

Innovation en finances publiques

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Notre portée mondiale en chiffres

219 000 membres et **527 000** étudiants dans **179** pays

67 000 membres et étudiants du secteur public à travers le monde

110 bureaux et centres dans **52** pays

Plus de **100** ans de collaboration avec les gouvernements pour mieux soutenir la gestion des finances publiques

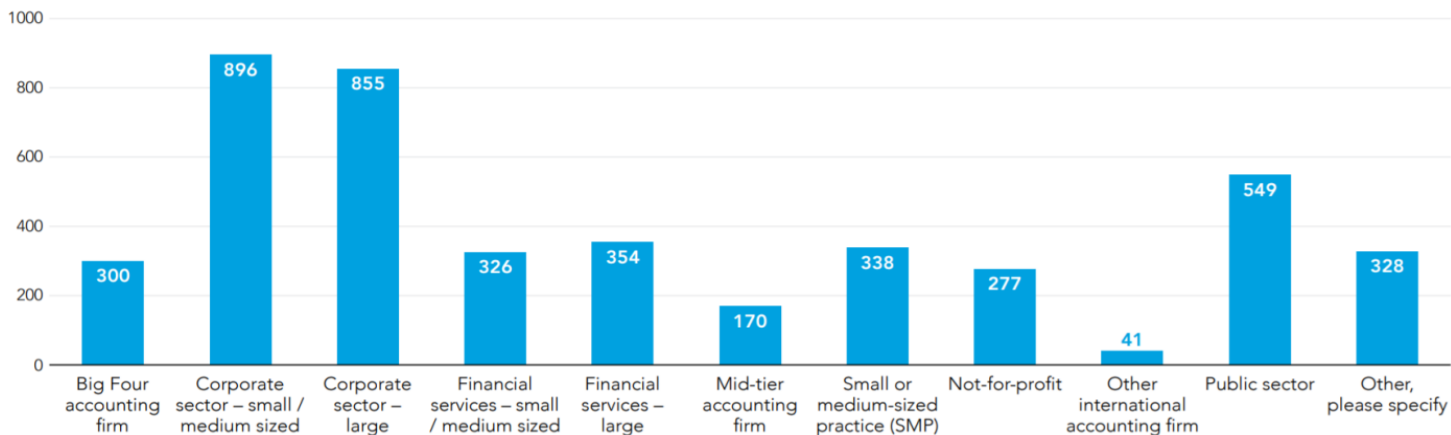
Contenu

- Méthode de recherche
- Innovation en finances publiques?
- La portée de l'innovation
- Terminer le parcours et la comptabilité
- S'impliquer

Méthodologie de recherche

1. Sondage des membres de l'ACCA
2. Table ronde virtuelle
3. Entrevues d'experts
4. Analyse documentaire

Figure : Ventilation des secteurs du sondage des membres de l'ACCA



Source: ACCA 2019 member survey; all respondents; n: 4,436

Innovation dans le secteur public

Dans le contexte du secteur public, l'innovation est un changement ou une initiative qui :

- Était **nouveau** dans le contexte;
- A été **mis en œuvre**;
- Cherchait à améliorer la **valeur publique**.

Poll 1: Based on this definition, has your organisation implemented an innovation in the last 12 months?

