

INTEGRATED FINANCIAL MANAGEMENT SYSTEM AND ITS IMPACT ON PUBLIC MANAGEMENT

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Abstract

This paper developed a documentary review of the elaboration and production of research works related to the study of the Integrated System of Financial Administration and Public Management in Latin America and was carried out to apply a bibliometric study of the main characteristics of 1277 publications registered in Scopus database during the period 2018-2023. The results yielded by such a database were organized in tables and figures, categorizing the information by variables such as Year of Publication, Country of Origin and Area of Knowledge which allowed to identify, through qualitative analysis, the position of different authors in front of the proposed thematic. The main findings of this research were that Brazil stood out for having the highest scientific production, leading the list with 640 publications. Likewise, the area of knowledge that made the greatest contribution to the construction of bibliographic material related to the study of the variables was business, management and accounting, with 634 published documents.

Keywords: Integrated Financial Administration System, Public Management, Resources, Technological Tools.

1. INTRODUCTION

High levels of corruption have historically characterized Latin American countries in their presidential periods, which translates into the detour of state resources to benefit one or more individuals in a particular way, leaving aside the welfare of the community. Hence, the State is constantly searching for internal control in each of its entities or institutions that make it up and whose function is to manage different problems with budgets approved by the central government.

The above resulted in the creation of the Integrated Financial Management System, which allows access to information of all public entities through technological strategies to control and manage all resources effectively and efficiently based on the public budget's stipulations. In other words, this mechanism, thanks to its technological nature, allows governments to "communicate and make their management transparent, and offer services through the Internet, achieving citizen participation and optimizing resources. Furthermore, this makes it possible to generate a policy that allows being present on a digital platform, seeking interaction with users" (Barreiro-Cedeño, 2018, p. 4).

On the other hand, Public Management is considered a specialty that focuses on the correct and efficient administration of state resources to meet the population's needs and promote the country's development" (Ripalda Yáñez, 2019). Although both terms are related, this paper seeks to determine the influence exerted by this control mechanism on Public Management based on the

description of the main characteristics of the set of publications attached to the Scopus database and which are directly related to the variables mentioned above, as well as the description of the position of certain authors affiliated to institutions around the world.

2. GENERAL OBJECTIVE

To analyze from a bibliometric and bibliographic perspective, the development of works on the variables Integrated System of Financial Administration and Public Management during the period 2018-2023.

3. METHODOLOGY

This article is conducted through a mixed research approach combining quantitative and qualitative methods.

On the one hand, a quantitative analysis of the information selected in Scopus is carried out under a bibliometric approach of the scientific production corresponding to the study of the Integrated System of Financial Administration and Public Management.

On the other hand, from a qualitative perspective, examples of some research works published in the area of the study mentioned above are analyzed from a bibliographic approach that allows describing the position of different authors on the proposed topic.

It is important to note that the entire search was carried out through Scopus, establishing the parameters referenced in *Figure 1*.

3.1 Methodological design

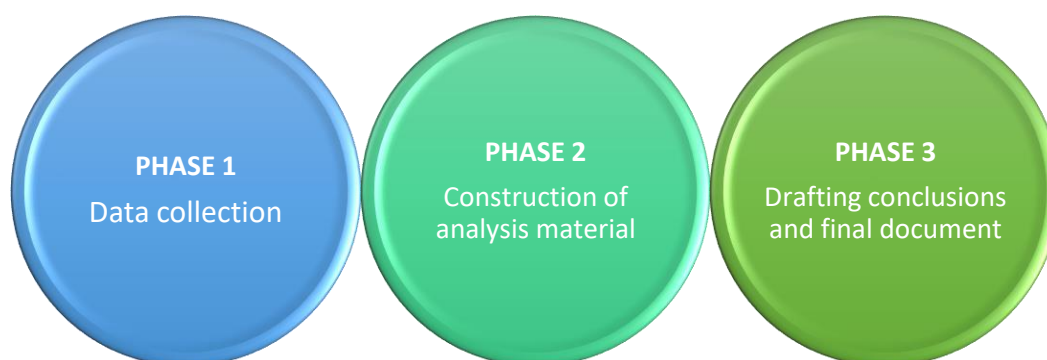


Figure 1. Methodological design

Source: Own elaboration

3.1.1 Phase 1: Data Collection

The data collection was executed from the Search tool on the Scopus web page, where 418 publications were obtained from the choice of the following filters:

