

JAMES L. CHAN 陈立齐 (jimchan@uic.edu; www.JamesLChan.com)

- Research Interests**
- Governmental accounting standards and international comparison
 - Public sector budgeting, cost systems, and financial management
- Current Positions (as of Dec. 2011)**
- Professor Emeritus of Accounting, University of Illinois at Chicago
 - 北京大学海外名师(Distinguished Overseas Professor, Peking Univ. (School of Economics), Shandong U. of Finance & Economics, 2011-16.
 - Professor by Special Appt., Research Institute of Fiscal Science, MOF
 - Research Fellow, Public Management Research Center, Sun Yat-sen U.
- Former Major Positions**
- Professor (1987-2007), Head of Department and the Ernst & Young Professor (1987-91), Director of the Office [later Center] for Governmental Accounting Research and Education (1983-91), Associate Professor (1981-87) at UIC
 - Consulting Prof.: Shanghai Univ. of Finance and Economics (1994-2007), Xiamen Univ. (2002-2007)
 - Visiting Prof.: Sun Yat-Sen Univ., Central Univ. of Finance & Economics, Zhongnan Univ. of Economics & Law, all in China (all 2007-2010), Univ. of Cagliari, Italy (May-July 2008); Bocconi Univ. in Milan, Italy, and Tsinghua Univ. in Beijing, China (2000-01)
 - The Emmett Dedmon Visiting Professor (1994-98) and Senior Lecturer (1998-2000), Harris School of Public Policy Studies, Univ. of Chicago
 - Academic Fellow, U.S. General Accounting Office (GAO, now Government Accountability Office), Washington, DC (1991-92)
 - Researcher, then Senior Researcher, National Council on Governmental Accounting (NCGA), Chicago (1979-81)
 - Assistant Professor of Accounting, Arizona State Univ. (1978-80), Syracuse Univ. (1976-78)
- Education**
- B.S. in Accountancy (1971), Master of Accounting Science (1973) and Ph.D. in Accountancy with minors in public administration and economics (1976) from the Univ. of Illinois at Urbana-Champaign
- Major Academic Professional Service, Honors**
- Member, U.S. Comptroller General's Research and Education Advisory Panel (1988 to 2000) at the GAO
 - Chairman of the Government and Nonprofit Section of the American Accounting Association (1988-89), co-winner of Notable Contribution to Literature Award (1984), and recipient of Enduring Lifetime Contribution Award (2008)
 - Recipient of Lifetime Research Achievement Award, China-America Association for Public Affairs (2008)
 - Co-founder of CIGAR (Comparative International Governmental Accounting Research) Network, established 1986
 - President, Chinese Accounting Professors Assn. in N. America (1987)
 - Editor, *Research in Governmental and Nonprofit Accounting* (1984-96), and member of the editorial boards of several academic journals
- Publications (see attachment)**
- Edited nine volumes of RIGNA and five monographs
 - Author/co-author of two books and 60 journal articles and chapters; translation: Chinese, Czech, French, Italian, Japanese, Portuguese, Spanish
- Consulting Experience**
- International: IMF/Fiscal Affairs Department, World Bank, OECD, UNDP; Chinese Ministry of Finance; State of Sao Paulo, Brazil
 - U.S. GAO, Fed. Acctg. Standards Adv. Board, Govt. Acctg. Stds. Board
 - State and local: NCGA, Illinois, Chicago, Cook County, Los Angeles
- International Exchange**
- Presentations and field studies in Brazil, China, Czech Rep., Germany, Norway, Russia, Switzerland, Spain, France, Italy, Poland, Portugal, UK
 - Advised 20 doctoral students and visiting scholars
- Communication**
- Mailing: 941 North Grove Avenue, Oak Park, IL 60302-1341, U.S.A.

