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MODERN MUNICIPAL PUBLIC MANAGEMENT: A CASE OF THE PUBLIC SERVICE AUTARCHIES IN BRAZILIAN WESTERN AMAZON

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Abstract:

This study deals with the testing of the Theory of New Public Management, because the literature states that the issue is almost all open for debate. The Theory of New Public Management guides the study, especially the doctrine of Osborne and Gaebler about the reinvention of government. The overall objective is to study the perception of managers and public servants of the Accounting and Controllship areas of autarchies in front of principles and theories of new public management, of the new public service and the new public accounting. Specifically, it aims to verify the practical application of these principles and theories, identify the difficulties and challenges faced and/or to be overcome by managers, in the case of practical non-application of those principles and theories, and present a critical analysis of the elements collected. The preparation follows the case study and the procedures relating to this were questionnaire, informal interview and document analysis. In the questionnaire, it was used dichotomous questions and scale with five points. From the analysis of the practical application of the principles, it caused strangeness the fact that the foundation Social Control is not one of the best known and not be present in organizations. Concerning to the difficulties in implementing of the theories and standards, there is a little training or qualification of the public servants are realized, dominates the lack of professional development and resistance to change. The autarchic management is driven by administrative processes not by results or mission, as in private companies. It is not possible to confirm the proposition of the study that there is preparation for the demands of public administration management. The study is of interest to managers, accountants, and controllers as well as of citizens interested in the proper use of public resources.

KEYWORDS:

Autarchy Accounting, Public Management, Modernization.

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INTRODUCTION

This research falls within the field of study of public organizations in the scope of municipal autarchies and prioritizes the development of the discussions presented, the fundamentals or principles of new public management or Public Administration Management, one of the three forms of public administration.

According to the literature, the Brazilian public management has evolved in the following forms or models: patrimonial administration, bureaucratic administration and management administration. In the trajectory of the Brazilian history there was predominance of a model, but coexisted simultaneously with the others. In the evolution to managerial model it is highlighted the insertion of a constitutional principle, which is the Efficiency.

There is a social requirement to managers and civil servers for the efficiency in the use and allocation of public resources. The autarchies are organizations that take services to society. Thus, it is important to know whether there was or there will be incorporating in practice of this principle of the new public management (NPM) in the execution of public services.

From the movement of new public management, which began in the United Kingdom, other theoretical discussions have emerged as the new public service. Recently, scholars have created the term new public accounting, which, consequently, was derived not only from the first two theoretical movements, as well as of the internationalization of accounting.

In this context, arise the survey questions: what is the perception of managers and servers of accounting and controllership of autarchies before the fundamentals of the new public management, the new public service regarding to implementation of management reform? These organizations are prepared for such a reform? In addition, what are the difficulties and the challenges they have faced, are facing or will face?

The study is justified by situating the autarchies in the process of adapting to the theories of new public management (NPM), because of the social movements that demand improvements in public service and testing of the theories under consideration.

The general objective is to study the perception of managers and accounting and controllership in the autarchies in light of the principles and theories of new public management, the new public service and the new public accounting. Specifically, it aims to verify the practical application of principles and theories, identify the difficulties and challenges faced and/or overcome by managers, in the case of practical non-application of those principles and theories, and present a critical analysis of the elements collected.

The article is structured in four sections, besides the introduction. Section 2 presents the theoretical and conceptual review, covering the evolution of forms of public administration; the concepts and fundamentals of the new management, service and public accounting. The methodological procedures are in Section 3. Section 4 presents the results of the survey, discussion and critical analysis. The final considerations are presented in the last section including the limitations of the study and research opportunities.

2 THEORETICAL AND CONCEPTUAL REVIEW

In this section it will be analyzed the theories and concepts relating to the movements of the new public management of the new public service, as well as the current term new public accounting. Initially, it is expatiated about the forms or models of public administration. The three forms of Brazilian public administration, from the period of colonization to the present day, are patrimonial, bureaucratic and managerial, according to Torres (2007), Marques (2009) and Pascarelli Filho (2011).

2.1 From the public administration to management patrimonial administration

The evolution of Brazilian public administration, according to Torres (2007), should not be understood as a single and linear process, because in its trajectory there was even periods of complete inertia. To this author it is a mistake to assume that all three models (patrimonial, bureaucratic and managerial) succeeded linearly, once they coexisted and coexist simultaneously in Brazilian public administration, or there are moments in which the prevalence of some of them is more accentuated and yet, even the bureaucratic model was not fully implemented due to administrative practices without considering its basic principles (impersonality, publicity, specialization and professionalism).

The patrimonial administration has roots in the colonial period and a striking feature, it was the centralization of the Brazilian State as a political unit, in the figure of the king and his counselors. It was not followed general rules for the administrative machinery nor hierarchies and definitions of competencies.

Also, in public positions, according to Paula(2005), there was no professionalization and the fiscal net was confused with the appropriation of incomes.

From the discovery of Brazil until the Revolution of 1930, the Brazilian State may be described as the guarantor institution of social and economic privileges or interests of an agrarian elite composed of landowners. Torres(2007) asserts that to understand this relationship it is important the concept of patrimonialism (patrimonial administration) of Weber. In this concept "there is no visible separation between the public and private spheres, in which the two domains mix in the design of the ruler, that understands and controls the State, as if it were an extension of their own private domain" (p.144). To Bresser-Pereira (2000) the patrimonial administration is one in which it confuses the private property of the prince with the public property.

The arrival of the Portuguese Court to Brazil in 1808, fleeing the siege of Napoleon marked our history. The transplantation of the Portuguese government to Brazil installs a patrimonial administration in the country and, according to Torres (2007), all under State control, and this keeping the power.

In this vigilant control, power, centralization and state spoliation was born and developed the Brazilian society and that perseveres for centuries; until today, the Brazilian government administration characterizes by an Iberian, strong and heavy legacy, and for a deep heritage trend, according to Torres (2007).