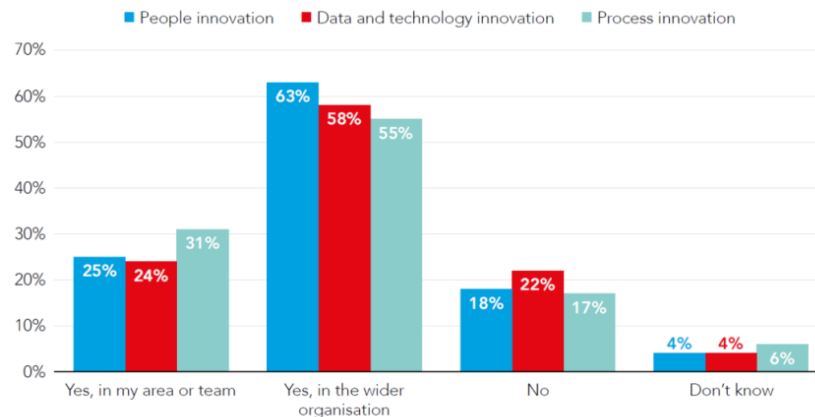
- Yes
- No
- Don't know

Innovation dans le secteur public

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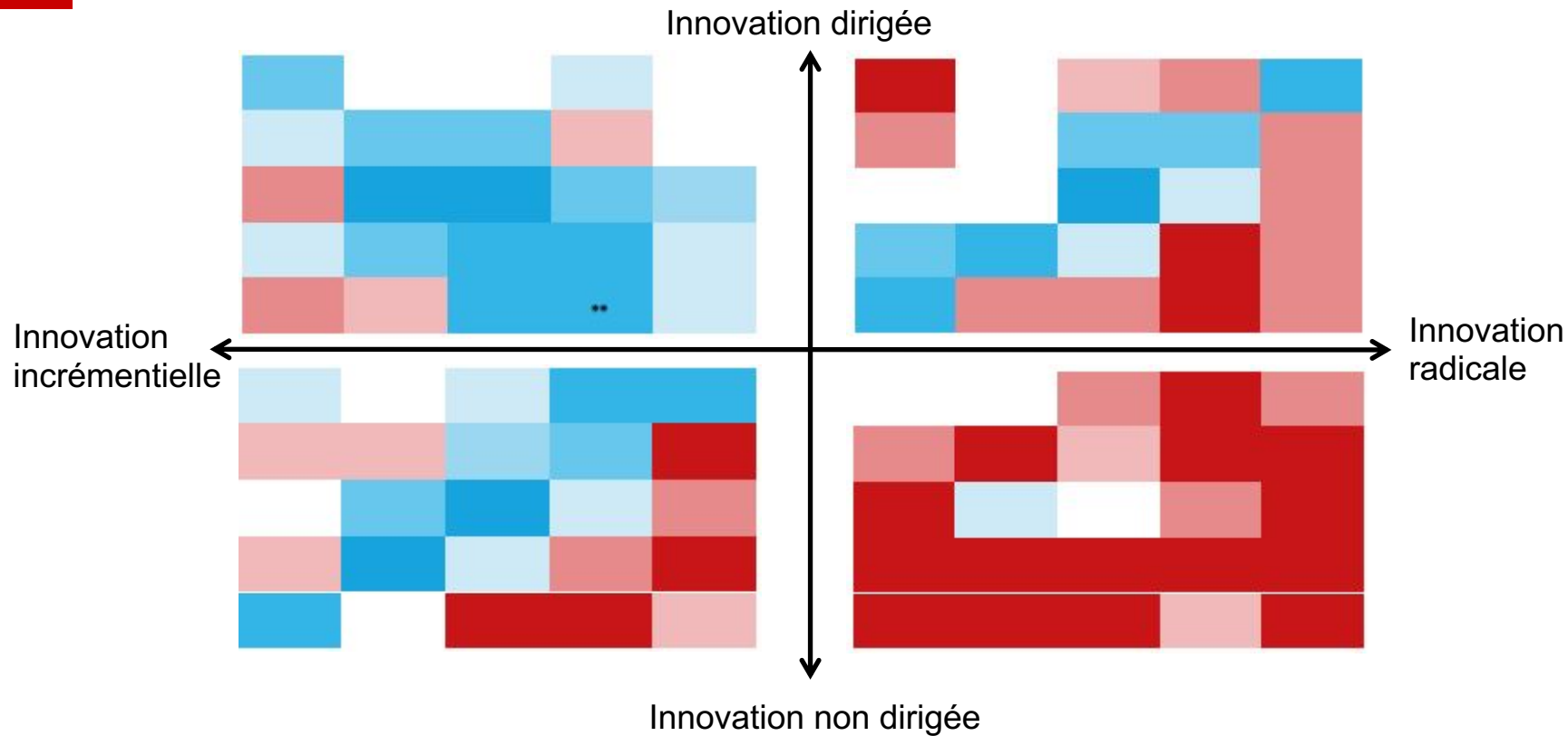
- Était **nouveau** dans le contexte;
- A été **mis en œuvre**;
- Cherchait à améliorer la **valeur publique**.

Figure : Niveaux actuels d'innovation dans les finances du secteur public



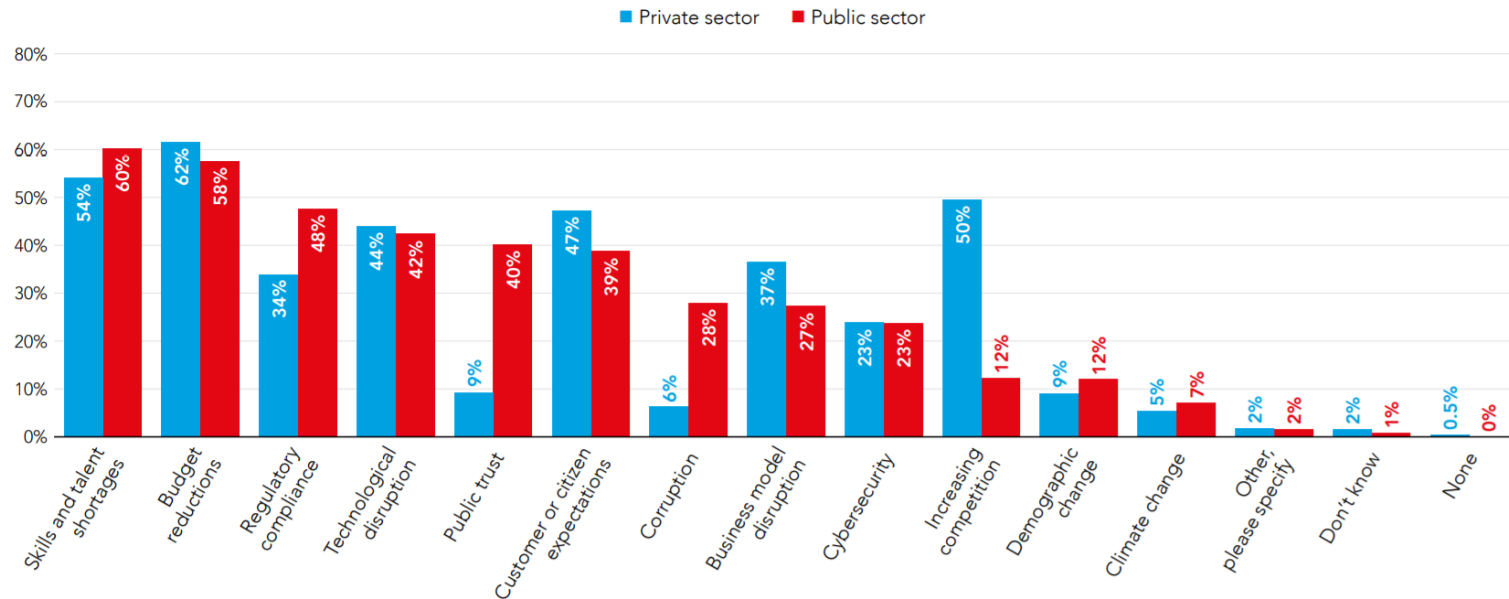
Source: ACCA 2019 member survey; public sector respondents

