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Professor Lüder's CIGAR Contributions and Critique: Building a Discipline

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1. Introduction

Thomas Kuhn (1962), the historian of science, distinguishes between paradigm and normal science. A paradigm provides a common framework within which a scientific community conducts research. Lacking generally accepted criteria for settling competing claims, there are few paradigms in the social sciences in the true Kuhnian sense. However, sometimes a novel idea emerges to change the course of intellectual history of a discipline. In the case of government accounting research, that idea was to conceive of the enterprise in global terms. Thus the field's history may well be demarcated as “BL” and “AL” - **before** Lüder and **after** Lüder. As no one is a prophet in his own land, it falls on the author as a foreigner to inform the German academic community in management about the international influence of Dr. Klaus G. Lüder, a long-term Professor of Business Administration at the Speyer Post-graduate School of Administrative Sciences in Germany.

I should at the outset identify my relationship with Professor Lüder. I first met Lüder in July 1986 when he came to Chicago during his field study of government accounting systems. That encounter profoundly changed my intellectual life. My preoccupation with American government accounting was replaced by “CIGAR” - comparative international government accounting research. Sociologist Alvin Gouldner (1957) classifies academics as locals and cosmopolitans. Meeting Lüder converted me from a local into a cosmopolitan. This broadening of intellectual horizon has also occurred to scores of government accounting researchers around the world. Before Lüder, we stayed within our national cocoons. After Lüder, we peeked out of those cocoons and found a spreading vista. This globalization of government accounting research is due in no small measure due to the Klaus Lüder's pioneering spirit. I came under the spell of that spirit and owe Lüder a great intellectual debt, which I shall try to partially discharge in this essay.

2. Lüder's CIGAR Contributions

Professor Klaus Lüder is widely recognized as a founder of comparative international government accounting research, affectionately known as CIGAR. In the mid-1980s, Lüder (1989) undertook a series of field studies in Europe and North America, and later added other countries to his inquiry (Lüder, 1994). His empirical observations and theoretical insights led to a contingency theory of government accounting innovations. In brief, the theory (Lüder, 1992) seeks to explain why some countries have undertaken government accounting innovations while others have not. Lüder theorizes that those innovations are the result of complex interactions of contextual variables and behavioral variables describing the users and suppliers of government financial information. For example, the general public may be influenced by interest groups (e.g. the accounting profession) and the capital markets, which serve as cost-reducing information intermediaries. Political culture (e.g. the norm of accountability) and political competition (e.g. between political parties or factions), along with occasional or frequent fiscal crises or scandals may affect the way political leaders view financial accountability. Similarly, the demand for administrative accountability and receptivity to private sector practices may influence the way the bureaucracy views the information it provides to its legislative overseers and the public at large. In other words, societal, political and administrative **structural** variables are hypothesized to have significant effects on the expectations and behavior of those who demand and supply government financial information. When a particular configuration of these variables creates favorable conditions sufficient to overcome the implementation barriers, innovations are likely to occur. This is the essence of the **contingency theory** that seeks to explain the occurrence of government accounting innovations.

While Professor Lüder may be too modest to claim paradigm status for his contingency model, it serves that role. No one has offered an alternative yet. On the contrary, theoretical development in CIGAR has focused on expanding and refining the contingency model (Jaruga and Nowak, 1996; Godfrey, Devlin and Merrouche, 1996). The model has already been applied in different countries by others (e.g. Chan, 1994; Chan, 1995; Godfrey, Merrouche and Devlin, 1999). Thus the contingency model of government accounting innovations stands as Professor Lüder's major contribution to CIGAR.

Professor Lüder is not only a theoretician; he is a tireless fact finder. Initially his empirical inquiry included six Western industrialized nations: Canada, Denmark, France, Sweden, the United Kingdom and the United States (Lüder, 1989). Later he added Japan, Italy and Spain (Lüder, 1994). Whenever possible, I am sure, more nations will be added from his international travels. On these trips, Lüder has also served as a good-will ambassador for the German academic community. His seriousness in purpose and scholarly attitude have often left deep impressions on colleagues in other countries.

In addition to his substantive contributions to CIGAR, Professor Lüder has been an active promoter of the CIGAR discipline. The British novelist David Lodge satirizes itinerant academics globetrotting to conferences in **Small World**. However, the dozen CIGAR conferences and workshops have served a serious purpose. Even in this age of electronic communications, there is no substitute for the spontaneous intellectual dialogues in seminar rooms, spilling into the corridors and cocktail lounges. Besides serving on the scientific committees for all the CIGAR events to date, Lüder has personally organized a number of workshops in Speyer. These Speyer workshops are known for their focus and intensity. The participants do not have the luxury of intellectual laziness during the day, although they are amply rewarded during the social hours in the evening. In recognition of both his scientific achievements and leadership role, Professor Klaus Lüder became the first president of the CIGAR Network at the seventh CIGAR in Tilburg, the Netherlands in 1999.