JAMES L. CHAN

Classified Lists of Publications

Selected Papers Available at www.JamesLChan.com
(Numbers primarily for sequencing; cross-listing indicated)

Journal Volumes and Books

1. Series Editor, *Research in Governmental and Nonprofit Accounting* (RIGNA), Vol. 1-9 (1985-1996). Major themes:
Vol. 1: Government Accounting Policy Research
Vol. 2: Auditing, Health Care, Higher Education, Credit Analysis
Vol. 3 (A): Managerial Emphasis, Financial Reporting Issues
Vol. 3 (B): Research Methodology, Use and Users of Financial Information
Vol. 4 (Rowan Jones, co-editor): Doctoral Dissertations
Vol. 5 (James Patton, co-editor): Data Envelopment Analysis
Vol. 6 (James Patton, co-editor): Public Budgeting, Nonprofit, Bond Rating, Hospital,
Vol. 7 (James Patton, co-editor): Public Choice
Vol. 8: Modeling the Political System, Signaling and Monitoring, Choosing Organization Form
Vol. 9 (Rowan Jones and Klaus Lueder, co-editors): Comparative International Government Accounting Research (CIGAR)
2. With A.R. Drebin and L.C. Ferguson, *Objectives of Accounting and Financial Reporting by Governmental Units: A Research Study*, Volume 1 (Chicago: NCGA, 1981), 128 pp.
3. With R. Jones, eds, *Government Accounting and Auditing: International Comparisons* (London: Routledge, 1988), 218 pp.
4. Edited* *Government and Nonprofit Accounting in Western Nations*, translation by Jianyong Zhao (Beijing: China Economic and Finance Publishing House, 1997). * wrote preface, edited and proofread Chinese translation of IFAC Public Sector Committee Research Studies.
5. With X.Y. Chen, eds., *Models of Public Budgeting and Accounting Reform*, Chinese edition (Beijing: CITIC Publishing House, 2002); English edition as *OECD Journal on Budgeting*, Vol. 2, Supplement 1 (Paris: OECD, 2002), 354 pp.
6. *American Government Accounting Standards and Their Relevance to China*, bilingual edition in English and Chinese, translation by Suihong Chen and Yinghua Shi (Beijing, China: China Finance and Economics Publishing House, 2009), 389 pp.

American Government Accounting, Financial Reporting, Budgeting and Financial Management

1. "Local Government Accounting..." *Urban Affairs Papers* (Spring 1980), pp. 19-27.
2. "Standards and Issues in Governmental Accounting and Financial Reporting," *Public Budgeting and Finance*, Volume 1, No. 1 (Spring 1981), pp. 55-65.
3. "A Selected (Annotated) Bibliography on Governmental Accounting: 1979-81," *Public Budgeting and Finance*, Volume 1, No. 2 (Summer 1981), pp. 69-73.
4. "*Objectives of Accounting and Financial Reporting by Governmental Units: A Research Study*, Volume II (Chicago: NCGA, 1981):
"Decisions and Information Needs of Voters, Taxpayers and Service Recipients"

"Decisions and Information Needs of Legislative, Governing and Oversight Bodies"

"Decision and Information Needs of Intergovernmental Grantors"

