MODELING GOVERNMENTAL ACCOUNTING INNOVATIONS

AN ASSESSMENT AND FUTURE RESEARCH DIRECTIONS

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ABSTRACT

This paper provides an assessment of the current state of comparative international governmental accounting research (CIGAR) in terms of contributions and critical issues. The continued expansion and refinement of the contingency model of governmental accounting innovations has served CIGAR well by giving researchers a common frame of reference. We suggest additional research in identifying the attributes of governmental accounting systems, specifying innovations, tracing the processes of generating and implementing innovations, identifying the consequences of innovations, and studying the diffusion of innovations internationally.
I. INTRODUCTION

As an organized academic activity, comparative international governmental accounting research (CIGAR) is a dozen years old. During this period, the original “invisible college” expanded into an international network of over 200 participants. Active members of this network contributed to five CIGAR conferences and three CIGAR workshops. Building on Klaus Lüder’s Speyer CIGAR research paper series and his widely cited RIGNA paper (Lüder 1992), the CIGAR community has also produced several collections of essays (Chan and Jones 1988; Buschor and Schedler 1994; Montesinos and Vela 1995), in addition to the present volume in the Research in Governmental and Nonprofit Accounting series.

When the intellectual history of CIGAR is written, the past dozen years may well be described as exploratory. The explorations took several forms. First, CIGAR research has become global. The addition of studies on Asian and African nations means that CIGAR is no longer completely Eurocentric and North American in outlook and substance. Nor is CIGAR research limited to Western democracies; preliminary studies are made of countries whose political systems and cultures are dissimilar from the West. Second, while English is the working language of the CIGAR community, non-English-speaking countries are increasingly represented in CIGAR events and publications. Third, CIGAR scholars have used diverse research methods, ranging from archival historical studies to field studies and statistical analyses. Fourth, research has expanded from a narrow conception of accounting to include budgeting, accounting, reporting practices, auditing, and even cost control and performance measurement.

The exploratory adventures of CIGAR scholars have been aided considerably by the tradition of academic freedom. Freed of ideological inhibition and national constraints, researchers have engaged in wide-ranging discussions of how and why various nations’ governmental accounting systems (broadly conceived) differ or resemble each other. A score of country studies have been produced, along with several bilateral and multilateral comparative studies. On the basis of this body of literature, we undertake a preliminary assessment of the status of CIGAR, and offer some suggestions for future research.

II. AN ASSESSMENT OF CURRENT RESEARCH

In the introductory section, we gave a number of indications of what the CIGAR community has accomplished. In this section, after identifying the contributions, we will try to face up to several critical issues.
A. Contributions

Theoretical Contributions

CIGAR has benefited from a relatively strong theoretical foundation. The contingency model of governmental accounting innovations (Lüder 1992) has been widely cited and used, thus effectively serving the role of a paradigm for CIGAR research. We describe below the continuing evolution of the model in hopes of stimulating further theoretical development.

The antecedents of what is now referred to as CIGAR are a series of nine country studies undertaken by Klaus Lüder and his associates in the mid- to late 1980s and early 1990s. These studies, written in German and published in the research paper series of the Postgraduate School of Administrative Sciences-Speyer, initially included the following countries: Canada (both provincial governments and the federal government), Germany, Denmark, the European Community, France, Sweden, United Kingdom, United States (both the federal government and state governments). The findings of these country studies were summarized in Lüder (1989,1992). Later, Italy, Japan, and Spain were added and summarized in Lüder (1994).

In addition to documenting the governmental accounting practices of those countries, these studies identified the environmental conditions that favored or frustrated innovations. Immersion in the environments of the countries identified earlier—in the form of field trips and focused interviews—led to the formulation of what has become known as the contingency model of governmental accounting innovations (or contingency model, in short).²

The initial CIGAR contingency model (Figure 1) identified a set of contextual variables and behavioral variables that were found to be potentially relevant in explaining the outcome of the governmental accounting innovation process. The contextual variables belong to several categories: (1) stimuli, (2) social environment of the government, (3) characteristics of the political administrative system, and (4) implementation barriers. It was hypothesized that the first three types of contextual variables would positively influence the attitudes and behavior of users and producers of government financial information. A combination of conducive contextual conditions and favorable attitudes/behavior would facilitate the innovation process. However, implementation barriers could nevertheless prevent a successful outcome. We call this the first generation of contingency models. Model 1A (Figure 1) identifies the major components of the model, which are elaborated in Model IB (Figure 2).

