lack of forecasting of that accounting and non-accounting information by relying on Generational accounting.

The research recommends the need to develop government accounting and work to transform it towards digital dealing in all aspects with the sharing of accounting and non-accounting information to the public as an indicator to measure the degree of public awareness of what it achieves in improving government institutional performance, specifically with regard to educational and health service institutions.

Keywords: Governmental Accounting - Governmental Institutional Performance - Generational Accounting.

1. Introduction

Government activity coincided with the establishment of the state and the emergence of governments, and thus the concept and role of the government expanded to include many activities that the state supervises and monitors in order to achieve the goals of government policy in the society covered by the activity , which can be represented in one of those activities provided by the state in what is known as the traditional functions of the state Including the function of defence, security and the judiciary, in addition to the administrative, economic, social and political functions that it implements through government administrative units (Park, Kwon, & Choi, 2022; Stokan, Deslatte, & Hatch, 2021). Therefore, the development of the functions provided by the state has necessitated the state, represented by the government, to resort to developing its governmental accounting system in order to help the state in providing information that achieves the qualitative characteristics of accounting information in terms of relevance and credibility (Keeling, 2018; Kokhanovskaya, Fatykhova, Khachatryan, & Khachatryan, 2019).

The jobs provided by governments can be limited to two types of activities that achieve the desired goals from different governments, namely: -

- **Economic activity** can be defined as the activity through which the state enters the market, which is very similar to the private sector, in which commercial accounting systems are used, and it is managed in several different ways, such as establishing governmental or public facilities or contributing to the capital of private facilities.
- **Administrative activity** is the activity practiced by the state through its administrative units to provide public services to its citizens. It differs from the governmental economic activity in terms of purposes, motives, responsibilities, management methods, regulations and laws that govern the work of government units that practice such activity, which is reflected in the nature and quality of the due accounting system. Apply it to track this activity.

The activities provided by the state are divided into two parts, the first, which is considered profit-oriented and is very similar to the private sector, which aims to achieve profits in return for engaging in commercial, industrial or service

activities. Therefore, the accounting system for these activities is partly different from what is followed in the other or the second part takes a path contrary to the first (economic) activity, which does not aim to make a profit, and therefore it presents and conducts its activities without achieving profits in return for its activities, and therefore it concerns a set of instructions and laws specific to those activities (Keeling, 2018; Kokhanovskaya et al., 2019).

2. Governmental Accounting and Unit Performance

2.1. Definition of the Government Accounting System

The government accounting system is defined as the accounting system that performs the accounting functions in non-profit government units, and it works according to a framework of principles, foundations and rules that aim to achieve control over financial resources and organize what the state spends according to what has been planned in the state's general budget (Mnif, Gafsi, 2017), since the accounting system does not differ from any other accounting system in terms of the functions it performs, but in addition to the traditional accounting functions, it performs other oversight tasks over what has been planned in the state's general budget by following the following rules, namely (Mosweu & Ngoepe, 2021; Tao, 2019):

- a) Scientific and professional rules, which include a set of scientific principles of accounting and the foundations of accounting measurement used in tracking, analyzing and studying financial transactions and measuring their results.
- b) Technical and supervisory rules, consisting of specific items and appropriations for disbursement and financing for all sectors of the state, which are supervised by the government.

2.2. Functions of the Government Accounting System

The Governmental accounting system performs many tasks that help the administration in carrying out its duties (PWC, 2020):

- a) A tool for the executive authority that helps communicate information about reciprocal and non-reciprocal transactions to government units to follow up and implement the state's general budget and address deviations if they occur.
- b) The point of contact where the government accounting system represents between the executive authority and the external and legislative authority oversight bodies.
- c) Determining responsibility through the clarification of the sequence of procedures and processes that define the role of each responsible person and thus facilitates the follow-up of each process and the person responsible for it.
- d) Recording and historical sequence of the financial operations carried out by the units in a way that facilitates the reference to these records when needed.
- e) Imposing control over public funds to prevent any loss, embezzlement or misuse of it, and to detect errors and manipulations that may occur.