This author also teaches that the model of patrimonial administration dominated until the 1930 Revolution, when in 1936 began the modernizing of President Vargas, in which there is a political rearrangement of the State. Getúlio Vargas leads this movement, which marks the complete reformulation of the Brazilian State. In 1937 it is implanted the Estado Novo (New State), which resulted in the closure of the National Congress, in the granting of a new constitution and the suppression of political parties. The Federal Council of Civil Service, created in 1936, originated the DASP (Administrative Department of Public Service) in 1938, which was had along and important career in public administration and was abolished only in 1986. Its task was to promote the Weberian administration model with the principles of merit, hierarchy, impersonality, specialization, among others.

Torres also explains (2007) that in this decade is beginning to be implanted rational-legal model (bureaucratic administration) with Vargas, in order to regulate and standardize key processes of public administration. Before DASP there was still the creation of statutes and rules that regulated people management, procurement and financial execution and parallel there were created agencies responsible for the control and supervision of the new bureaucratic order, as explains Torres. In 1967, during the military regime, the public administration experiences a new and intense process of transformation, through Decree-Law No. 200, which established guidelines for administrative reform, in view to finding the difficulties of direct public administration in performing the huge and fundamental tasks that the military established as priority.

This need for reform and modernization, based on Decree-Law No. 200, resulted in a major expansion of indirect administration in Brazil, this ordinance aimed at modernizing, as Torres (2007) states, the administration through management tools for managing private initiative. In addition, to regulate and standardize procedures in the areas of personnel, procurement, and budget execution, set in the enumeration of Torres (2007), five principles: Planning, Coordination, Decentralization, and Delegation of competences and Control.

Through an intensive process of decentralization, it was created innumerable institutions in the indirect administration that received substantial functions and enjoyed of the most modern management tools. To Torres (2007), the indirect administration came to be composed of four types: Autarchy, Foundation, Public Company and Society of Mixed Economy.

The proliferation of decentralized bodies of the Administration implies in the administration the segregation into two large blocks, but unequal: the direct and indirect administration. There was a lot of investments in qualifying and in the salary of the indirect administration. The military government invested in qualification and met their needs while the direct administration, responsible for the most fundamental public policies in the social area, was scrapped, unmotivated, underpaid, and without instruments and marked by a patrimonial culture, concludes Torres (2007).

To Keinert (2000), the bureaucratic model of public administration has its origins with Adam Smith in his work "The Wealth of Nations (1776)", about the division of intensive labor and increasingly specialized and Max Weber concluded that bureaucratic forms change into routine the management processes, exactly as the machines do in the production.

This traditional-bureaucratic model according to Keinert(2000) became inappropriate because the last decades have been marked by crises and profound changes, both in the field of business management, as well as in the public, and among the causes, there are: advances in information technology, socio-cultural globalization, the nation-State crisis, decentralization etc. However, in the post-bureaucratic

the management style, management style has to account for an emerging reality, increasingly complex and plural. In accordance with Keinert(2000), self-reported bureaucracy or a capitalist ones is interested in appropriating of public economic assets must give rise to a truly democratic and public administration, and the State-centered matrix should give rise to a matrix centered on society.

The combat is about self-referenced performance(orself-reported) of bureaucracy. It is not only a problem of the State, once corporate bureaucracies also have such a situation. It is a problem to be faced in public administration and business management. All organizations need to be agile, innovative, creative, customer-focused, etc. The acting, according to Keinert(2000), should be dedicated to customer-citizens to enhance public accountability, and consequently the publicizing of the State.

Keinert (2000) concludes that institutional public space has become more complex. The concept of enlarged audience requires new forms of organizations, which effectively ensure the publicity of the modus operandi of the State, civil society organizations and also companies, because the public needs to become a shared value, more than one institutional location.

Managerial public administration, according to Pascarelli Filho(2011), is in response to the crisis of the State Social Welfare whose goals were to tackle the fiscal crisis, reduce costs and become more efficient administration of the goods and services inherent to the State. One difference between bureaucratic public administration and public administration and management is that the first focuses on the process and the second in the results, as stated in the Master Plan of the Reform of the State, from Brazil(1995). To Procopiuck (2013) and Matias Pereira (2008) public administration and management (New Public Management -NPM) won world wide recognition in Great Britain, during Thatcher's administration, in 1979, and then went to the USA with Reagan in 1980. In this decade, according to Matias Pereira from the reforms undertaken in the United Kingdom and the United States of America, established the fundamentals of the NGM.

In the 1990s, with the work *Reinventing Government*, David Osborne, from the David and Ted Gaebler Consultants, according to Paula (2005, p. 60) "the managerialist movement and the culture of management were transported from the private to the public sector." It is the phase of the New Public Management or NPM. For Jones and Kettl (2003) the theme NPM is an international phenomenon, both in practice and in the study, and almost everything is opened to the debate. There is much to be understood in this reform process, according to Ribeiro Pereira and Benedicto (2013). It is a prominent issue, according to Fattore, Dubois and Lapenta (2012).

The book *Reinventing Government*, 1992, proves that managerialism had shifted from the private to the public sector. In the United States, the criticism to the bureaucracy have always been present in public administration and there was no difficulty in replacing the bureaucratic model of administration by a management model, as described by Paula (2005). Also according to this author, Osborne and Gaebler support the failure of bureaucratic organization and argue that these organizational characteristics do not fit over the current context, and point in the Reagan administration, the first initiatives.

In accordance with Bresser Pereira (2000) the managerial reform in the 1990s was extended to the USA, to Chile and Brazil and, soon after, to Mexico. Then constituted the whole theoretical framework and administrative practices that aimed to modernize the State and to make the administration more efficient and focused to citizen-client.

2.2 The New Public Management

In literature, the terms are new public management(NPM), new public administration management and public administration management as synonymous, according to Denhardt(2012). The Table 1 gives the overview of the new public management, principles and concepts raised in the literature review.

Table 1: Panorama of the New Public Management.