The contingency model is fundamentally an economic model. It posits an information market with users and producers of governmental financial information. The attitudes and behaviors of users and producers alike are shaped by their respective environments. If the conditions are ripe—as occasioned by some stimuli (such as financial scandals or governmental financial crises)—the interactions between demand and supply could spark governmental accounting innovations. Innovations were defined as “conceptually not merely procedurally changes of the accounting system to ensure the supply of comprehensive, reliable and meaningful financial information needed for appropriate financial accountability and sound financial management” (Lüder 1994, 1).
While maintaining the model’s basis structure, the second-generation contingency models introduced several new features. First, as shown in Model 2A (Figure 3), the roles of political actors and administrative actors are differentiated. Political actors are both producers (with respect to the general public) and users (with respect to the bureaucracy) of information. Administrator actors, on the other hand, are only producers of information (with respect to the political actors and the general public). Second, it is recognized that dominating doctrine with a change in parliamentary majority could affect the attitudes and behavior of political actors. In short, politics affects governmental accounting. Third, the strengthening of financial functions (e.g., the creation of CFOs in the American federal government) and the establishment of accounting standard-setting organizations were explicitly identified as having an impact on the behavior of administrative actors.


**Figure 1. Governmental Accounting Innovation Model 1A**
Figure 2. Governmental Accounting Innovation Model 1B

As other CIGAR scholars used the contingency model to guide their field observations, they sometimes discovered the need to modify it. For example, Godfrey and his associates (this volume) incorporated two new variables to the model. First, they discovered tribal identification and loyalty affect the people’s attitude toward government (and, by extension, government finances). Second, international aid agencies play an instrumental role in demanding and financing changes in the recipient nations’ accounting systems. By tying improvements in accounting (and in financial management generally) to the award and renewal of financial assistance, donors and creditors substantially increased the effectiveness of their demand for reform and information.


**Figure 3.** Governmental Accounting Innovation Model 2A
Figure 4. Governmental Accounting Innovation Model 2B

We call this iteration Model 2B (Figure 4). Model 2C (Figure 5) is a rearrangement of the basic Model 2A to more clearly separate the contextual variables and behavioral variables, and to emphasize the direct effect of the behavioral variables on the results of the innovation process.
Figure 5. Governmental Accounting Innovation Model 2C

The next substantive improvement results in what we hope will be a new and third generation of contingency models. Model 3A (Figure 6 and described in greater detail in Jaruga and Nowak this volume) argues that consequences of innovation should be added to the model. That is, researchers should be concerned with what difference the innovations make in the world. Innovations may well produce effects that are routed back to affect the contextual and behavioral variables themselves. When that is the case, the model becomes a cybernetic learning system with a feedback loop. The full implications of such a dynamic model remain to be explored. We will have more to say on this point later on.

Source: Jaruga and Nowak (1996).
In short, the contingency model has shown remarkable robustness and adaptability. Not only has it guided CIGAR research, the model itself has been the subject of research.

Figure 6. Governmental Accounting Innovation Model 3A

Source: Jaruga and Nowak (1996).
Empirical Knowledge

Through publications, conferences, and workshops, the CIGAR community now knows much more than before about the governmental accounting systems—and their environments—in various countries. Space limitations preclude an itemization of such empirical knowledge. Readers are referred to the papers in this volume as well as the other monographs cited earlier for details. We hasten to a critical assessment of the gaps in our empirical knowledge and theoretical understanding in the next section.

B. Critical Issues

Our review of comparative international governmental accounting research has revealed five critical issues. They are: (1) uneven and incomplete coverage; (2) emphasis of context over content; (3) emphasis of context over behavior; (4) treating the process of innovation as a “black box”; and (5) neglecting the consequences of innovations. Each one of these issues is elaborated below.

Incomplete and Uneven Coverage

In a perfect world of unlimited intellectual and financial resources, CIGAR would cover the whole world and document the rich diversity (or remarkable similarities, as the case might be) of governmental accounting systems and their evolution in the over 150 countries.

Obviously, that has not happened. Rather, there are relatively few genuine CIGAR studies with large samples. More numerous are country studies written by native scholars or by a few others with an international interest and access. In addition to resource constraints, language barriers seriously hinder one’s ability to do in-depth studies and to communicate internationally. As a consequence, only a dozen country studies have been written since the mid-1980s and they have focused on Western democracies.