La portée de l'innovation, environnement actuel



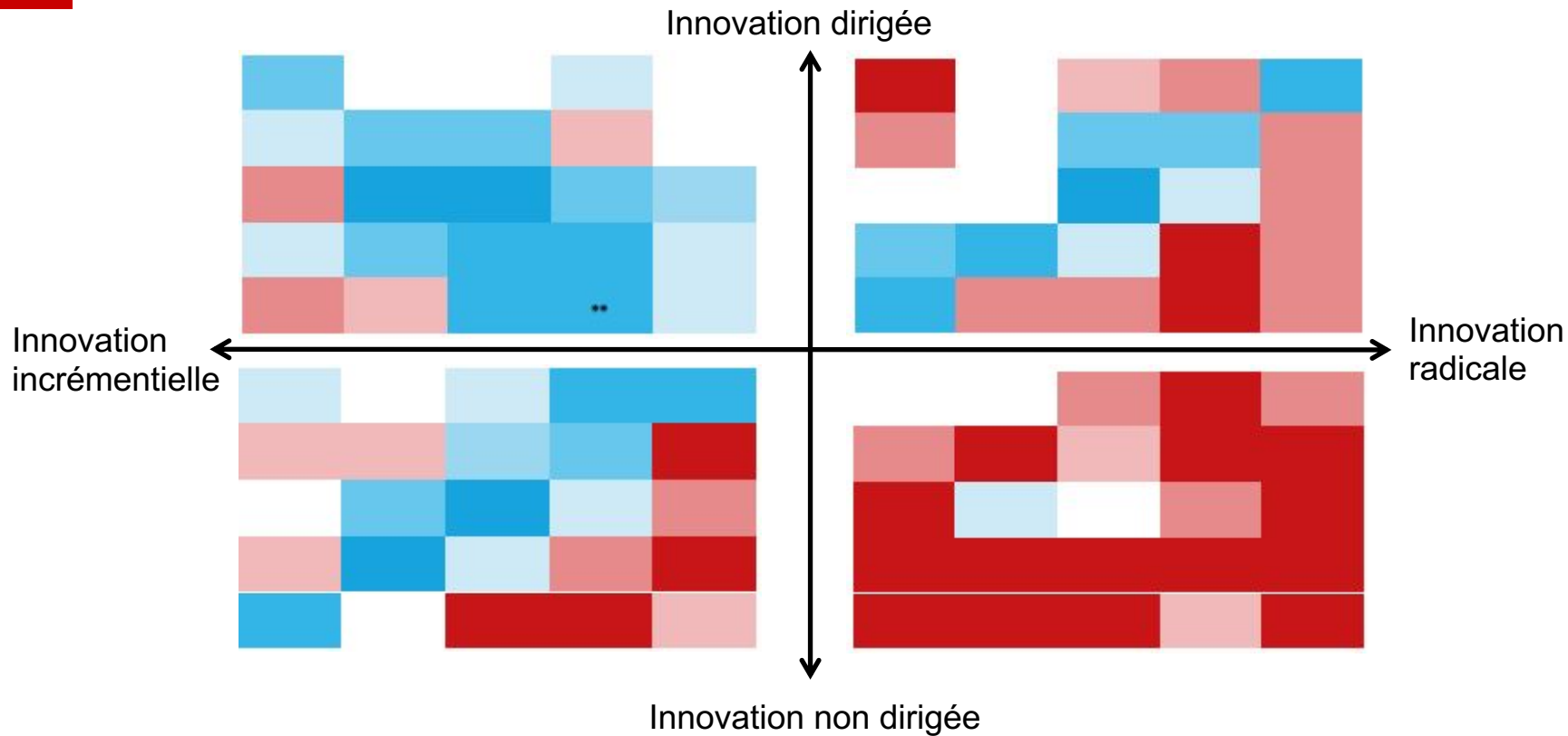
Principaux enjeux nécessitant de l'innovation

Figure : Quels sont les principaux enjeux de votre organisation nécessitant de l'innovation?