ITEM	DESCRIPTION	SOURCES
Definitions	1. Transposition of business administration concepts to public administration in order to introduce a cultural change. 2. Moving towards a management approach that places emphasis on transparency, performance management and accountability of public sector workers and managers.	SLOMSKI et al (2008) HEYER (2011)
Characteristics	Contextualize the citizen as a customer focus; give a clear sense of the public organization mission; delegate authority; replace rules for incentives; prepare budgets based on results; expose government operations to competition; seek market solutions and not just administrative; measure the success of government by citizens.	JONES E THOMPSON (2000)
Pinciples. Five "R"	Restructuring; reengineering; reinvention; realignment; reconceptualization.	JONES E THOMPSON (2000)
Objective	Build a State that responds to the needs of citizens.	BRESSER PEREIRA (2006)
Contours	Political decentralization; administrative decentralization; organizations with few hierarchical levels; presupposition of limited confidence, instead of absolute mistrust; post controlling; administration focused on serving the citizen and not self-reported.	BRESSER PEREIRA (2006)
Currents	Neo-institutionalism; managerialism; goodgovernance.	ANDION (2012)
Theoretical frameworks	Public choice Theory. Theory of principal-agent (Agency). Theory of transaction costs. Theory of rational technique. Institutional Theory.	HEYER (2011)
Limits	Formation of a new bureaucratic elite; centralization of power in the executive bodies; improper use of the techniques and practices arising from the private sector in the public sector; difficulty of dealing with the complexity of administrative systems and the sociopolitical dimension of management; incompatibility between the managerialist logic and the public interest.	PAULA (2005)
Precursors countries	Australia, Canada, USA, New Zealand and United Kingdom	SLOMSKI et al (2008)

Source: own authorship.

The NPM, in another definition, is an attempt to take to the public sector the notion of efficiency using the model of private sector management, as claimed by Engida and Bardill (2013). To Denhardt (2012), there are three ideas of reinventing government movement and the new public management: 1) the government should be played like a business; 2) government consumer-oriented; and 3) according to the enthusiasts Osborne and Gaebler call entrepreneurial government

Osborne and Gaebler (1994) describe ten principles that would lead to a "reinvention of government", and worked examples make clear that the improvement of public service is on the government to invite the community to participate in its management. These principles, according to Paula (2005) and Denhardt (2012), refer to the NGP, as shown in Table 2.

Table 2: Fundamentals of the New Public Management (Reinventing Government).

PRINCIPLES		INTERPRETATION
1	Catalyst government	It is Better drive than padding. The provision of public services is not a government task, but something that should be reassured to citizens. Therefore, it is very important to the state's ability to form partnerships with the private sector to carry out privatizations and also mobilize community groups to provide public service.
2	Community government	Empower better than serving. Giving responsibility to the citizens instead of serving them. The transfer of responsibilities from the bureaucracy for communities should be encouraged, since they are more flexible and are closer to the problem.
3	Competitive government	Introducing competition in the provision of services. The introduction of competition in the public sector is advantageous because it increases efficiency, improves quality of care, and encourages innovation and the engagement of civil servants.
4	Mission-oriented government	Transforming organizations driven by rules. As in the private sector, the government should be guided by the mission as private companies are using the principles of strategic planning, as it helps to make organizations more efficient than those that are guided by rules and regulations.
5	Results-oriented government	Finance results, not resources. A constant evaluation of results and performance makes the distinction between success and failure, in addition to allowing the reward of good results and correction of problems.
6	Consumer-oriented government	Meet the needs of the consumer, not the bureaucracy. People are tired of bureaucracies and want to be more valued as customers. It is, therefore, recommended the use of the administration of the quality and the creation of systems for the provision of services more simple and transparent.
7	Government entrepreneur	Generate revenue and expenditure. Following the spirit of enterprise, the government should save more, create ways to generate new revenue, bind the budget allocation to the performance of each department and create variable remuneration for public administrators.
8	Government preventive	Prevention rather than cure. Governments must invest in prevention programs and to act in a more strategic, planning their actions and budget allocation.
9	Decentralised Government	The hierarchy of participation and team work. The decentralised bodies are faster to respond to the needs of customers and also more motivating for the employees, since they allow the insertion of participative management and empowerment.
10	Government market oriented	Leverage changes via market. The government programs are a series of defects when compared with the similar made by the market and could be more successful if they were offered by it.

Source: Elaborated from Paula (2005) and Denhardt (2012).

To Bresser-Pereira (2000) the new government has the following main objectives: 1) improve the strategic decisions of the government and bureaucracy; 2) guarantee property and contract, promoting a well-functioning markets; 3) ensure the autonomy and managerial capacity of the public administrator; and 4) ensure democracy through public service oriented "citizen-customer" and controlled by society.

Costa and Patrick (2012) studied the changes proposed by the Portuguese government, through the restructuring project in public administration, based on quality components and training. These elements were important in restructuring, concluded the authors, from the new management approaches. Campelo (2012) also contributes to a conceptual model of excellence in public administration, as shown in Table 3.

Table 3: Principles or Fundamentals of Excellence in Public Management.

PRINCIPLES		INTERPRETATION
1	Sistemic thought	Understanding the interdependencies among the different components of an organization and the external environment.
2	Organizational Learning	The continuous organizational learning as part of the culture of the organization. Search the reaching of a new level of knowledge through perception, reflection, an evaluation of information and experiences between people sharing, yielding improvements and changes in the organization.
3	Culture of Innovation	Implementation of new ideas improving the products and services of the organization. Innovation should be part of the culture of the organization.
4	Participative Management	The very essence of a public nature presupposes participatory management, seeking the maximum cooperation of people, recognizing the ability and the differing potential of each, confidence to delegate to the achievement of public purposes.
5	Management by processes and facts	The excellence in public management presupposes an understanding of a set of interrelated and interdependent activities necessary to achieve the public purpose. Decision-making should be based on information generated by these facts and processes.
6	Valorization of People	Comprehension of the performance of the organization depends on the training, motivation and well-being of the workforce, creating opportunities for learning and development potential, encouraging participation and recognizing good performance.
7	Future Vision	Comprehension of the needs and expectations of society and citizens in order to anticipate itself in the establishment of a desired future. A vision of the future indicates the direction of the organization. The very form of the Brazilian budgetary system, with the PPA, LDO and LOA, implies the need for a vision of the future.
8	Results Orientation	Commitment to delivering results that meet, agile, effective, efficient and objective needs of society and citizens. The success of an organization is evaluated by the measurement of its results through its set of indicators.
9	Social Control	The management of public organizations in an excellent way to presuppose the creation of effective channels of social participation in public actions, in a transparent way, assuring to the citizens the opportunity to exercise their role of their rights common goods.
10	Accountability	A compreensão da responsabilidade de prestar contas das atividades da organização, de forma transparente, não só em relação a quantidade de informações, mas também da confiabilidade dessas informações. Comprehension of the responsibility to be accountable for the organization's activities, transparently, not only regarding to the amount of information, but also the reliability of such information.
11	Reliability	Presupposes the ability of the management model of excellence management to provide execution and maintain its functions in routine circumstances, as well as in hostile or unexpected circumstances.

