

Financial Management Reforms in the Public Sector: A Case Study Approach

Sam Smith
PhD
University of Zurich
Rämistrasse 71, 8006 Zürich, Switzerland

Quinn Gonzalez
PhD
National University of Singapore
21 Lower Kent Ridge Rd, Singapore 119077

Pat Garcia
PhD
University of Chile
Av. Libertador Bernardo O'Higgins 1058, Santiago, Región Metropolitana, Chile

Abstract. This article examines financial management reforms in the public sector through a series of case studies from different countries. It analyzes the drivers of reform, including fiscal pressures and demands for greater accountability and transparency. The study evaluates the impact of these reforms on public financial management systems and organizational performance. The findings reveal key success factors and challenges associated with implementing financial management reforms. This research provides valuable lessons for policymakers and practitioners seeking to improve the efficiency and effectiveness of public sector financial management.

Keywords: Financial management, Reforms, Public sector, Accountability, Transparency

Introduction

Financial management is a critical aspect of public sector administration, impacting resource allocation, accountability, and service delivery. This article explores financial management reforms undertaken by various governments in response to fiscal challenges and the need for improved transparency. Through a series of case studies, the research investigates the strategies and outcomes of these reforms, highlighting the factors that contribute to their success or failure. Key drivers of reform include budgetary constraints, demands for greater accountability, and technological advancements. The study also examines the challenges encountered in the reform process, such as resistance to change and capacity limitations. By providing a detailed analysis of financial management reforms, this paper aims to offer insights for enhancing public sector financial practices and achieving better governance outcomes.

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