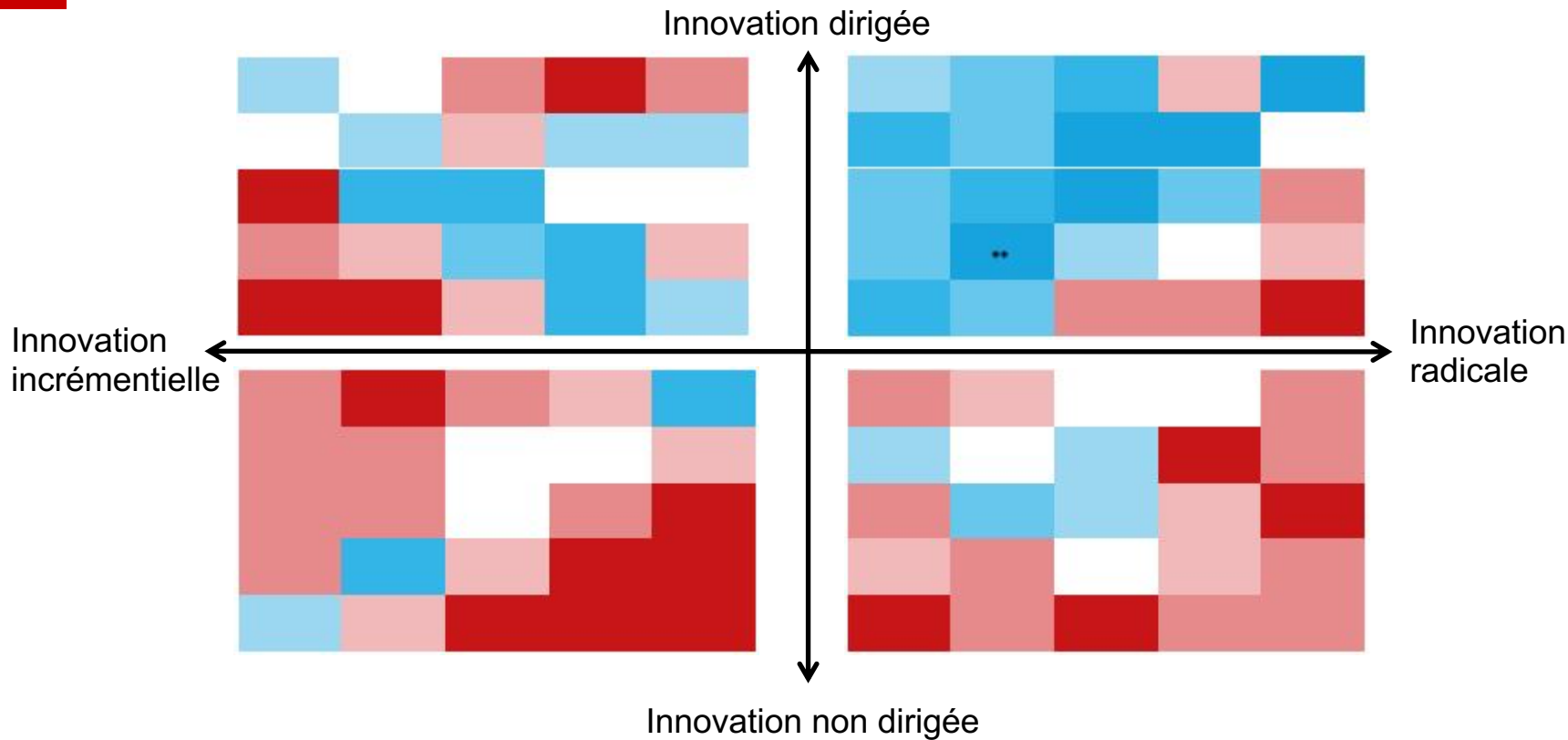


Source: ACCA 2019 member survey; public and private sector respondents; n: 4,159

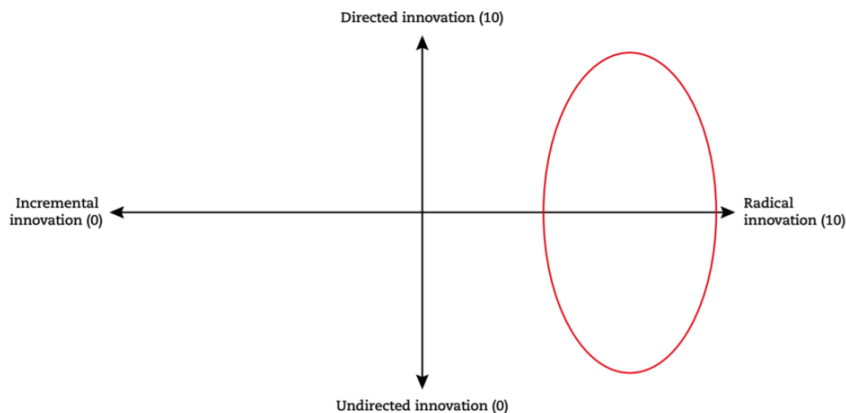
La portée de l'innovation, environnement actuel



La portée de l'innovation, futur privilégié



Terminer le parcours de l'innovation radicale en finances publiques



RADICAL	INNOVATION
- Large-scale changes to systems - Fundamental reorganisation of the ways value are created in an organisation - Substantial reallocation of power between public managers, professionals, the public, and politicians.	The change or initiative must be: - new to the context - implemented, and - intended to improve public value.