As the collection of the previous tasks into one function that falls from the government accounting information system, which achieves all these functions of analyzing, compiling, tabulating, measuring and communicating accounting information to the units and government agencies concerned with the decision-making process, the government accounting system is an information system where government administrative units are required to collect all data related and put them in unified reports showing the results of government financial operations and specifying the government's financial position as a single unit (Mosweu & Ngoepe, 2021; Tao, 2019).

2.3. Characteristics of the Government Accounting System

There are several characteristics of the government accounting system, which represent its features, and which make it able to achieve its goals, as they are represented in the following (Ball & Pflugrath, 2012; Zhu, 2020):

- a) That the governmental accounting system conforms to the constitutional, legal, legislative and other requirements, and that the governmental accounting system is linked to the classifications of the state's general budget and ensures the identification, duties and responsibilities of individuals at various administrative levels.
- b) Designing accounts in a way that defines the goals and purposes for which the funds were allocated and spent and determine the responsibility centers that take over the disbursement of allocations during the implementation of the program.
- c) Providing a cost accounting system that aims to generate data and information related to program and project implementation expenses and allows measuring the cost of the service unit and the degree of efficiency it was implemented in, in addition to providing data and information necessary for the purposes of economic planning and financial policy planning and facilitating the preparation of national income estimates and national accounts.

2.4. Objectives of the Government Accounting System

The government accounting system works as an accounting information system that provides information that makes it able to achieve the needs and requirements of the executive authority, the legislative authority and other parties that need that information on an ongoing basis (Ball & Pflugrath, 2012; Zhu, 2020). The nature of the information provided by the government accounting system in any country can be determined, such as information The information needed for accountability, the information needed to evaluate the results of the governmental unit's activity during the year, the information needed to make decisions and formulate general policies, the information necessary to inventory the transactions of current and prospective suppliers, information useful in evaluating the performance of the governmental unit, and information on social contributions (CPE, 2021).

2.5. Designing of the Government Accounting System

There are a set of considerations that can be relied upon in the design of the government accounting system, which are as follows (Nanjundaswamy, 2019):

- a) Rules, laws and legislation Governmental accounting is subject to restrictions and limitations, laws, legislation and regulations that define, explain and explain how to deal with financial transactions to and from the governmental unit. government
- b) Considering money as the accounting unit This consideration stipulates that money is the accounting unit when designing the governmental accounting system, which is in accordance with one of the generally accepted accounting principles, which states that the accounting unit contains a set of self-balanced accounts for recording cash and other resources in addition to obligations and the remaining balance Money and the changes that occur to it. This money is allocated to accomplish specific activities or achieve certain goals
- c) The complementary relationship between the governmental accounting system and the state's general budget. This consideration requires that there is an integrative relationship between the governmental accounting system and the state's general budget, as what is presented as appropriations and disbursement items are within the scope of the budget. As for the governmental accounting system, it gives actual results that are compared with the planned and laid results. In advance, the state's general budget to determine the amount of difference, and then achieve the supervisory aspect of the government accounting system.
- d) Delivery of accounting information in financial reports This consideration is to communicate the results of the government unit to the users of the information included in the financial report and provide it in a timely manner, which is determined in the light of the rules, laws and legislations, which is considered obligatory for the government unit to deliver information and financial reports to its users at the time specified by law and regulations Mandatory.

2.6. Shortcomings of the Government Accounting System

a. Inadequate government accounting recognition

- i. The lack of differentiation between revenue expenditures and capital expenditures in governmental units, and therefore the lack of differentiation results in inflation and maximization of the amounts of expenditures incurred by the governmental unit in achieving its various activities, and consequently the inaccuracy and integrity of reports expressing that information.
- ii. Non-recognition of fixed assets and the preparation of depreciation for them, and consequently, this results in the inability of the government unit in the future to replace and replace those assets with others at the end of the useful life of those assets, and accordingly, this leads to the loss of state assets by providing its revenue in the form of expenses.
- iii. - Not recognizing the realization of a profit or a surplus, and accordingly, what you obtain from resources and revenues is equal to what you spend on the goods and services you provide, and therefore the government unit provides goods and services for free or at a price that does not cover the costs of obtaining them, and therefore the unit does not have a surplus or profits accruing to it in return.

