

Foreword

Despite the last three decades have witnessed the adoption and implementation of public sector accounting reforms which aim at creating an informative accounting system, the public sector accounting literature indicates the lack of actual use of accounting information in public organizations and many politicians fail to use the available accounting information, or they use it under certain conditions. To date, however, the public sector accounting literature appears to have arrived at few conclusions with regard to the rationale underlying the lack of actual use of accounting information by the politicians. The public sector accounting literature has yet to articulate in a coherent way the relationship between the producers (supply side) and the users (demand side) of accounting information that can enhance the actual use of accounting information by the politicians and public managers. Therefore, the current issue focuses on public sector accounting information use and communication of governmental information.

First article of this issue deals with Information Fit Theory (IFT) which is based on governmental accounting information matching between producers and users. In this article, Hassan Ouda has developed a theory that aims to explain how, in what way, for what reasons and under what circumstances the accounting information can actually be used by the users, e.g. politicians. Therefore, it has attempted to develop a holistic framework for information matching relationship between the producers and the users of accounting information which reaching a level of maturity of a theory. The notion is that the actual use of accounting information and hence its usefulness will be enhanced when there is a cognitive fit (matching) between the accounting information provided by the producers in each stage and that information required by the user for each stage.

Second article focuses on promoting transparency and better governance: The case of Bangladesh Customs Portal. In this paper, Khairuzzaman Mozumder examines the scope for dissemination of trade and customs information in Bangladesh and the promotion of transparency and governance through the establishment of the Bangladesh Customs Portal. Reviewing the steps undertaken through the adoption of relevant international standards, and assessing the status of their implementation, the paper finds that the Government has been able to develop a recognizably modern, easily navigable customs website that serves as a complete and comprehensive repository for all customs procedures, forms, laws and other information, and caters to informational requirements of both government officials and private sector users from home and abroad.

Third article deals with entity reporting on the contribution towards the attainment of sustainable development goals: Counteractions to information asymmetry. In this paper, Tetiana Iefymenko and Liudmyla Lovinska have highlighted the core international trends towards non-financial reporting regulation. They have described a model of non-financial reporting, based on combined approaches of Directive 2013/34/EU and Sustainable Development Agenda A/RES/70/1.

Fourth article focuses on employers' expectation towards global certified accountants and financial management graduates: A study on focal spot. In this article, Rejaul Abedin has investigated the certified accountants and financial management graduates' knowledge and skills desired by employers and their level of satisfaction with skills demonstrated by professional accountants.

We hope the articles in this issue will stimulate discussion on contemporary problems of public organizations. If you would like to participate in such discussions, please contribute to the next issue of this Journal and/or attend future ICGFM events. We would also be pleased to receive reviews and suggestions for future issues. Send them to icgfm@icgfm.org.

We look forward to hearing from you!

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