It was on this occasion that he rendered what I am calling the “Lüder Critique” of CIGAR, which I will describe and analyze in the next section.

3. Lüder's CIGAR Critique

In order to appreciate Lüder's comments discussed below, it is necessary to briefly recapitulate the collective intellectual outputs of CIGAR, the subject of the critique. During CIGAR'S dozen years as an organized activity, most CIGAR contributions have appeared in edited proceedings of conferences (Chan and Jones, 1987; Buschor and Schedler, 1994; Montesinos and Vela, 1995; Caperchione and Mussari, 1999; Bac, forthcoming). In addition, Chan, Jones and Lüder edited a volume of **Research in Governmental and Nonprofit Accounting** in 1996. This substantial body of literature represents the full half of the "bottle" of CIGAR knowledge.

The Lüder Critique addresses the empty half of the "bottle" and it makes several important points. First, a majority of CIGAR studies were not explicitly comparative. Most papers were exploratory and did little more than describing current practices in various countries. Second, the selection of countries was usually not guided by theoretical considerations, but by individual access, knowledge and preferences. Differing in subjects, definitions and designs, their results were incomparable and could not form the basis for cross-country analysis. Third, the few cross-country studies were long on descriptions and short on a systematic analysis of international similarities and difference. Finally, there were few conceptual and explanatory studies.

Therefore, Professor Lüder implored CIGAR scholars to change their emphases and strategies as follows:

More	Less
conceptual and explanatory studies	exploratory studies
analytical exploratory studies	descriptive exploratory studies
multinational comparative studies	national studies
systematic studies	accidental studies
common definitions and designs	differences in definitions and designs
collaborative research	individual research

The scientific virtues listed on the left are almost too obvious to be debatable. If so, why have there been so many CIGAR studies of the lesser kind? I would argue that they are the necessary, but not sufficient, foundations for the kind of research Professor Lüder favors.

The proliferation of the non-cumulative exploratory studies is a reflection of CIGAR'S pre-paradigm stage. "Accidental" studies are due to the discipline's absence of an agreed-upon aim and agenda. CIGAR ideas have scattered like a kaleidoscope consisting of many colorful fragments but lacking coherence and unity.

The lack of unity and coherence can be traced, at least in part, to the failure to agree on the boundary of the field of government accounting. Contemporary government accounting is more than bookkeeping and financial measurement. On the other hand, related fields like public budgeting, information systems and auditing have substantial bodies of literature and institutions in their own right. Without attempting to arbitrarily draw disciplinary boundaries, I would suggest that we take note of their common concern for financial information, and ask the questions: **who** supplies **what** financial information to **whom**? **when**? **how**? and **to what ends**? Comparing the answers to these questions in different national contexts would enhance our understanding of similarities and differences in the scope and function of accounting.

Not only is the boundary of accounting uncertain, it is not clear what constitutes “government.” Should we limit our research to the **governmental** bodies possessing legal authority in a geographical area, such a city, region or nation? Or should the scope of our inquiry include the activities and organizations created or financed by the state or accountable to it? Their number and variety differ greatly depending on the nature of the economic system in a country. Again, this is another opportunity to investigate how the role of the state in the economy and society affects the scope of what is considered to be government accounting.

In short, I suggest we investigate how the role of state influences the scope of government accounting. We can and should continue with our “adventure of ideas,” to use Alfred North Whitehead’s phrase, but we have to make sure we do not get lost, by keeping firmly in mind that our goal is to describe, explain and predict the workings of government accounting systems.

As much as I prefer powerful explanatory and predictive models, they abstract from and build upon descriptive studies, which are often the results of learning about the system in a country first hand. One should not underestimate the difficulties of conducting and writing good descriptive studies. Academic researchers have to gain access to the people and documents in government, monitor current events and trace their antecedents. Ideally descriptive studies would conceptualize government accounting laws and regulations as public policy and employ the tools of public policy research to go beyond documentary evidence. Given its infancy (or at most adolescent development) of CIGAR, most researchers have been in this field for less than a decade. One should encourage more researchers to use their comparative advantage in terms of their language proficiency, access and interest to thoroughly document national practices. Unfortunately, due to limited time, money and support, descriptive studies are often all that some researchers can do. Descriptive country studies have inherent limitations and tend to accentuate on a particular country’s uniqueness. Their value lies in the potentially rich contextual information that would help us place national practices in perspective. They should therefore encompass both the accounting system and the environmental variables specified in the contingency model. If a study merely restates the accounting laws and regulations of a particular country, it may promote international understanding, but they do not advance comparative research. I would therefore advocate more descriptive

country studies, provided their form and content are sufficiently common to facilitate international comparison.