Some progress is made in this volume with the publication of papers on China (Chan), Japan (Yoshida), the Sudan (El-Batanoni and Jones), and the East African nations of Kenya, Tanzania, and Uganda (Godfrey, Devlin, and Merrouche). Nevertheless, most countries in Asia, Africa, and South and Central America are absent in CIGAR studies. With the exception of Poland, our knowledge about the former Soviet Union and former Eastern European countries is meager.

As things stand now, we know relatively little about: (1) how the conversion from totalitarian regimes to democracy has altered governmental accounting systems; (2) how governmental accounting systems have changed when a planned economy is changed to a market economy; (3) whether the supply and demand framework embodied in the contingency models would be applicable in those countries. When more countries are analyzed in CIGAR, we can have greater confidence in the generalizability of ideas.
Emphasis of Context Over Content

Considerable research effort is directed toward a better understanding of the context of governmental accounting rather than governmental accounting itself.

The emphasis of context over content might be due to several factors. The contingency model hypothesizes that contexts influence the nature of governmental accounting systems. In this sense, contexts may be as important as content. Accounting researchers might feel they know more about accounting than about the environment of accounting. Thus, it is more intellectually rewarding to explore the contexts instead. Finally, it may very well be the case that there is more variability in the contexts than in the governmental accounting systems themselves.

Whatever the reasons, the result is that ironically the English-language CIGAR literature does not contain much factual knowledge about various nations’ governmental accounting systems. Indeed, there has not yet developed a common research instrument for collecting internationally comparable data about governmental accounting systems. Unless this imbalance is addressed, we would be like marine biologists who know more about the oceans than about the creatures living in them.

Emphasis of Context Over Behavior

A greater amount of research attention has been paid to the contextual variables than to the behavioral variables. Innovations are made by people. As such, their attitudes and behavior do matter. Currently, the contingency model includes such generic conceptual categories as “expectations of the general public,” “expectations and change behavior of political actors,” and “change behavior of administrators.” Yet we have not yet asked the critical question of: which attitudinal and behavioral variables are relevant to governmental accounting innovations?

The “Black Box” of Innovating

In view of the lack of specificity of the relevant behavioral variables, it is not surprising that CIGAR literature has treated governmental accounting innovation as a black box. We know little about how particular innovations are generated and implemented. Who came up with the original idea? How did he or she persuade others to adopt the new idea? What factors influenced the adoption decisions? Who were the early adopters or late adopters?
Answering this series of questions could shed some light into the process of generating governmental accounting innovations. In other words, we need a process model of accounting research and development.

**Consequences of Innovations**

To some extent, the neglect of innovation processes is linked to the seemingly simple question of: what are governmental accounting innovations? A minimal definition is: something new or different. The definition in the CIGAR literature is far more demanding. By requiring innovation to be the introduction of “a more informative public sector accounting system,” one would have to (1) operationally draw the boundary of the accounting system, (2) determine the extent of its “informativeness” before the innovation, whatever it is, and (c) determine the extent of informativeness after the introduction of innovation. Given the difficulties of these tasks, there is no wonder very few CIGAR studies that adhere strictly to this definition of innovation.

If a CIGAR study addresses the issue of what constitutes a governmental accounting innovation, it tends to focus on the passage of accounting-related reform measures (e.g., Chan 1994; Montesinos and Vela this volume). Longitudinal studies of adoption of innovations are still rare in the CIGAR literature, so are studies on the outcomes of adopting particular innovations.

In summary, current CIGAR research has largely overlooked the developing countries in Asia, Africa, and South and Central America and the former socialist countries. Environmental context has received more research attention than the attitudes and behavior of users and producers of information. Nor has a generally accepted instrument for describing and gauging the “informativeness” of governmental accounting systems been developed. Even though innovations are the focus of the contingency model, the process of innovation has remained mostly like a black box. Studies have tended to view innovations as an identifiable event rather than subsequent implementation along with the consequences of adopting the innovation.