b. Inadequate government accounting measurement

- i. It cannot be relied upon to provide the necessary information to achieve the objectives of the government accounting system, as it is limited to recording cash resources and uses only, which provides the opportunity for manipulation and not to demand the collection and payment of government dues.
- ii. It is difficult to make comparisons between different fiscal years, as well as between similar government units, due to the overlapping activity of the fiscal years and charging each year with costs and revenues that are not specific to the year in which the collection was made.

- iii. It does not provide any information on the total value of the state assets owned by government units, in addition to not providing information on the value of assets that are usable or that have reached the end of their useful life and must be replaced or disposed of.
- iv. It does not provide any information about the total value of the stock or the remainder of it during or at the end of the governmental fiscal year, which results in problems related to determining the costs of keeping the stock.

c. Inadequate government accounting disclosure

- i. The financial reports prepared by the government unit do not provide information on the cost of the program that has been completed
- ii. The financial reports produced by the current government accounting system are limited to presenting a comparison between the estimates of budget items and sections in administrative units and the results of the actual implementation of uses and resources, and therefore its role is limited to achieving financial control in its traditional sense without the targeted control in the contemporary time.
- iii. Financial reports and statements do not help to make time financial comparisons
- iv. The financial reports in their current form do not include integrated information on the financial position of the government unit
- v. The financial reports that are currently preparing do not make the distinction between current or revenue expenditures and capital expenditures, but rather display the total revenues and expenses
- vi. The government financial report does not provide information that is useful in judging the efficiency of performance through analysis and return.
- vii. Other shortcomings related to the nature of the accounting system itself
- viii. They are represented in other shortcomings related to the governmental accounting system, which are represented in:
 - ix. Central in accreditation and decision-making, and it relates to the fact that some matters and works related to the financial transactions of government units require procedures that may complicate the conduct of those procedures in the so-called government routine, which entails the length of time for a single government transaction.
 - x. Dividing and distributing tasks and work, despite the necessity of separating tasks and responsibilities, but in the governmental system it amounts to a large number of procedures that increase the length of time and the inflexibility of ending procedures related to financial and non-financial transactions in government units
 - xi. The government accounting system does not depend on absorbing the management accounting system, despite the existence of an agreement between them. Therefore, the reliance on management accounting and the methods, tools and means it includes achieve the possibility of evaluating the financial and non-financial performance of government units, which contributes to improving and developing the government accounting system in various government units.
 - xii. The stagnation of laws and legislation on which governmental accounting in general and the governmental accounting system in particular depend, which requires the development and improvement of the governmental accounting system, the need to work on amending some laws and legislation so that the system as a whole can be developed and improved.

3. The Role of Generational Accounting in Developing the Governmental Accounting System

3.1. Definition of Generational Accounting

Good economic management is achieved through it being a continuous economic process through which economic variables are linked and reformulated so as to contribute to increasing economic growth and improving the standard of living for citizens. 2021), through which the exploitation of economic resources available in society is reorganized and allocated in a more efficient and effective manner (Fetzer & Moog, 2021) with the aim of satisfying the general needs of the main goods and services provided by government administrative units to ensure an adequate income for members of society.

3.1.1. Characteristics of generational accounting

Characterized by several characteristics that show its general form, which are:-

- i. A comprehensive economic and social process as it includes all economic sectors, whether they are production or service, in addition to all groups and segments of society in order to reach the real and actual results to take the appropriate economic and social decisions in a correct and sound manner (WIFO, 2020).

- ii. It includes all economic resources and their optimal exploitation. Economic management, like all business and administrative activities, depends on planning, organization and control (Alan J., et. al, 1991), and therefore the optimal exploitation of resources aims to control them and direct them to the desired goals, whether economic. or political or social.
- iii. It requires the union of the different sectors of society in order to improve the method of mobilizing and allocating resources in order to meet the various current and future social needs in a better and more efficient way than before.

