The implementation gap of NPM reforms in Italian local governments. An empirical analysis

Aldo Pavan, Elisabetta Reginato, Isabella Fadda

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In breve

The New Public Management – Npm – has been implemented in Italy since the early Nineties. This research mainly aims to assess the actual implementation state of the reforms in Italian local governments, not only in terms of compliance with the rules, but also, and above all, in the correct interpretation and use of the new accounting and control instruments they have introduced.

Presentazione del volume

At the end of the Seventies an international movement known as New Public Management - Npm - has started. A rich scientific literature has flourished upon the above quoted movement, and particularly upon the public sector organisations' adoption of budgeting and reporting instruments coming from the private sector. The changes taking place in the different countries have been observed, described, classified and compared. The achieved effects are not always very comforting ones. Quite frequently practices have significantly diverged from the given regulations so that an implementation gap occurred. Reforms have led to unexpected and unsatisfying results and have given place to more formal than substantial changes.

The Npm has been implemented in Italy since the early Nineties. As it happened in many other countries as well, local governments were one of the first to be affected by the changing process. Almost twenty years after the regulatory interventions, this research mainly aims to assess the actual implementation state of the reforms in Italian local governments, not only in terms of compliance with the rules, but also, and above all, in the correct interpretation and use of the new accounting and control instruments they have introduced.

The study also tries to analyse the influence of variables such as the authorities size and their geographical location on the innovating procedure and the possible causes for the implementation gap.

Conclusions

The study also tries to analyse the influence of variables such as the authorities size and their geographical location on the innovating procedure and the possible causes for the implementation gap. With particular reference to the latter, it has been explained through the institutional theory, both in its outer perspective of the New Institutional Sociology and in the inner one of the Old Institutional Economics. The present book is the final result of a cooperation between the Committee for Local Governments Accounting and Finance - Osservatorio sulla finanza e la contabilità degli enti locali - established at the Italian Ministry of Home Affairs and the University of Cagliari.

Aldo Pavan, Elisabetta Reginato and Isabella Fadda are professors at the Department of Economics and Business Studies of the Cagliari University. They are authors of various books, refereed journal articles and book chapters on accountability and internal controls in public sector organizations.
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