**III. FUTURE RESEARCH DIRECTIONS**

In view of the issues noted in the previous section, we suggest some future CIGAR research be devoted to: (1) identifying the attributes of governmental accounting systems; (2) defining what constitutes innovations; (3) documenting the processes that generate and implement innovations; (4) tracking the consequences of innovations; and (5) tracing the diffusion of innovations internationally. These suggestions are described below.
A. Identifying System Attributes

To date a major challenge facing the CIGAR community is how to make country studies comparable. There exists a great need for a prototype model of doing country studies so that the results will be useful for comparison. For this to happen, the CIGAR community has to reach a consensus as to (1) what constitutes “governmental accounting” and (2) how it is to be described in a way that eventually qualitative data will be available for statistical analysis.

What is the scope of “governmental accounting?” In a narrow sense, governmental accounting (Ac) is a system for measuring the effects of economic activities and financial transactions of public institutions. In a broader sense, however, the term is used to encompass not only the financial measurement activity, but also budgeting (B), financial reporting (FR), and auditing (Au). That is, the domain of governmental accounting research could conceivably include the entire chain of activities: B → Ac → FR → Au.

CIGAR researchers have often employed focused interviews with experts as a way to gather information about the governmental accounting system of a particular country. Klaus Lüder developed an interview guide for conducting his field studies. This was subsequently reformulated into a questionnaire by James Chan and is included in the Appendix. The questionnaire, focusing on governmental accounting and financial reporting, covers both institutional framework and policy questions.4

The “institutional framework” questions relate to professionalism and independence, private sector influence, functional integration, and centralization. The “policy” questions ask about the objectives of the system, accounting recognition criteria and measurement rules, financial reporting practices, contents of financial reports, and the dissemination of financial information.

The basic format of the questions is “To what extent...”. One could therefore find out the status of the system before and after any reform measures were introduced. The next step in the further development of the questionnaire is to (1) more systematically incorporate budgeting and auditing, and (2) develop a coding scheme so that the “extent” data could be expressed in quantitative terms.

B. Defining Innovations

What are innovations? In a minimal sense, anything that is new could be called an innovation. But that would be like calling every change a “reform.” Innovations and reforms have the connotation that the change is for the better. In governmental accounting, this could refer to a system that is more informative. That is, the new system would provide more and/or better information about the finances of government.
Often the adoption of the accrual basis of accounting is taken as a measure of reform. That seems to be a reasonable approach because the accrual basis would fundamentally require the recognition of nonfinancial assets (e.g., fixed assets) and long-term liabilities (e.g., pensions). Such information tends to be neglected by an accounting system whose function is limited to monitoring the execution of the cash budget. Thus adoption of accruals does represent a qualitative change in governmental accounting.

Related to the conversion to the accrual basis is the greater emphasis placed on the balance sheet. This is an improvement because traditional accounting tends to focus on the flow of current financial resources. These changes would probably also require the bookkeeping system be converted from a single-entry system to a double-entry system. Elementary as this may seem, without the double-entry bookkeeping system, it is impossible to systematically generate financial data for a set of fully articulated financial statements, that is, both the balance sheet and statement of operations.

Innovations can also take the form of making financial data comprehensible and accessible to users, especially those who heretofore have been effectively excluded. In many countries, financial statements are prepared pursuant to legal requirements. Once prepared, they tend to gather dust on the shelf. Converting voluminous data into financial indicators and presenting the information in graphic forms might increase their use. Instead of the traditional hard copy format, perhaps financial data could be made available in computer disks, or even presented on cable television as a community service.

Governmental accounting innovations may be regarded as one category of innovations and CIGAR scholars can therefore take advantage of the considerable research literature on innovations. There (Rogers 1983, 210-240), innovations are analyzed in terms their relative advantage over old practices, compatibility (with, e.g., values and beliefs, current practices), complexity, trialability, and observability. It has been found that these attributes have varying degrees of influence on the rate of adoption of innovations. Whether that is the case with governmental accounting innovations may be a research topic.

These are just a few examples of innovations. In general, additional research is needed to identify and analyze innovative practices, and to document the process by which innovations are generated and implemented.