Source: Elaborated from Campelo (2012)

Hood (1991), one of the indoctrinates of the NPM, outlines his vision and critique of the new public management movement saying that NPM has no theoretical content, it is an empty drapery, and should be understood as a model of public management of English culture, it is not so easy to export to other administrative cultures. However, to Rieder and Lehmann (2002), reforms in the field of administration, in general, need time to get their perceived effects, which does not happen easily and thus, evaluations should be conducted in a relatively long period.

As described, the new public management (NPM) focuses on results and, according to Oliveira (2012), it is because of the low commitment of public service, when it comes to quality and efficiency, which arises the concept of results-based public management. The idea is, according to Oliveira (2012, p.76), "define a set of results to be achieved in service provision and associate it with targets, indicators, timelines and budgets." Oliveira continues saying that the motivation of the civil server is the big challenge. Accordingly, the evaluation of performance of civil servers can be seen as an emerging technology management in the context of the new public management, according to Bergue (2014).

The study of Klering and Porsse (2014) analyzes the emergence of a new concept of State in the network, which appears to fit the contemporary period, marked by the information age, globalization, technology and other aspects related to the new global society. For Abreu, Helou and Fialho (2013), the major challenge involves redefining the vision and role of the State. To Trosa (2001) it is important to define the results of the public service because, otherwise, it is impossible to: 1) determine priorities and make choices, and 2) to know whether the results produced remain important for public service.

2.3. The New Public Service

Denhardt and Denhardt (2000) call the New Public Service (NPS) of "a movement built on the work of democratic citizenship; community and civil society; and organizational humanism and discourse theory"; and describe seven principles. Subsequently Denhardt (2012) summarizes as follows: Serving citizens, not consumers; Pursue the public interest; Give more value to citizenship and public service than to entrepreneurship; Think strategically, act democratically; Recognize that accountability is not simple; Serve instead of managing; Give value to people, not just productivity. Table 4 presents the principles interpreted by Andion (2012) that in his perception, the ideas of the NPS are very recent in Brazil.

Table 4: Principles or Fundamentals of the New Public Service.

PRINCIPLES		INTERPRETATION
1	The public interest is the target, not a sub-product.	The focus of public servants should be the construction of interests and responsibilities shared with citizens and not consumers. This requires a transition of individual interests to collective and general interests, which presupposes agreements.
2	Serve instead of guiding	More than piloting the public machine, the public managers must be able to act as arbitrators and mediators of collective actions. Increasingly the legitimacy of the State will be linked to its ability to act as a negotiator with the various actors (and their interests) that act on the public stage.
3	Think strategically, think democratically	Public policies and programs can be more effective if designed and implemented through collaborative processes (co-production). Because public problems are much more complex to be solved only by the State.
4	The territory (not in the administrative sense), but as a locus of identity and specific resources, and it will be the privileged space of public intervention.	The territory is politically and socially constructed in relation to a specific problem.
5	Recognize that accountability is not that simple	Accountability goes beyond accountability in financial terms and results. It becomes necessary to take into consideration the laws, rules, community values and interests of citizens.
6	Citizenship should be placed above the entrepreneurship	The excessive focus on efficiency can obscure the central focus of which is to promote the public interest. Public servants are not just executives of the State apparatus.

Source: elaborated from Andion (2012).

Although academic discussions date back to 2000, for many analysts of the British public service dates back to the Second World War to the analysis of the origins of the NPS, according to Jenkins (2006). However, also according to the analysis of this author, the initiative that stood out was the Citizen's Charter (Charter Commitment to Citizens), 1991, from which most of the public services of the UK now have detailed goals, monitored and disclosed and, thus, the opportunities for corruption were much lower when government processes are transparent and accessible.

2.4. The New Public Accounting

In 2008, with the reform in public accounting, there were significant changes in the financial statements, as well as new requirements: the new chart of accounts, the depreciation of public goods, the impairment test, the adjustment to the present value and concepts as fair value, and the system cost (in 2011). With the publication of the Brazilian Accounting Standards Applied to the Public Sector (NBCASP) in 2008 and 2011, it was created by scholars, the term New Public Accounting (NPA).

The term NPA is associated with the new Brazilian Standards Applied to Public Sector Accounting (NBCASP). As Vicente, Moares and Platt (2012), the prospects associated with the reform aimed to contribute to the quest for efficiency in the public sector in Brazil, besides the possibility of widespread recognition, evaluation and presentation of state assets, such as real estate, the infrastructure and the use of

common property. On the other hand, according to these authors, knowledge about the costs of government actions tend to affect the process of drafting of public budgets, which, with a focus on performance, they would use the concept of cost in the allocation of resources to public entities, programs, projects and public activities.

The Brazilian accounting standard, called NBC16:11(CFC, 2011)orders on items 20:21 that: Information System Cost of Public Sector(SICSP) must be integrated into the planning and budgeting process, and should use the same conceptual basis to refer to the same objects costs,thus allowing the controlling between the budgeted and executed.Early in the deployment process of SICSP, it may be that the level of integration between planning, budgeting and execution (consequently costs) is not at a satisfactory level. The process of measuring and evidencing costs should be carried out systematically, by making information cost a vector alignment and improvement of future planning and budget.