integrated AND financial AND management AND system AND public AND management AND (LIMIT-TO (AFFILCOUNTRY , "Brazil") OR LIMIT-TO (AFFILCOUNTRY , "Mexico") OR LIMIT-TO (AFFILCOUNTRY , "Chile") OR LIMIT-TO (AFFILCOUNTRY , "Colombia") OR LIMIT-TO (AFFILCOUNTRY , "Ecuador") OR LIMIT-TO (AFFILCOUNTRY , "Peru") OR LIMIT-TO (AFFILCOUNTRY , "Argentina") OR LIMIT-TO (AFFILCOUNTRY , "Costa Rica") OR LIMIT-TO (AFFILCOUNTRY , "Uruguay") OR LIMIT-TO (AFFILCOUNTRY , "Bolivia") OR LIMIT-TO (AFFILCOUNTRY , "Venezuela") OR LIMIT-TO (AFFILCOUNTRY , "Puerto Rico") OR LIMIT-TO (AFFILCOUNTRY , "Panama") OR LIMIT-TO (AFFILCOUNTRY , "Guatemala") OR LIMIT-TO (AFFILCOUNTRY , "Cuba") OR LIMIT-TO (AFFILCOUNTRY , "El Salvador") OR LIMIT-TO (AFFILCOUNTRY , "Dominican Republic")) AND (LIMIT-TO (PUBYEAR , 2023) OR LIMIT-TO (PUBYEAR , 2022) OR LIMIT-TO (PUBYEAR , 2021) OR LIMIT-TO (PUBYEAR ,

The Integrated Financial Management System arises to offer the inhabitants of a country and members of public institutions access to information that allows them to know in a transparent and real way the use of resources by their rulers, that is to say, their Public Management. This approach has been carried out to facilitate decision-making implementation of corrective measures and modifications that guarantee the achievement of the sustainability objectives of a territory and, with this, the satisfaction of the needs of those who inhabit it. Additionally, these control mechanisms have generated a change in people's perception regarding the management of resources by state institutions, since by digitally observing evidence of their action plans and campaigns, they can verify that the proposals made by each agency at the beginning of their term are being carried out correctly and reliably.

4.2 Distribution of scientific production by year of publication

Figure 3 shows the distribution of scientific production according to the year of publication.

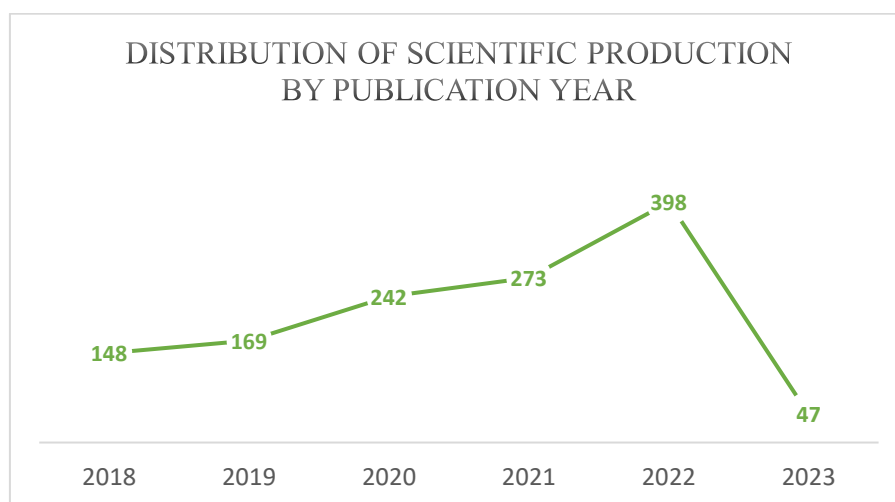


Figure 3. Distribution of scientific production by year of publication.
Source: Own elaboration (2023); based on data exported from Scopus.

Figure 3 shows that the scientific production concerning the Integrated System of Financial Administration and Public Management variables between 2018 and 2023 left due to the publication of 1277 documents in the Scopus database containing the keywords. Likewise, throughout the period, several changes were experienced. In the year 2018, one of the lowest numbers of documents published during the period is observed, a number that increases the following year. During the years 2020, 2021 and 2022, the number of publications increased, reaching 398 documents in the last year mentioned. Regarding the year 2023, 47 documents were found at the beginning of February.

Of note from 2023 is the article entitled “Importance of Institutional Quality and Technological Innovation in Achieving the Sustainable Energy Goal: New Policy Insights” (Abbasi et al., 2023), which emphasizes the need to take into account “technological innovation, institutional quality, public-private partnerships in energy, and GD” (Abbasi et al., 2023), by policymakers in Pakistan to generate positive effects about energy consumption. Additionally, it is argued that other problems, such as widespread corruption and bureaucratic complexities, underdeveloped grids, and poor resource management, must be addressed.

4.3 Distribution of scientific production by country of origin.

Figure 4 shows the distribution of scientific production according to the nationality of the authors.