5. "Research on Accounting Policy Making with Applications to Government Accounting" in *Research in Government Accounting, Reporting, Budgeting and Auditing: Evaluation and Issues for Research* (AAA Public Sector Section, Research Committee, 1982), pp. 28-43.
6. With T.N. Clark, "Organizational Slack in Municipal Government: A Cost Variance Analysis," *Journal of Urban Affairs* (Spring 1983), pp. 95-107, with Terry Nichols Clark.
7. "The Birth of the Governmental Accounting Standards Board: How? Why? What Next?" *Research in Governmental and Nonprofit Accounting*, Volume 1 (1985), pp. 3-32.
8. "Fund Reporting and Municipal Credit Risk: A Discussion of Ingram's Tests," *Contemporary Accounting Research*, Vol. 3 (Fall 1986), pp. 222-225.
9. With R.D. Picur, "Advances in Governmental Accounting: A Review of Research and Policy," *Advances in Accounting* (1986), pp. 181-220.
10. With M.A. Rubin, "The Role of Information in a Democracy and in Government Operations: The Public Choice Methodology," *Research in Governmental and Nonprofit Accounting*, Volume 3, Part B (1987), pp. 3-27.
11. "Overview of Governmental Accounting Principles," Chapter 1 in *Applying Government Accounting Standards*, edited by M.A. Dittenhofer (NY: Matthew Bender, 1990), pp. 1-1 to 1-31; significant revision 1994.
12. With R.H. Jones, "Overview of Fund Accounting," Chapter 2 in *Applying Governmental Accounting Standards*, edited by M.A. Dittenhofer (NY: Matthew Bender, 1991, 1990), pp. 2-1 to 2-13.
13. "Government Financial Statement Analysis: Ten Questions and Some Answers" and seven chapters on aspects of government fiscal performance with Clark in Terry Nichols Clark, ed., *Monitoring Local Governments* (Kendall/Hunt for Urban Innovation Analysis, Inc., 1990), pp. 165-184.
14. "The Government Environment: Characteristics and Influences on Accounting and Financial Reporting," Chapter 1 in *Handbook of Governmental Accounting and Finance*, edited by N. G. Apostolou and D.L. Crumbley (NY: Wiley), 1989; significant revision for the 2nd ed. (1992), pp. 1-1 to 1-24.
15. With Zhilong Fang, "The Budget System and Concepts of the United States Government," Chinese Translation, *Budgeting Accounting Statistics Monthly Review*, (Taiwan, September 1992), pp. 13-22.
16. "Accounting and Financial Management Reform in the United States Government: An Application of Professor Lüder's Contingency Model," *Perspectives on Performance Measurement and Public Sector Accounting* (Bern, Switzerland: Paul Haupt Publishers, 1994), pp. 17-41.
17. With Rowan Miranda, "Principles for Designing the [Government] Finance Organization: A Guide for Reform Efforts and Leadership Transition," *Government Finance Review* (June 1998), pp. 15-19.
18. "The Bases of Accounting for Budgeting and Financial Reporting," *Handbook of Government Budgeting*, edited by R.T. Meyers (Jossey-Bass, 1998), pp. 357-380.
19. "Major [U.S.] Federal Budget Acts," *Global Budget Deficits*, edited by S. Shojai (Praeger, 1999), pp. 17-25.
20. "Reforming American Government Accounting in the 20th Century," in *Handbook of Public Management Practice and Reform*, edited by K.T. Liou (NY: Marcel Dekker, Inc., 2000), pp. 97-121.