	% RANKING IN TOP 3
Direction and vision from senior management	68%
Collaborative teams (strong team working)	45%
Encouraging creativity	43%
Formal training	40%
Recognition / reward for innovative ideas	37%
Additional funding	32%
Willingness to take risks	15%
Increasing diversity of the team (eg gender, age, ethnicity)	15%
Additional time	4%

Terminer le parcours de l'innovation radicale : défis du secteur public



Maintaining
a stable
environment,
while
innovating

First-mover
disadvantage

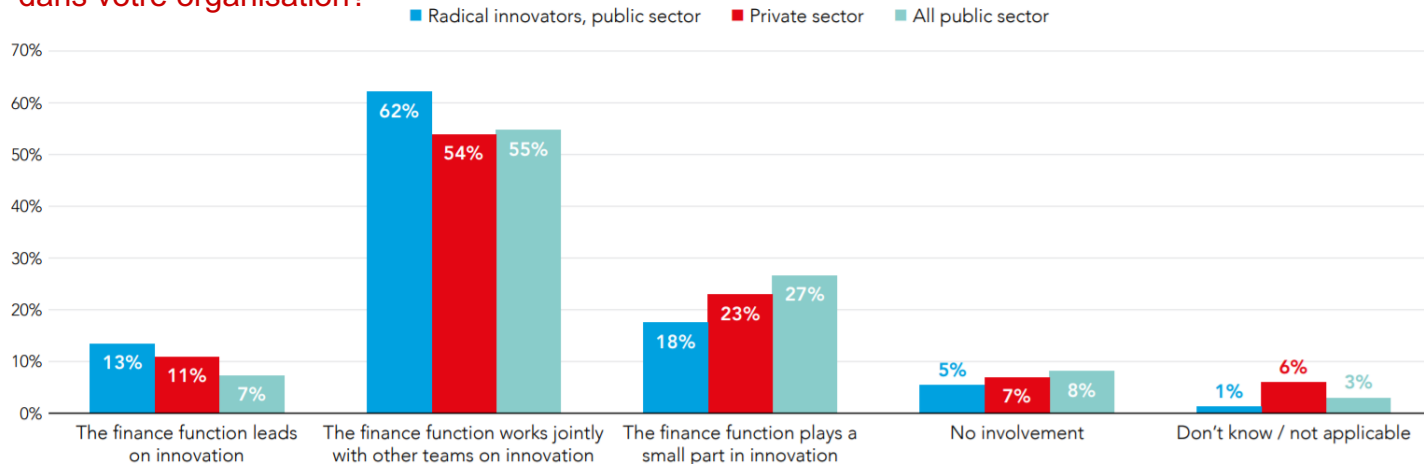
The challenge
of diffusion

Poll 2: The finance function is critical for achieving radical innovation in the public sector. Do you:

- Strongly agree
- Agree
- Neutral
- Disagree
- Strongly disagree

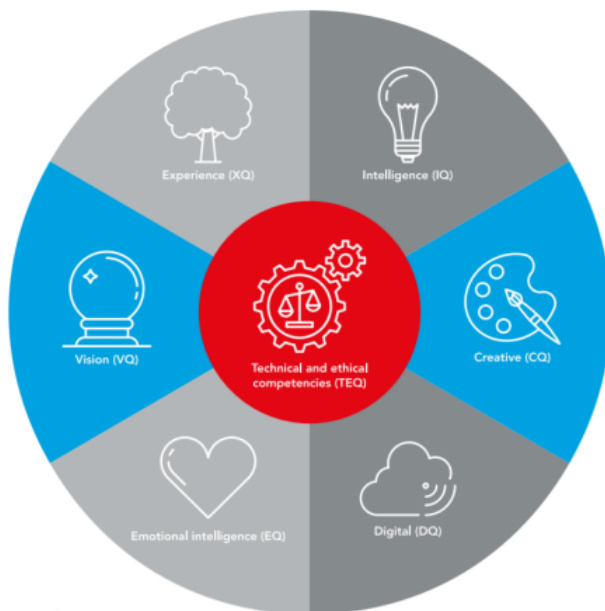
Innovation et la comptabilité

Figure : Dans quelle mesure la fonction finance est-elle impliquée dans l'innovation en cours dans votre organisation?



