

# Isabel Brusca

## List of Publications by Year in descending order

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Version: 2024-02-01

55  
papers

1,370  
citations

411340

20  
h-index

425179

34  
g-index

61  
all docs

61  
docs citations

61  
times ranked

759  
citing authors

#	ARTICLE	IF	CITATIONS
1	In the pursuit of harmonization: comparing the audit systems of European local governments. <i>Public Money and Management</i> , 2021, 41, 604-614.	1.2	16
2	Debate: If not now, then when? Covid-19 as an accelerator for public sector accrual accounting in Europe. <i>Public Money and Management</i> , 2021, 41, 10-12.	1.2	25
3	Determinantes del periodo medio de pago municipal y eficacia del principio de sostenibilidad de la deuda comercial. <i>Revista De Contabilidad-Spanish Accounting Review</i> , 2021, 24, 1-18.	0.5	4
4	The academic voice in the EPSAS project. <i>Public Money and Management</i> , 2021, 41, 447-455.	1.2	4
5	Guest editorial Happy endings and successful stories in public sector financial management: a lesson drawing perspective. <i>International Journal of Public Sector Management</i> , 2021, 34, 393-406.	1.2	5
6	The Application of the IPSAS in Spain. , 2021, , 67-103.		4
7	Drivers for Universitiesâ€™ Contribution to the Sustainable Development Goals: An Analysis of Spanish Public Universities. <i>Sustainability</i> , 2021, 13, 89.	1.6	39
8	IPSAS in Latin America: innovation, isomorphism or rhetoric?. <i>Public Money and Management</i> , 2020, 40, 489-498.	1.2	20
9	The impact of Financial Information on Voting Behaviour. <i>Advances in Public Policy and Administration</i> , 2020, , 1-26.	0.1	0
10	Editorial: Innovations in public sector financial and management accountingâ€”for better or worse?. <i>Public Money and Management</i> , 2019, 39, 385-388.	1.2	6
11	Non-financial reporting in the public sector: alternatives, trends and opportunities. <i>Revista De Contabilidad-Spanish Accounting Review</i> , 2019, 22, 122-128.	0.5	22
12	Assessing Sustainability and Its Performance Implications: An Empirical Analysis in Spanish Public Universities. <i>Sustainability</i> , 2019, 11, 5302.	1.6	19
13	Implementing the International Public Sector Accounting Standards for consolidated financial statements: facilitators, benefits and challenges. <i>Public Money and Management</i> , 2019, 39, 544-552.	1.2	14
14	Exploring the Relevance of Accounting Frameworks in the Pursuit of Financial Sustainability of Public Sector Entities: A Holistic Approach. , 2019, , 1-18.		6
15	Translating IPSAS into National Standards: An Illustrative Comparison between Spain and Portugal. <i>Journal of Comparative Policy Analysis: Research and Practice</i> , 2019, 21, 445-462.	1.8	16
16	Management Accounting Innovations in Universities: A Tool for Decision Making or for Negotiation?. <i>Public Performance &amp; Management Review</i> , 2019, 42, 1138-1163.	1.3	7
17	Are higher education institutions in Europe preparing students for IPSAS?. <i>International Journal of Public Sector Management</i> , 2019, 33, 363-378.	1.2	17
18	Local government administration systems and local government accounting information needs: is there a mismatch?. <i>International Review of Administrative Sciences</i> , 2019, 85, 708-725.	1.9	20