The SICSP (CFC, 2011) aims to: a) measure, record and highlighting the costs of products, services, programs, projects, activities, actions, organs and other cost objects of the entity; b) support the evaluation of results and performances, allowing comparison between the costs of the entity with the costs of other public bodies, stimulating performance improvement of these entities; c) support the decision making processes, such as buying or renting, producing internally or out source certain product or service;d) support the functions of planning and budget,providing information enabling more adherent to reality projections, based on costs incurred and projected and; e)support reducing costs and improving the quality of expenditure programs. However, in 2013, NBC T16:11 undergone significant changes through the Fiscal Accounting Council (CFC) Resolution No.1437, among them the inclusion of the definition of Full Costing.

Also according to the standard, SICSP should be systematic and gradual and take into consideration the desired organizational goals, decision-making processes, the criteria of transparency and social control. Also, the SICSP must be integrated into the budget planning and accounting personnel management, stocks, property and the management of the general cadaster system of citizens, as precepts Slomski (2013) process.

ForMauss, BleielandDiehl(2012) the useof cost accountinginpublic service managementgrowsworldwide, because itrecognizes thatit is the basisfor calculating theefficiency.However,there is the need of applied studies tocoston the public sector(IFAC, 2000).

Resultsof Jesus, LaureanoandPedrosa(2014) survey, conductedin centralregion of Portugal, revealed thatmost municipalitieshave adoptedcost accountingsystems.

3 METHODOLOGY

There search design is a case study with a qualitative approach, the research is descriptive, according to Gil (2009). It is characterized as a case study with two units. The level of analysis is the municipal authority. The units of analysis were the two municipala utarchies of the city of Vilhena, Rondonia Stare, known as the Amazon Portal, as well as the perception of managers, accountants and other administrative civil servers with higher education.The only two autarchies of the county are providing public services in water and sanitation and social welfare. According to Yin (2010) and Cooper and Schindler (2011) the case study is appropriate to the questions how, what or why. Characterized also as field research and documentary.

The proposition is that the authorities are preparing for the demands of public administration management. Case studies are suitable to change processes, according to the understanding of Gil(2009), as is the case investigated to locate the autarchies in the process of adaptation to the theories of NPM (New Public Management) or managerial public administration, as well as thesocial movements claiming improvements in public service.For Eisenhardt(1989), the intention with the use of the method was testing or verifying theories.

And still about the case study, for the results, it is essential to clarify that the generalizability of these is analytical, theoretical, not statistical, of frequency, according to the teaching of Alves-Mazzotti (2006), Gil (2009), and Yin (2010).

3.2 Procedures, Techniques for Collecting and Analysis of Data

The procedures of the research were: (1) questionnaire, (2) interviews, and(3) document analysis. In the questionnaire, it was used questions of scale with five points. Data were collected regarding the perception of the fundamentals of the new management, and public accounting services listedin Tables 2-4 and section 2.4of the theoretical review. The structure of the questionnaireis shown in Table5.

Table 5: Summarized structure of the questionnaire.

OBJECTIVE: This research tool aimed to collect data to assess for the implementation of public administration management at municipal autarchies in the context of New Public Management, New Public Service and New Public Accounting.												
INSTRUMENT OF RESEARCH 1												
INSTRUCTIONS: YOUR OPINION WILL BE DONE IN THREE LEVELS:												
1. Mark YES or NO about the knowledge of the fundamentals.												
2. ACTUAL: each item is a Foundation in the present reality of the Autarchy.												
3. FORECAST: each item of Fundamental is forecasted to be developed at the Autarchy.												
To give your opinion, use a schedule of 1 to 5, according to the table beside:												
The closer the number 1 you select your answer, the lower the degree of agreement.												
The closer the number 5 you select your answer, the higher the degree of concordance.												
It is not necessary to identify yourself. Thank you for your attention.												
FUNDAMENTALS OF THE NEW PUBLIC MANAGEMENT	1. Do you know the fundamental		2. ACTUAL					3. FORECAST				
	YES	NO	1	2	3	4	5	1	2	3	4	5
20 fundamentals												
FUNDAMENTALS OF NEW PUBLIC SERVICE	1. Do you know the fundamental		2. ACTUAL					3. FORECAST				
	YES	NO	1	2	3	4	5	1	2	3	4	5
7 fundamentals												
FUNDAMENTALS OF NEW PUBLIC ACCOUNTING	1. Do you know the fundamental		2. ACTUAL					3. FORECAST				
	YES	NO	1	2	3	4	5	1	2	3	4	5
6 fundamentals												

Source: Author's elaboration.

In the second and third survey instruments, it was used an own script, applying the technique of interview and documentary analysis. It was characterized, as systematic, with notes on the field, as is Richardson (2010). The interview was informal, simple conversation, that according to Gil (2011), has as its basic objective data collection. For Yin (2010) the use of documents is to corroborate evidences obtained from other sources of data collection. Public documents reviewed are described in section 4.3 below. As a technique for data analysis it was used the interpretative.

Thus, it is denoted the use of multiple sources of evidence or various techniques of data collection for the triangulation aimed to the accuracy in the method as Alves-Mazzotti (2006), Yin (2010) and Creswell (2010) explains. A triangulation of methods, among many, is the most used in the case studies, according to Gil (2009).

4 PRESENTATION, ANALYSIS AND DISCUSSION OF RESULTS

Managers and accountants of the municipal autarchies participated of the survey, as well as accountants and managers who belong to the General Accounting of the County, once they are responsible for internal controlling and audit of the autarchies and consolidation of budgets and balance sheets of the county. The total number of questionnaires delivered to managers and accountants were 23. Of these, four did not return. Some scales were no longer answered.

It is also highlighted the high rate of the score Undecided, both on the current presence of the fundamentals or principles, and the forecast being developed in the studied organizations.