3.1.2. Determinants of generational accounting

There are a number of factors affecting the generational accounting in government units, as they lead to changes in their current and future trends, and they can be clarified as follows (Arevalo & Berti, 2019):

- i. Public policy tools in the economy and the state, as the formulation of laws, regulations, and state institutions changes the direction of economic management and rationalizes and influences various decisions.
- ii. Decentralization of decisions, in turn, affects the desired and planned change in light of reducing the negatives of centralization, which led to one of the shortcomings in the government sector and limiting creativity in decision-making.
- iii. Ignoring and excluding the impact of environmental variables (competitiveness and quality), which the government sector ignores, and therefore it is difficult to compare it with the private sector, which seeks excellence through its services or goods characterized by the required quality and fulfilling the wishes of the beneficiaries.

3.1.3. Generational Accounting Requirements

In order to adopt the concept of generational accounting in governmental units to improve and develop the government accounting system, the requirements that can be relied upon, if they are available, must be met for the generational accounting for the government sector to be achieved. The following are the presentation of those requirements (Bonin, 2001; Chojnicki & Rabesandratana, 2018):

- i. Achieving consistency in the decision-making process, meaning that the concept of decision quality is taken into account and the need for the decision, specifically in the economic field, to express the realistic and logical form, and the decision is not made in a way that makes it virtual but actual without conflict with other decisions.
- ii. Enhancing the role of the private sector by exploiting the capabilities of the private sector in helping the government sector achieve the goals it adopts, whether social, political or economic.
- iii. Improving the investment climate within the country, by making a series of amendments to the laws and regulatory aspects that reduce administrative and legal expressions for investors, and thus improve the economic situation.
- iv. Linking the local economy with the global economy by relying on the review of the international agreement, evaluating the extent to which the internal situation benefits from those agreements, and seeking to apply what is commensurate with local conditions as one of the requirements for improving economic management.

3.2. Elements of the Generational Accounting Application

There are several components that can be relied upon to apply the concept of generational accounting in government units, and the following is a presentation of those components (Bonin, 2001; Chojnicki & Rabesandratana, 2018):

- **Reform and improve revenue collection (state financing resources)**, This is through inventing new means to increase revenues through reforming the tax administration and its policy, which in turn needs to be organized and developed by absorbing the skilled cadres and experience necessary to perform its tasks in a way that contributes to improving tax administration while working to provide economic information on which it is relied on in the correct and proper accounting of revenues. (Bonin, 2001).
- **Reform and improve control over public spending (uses)**, by taking special measures by which control is achieved over the state's public funds, rationalize its spending in what it has been allocated to it, and achieve the goals that the state seeks to achieve in an appropriate manner for those expenditures (Bank, et al, 1995), in addition to the state's inventory of the sectors that provide economic support that does not achieve the desired goal, which results in losses, and work to liquidate those sectors or replace them with other means.
- **Reform systems and procedures**, which are represented in all organizational and administrative aspects of the government financial sector and try to amend the regulations and rules without prejudice to the general objective of protecting the public money of the state, as it is possible to look at the government financial sectors in general that each sector has its own regulations and instructions On the basis of it, it is difficult to make the required comparisons for each sector and the other.