#	ARTICLE	IF	CITATIONS
19	A Framework for Comparing Financial Sustainability in EU Countries: National Accounts, Governmental Accounting and the Challenge of Harmonization. , 2019, , 41-61.		5
20	A Multivariate Study of Internet Use and the Digital Divide*. Social Science Quarterly, 2018, 99, 1409-1425.	0.9	30
21	IPSAS, EPSAS and Other Challenges in European Public Sector Accounting and Auditing. , 2018, , 165-185.		23
22	The challenge of sustainability and integrated reporting at universities: A case study. Journal of Cleaner Production, 2018, 188, 347-354.	4.6	105
23	Financial Sustainability as a Driver for Transparency and E-Democracy: A Comparative Study in Italian and Spanish Local Governments. International Journal of Public Administration, 2018, 41, 22-33.	1.4	25
24	Accountability and Transparency to Fight against Corruption: An International Comparative Analysis. Journal of Comparative Policy Analysis: Research and Practice, 2018, 20, 486-504.	1.8	38
25	Setting consolidated reporting standards for local government. Public Money and Management, 2018, 38, 483-492.	1.2	8
26	La deuda comercial de los ayuntamientos espa±oles: an±lisis emp±rico. Innovar, 2018, 28, 129-146.	0.1	1
27	Performance Measurement in Italian and Spanish Local Governments: Comparative Policy Analysis. Journal of Comparative Policy Analysis: Research and Practice, 2017, 19, 470-486.	1.8	6
28	Using Financial Reporting for Decision Making as a Measure Towards Resilient Government Finances: The Case of Switzerland. Lex Localis, 2017, 15, 133-153.	0.2	8
29	Answer to the book review on "Public Sector Accounting and Auditing in Europe. The Challenge of Harmonization" by Isabel Brusca, Eugenio Caperchione, Sandra Cohen and Francesca Manes Rossi (Governance and Public Management Series, Palgrave Macmillan, 2015). Accounting, Economics and Law: A Convivium, 2016, 6, .	0.6	1
30	Implementing Performance Reporting in Local Government: A Cross-Countries Comparison. Public Performance & Management Review, 2016, 39, 506-534.	1.3	35
31	Governance and efficiency in the Brazilian water utilities: A dynamic analysis in the process of universal access. Utilities Policy, 2016, 43, 82-96.	2.1	27
32	Online sustainability information in local governments in an austerity context. Online Information Review, 2016, 40, 497-514.	2.2	29
33	Public Financial Management Reforms: The Role of Ipsas in Latin±America. Public Administration and Development, 2016, 36, 51-64.	0.9	46
34	Introduction: The Gordian knot of public sector accounting and the role of the International Public Sector Accounting Standards. International Review of Administrative Sciences, 2016, 82, 718-723.	1.9	14
35	Adopting International Public Sector Accounting Standards: a challenge for modernizing and harmonizing public sector accounting. International Review of Administrative Sciences, 2016, 82, 724-744.	1.9	59
36	The first steps towards harmonizing public sector accounting for European Union member states: strategies and perspectives. Public Money and Management, 2016, 36, 181-188.	1.2	29

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37	Harmonizing public sector accounting in Europe: thinking out of the box. <i>Public Money and Management</i> , 2016, 36, 189-196.	1.2	100
38	El marketing de ciudades y la gesti3n urbana socialmente responsable, caso ciudad de Chiclayo 2016-2035. <i>Contabilidad Y Negocios: Revista Del Departamento Acad3mico De Ciencias Administrativas</i> , 2016, 11, 93-112.	0.2	0
39	Governance structures and their impact on tariff levels of Brazilian water and sanitation corporations. <i>Utilities Policy</i> , 2015, 34, 94-105.	2.1	24
40	Drivers for the financial condition of Local Government: a comparative study between Italy and Spain. <i>Lex Localis</i> , 2015, 13, 161-184.	0.2	43
41	Accrual financial reporting in the Public Sector: Is it a reality?. <i>Innovar</i> , 2014, 24, 107-120.	0.1	10
42	Legitimizing International Public Sector Accounting Standards (IPSAS): the case of Spain. <i>Public Money and Management</i> , 2013, 33, 437-444.	1.2	68
43	The usefulness of performance reporting in local government: comparing Italy and Spain. <i>Public Money and Management</i> , 2013, 33, 171-176.	1.2	21
44	From Rhetoric to Practice: The Case of Spanish Local Government Reforms. <i>Financial Accountability and Management</i> , 2013, 29, 354-377.	1.9	19
45	El Endeudamiento como factor explicativo de la descentralizaci3n de servicios en los ayuntamientos espa±oles. <i>Revista Espanola De Financiacion Y Contabilidad</i> , 2012, 41, 143-162.	0.3	4
46	Treinta A±os de Investigaci3n en Contabilidad y Gesti3n PÅblica en Espa±a. <i>Revista De Contabilidad-Spanish Accounting Review</i> , 2010, 13, 175-209.	0.5	13
47	Towards Performance, Quality and Environmental Management in Local Government: the Case of Spain. <i>Local Government Studies</i> , 2009, 35, 197-212.	1.6	24
48	International experiences in whole of government financial reporting: lesson-drawing for Spain. <i>Public Money and Management</i> , 2009, 29, 243-250.	1.2	23
49	The harmonization of government financial information systems: the role of the IPSASs. <i>International Review of Administrative Sciences</i> , 2007, 73, 293-317.	1.9	137
50	L'harmonisation des systÃmes gouvernementaux d'information financiÃre: le rÃle des IPSAS. <i>International Review of Administrative Sciences</i> , 2007, Vol. 73, 323-350.	0.1	7
51	Are Citizens Significant Users of Government Financial Information?. <i>Public Money and Management</i> , 2006, 26, 205-209.	1.2	51
52	International Classification of Local Government Accounting Systems. <i>Journal of Comparative Policy Analysis: Research and Practice</i> , 2004, 6, 57-80.	1.8	11
53	Utilidad de la Informaci3n Contable en los Rating de Deuda PÅblica. <i>Revista Espanola De Financiacion Y Contabilidad</i> , 2003, 32, 501-537.	0.3	7
54	Towards the Harmonisation of Local Accounting Systems in the International Context. <i>Financial Accountability and Management</i> , 2002, 18, 129-162.	1.9	54

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55	El Análisis Financiero en las Administraciones Locales. Revista Espanola De Financiacion Y Contabilidad, 2001, 30, 475-503.	0.3	9