21. “La reforme de la comptabilite locale aux Etates-Unis: La norme 34 due GASB,” *Revue Francaise de Comptabilite (French Accounting Review)* (February, 2001), pp. 27-29.
22. “The Impact of GASB Statement No. 34 on Public Budgeting,” *Public Budgeting & Finance*, Vol. 21, No. 3 (Fall 2001), pp. 79-87.
23. “Government Budgeting and Accounting Reform in the United States,” in Chinese and English, *Models of Public Budgeting and Accounting Reforms, OECD Journal on Budgeting*, Vol. 2, Supplement 1 (2002), pp. 187-223.
24. “Changing Roles of Public Financial Management” in *Public Management and Governance*, ed. by Tony Bouvaird and Elke Loeffler (London: Routledge, 2003), pp. 101-111.
25. “American Government Accounting Principles and Changes: A Brief Introduction,” [*Chinese Journal of*] *Accounting Research* (September 2004), pp. 28-30. [in Chinese]
26. With Jianfa Li, “Government Accounting Standards in China, US and UK,” in *International Trends and Experiences in Governmental Accounting*, edited by A. Bourmistrov and F. Mellemvik (Oslo, Norway: Cappelen Akademisk Forlag, 2005), pp. 15-27. [Cross-listed in CIGAR section]
27. “The Evolution of the Federal Budget Laws of the United States,” *State Governance and Public Budgeting*, edited by Ma Jun, Hou Yilin (Beijing: China Economics and Finance Publishing House, 2007), pp. 25-31. [in Chinese]
28. With Yunxiao Xu, “Financial Management in Public Sector Organizations,” in *Public Management*, 2nd ed. edited by Tony Bouvaird and Elke Loeffler (London: Routledge, 2009), pp. 109-120. [Revision of chapter in 2003]
29. “The Structure of Government Accounting Standards,” with introduction by Paolo Ricci, *Rivista Italiana di Regioneria e di Economia Aziendale* (November-December, 2008), pp. 732-742. [cross-listed in the CIGAR section]
 - Chinese version in *Budget Management and Accounting* (January 2010), pp. 37-40.
30. “A Comparison of Government Accounting and Business Accounting,” *Private und Oeffentliche Rechnungslegung: Festschrift fur Hannes Streim zum 65.Geburtstag (Private and Public Accounting: Essays in Honor of Hannes Streim on the Occasion of His 65th Birthday)*, edited by Franz W. Wagner, Thomas Schildbach, and Dieter Schneider (Wiesbaden, Germany: Gabler GWV Fachverlage GmbH, 2008), pp. 612-73. Reprinted:
 - *International Journal of Government Financial Management*, Vol. IX, No. 1 (May 2009), pp. 30-38.
 - *Rivista Italiana di Regioneria e di Economia Aziendale* (May/June 2009), with introduction by Paolo Ricci, pp. 284-292.
 - Chinese version in *Budget Management and Accounting* (February 2010), pp. 28-30.
30. With Yunxiao Xu, “Setting Government Accounting Standards: A Comparative Institutional Analysis of China and the United States,” in *Implementing Public Sector Accounting Reform*, ed. by Susana Jorge (University of Coimbra Press, 2008), pp. 89-109. [cross-listed in the CIGAR section]
31. “American Federal Budget Laws and Their Relevance to China,” *Perspectives on Budget Laws* (tentative title), edited by Ma Caicheng and Niu Meili (forthcoming, 2010). [in Chinese]
32. “Accounting and Institutional Analysis: Rediscovering Herbert A. Simon’s Legacy,” in Dorothea Greiling, Arie Halachmi and Reinbert Schauer, eds. *Accounting, Accountability and Governance in the Public Sector* (Linz, Austria: Trauner Verlag, 2010), pp. 18-27; also to be published in *Journal of Public Administration* (China)

33. "What is Government Accounting?" Part I and Part II in *Budget Management and Accounting* (March, 2010, pp. 11-14; May, 2010, pp. 33-34). [in Chinese]
34. "American Federal Accounting and Financial Reporting" Part I and Part II in *Budget Management and Accounting* (September, 2010), pp. 43-47; (November, 2010), pp. 46-47. [in Chinese]
35. "American State and Local Accounting and Financial Reporting" *Budget Management and Accounting*, Part I (December, 2010, pp. 47-49), Part II (April 2011, pp. 42-45), Part III (July 2011, pp. 50-52). [in Chinese]
36. "New Developments in American Federal Government Financial Reporting," *Budget Management and Accounting* (November, 2011), pp. 29-30. [in Chinese].
37. With Xu Yunxiao, "How Much Red Ink? Comparing the Economic and Accounting Approaches to Measuring Government Deficit and Debt," *World Economics*, Vol. 13, No. 1 (January-March, 2012), pp. 65-74.
38. With Yunxiao Xu, "Financial Management in Public Sector Organizations," in *Public Management*, 3rd ed. edited by Tony Bouvaird and Elke Loeffler (London: Routledge, forthcoming 2012), pp. 109-120. [major revision of chapter in 2nd edition]

Comparative International Government Accounting Research (CIGAR) and International Public Sector Accounting Standards (IPSAS)