C. Generating and Implementing Innovations

The CIGAR literature contains specific instances of alternative ways of instituting accounting reform measures. For example, Klaus Lüder is currently conducting a pilot project to install an accruals-based municipal accounting system in the German state of Baden Wurttenburg. In Spain (Montesinos and Vela this volume) and the Netherlands (Bac this volume), recent municipal accounting reforms are the result of the passage of legislation. In the United States, the passage of the Chief Financial Officers Act and the establishment of the Federal Accounting Standards Advisory Board in 1990 launched a period of accounting and reporting reform in the federal government (Chan 1994). On the other hand, New Zealand’s accounting profession exerted a great influence on implementing governmental accounting innovations in the favorable climate of government reform in general (Pallot this volume). In the early 1980s it took five years of
extensive private-sector and public-sector negotiations to create a Governmental Accounting Standards Board for state and local governments in the United States (Chan 1985). Other countries may have other mechanisms for improving governmental accounting.

The time has come to more systematically analyze the various processes by which governmental accounting innovations are generated and implemented. Rogers (1983, 134-162) describes a general model of the innovation development process. This process model consists of the following steps: recognizing a problem or need → basic and applied research → development → commercialization → diffusion and adoption → consequences. For us, commercialization would be replaced by the marketing of innovations to administrative and political leaders whose support is necessary for the innovation to succeed. “Tracer studies” have been undertaken in other fields to see how specific innovations are generated and how research is converted into practice. Perhaps similar studies could be done on governmental accounting. The CIGAR contingency model, while containing a number of behavioral variables, is not very explicit about the decision processes through which innovations are adopted. Again, we refer to Rogers (1983, 163-209) who also provides a model of the innovation-decision process. This process consists of the following stages: knowledge stage → persuasion stage → decision stage → implementation stage → confirmation stage.

The process-oriented research outlined earlier differs from variance research (Rogers 1983, 194-195) that currently dominates CIGAR research. In the process research, we are particularly interested in the time sequence of innovation-related events or activities. Variance research, on the other hand, is cross-sectional in nature. As such it is particularly appropriate for comparative research. What we are suggesting is that the innovation processes might be different in different countries. Therefore these processes can also be objects of comparative studies.

D. Tracking the Consequences of Innovations

As we pointed out in the “theoretical contributions” section, the third generation of models of governmental accounting innovations is distinguished from the earlier models by the addition of consequences as a key component. We believe the addition of this variable to the conceptual model should be accompanied by empirical research on the consequences of governmental accounting innovations. Why? The reason is that rational expectations about the consequences of accounting reforms might affect their success or failure.
Accounting reforms have costs and benefits in economic and political terms. Consider
the introduction of accrual accounting. It has the potential of shifting the recognition of
revenues and expenses to different periods, thus affecting the amounts of deficits for
those periods. For politicians with short planning horizons, accounting measures that
defer deficits to the future are preferable to those creating current deficits. Similarly,
while the recognition of long-term receivables and the capitalization of capital
expenditures would increase the amounts of a government’s assets, this “benefit” might
be offset by the “cost” of greater amounts of long-term liabilities appearing on the
balance sheet. In general, if the expected costs of an accounting reform exceed its
expected benefits, the reform will probably not succeed.

Accounting reforms also have political consequences. Accounting reforms often call
for additional information disclosures and the distribution of information to those who
may not have prior access to the government’s financial information. Thus reform may
break up the information monopoly of the financial experts and the executive branch of
government, which usually control the accounting function. As more information flows
from the executive branch to the legislative branch, as well as from the government to the
citizens and the taxpayers, the administration may risk closer scrutiny of a better
informed legislature and general public. That is the political cost of accounting reform to
the administration, making it a less eager supporter of full disclosure of financial
information. The relationship between information and power is an important area of
research.

E. Tracking the Diffusion of Innovations

CIGAR research began out of the intellectual curiosity of a number of academics
about governmental accounting systems in other countries. At the same time, there is a
pragmatic dimension to CIGAR research. When certain practices are judged to be, in
some sense, better, they become the candidates for international transfer. For example,
Norvald Monsen and Salme Nasi and Yoshida in this volume trace the diffusion of
German cameralism to two disparate destinations: Scandinavia and Japan, respectively.
Chan (1995) documents how Chinese governmental accounting has been successively
influenced by Japanese practices, by American experts, then by Soviet experts. Finally,
the West has again become a favorite source of ideas. Alan Godfrey and his associates
(this volume) also document the influence of international donors and aid agencies.
Experts and consultants, mostly from the West, routinely dispense advise to developing
countries and those in transition from planned economy to a market economy on how to
improve their public financial management. The New Zealand experience has been
disseminated not only through publications (e.g., Pallot this volume), but also through
visits by New Zealand accounting officials.
The international diffusion of innovations, we suggest, deserves the attention of the CIGAR community. In addition to the process research suggested earlier, CIGAR scholars may fruitfully study the roles of opinion leaders and change agents by considering communication network analysis, which has been used to trace the flow of innovations (Rogers 1983, 271-311).