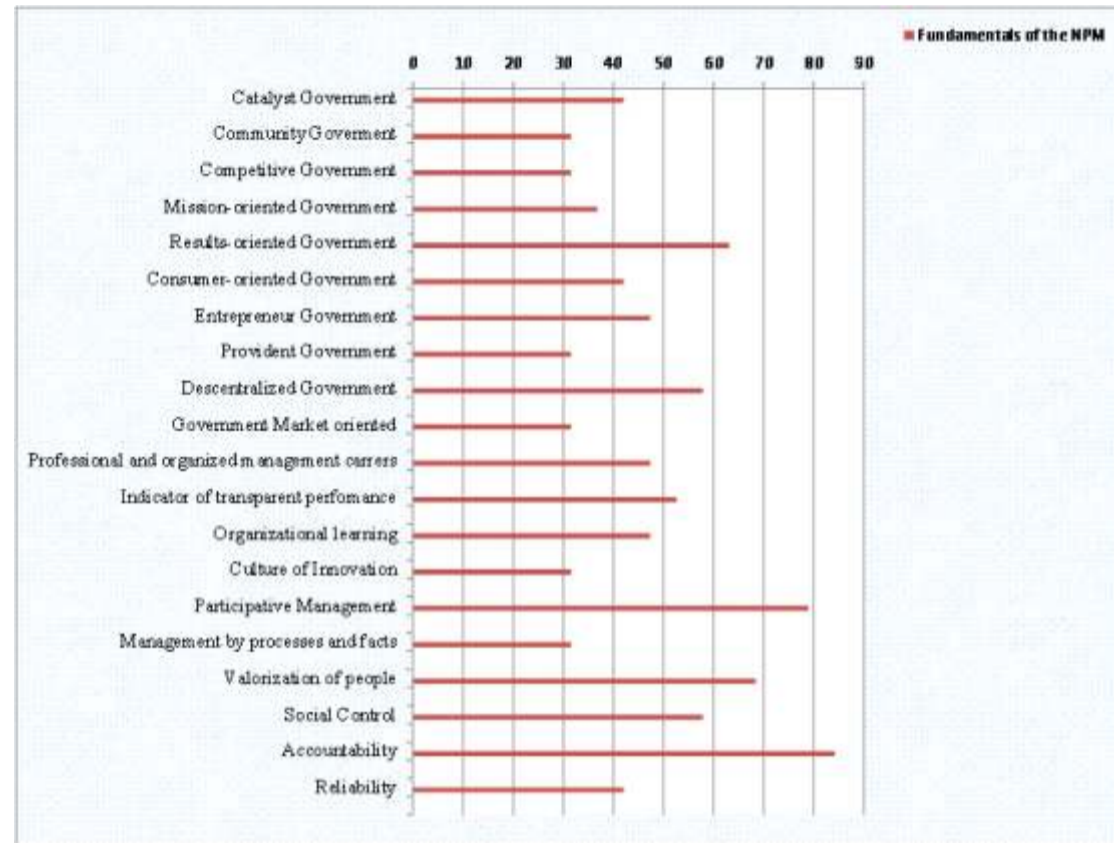
4.1 Study about the practical application of these principles and theories

In this section, it is presented the results in tables and graphics on the knowledge of the respondents regarding the fundamentals of the New Public Management and New Public Accounting. The scales of agreement and disagreement refer to the opinion of the respondents, as to the fundamentals are present in the organization right now. There was a significant indecision in most fundamentals. Chart 1 presents the knowledge of managers and accountants on the New Public Management (NPM).

The best-known fundamentals of NPM, according to the managers and accountants of the

autarchies, are Accountability, Participative Management and Valorization of people. It is strange the fact that the fundamentals Social Control and Organizational Learning are not among the best known.

Chart 1: Knowledge of the NPM.



Source: data of the survey (2014).

The fundamental Management by processes and facts had a low result, around 30%, however, it is what characterizes the management of the organizations studied, according to other techniques applied research. The interpretation of this basis is that decision making should be based on the information generated by these events and processes, according to Campelo (2012), but it was noted an administration focused on administrative processes to meet the legal and regulatory Court of Auditors, managing in the bureaucratic model.

What still draws attention are the low levels of knowledge of the fundamentals Mission-oriented Government moved by the (it was verified by the documental research that there is no strategic plan, only the Pluriannual Plan), Consumer-oriented Government and Culture of Innovation. In Table 6 there are the perceptions of the fundamentals of the NPM, if they are currently actual, in the organization.

Table 6: Perception of actual presence of the fundamentals of NPM.

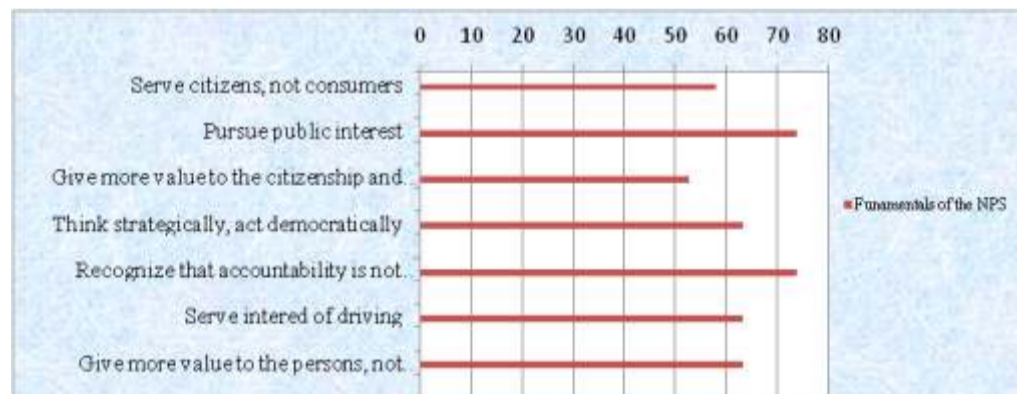
FUNDAMENTALS OF NEW PUBLIC MANAGEMENT	Fully Disagree	Disagree	Indecise	Agree	Fully Agree
	%	%	%	%	%
Catalyst Government	10,53	5,26	36,84	15,79	0,00
Community Government	10,53	5,26	47,37	10,53	5,26
Competitive Government	10,53	10,53	36,84	10,53	5,26
Mission-oriented Government	5,26	26,32	26,32	5,26	5,26
Results-oriented Government	0,00	21,05	36,84	15,79	5,26
Consumer-oriented Government	0,00	15,79	26,32	26,32	5,26
Entrepreneur Government	10,53	10,53	21,05	15,79	15,79
Provident Government	10,53	5,26	31,58	10,53	10,53
Descentralized Government	10,53	10,53	42,11	10,53	10,53
Government Market oriented	0,00	10,53	42,11	10,53	5,26
Professional administration and organized in careers	0,00	15,79	42,11	10,53	5,26
Indicators of transparent performance	10,53	15,79	15,79	21,05	10,53
Organizational learning	5,26	5,26	47,37	10,53	5,26
Culture of Innovation	0,00	5,26	52,63	15,79	0,00
Participative Management	0,00	15,79	10,53	36,84	21,05
Management by processes and facts	5,26	5,26	52,63	10,53	0,00
Valorization of people	5,26	21,05	21,05	15,79	15,79
Social Control	10,53	10,53	36,84	15,79	5,26
Accountability	5,26	5,26	36,84	31,58	21,05
Reliability	5,26	5,26	36,84	10,53	10,53