- **Reform of laws and legislation**, which is represented in that laws and legislations expand in a way that contributes to achieving oversight, planning and forecasting situations more than achieving oversight only. Therefore, what laws and legislation achieve is a routine and restrictions affecting the governmental accounting system that stagnate without improvement and development. Therefore, it is necessary to Modify this aspect so that it is able to deal with the requirements of development.
- **The existence of an accounting information system** capable of providing information that has the ability to guide the decision in the proper manner because of the qualitative characteristics of accounting information that it contains, represented in appropriateness, credibility and predictability. Economic decision in government units.
- **Existence of a future plan that includes** all the resources and capabilities provided by the unit in order to achieve its economic goal in light of those capabilities, taking into account the return from those activities in light of the burdens that are incurred to achieve the return and in view of the government accounting system and its reliance on An annual plan represented in the state's general budget as a future plan, it does not achieve this requirement because there is no relationship between resources and uses, and therefore the traditional form of budgeting does not achieve this requirement for economic activity.
- **Approval of the competent authority (management support)**. The main factor in the decision-making process is its approval and conviction of the necessity of taking the decision that achieves the goal it seeks to achieve and providing all possibilities for that, and in view of the government accounting system, it depends on the implementation of A set of laws and instructions that would go in one direction, which is to achieve the supervisory aspect and achieve the predetermined goal, and not to evaluate other aspects of this goal in terms of return, cost, or its impact on administrative units in general.
- **Availability of organizational and administrative factors**. The economic and administrative decision in government units is considered one of the most important decisions that express the main activities carried out by government units in the country, which requires all administrative levels in government units to understand the necessity and feasibility of a decision, whether economic or administrative. The government accounting system and its shortcomings, so the organizational and administrative aspect is considered dependent only on implementation without forecasting and the ability to analyze the current situation and link it to the future situation and compare it with the previous situation, and then this does not help to make a sound economic decision with regard to economic units.

3.3. Factors of Implementing Generational Accounting

Implementation of generational accounting in government units depends on a number of factors, as follows (Jablonowski, Müller, & Raffelhüschen, 2011; Nakmahachalasint & Narktabtee, 2019):

- a. Legislative changes are the main aspect in any process of change, development and improvement. It is preferable to enact laws for any fundamental reforms in the budget and the accounting system that must be put into practice. The performance of the public sector and improving the performance of the private sector and ensuring the overall economic performance while reducing the work of the central system without neglecting the accountability for the authority and the powers granted.
- b. Administrative reform is a prerequisite for implementing the accrual basis and reforming the budget of the state and in most Arab countries, if not all of them. The expected results depend on it and are not specific. Therefore, the indicators of success or failure are not specific. Hence, it is difficult to apply accounting on the basis of accrual, and to set budgets and outcomes in the framework of the results of the government sector at the level of Arab countries, which still follow the basis of maturity, where it is possible to go to reform this aspect.
- c. Reliance on Accounting Standards (IPSAS), in many Arab countries there is no reliance on accounting standards, specifically in the government sector, despite the existence of standards specific to the government sector and the most appropriate for the situation of the government sector, except that it depends largely on following the accrual basis. Relying on these standards requires modification and change of the traditional measurement bases followed in the government sector (cash basis) and moving to adopting the accrual basis as one of the requirements for development, change and improvement of the government accounting system.
- d. Development of the financial control department, generational accounting depends on improving the supervisory side with the executive and planning side. Each of these functions represents the sequence of administrative work in general and the rationalization of economic management in particular. Therefore, the impact here on rational economic management requires achieving the following:
 - i. Incorporating total expenditures into effective supervision to encourage greater financial discipline and economic stability
 - ii. Developing systems to allow for clarification of the relationship between strategic planning, budgeting, financial management and performance appraisal systems for all sectors, whether financial or non-financial.

- iii. Achieving the optimal distribution of resources in line with the priorities and concerns of the government
- iv. Relying on changes in information technology capacity and increasing the use of electronic accounting information systems in order to achieve discipline in the main elements of budget and financial management
- e. Develop an appropriate communication strategy, as the success in achieving generational accountability requires that the executive authority represented by the government implement the integration between the government accounting system and the budget on the one hand, and increase the awareness and awareness of individuals and segments of society on the other hand, with regard to the process of change and development. The community's understanding of the importance of development and improvement in order to achieve generational accounting, as this will contribute to facilitating and facilitating the trend towards developing the accounting system and budget and the ability to meet the needs of the community, which has a belief in the necessity and importance of this amendment and change on economic reform.
- f. Building skills and capabilities to prepare the budget and the accounting system. Achieving the amendment, development and reform of the government accounting system requires that it depends on a base of employees and administrative levels who have the expertise and capabilities to deal with the situation of the government accounting system in a way that achieves a large amount of investment in human development and therefore is considered one of the main factors to ensure The skills and capabilities needed to build modern government accounting systems and prepare the state's general budget.