In summary, I believe that descriptive country studies, if they are well-written and systematically accumulated, can provide the necessary ingredients for international comparisons. When we compare A and B, we need to know what A and B are. For some purposes, it is enough to know as much about A and B individually. For example, I have been studying the government accounting system of China (Chan, 1995, 1999, 2000). These studies were sufficiently complex and time consuming that one might contentedly stop at national borders. If so, I would not be doing comparative research. Given the existence of national literatures, standard-setting bodies, and professions in government accounting, the uniqueness and value added of CIGAR lies in being **comparative** and in **research**. It is easier said than done in building a new discipline along the cleavages of nations and established intellectual fiefdoms. How has CIGAR fared and what challenges lie ahead? In the final section of this essay, I shall address this two-fold question.

4. Building a Discipline

At the Tilburg conference, Professor Lüder drew an interesting distinction between **CIGA** and **CIGAR** to highlight the need for research in a world of action. There are hundreds of consultants telling governments, typically in developing countries or recent democracies, how to improve their accounting systems. These advisors typically work for government agencies (e.g. the U.S. Agency for International Development) or international organizations (e.g. the World Bank, the International Monetary Fund or the United Nations). While writing this paper, I received a phone call asking me to teach government accounting in Uganda for one of these organizations. The caller's implicit assumption was that American government accounting ideas would be useful to Uganda. One might substitute "American" with the name of another Western country, and "Uganda" with the name of another developing nation. The general point is that there seems to be an uncritical assumption that what works for Country A is good for Country B. But is it? That is a legitimate question to be answered by CIGAR.

Whereas my initial inclination toward CIGAR was admittedly stimulated by consulting engagements in CIGA, Professor Lüder's interest has a more noble origin: the search for knowledge. As mentioned earlier, in the 1980s, Lüder successfully studied the government accounting practices of a half dozen Western industrialized countries. At that time, it was a truly pioneering undertaking. Lüder's project effectively broke the parochialism that characterized government accounting research. Furthermore, Lüder has consistently focused on CIGAR's unique contribution. As each country has a "GA" system and there is already "GAR" on each country's own issues, **international comparison** is our identifiable substantive domain and unique methodological approach.

Building the CIGAR discipline has posed several challenges. To paraphrase Professor Lüder's remarks in Tilburg, the vitality of CIGAR as a discipline depends on (1) its contribution to a researcher's academic career, (2) adequate funding for multinational collaborative projects, and (3) its own specialized journal. To what extent have these prerequisites of success been met, and what can be done to be more successful?

4.1 Recognition

"Social control in science," argues Hagstrom (1965, p. 52) "is exercised in an exchange system, a system wherein gifts of information are exchanged for recognition from scientific colleagues." Such social control in the scientific community is through the granting of recognition through a system of peer evaluation (Merton, 1973; Goode, 1978; Chan, 1978). As CIGAR scholars face a similar reward system, it is worthwhile to examine the recognition gap they are confronted with.

A CIGAR scholar's disciplinary peers include other CIGAR specialists and other experts in public sector management issues. To a lesser extent, researchers in public economics or finance, and political scientists are also our intellectual cousins. The concern about **government** is the common bond of all these groups. If one stresses **accounting**, the entire accounting academic profession becomes our peer group, even though most people in the accounting discipline and profession emphasize the private sector. They almost instinctively ask why government accounting is not more like business accounting, even though there are legitimate differences due to the nature of the public goods produced only by government (Sunder, 1999). Our accounting peers are therefore often our most severe but uninformed critics.

Being comparative and international is clearly the unique attributes of CIGAR. But for this to be a positive identity, one would have to overcome both intellectual and geographical provincialism. The accounting discipline is usually classified in terms of organization forms, e.g. business vs. government accounting. A survey of American accounting professors (Schultz, 1989) found that they devoted a precious one percent of their teaching time to government accounting. Thus it is no exaggeration to say that government accounting is virtually totally ignored by the American academic accounting profession at large. It is difficult to reconcile this result with the fact that government expenditures amount to one-third of the GDP of the United States. I underscored "at large" to take note of the fact that the Government and Nonprofit Section in the American Accounting Association has 600-700 members. Even among the American government accounting academics, most are familiar with state and local governments and most academic papers (and standard textbooks) are about state and local governments. Judging from textbook chapter and journal coverage, the federal government receives little teaching and research emphasis, despite its importance and size (accounting for 2/3 of public expenditures in the United States). American government accounting is therefore made up of two separate and unequal branches, which are themselves a subject of comparison (Chan, forthcoming). Due to geographical provincialism, few Americans have participated in CIGAR conferences or have contributed much to CIGAR in general.