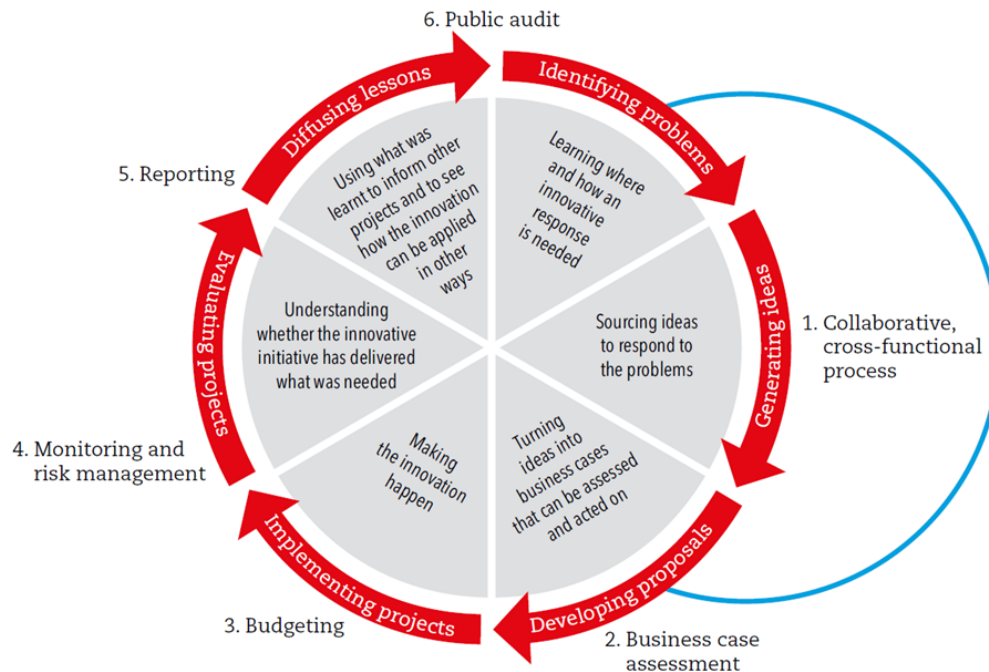
Source: ACCA 2019 member survey; public and private sector innovators; n: 3,665

Innovation et la comptabilité : Quotients professionnels de l'ACCA



PROFESSIONAL QUOTIENT	DESCRIPTION
Technical and ethical competencies (TEQ)	The skills and abilities to perform activities consistently to a defined standard while maintaining the highest standards of integrity, independence and scepticism.
Intelligence (IQ)	The ability to acquire and use knowledge: thinking, reasoning and solving problems.
Creativity (CQ)	The ability to use existing knowledge in a new situation, to make connections, explore potential outcomes, and generate new ideas.
Digital quotient (DQ)	The awareness and application of existing and emerging digital technologies, capabilities, practices, strategies and culture.
Emotional intelligence (EQ)	The ability to identify your own emotions and those of others, harness and apply them to tasks, and regulate and manage them.
Vision (VQ)	The ability to anticipate future trends accurately by extrapolating existing trends and facts, and filling the gaps by thinking innovatively.
Experience (XQ)	The ability and skills to understand customer expectations, meet desired outcomes and create value.

Faire correspondre le financement au cycle de vie de l'innovation de l'OCDE



Trois résultats et recommandations clés



KEY FINDINGS

1. Public finance professionals believe that governments need to shift from the current dominance of incremental innovation to more radical forms of innovation.
2. The finance function has a critical role to play in the wider public sector innovation process.
3. It is through the *power of connections* that public finance functions will be able to realise fully the desired shift to more radical forms of innovation.