Source: data of the survey (2014).

And as to the fundamentals that are present nowadays, according to the opinion of respondents, are Participative Management, Accountability, Indicators of transparent performance, Valorization of people and Consumer-oriented Government. The fundamental Indicators of transparent performance was, on the other hand, in the opinion of other respondents, less present, which denotes divergence of opinions among respondents. Other fundamentals less present in the moment, are Competitive Government, Entrepreneur Government and Social Control. The average scale of Undecided corresponds to 35%.

In Chart 2 it is shown the knowledge of the respondents about the New Public Service (NPS). The fundamentals Pursue public interest and Recognize that accountability is not simple were remarked as most popular. The fundamental Give more value to citizenship and to the public service entrepreneurship is the less known.

Chart 2: Knowledge of NPS.



Source: data of the survey (2014).

Table 7 presents the fundamentals of the New Public Service (NPS), according to the opinion of the respondents about the presence in the organization.

Table 7: Perception of actual presence of the NPS fundamentals.

FUNDAMENTALS OF NEW PUBLIC SERVICE	Fully Disagree	Disagree	Indecise	Agree	Fully Agree
	%	%	%	%	%
Serve citizens, not consumers	5,26	10,53	21,05	47,37	5,26
Pursue public interest	0,00	5,26	42,11	42,11	10,53
Give more value to the citizenship and to the public service, than the entrepreneurship	5,26	5,26	47,37	21,05	10,53
Think strategically, act democratically	5,26	10,53	31,58	31,58	10,53
Recognize that accountability is not simple	10,53	0,00	26,32	47,37	10,53
Serve interest of driving	5,26	10,53	36,84	31,58	5,26
Give more value to the persons, not only to productivity	10,53	10,53	26,32	31,58	10,53

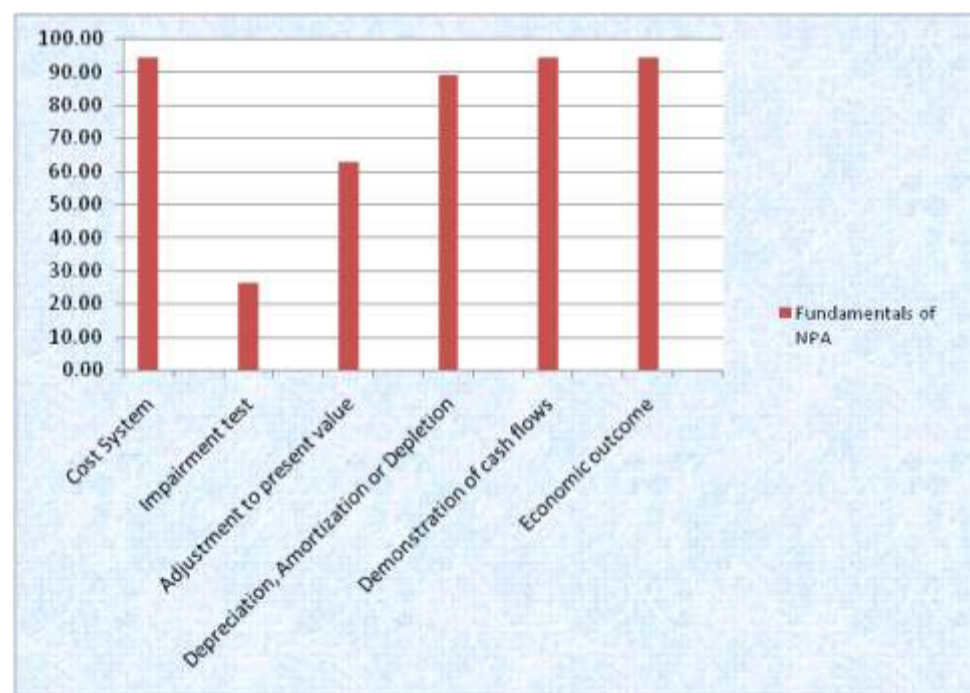
Source: data of the survey (2014).

Currently, the fundamentals are present in autarchies: Serve citizens, not consumers; Recognize that accountability is not simple; and Pursue public interest. Give more value to citizenship and public service entrepreneurship is the fundamental with greater indecision between the respondents and the lowest result of concordance.

Chart 3 is the perception on the knowledge of the respondents about the New Public Accounting (NPA). The Impairment test was presented the lowest level of knowledge among respondents. The others had levels above 60%.

It is observed that there is knowledge of other fundamentals, however, the data from other techniques, it was found that there is no system costs, calculating and recording depreciation of assets, or the preparation and publication of the Demonstration of Cash Flows and Economic outcome.

Chart 3: Knowledge of the NPA.



Source: data of the survey (2014).

Table 8 presents the fundamentals of New Public Accounting (NPA) with the scales of agreement and disagreement about the actual presence of the participants in the autarchies studied.

Table 8: Perception of the actual presence of NPA's Fundamentals.