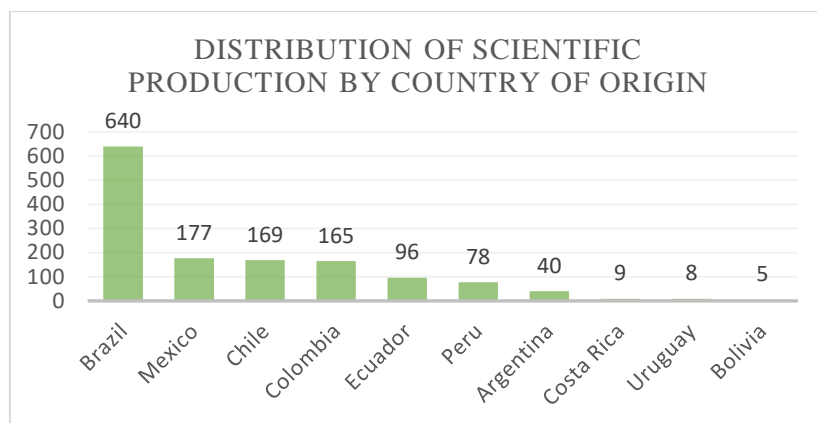


Figure 4. Distribution of scientific production by country of origin.
Source: Own elaboration (2023); based on data provided by Scopus.

In the Integrated System of Financial Administration and Public Management study, Brazil leads the list of published documents with a total of 640 records in the Scopus database from 2018 to 2023, followed by Mexico and Chile, with 177 and 169 texts, respectively.

The article entitled “Empowered environmental, social and governance (ESG) technologies: an Industry 4.0 landscape” (Akram et al., 2023) focuses on the Sustainable Development Goals (SDGs) that every country or company requires to measure its level of sustainability. However, the data concerning Environmental, social and governance (ESG) metrics are used to assess the level of sustainability of an organization at deficient levels, so a new technology emerges that provides permanent information with a high degree of structuring and transparency. Therefore, the study’s objective is to discuss the importance of ESG data and reports for evaluating an organization’s sustainability, concluding that new digital technologies provide greater peace of mind to organizations and consumers through more accurate and accurate reporting.

At this point, it is important to note that the elaboration of scientific publications, in many cases, is based on collaborations that may involve private and public institutions from one or several countries. Therefore, the same publication may be linked to one or more authors with different nationalities and thus to more than one country simultaneously, making part of each of the total number of articles or publications in the final sum. *Figure 5* below shows in greater detail the flow of collaborative work carried out by several countries.

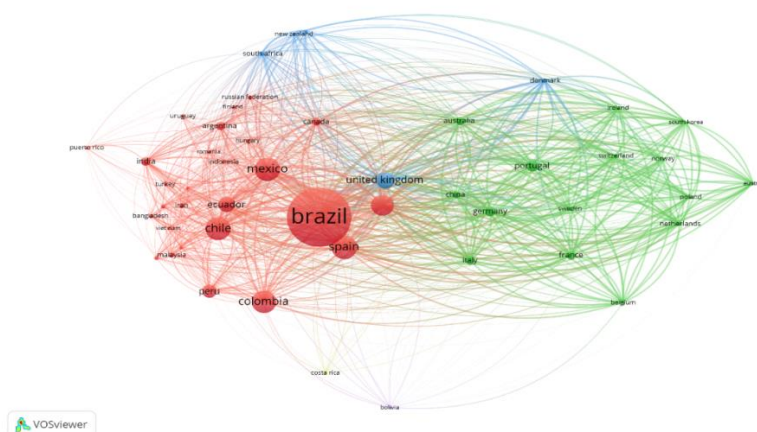


Figure 5. Co-citations between countries.
Source: Own elaboration (2023); based on data provided by Scopus.

Figure 5 shows the research grouping according to the collaboration between authors from different international institutions. There is outstanding participation between authors affiliated

with institutions from Latin American countries such as Brazil, Colombia, and Chile and countries from other regions such as Portugal, Denmark, the Philippines, and the United Kingdom, to mention a few. United Kingdom, to mention a few.

4.4 Distribution of scientific production by area of knowledge

Figure 6 shows the distribution of the production of scientific publications according to the area of knowledge through which the different research methodologies are implemented.