In conclusion, we suggest in the next stage of CIGAR research greater attention be paid to content (i.e., the governmental accounting system) itself, the process of innovating, and the international diffusion of innovations.

APPENDIX

Suggestions for Characterizing a Nation’s Governmental Accounting System

INSTITUTIONAL FRAMEWORK

To what extent:

PROFESSIONALISM AND INDEPENDENCE
— Is the accounting system controlled by the administration (executive branch of government)?
— Is the chief accounting officer required to be a public finance professional?
— Is the auditor independent of the government unit being audited?

PRIVATE-SECTOR INFLUENCE
— Are accounting and financial reporting standards based on legal requirements?
— Does the private-sector accounting profession participate in setting governmental accounting policy?

FUNCTIONAL INTEGRATION
— Are accounting policies and procedures (e.g., the chart of accounts, measurement rules) influenced by budget laws or norms?
— Have accounting concepts (e.g., accrual) influenced public budgeting?
— Are accounting and financial reports subject to external (parliamentary or legislative) audit?
— Is the accounting system computerized?
— Is the accounting system regarded as a part of the overall management information system?

CENTRALIZATION
— Does the national government dictate the accounting practices of sub-national governmental units?
— Is the accounting function performed by operating agencies within the government subject only to the coordination of a central office?

(continued)
ACCOUNTING AND FINANCIAL REPORTING POLICY

To what extent:

OBJECTIVES
— Is the accounting system designed to facilitate budgetary control?
— Is the accounting system designed to facilitate legislative oversight?
— Is the accounting system designed to facilitate monitoring by creditors and other resource providers (e.g., bondholders, grantors, and donors)?
— Is the accounting system also designed to facilitate monitoring by the general public?

ACCOUNTING RECOGNITION AND MEASUREMENT
— Is the double-entry bookkeeping system used?
— Is the accounting system organized on the basis of individual funds?
— Is the accrual basis of accounting practiced?
— Do government enterprises follow commercial accounting principles?
— Are bases of valuation other than the historical cost basis (e.g., replacement cost) used?
— Are the government’s capital assets recognized?
— Are the government’s long-term liabilities recognized?
— Is the annual deficit based on accruals?
— Is revenue recognition based on cash receipts?
— Is depreciation expense recognized?
— Are obligations considered as expenditures?

FINANCIAL REPORTING
— Are the books closed promptly after the end of the fiscal year?
— Are government managers given interim (e.g., monthly, quarterly) financial reports?
— Does the government periodically issue financial reports to the public?

CONTENTS OF FINANCIAL REPORTS
— Does the reporting entity encompass other associated governmental units?
— Are financial data aggregated (e.g., in terms of types of funds) in external reporting?
— Does the government’s financial report include such basic financial statements as a balance sheet, statement of operations, and cash flow statement?
— Are actual results compared with revenue projections and appropriations?
— Are economic forecasts or analysis included in financial reports?
— Are nonfinancial data on service efforts and accomplishment included in financial reports?
— Are internal transactions (e.g., transfers) disclosed in the external financial reports?

INFORMATION DISSEMINATION
— Are general purpose financial statements used in external reporting, in contrast to issuing reports tailored to meet the needs of specific user groups?
— Are financial reports formally presented to the legislature?
— Are financial reports disseminated within the government?
— Are financial reports disseminated to the public?
— Are financial reports used by capital market participants?
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NOTES

1. An invisible college is a group of scholars who, through informal communications and collaborations, form a close-knit social network that does not attract much public attention.
2. The original contingency model in organization theory includes only contextual variables. Attitudinal and behavioral variables were added to the contextual variables in the course of adapting the contingency model in CIGAR. For ease of reference, the label “contingency model” was retained.
3. Herein lies what might be called the financial accounting bias in governmental accounting. That is, external reporting tends to be the focus of attention. This is changing, though, as evidenced by the Budaus and Buchholtz paper in this volume.
4. K. Lüder’s interview guide was not confined to accounting in the narrow sense, but also encompassed budgeting, financial reporting, and auditing.

REFERENCES