4. Results and Recommendations

- a. The transition to the application of the generational accounting model in government units is achieved through a set of the following steps:
 - i. Evaluating the capital of the government unit and preparing an opening budget with the accounting treatments for separating fixed and current assets through its specifications and capital and revenue expenditures based on their nature with the evaluation of the commodity inventory according to the market price or cost, whichever is lower.
 - ii. Choosing the transfer methods through the transition from one system to another requires defining the method of transfer. There are two types. Either the transfer takes place suddenly and directly to apply the generational accounting model, with the consequence that the system is not absorbed by its users, or the transition takes place in a gradual manner, and this method is one of the best special methods By shifting, the transition period should be shorter than possible.
- b. The shift from the traditional form of government accounting to the modern form prepared based on the generational accounting model contributes to increasing the ability of the government accounting system to achieve the goals it seeks in a better, more appropriate and more appropriate form than the traditional form, and the following is a presentation of the most important advantages included in the transformation:-
 - i. Giving the governmental unit full flexibility to carry out its financial operations through its current accounts and the decentralized exchange system, with provisions for internal and external control over financial transactions in the governmental unit through oversight before and after disbursement.
 - ii. Controlling the possession of the fixed assets of the government unit, which came as a result of the need to provide the ingredients for preparing the financial position, of which fixed assets constitute one of the most important of its main elements, taking into account the accrual basis and the advantages it includes that have an impact on improving the financial performance of the government unit
- c. The application of the components of the transition to the modern form of the government accounting system has been relied upon. The government accounting system has determined the starting point towards developing and improving the overall performance of government accounting and the information it provides included in government financial reports, which can be relied upon to improve procedures for achieving the objectives of the various government units , as well as the ability of international government accounting standards to be more effective and efficient with the modified government accounting system.
- d. It can be concluded that there is no difficulty in making adjustments and improvements to the governmental accounting system, even if this development requires starting work on the accrual basis as a basis for starting to improve the accounting practices in units. Therefore, in order for the development to take place completely, the change must be made from both the recognition and measurement functions as an introduction. To start the process of development and improvement.
- e. The governmental accounting system has a special status due to its connection with laws and legislations, which represent one of the most important pillars of laws and legislations, which are binding more than the generally accepted accounting principles. Therefore, the essence of developing the governmental accounting system is to amend the current laws and legislations first.

- f. The development requirements of the government accounting system sought to make the accounting system close to the methods and methods of preparation in the private sector, which facilitates a comparison between them with the aim of improving the efficiency - and effectiveness of the government accounting system, and therefore this opens the way for one of the modern management accounting methods, specifically with regard to the method The benchmark for comparing the performance of each of them.
- g. It is possible to rely on both administrative accounting and costs to provide information of privacy to the governmental unit, as it is directed mainly to the inside of the governmental unit and to provide information on the cost and efficiency of the activities provided and the amount of what is achieved from them and to evaluate both the financial and non-financial performance of the governmental entity.
- h. The dependence on the management accounting system within government units is considered. It is preferred to follow modern administrative methods such as the activity-based costing method (ABC), the balanced performance evaluation method (BSC), the BM reference measurement method, and the activity-based budgeting method (BMA).
- i. The recent increase in interest in the need to improve and develop the governmental accounting system may lead to an increase at the local level in following the international governmental accounting standards, which will put positive pressures on the government towards adopting these standards in the near future.

5. Conclusion

The importance of generational accounting in government units as one of the aspects or entrances to the development of the government accounting system. In government units without a governmental accounting system capable of preparing reports and providing information that has the ability to rationalize economic, administrative, social and policy decisions, and therefore the accounting system must be developed to the extent that allows reliance on it to achieve and implement generational accounting requirements.

Generational accounting is not a concept, but rather a process by which the required economic reform can be reached at the level of the governmental sector by starting to limit the determinants that are the reasons for addressing the issue of the importance of generational accounting as one of the demands to develop the governmental accounting system in general.

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