FUNDAMENTALS OF NEW PUBLIC ACCOUNTING	Fully Disagree	Disagree	Indecise	Agree	Fully Agree
	%	%	%	%	%
Cost System	21,05	5,26	0,00	47,37	15,79
Impairment test	10,53	5,26	42,11	15,79	0,00
Adjustment to present value	10,53	5,26	36,84	31,58	5,26
Depreciation, Amortization or Depletion	5,26	5,26	5,26	52,63	26,32
Demonstration of cash flows	5,26	15,79	0,00	52,63	10,53
Economic outcome	5,26	10,53	5,26	52,63	15,79

Source: data of the survey (2014).

The highest levels of agreement about the current presence of the fundamentals of the NPA is to System of Cost; Depreciation, Amortization and Depletion; Demonstration of Cash Flows and Demonstration of Economic Outcome. However, this result contradicts the expressed Results of other research techniques applied, which will be detailed in section 4.3 Discussion and critical analysis, in sequence.

Similarly, it was asked whether the same fundamentals of the NPM and the NPA are forecasted to be developed in the organization, in the opinion of managers and accountants. There was also a significant indecision in most fundamentals.

For the fundamentals of the New Public Management, the highest level of agreement were in the order: Accountability; Participative management; Organizational Learning; Valorization of People; and Results-oriented Government.

And the fundamentals of the New Public Accounts, the Impairment test, again, is not forecasted to be developed, according to the opinion of the respondents. The other submissions showed high level of agreement regarding its implementation and development in the organization.

4.2 Identification of difficulties and challenges

In the script of the informal interview, it was asked about the difficulties in the implementation of management reform of public administration (NPM) which, according to the managers and accountants of the municipal autarchies, are: the little training of civil servers, lack of professional valorization and resistance to change.

It was also asked about the challenges to be overcome, so there is managerial reform of public administration. The Career Plan, the training of civil server, the community involvement in the process, changing habits, the separation of public and political interest in the implementation of strategic planning are, in the opinion of the respondents, the challenges.

4.3 Discussion and Critical Analysis

The documents analyzed were the statements and accounting reports, the Pluriannual Plan (PPA), the Public Budget Law (LDO), the annual budgets (LOA), Career and Salary Plans, Municipal Organic law, the Director Plan and other reports, as well as the flow of administrative processes.

The only strategic planning of autarchies PAP. There is a project to study the career plan, job and salary, but there is still the plan for people management skills, incentives and culture of innovation, productivity incentive, performance indicators and management. There is also no specific home page for the autarchies to publicize its activities and services. No systems projects and reports utility costs were developed, as ordered by the NBCASP.

It was asked whether the other municipal autarchies from the State of Rondonia know and apply the fundamentals of NPM. Among the 19 participants, 10 said no, six said yes and 3 did not answer. A similar question was asked about the NSP and the NCP. About NSP, only 2 respondents said that other municipal autarchies in the State of Rondonia know and apply the fundamentals, 14 answered no. And

concerning PCN numbers were, respectively, 7 and 9, which shows that there is unanimity on these fundamentals.

It was perceived a public management driven by administrative processes (bureaucratic administration), not for results and mission, according to the fundamentals or principles of New Public Management in accordance with the literature, as Osborne and Gaebler (1994) states and the fundamentals of excellence in public management according to Campelo (2012).

According to the three techniques applied in the case and the perception of the respondents, it was observed that there was inconsistency or contradiction. There was majority agreement on the fact that the actual presence of the fundamentals of the NCP, are: System of Cost, Depreciation, Amortization and Depletion, Demonstration of Cash Flows and Demonstration of Economic Outcome. However, it was found that there is no cost system implemented yet, nor calculation and record of the depreciation of movable and immovable property. Also, the Demonstration of Economic Outcome is optional, according to the new rules, and it was found that the studied organizations did not produce and publish. Consequently, it was noticed that in respect of those who disagreed, are accountants, and those who agreed to be managers. It is inferred that the latter are out of date out NBCASP.

When considering the analysis of documents, informal interview and questionnaire answers, it is not possible to confirm the proposition that autarchies are preparing for the demands of public administration management. The search results can be generalized to the autarchies that have the same size, according to analysis and opinion of the respondents.

5 FINAL CONSIDERATIONS

The study is of interest to managers, accountants, controllers, as well as to all citizens interested in the good use of the public resources. The objective of this essay was studying the perception of managers and servers of the accounting and controllership of municipal autarchies in the face of the principles, the theories of new management, service and public accounting. Specifically, the research aimed to verify the practical application of principles and theories, identify the difficulties and challenges faced and/or overcome by the managers in the case of no practical application of these principles and theories, and present a critical analysis of the elements collected.

It was prepared three research questions. The first question was about the perception of the respondents compared to the fundamentals of the new public management and new public accounting. Regarding the implementation of management reform of public administration, it is concluded that there is great indecision among respondents, beyond the division between those who agree and those who disagree. Yet it was noted regarding the outdated concerning NBCASP by managers. The foundation Accountability is the best known, however, the Social Control was not among the four most well-known and also not present in the current reality of the autarchies for most servers, a fact that was surprising.

About the second question, if organizations under analysis are prepared for this reform, it was concluded that, therefore, not by the techniques applied in the event there are contradictions, in decision and non-implementation in practice of various fundamentals. I.e., the autarchies are not applying, in general, the fundamentals of the new management, service and public accounting. There are no studies to implementation of cost system. It should be noted, by the perception of the respondents, the predominance of bureaucratic public administration model in the studied organizations.

The third question was about the difficulties and challenges to implementation of new public management in the organization. The difficulties are due to poor training of workers and servers, lack of professional valorization and resistance to change. The challenges, according to participants, are developing the plan career, enabling the servers to involve people in the process, changing costumes, separating the political interest of the public and implement strategic planning.

It constitutes limitation of the research the application of research techniques only two units of analysis, i.e. two authorities of a municipality service. It is recommended to extend the study to other authorities of the municipal autarchies, the state and other states, to confirm that there is still a predominance of bureaucratic public administration model and that there is the need for development and implementation, in practice, of the theories and fundamentals of new public management movement (with appropriate adaptation to the Brazilian reality) and the new service and autarkical public accounting.

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