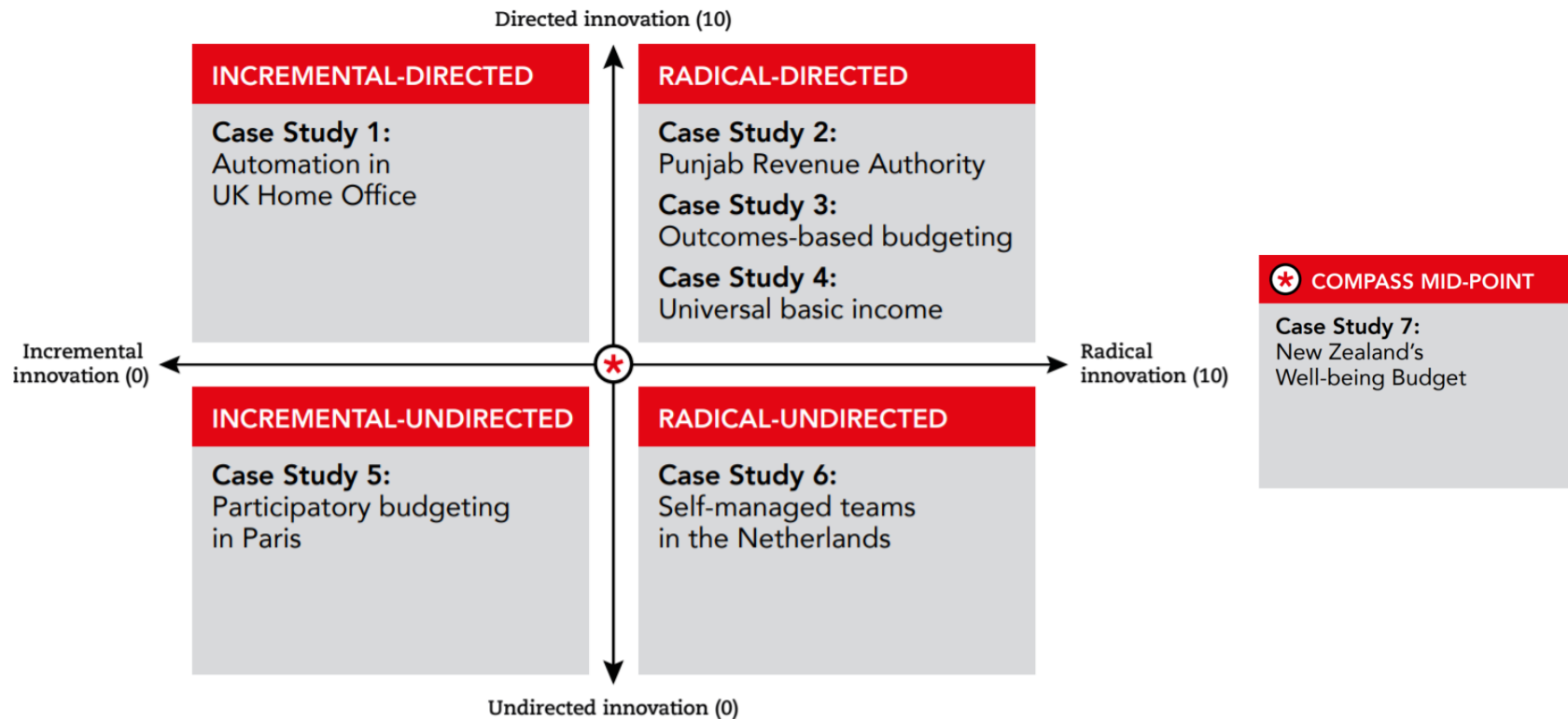
RECOMMENDATIONS

Policymakers and public sector leaders should share a vision and strategic direction enabling staff to understand how the organisation can proactively address the complex challenges it faces (see Chapter 3).

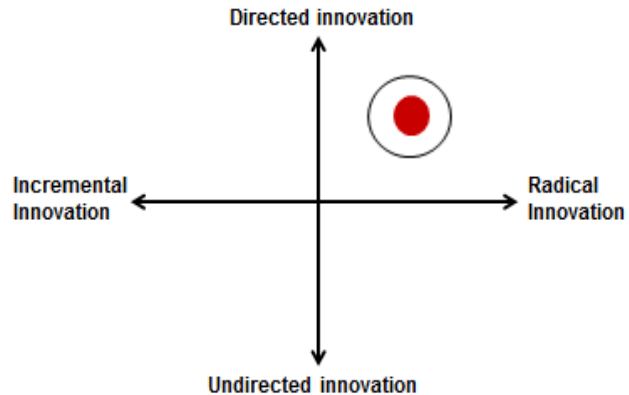
Public finance professionals should apply the concepts of integrated thinking and value creation through multiple capitals to help in the construction and assessment of business cases for innovation.

Public finance professionals should work with finance business partners to connect across the organisation and help shape a culture of innovation.

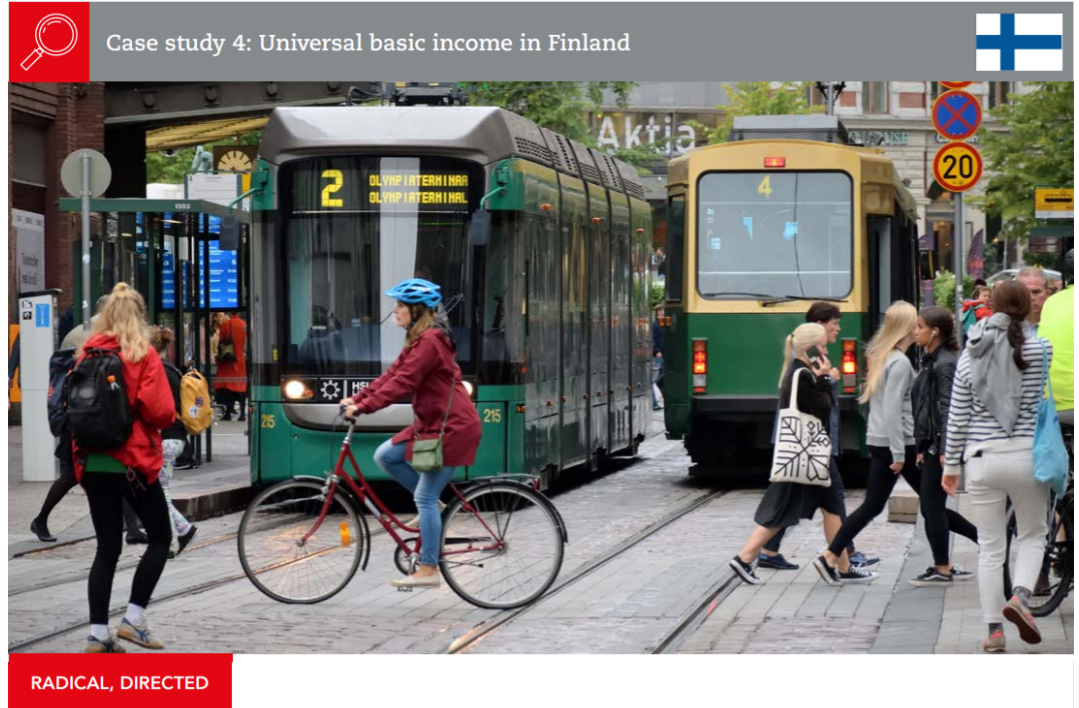
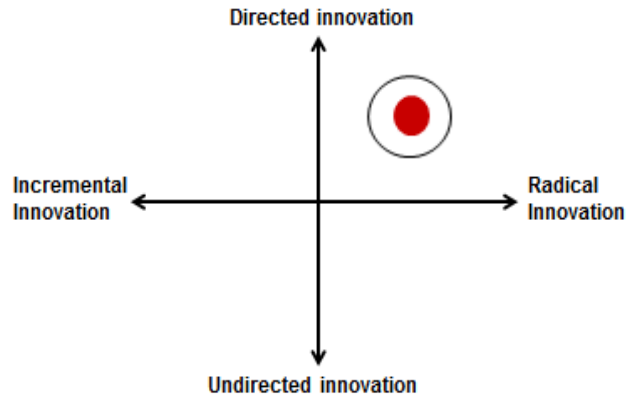
Études de cas sur l'innovation