In short, we face a two-fold challenge in defeating provincialism. The first is to elevate government accounting in the intellectual consciousness and curricula of the accounting discipline at large. The second is to conceive of government accounting as a **global** discipline so that national practices become cases to be compared and contrasted. We have to make the case that it is no longer sufficient or intellectual self-respectable for a government accounting scholar to be interested in or knowledgeable about only his or her own country. Only when we think of government accounting globally is it possible to speak of variations among nations. A first step in this direction is to promote international exchanges in order to increase awareness of other countries' practices. On the basis of such awareness one could proceed to collaboration, which inevitably will lead to comparison and contrasting. Such activities would help to generalize the government accounting discipline.

4.2 Funding

Professor Lüder has observed that there is inadequate funding for collaborative international comparative studies in government accounting (presumably done by academics). Comparative studies are routinely done by international organizations. For example, the International Federation of Accountants has conducted a major project to propose government accounting standards for worldwide adoption. In-house staffs are responsible for most of these activities. The participation of individual academic consultants depends on being known to the right people at the right place and at the right time. A more general question is: what is the **value-added** of CIGAR to entice the investment by potential research sponsors, such as organizations that make or recommend government accounting policies, or foundations interested in promoting public accountability internationally?

In my view, the value of CIGAR lies in the academic's training in conceptualizing issues and synthesizing observations. The in-house staffs' research agenda are naturally aligned with their employers' policy priorities. They tend to produce solutions for specific problems whose relevancy is driven by real-world events. Relevancy and timeliness are and should be the hallmarks of useful research products by policy staff on the front line. Due to the problem-solving nature of their jobs, they constantly look forward to solving the next problem and only occasionally look back to absorb lessons from the past. University-based CIGAR scholars often lack the proximity to policy-makers to have up-to-date knowledge of policy priorities. Nor do we usually like to work under deadlines imposed by priority and events. We take pride in producing knowledge that will stand the test of time. The aim of scholarship in CIGAR, after all, is to describe, explain or predict how government accounting works in different countries under similar or dissimilar political and economic systems. Only the most forward-looking patrons would be sufficiently enlightened to invest in this kind of basic research.

Many foundations and aid agencies do recognize the crucial role accounting systems play in enforcing financial - and more broadly political - accountability especially in emerging democracies and market economies. It is relatively easy to argue that improving government accounting is essential for economic, political and social reform. Indeed this line of reasoning has led to the recruitment and deployment of a small army of financial consultants from Western nations. I see two roles for CIGAR in this kind of work. The first is to temper the missionary zeal of these consultants with a greater objective understanding of the cultural, political and institutional roots of extant practices. The second is to develop generally accepted international benchmarks by which the practices of a particular country may be compared.

In short, inadequate funding for academic CIGAR can be explained in terms of the mismatch between the supply of and demand for policy-relevant information. The more CIGAR scholars are inclined to do conceptual, analytical and methodological kind of research, the more we are likely to remain removed from the world of action. It is difficult for policy makers and problem solvers to see the immediate relevancy of

academic treatises. I propose that CIGAR scholars write, as by-products of their academic papers, easy-to-understand position papers for these potential sponsors. I would further suggest that we periodically amass what our practitioner colleagues have produced and generalize their findings and draw out implications for other times and places. Finally, we will be more successful if we frame the need for accounting in terms of promoting the near-universal value of accountability.

4.3 A Specialized Journal

I am not optimistic about the prospect for a CIGAR journal and believe there are good reasons for not having one. A viable and respected academic journal crucially depends on a steady flow of quality manuscripts. At this time and for the foreseeable future, that will probably not be the case for an exclusively CIGAR journal. A journal issue of five full-length papers would require ten manuscripts at a 50% acceptance rate, 15 manuscripts at a 1/3 acceptance rate, or 25 manuscripts at a 20% acceptance rate. Even if we assume that self-selection and specialized scope make 30 to 50% an appropriate acceptance rate, a manuscript flow often to 15 per issue would be required. Judging from the volume of submissions for the biennial CIGAR conferences, that would be an ambitious but achievable goal at an annual interval. A semi-annual publication, requiring twice as many manuscripts, would not be feasible and sustainable in view of the small number of productive CIGAR authors.

