



CREATIVE ACCOUNTING NO SETOR PÚBLICO.

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Abstract

In order to build a critique vision on the incoherence of creative accounting in Brazilian public sector, many texts were studied. We concluded that the identified irregularities on “Relatório e Parecer Prévio sobre as Contas do Governo da República”, made by TCU in 2014, may not be aligned with creative accounting practices because this involves a process which accounting norms are manipulated to create a scenario which favor an entity and the Government practices were different.

Key words:

Creative Accounting, Public Sector, Federal Budget.

Introduction

In order to build a critique vision on the incoherence of creative accounting in the Brazilian public sector, many texts were studied. After many analyzes, it was understood that the identified irregularities on “Relatório e Parecer Prévio sobre as Contas do Governo da República”, elaborated by TCU in 2014, may not be aligned with creative accounting practices.

Results and Discussion

The results of this theme has allowed the creation of an understanding of creative accounting in the Federal Budget in 2014. In the conduct of fiscal policy and budgetary there were some situations where the practices used by the government distanced themselves from the law, thus, may not be considered as creative accounting, because this involves a process which accounting norms are manipulated, in order to generate a scenario which favor an entity. This Project has been based on an exploratory research. Many bibliographic texts, scientific articles, texts of theoretical works on accounting and legal texts were consulted and used as well.

Conclusions

We concluded that the identified irregularities on “Relatório e Parecer Prévio sobre as Contas do Governo da República” elaborated by TCU in 2014, may not be considered as creative accounting practices. Because this involves a process, in which accounting norms are manipulated to create a scenario, which favor an entity, and the Government practices were different as pointed out by the TCU. Therefore, this project contributed to create a critique vision about the public sector practices in different forms.

TCU. Relatório e Parecer Prévio Sobre as Contas do Governo da República: Exercício de 2014. 2015. Disponível em: http://portal3.tcu.gov.br/portal/page/portal/TCU/imprensa/noticias/noticias_arquivos/CG_2014_Relatório_Sessão_web.pdf. Acessado em: 07/07/2016.