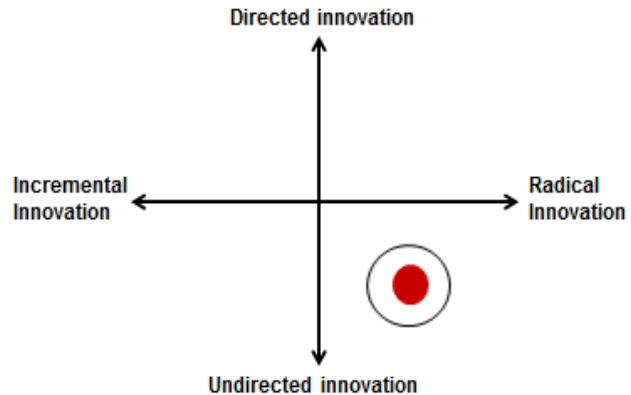
Études de cas sur l'innovation



Études de cas sur l'innovation



Études de cas sur l'innovation

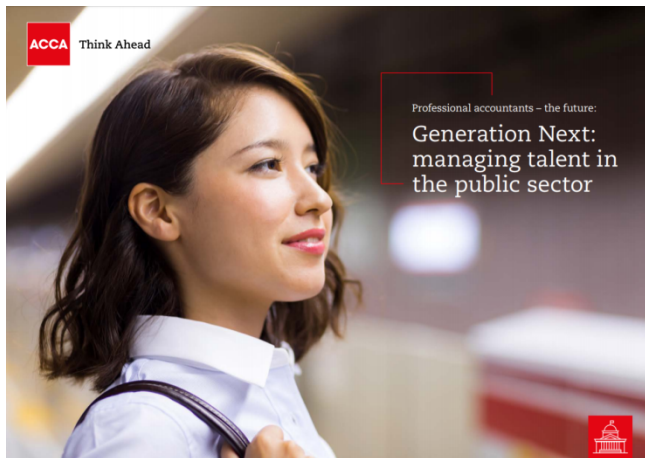
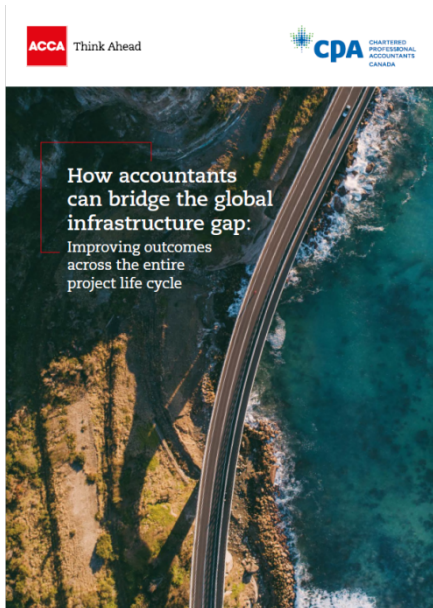


Case study 6: Self-managed teams in the Netherlands

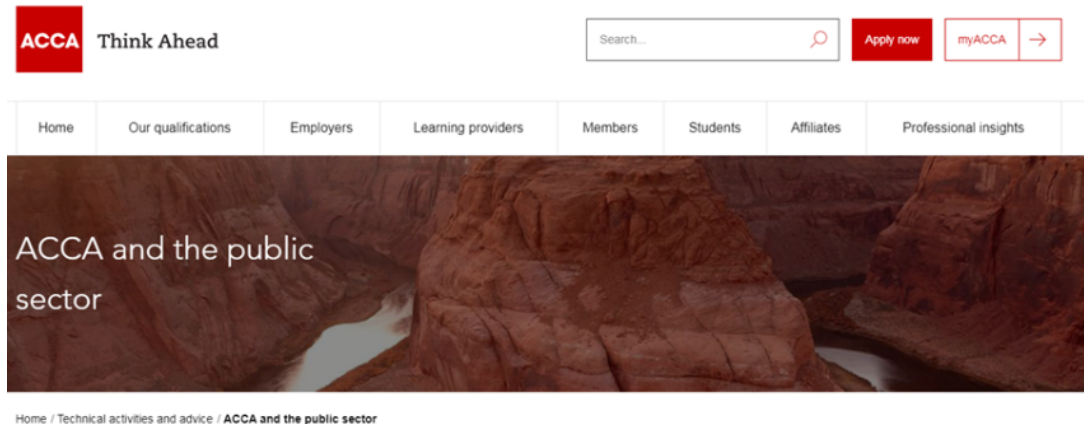


RADICAL, UNDIRECTED

Leadership éclairé du secteur public de l'ACCA



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Questions et réponses