Earlier I implicitly argued that professional recognition for CIGAR scholars comes largely from peers outside of this relatively small and close-knit community. While a CIGAR journal would give us a sense of identity and editorial control, it might unwittingly also lure us into further intellectual isolation. This phenomenon already exists in American academic accounting. The large number of specialty journals and special interest sections in the American Accounting Association (AAA) threaten to fragment the discipline and profession and reduce the core common knowledge and identity. Even though there are approximately six hundred members in the AAA's Government and Nonprofit Section, the Section has found it impossible to sponsor an official journal. The intellectual and economic rationale for that decision applies with even greater force to a sub-specialty in international comparative research, which has two hundred to three hundred affiliates but only a smaller core group of perhaps fifty contributing scholars currently.

As an alternative, I would urge CIGAR scholars to make submissions to the existing journals in government accounting and closely related disciplines, all of which are in the English language. The American journal of **Research in Governmental and Nonprofit Accounting** (RIGNA) and the UK journal of **Financial Accountability and Management** (FAM) are the most logical publication outlets for CIGAR papers.

Accounting academics serve as their editors and dominate their editorial boards. While FAM's board has broad international representation, RIGNA's board is currently virtually all American. Of course ad hoc reviewers with relevant expertise can be found for CIGAR papers. Submission to these journals exposes CIGAR to the scrutiny of scholars who are not necessarily CIGAR experts or fans. On the other hand, publications in these journals offer the opportunity to inform and influence our nearest disciplinary peers. The next step would be to penetrate the "mainstream" accounting journals read by most accounting academics.

Given the close relationship between government accounting and public budgeting and management, CIGAR scholars may also consider submitting papers to the American journals of **Public Budgeting and Finance**; and the **Journal of Public Budgeting, Accounting and Financial Management**, as well as the **International Journal of Public Management**. These journals are not edited by academic accountants, who constitute only a small minority on their editorial boards. All these journals are interested in accounting papers. The **Journal of Public Budgeting, Accounting and Financial Management** in particular has created a (government) accounting section with its own editorial board.

In the ideal world of many contributors and abundant manuscripts, a CIGAR journal would of course be most desirable. Such a journal would ensure that submissions would be reviewed by fellow CIGAR researchers who are presumably most knowledgeable about them. Unfortunately that would compound the problem of intellectual isolation with inbreeding. The absence of a specialty journal compels CIGAR scholars to compete in the broader marketplace of ideas. We will face the challenge of explaining, perhaps even justifying, the aims and methodology of CIGAR, in addition to the specific contents of the papers, to the editors and the manuscript reviewers. Looked at positively, this scrutiny will force CIGAR scholars to think about their contributions to the larger field that encompasses government accounting, budgeting, financial management. Out of this higher level of interaction CIGAR may be more widely known. But one should not expect universal favorable reception, because the larger research community is not obliged to agree with the norms that may have evolved. I am arguing for tighter integration of CIGAR with the related disciplines, because CIGAR faces the twin challenge of raising its visibility and enlarging the number of productive scholars.

5. Conclusion

Fifteen years ago, Professor Klaus Lüder began his pioneering work in what soon became known as comparative international government accounting research (CIGAR). Since that time a small “invisible college” has grown into an international network of over two hundred scholars and public officials. Each member of the network, in projects large and small, has tried to, directly or indirectly, implement the intellectual and policy agenda Lüder laid out. When expectations are high, it is almost inevitable that actual performance is destined to fall short of the original goals. In the annals of learned disciplines, fifteen years is a brief period. Thus while I share many of Professor Lüder’s concerns, our collective imperfections are, in many ways, necessary growing pains of an adolescent discipline in search for its aim and methodology. Few would dispute the need for more and rigorous theoretical and methodological studies, as well as genuinely comparative studies of government accounting systems around the world. Fewer could master the resources - intellectual and material - to undertake such studies. Rome was not built overnight; so will not the task of CIGAR be completed in a matter of a dozen years. If it were so easy, it would not be worthy of our efforts. On the other hand, the current vitality and future prospect of CIGAR crucially depend on the community’s resolve to undertake more collaborative research, which Professor Lüder has earnestly recommended. Such a strategy would enable each person to capitalize on his/her comparative advantage. At the same time, we need to undertake outreach activities and claim a place at the table of academic discourse. We bring to the table the belief that in the global village of the 21st century, the cosmopolitan vision of CIGAR will replace the government accounting research that is provincial in character. Over a hundred years ago, when the City of Chicago was all but a small town on the American prairie, the architect Daniel Burnham admonished his contemporaries not to make small plans for building a great city. On the occasion of his 65th birthday, I honor Professor Klaus Lüder as the Daniel Burnham of government accounting research.

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