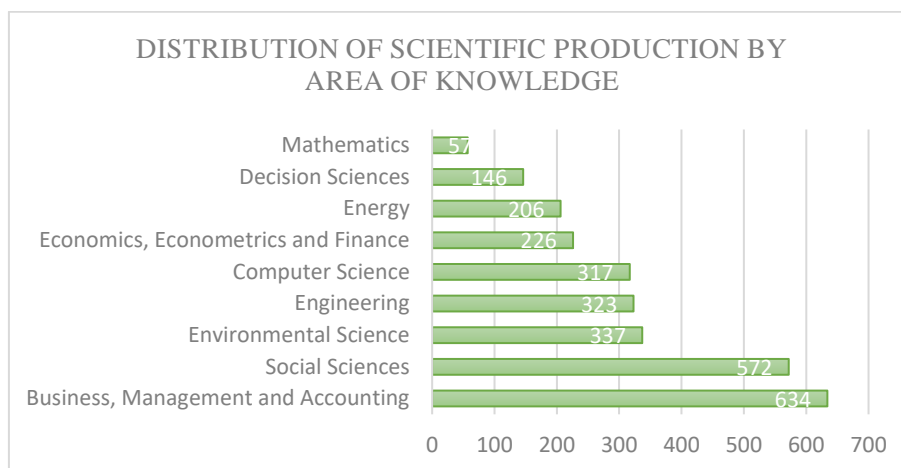


Figure 6. Distribution of scientific production by area of knowledge.

Source: Own elaboration (2023); based on data provided by Scopus.

Due to the nature of these variables, it is not surprising that most of the publications found in the Scopus database are from business, administration and accounting, occupying the main position in the publication of documents. Other areas, such as social sciences and environmental science, have contributed to the study of these variables, publishing 572 and 337 documents, respectively.

As shown in Figure 6, the variables of this study are relevant in different areas of knowledge since the Integrated Financial Management System is directly related to Public Management by allowing the State to have access to all the financial information of each entity that conforms to it, to have better administration, control of the resources of a country and with this offer better conditions for its inhabitants.

4.5 Type of publication

Figure 7 shows the distribution of the bibliographic findings according to the type of publication made by each of the authors found in Scopus.

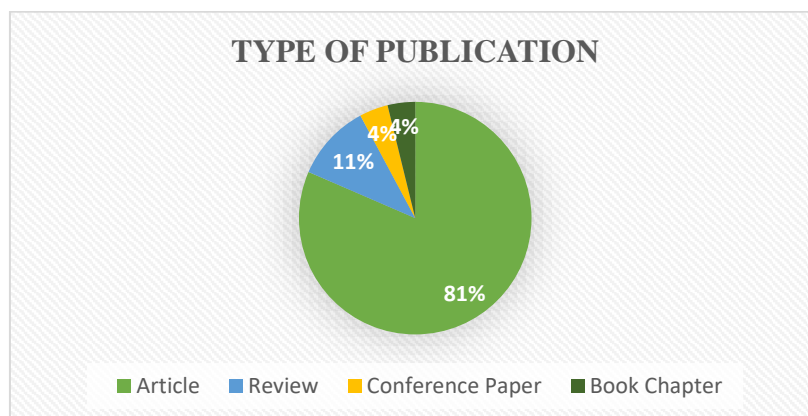


Figure 7. Type of publication.

Source: Own elaboration (2023); based on data provided by Scopus.



Figure 7 clearly shows that the predominant type of publication in the Integrated Financial Administration and Public Management System study was the journal article, with 1022 documents, corresponding to 81% of the publications. In second place was a review with 134 publications, followed by conference proceedings with 50 documents, representing 11% and 4%, respectively. “Organizational Competencies in the Development of Environmental, Social and Governance (ESG) Criteria in the Industrial Sector” (Pilatti et al., 2022) is another article that stands out in this search due to its proximity to the variables of this work. Its objective is to “analyze the relationship between organizational competencies and the development of environmental, social and governance (ESG) criteria” through the analysis of research conducted on its subject, managing to determine that the topic is relevant to the area of study due to the continuous growth of publications and the global concern for ESG issue although one of their best findings was the connection between organizational competencies and sustainable development.”

5. CONCLUSIONS

Finally, thanks to the bibliometric analysis conducted in the study, it was possible to establish that Brazil was the country with the highest number of published records facing the variables Integrated System of Financial Administration and Public Management with a total of 640 publications in Scopus database during the period 2018-2023 in Latin America.


There is no doubt that the implementation of the Integrated Financial Administration System has been of great help for the execution of better Public Management. As argued by Karina Montalvo in her article, it offers the following advantages (Ingaroca, 2019):

- Improves and simplifies processes for a better redistribution of resources.
- It has systematized information on purchases made annually.
- Promotes transparency in the requirements of each user area.
- It optimizes and simplifies processes and improves the quality of execution.

This system positively influences public management since it limits the personnel in charge of resource management to the stipulations of this technological tool. For this reason and to continue generating awareness of the importance of implementing Integrated Financial Management Systems, specifically for the optimization of Public Management, it is hoped that this research article encourages the increased participation of scientific communities in the study of these variables from any scientific profile and area of knowledge to encourage other states and governments to prioritize the use of this type of technological tools to preserve their good name and ensure the good of their community.

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