1. "The Evolution of Governmental Accounting in China," in *International Research in Public Sector Accounting, Reporting and Auditing*, ed. by V. Montesinos and J.M.Vela (Spain, Valencia: Institut Valencia D'Investigacions Economiques, 1994), pp. 117-128.
2. "Budget Accounting in China: Continuity and Change," *Research in Governmental and Nonprofit Accounting*, Vol. 9 (1996), pp. 1-19.
3. With R.H. Jones and K.G. Luder, "Modeling Governmental Accounting Innovations: An Assessment and Future Research Directions," *Research in Governmental and Nonprofit Accounting*, Vol. 9 (1996), pp. 147-174.
4. "Two Paradigms for Managing China," *Advances in Comparative International Management*, Supplement 3 (1997), pp. 203-217.
5. "A Sino-American Comparison of Budgeting and Accounting Coverage," *Comparative Issues in Local Government Accounting*, edited by E. Caperchione and R. Mussari (Boston: Kluwer Academic Publishers, 2000), pp. 11-34.
6. "Professor Lüder's CIGAR Contributions and Critique: Building a Discipline," in *Neues öffentlichen Rechnungswesens* ed. by D. Budaus, W. Kupper and L. Streitferdt (Germany: Gabler, 2000), pp. 3-18.
7. "Global Government Accounting Principles," in *Public Management, Accounting Standards and Evaluation Models*, ed. by P. Einhorn and D. Braunig (Baden-Baden, Germany: Nomos Verlagsgesellschaft, 2001), pp. 152-163.
8. "The Effects of Reform on China's Public Budgeting and Accounting System," in *Comparative International Government Accounting Research*, ed. by A.D. Bac, with Cong Shuhai and Zhao Jianyong (Kluwer, 2001), pp. 297-314.
9. "CIGAR Methodological Issues and Strategies," *Innovations in Government Accounting*, edited by Vicente Montesinos and Jose Manual Vela (Boston: Kluwer Academic Publishers, 2002), pp. 23-29.
10. "Government Accounting: An Assessment of Theory, Purposes and Standards," *Public Money and Management* (January, 2003), pp. 13-20. Translations:

- Chinese (by Jianfa Li): [*Chinese Journal of Accounting Research* (September 2003), pp. 49-52; [Chan2003AssessCH.pdf]
 - Japanese (by Qi Chen): *Auditing Research* (September, 2003), pp. 279-289;
 - Spanish: *Revista Espanola de control externo* (May, 2003), pp. 63-76.
 - French (by Evelyne Lande, with her commentary): *La Revue du Tresor* (November, 2004), pp. 659-664.
11. “Une revolution mondiale dans la comptabilite public? Une analyse des IPSAS [International Public Sector Accounting Standards] et quelques recommandations,” [“A Global Revolution in Government Accounting? An Analysis of IPSAS and Recommendations”] *Revue francaise de comptabilite* [*French Journal of Accounting*] (January 2004), pp. 27-31. Translation:
 - Czech: “Globalni revoluce v ucetnictvi verejne spravy? Analyza a doporuceni prop IPSAS,” *ucetnictvi nevydelecnych organizaci a obci* (*Accounting for Nonprofit Organizations and Municipalities*), No. 2 (June 2005), pp. 33-39, translated by Lubos Rokos.
 12. With Jianfa Li, “Government Accounting Standards in China, US and UK,” in *International Trends and Experiences in Governmental Accounting*, edited by A. Bourmistrov and F. Mellempvik (Oslo, Norway: Cappelen Akademisk Forlag, 2005), pp. 15-27.
 13. “International Public Sector Accounting Standards,” *Encyclopedia for Public Administration and Public Policy* (Dekker, 2005).
 14. “Une revolution mondiale dans la comptabilite public? Une analyse des IPSAS [International Public Sector Accounting Standards] et quelques recommandations,” *Melanges en l'honneur du Professeur Jean-Claude Scheid* (Paris, Fevrier 2005), pp. 59-66 -- reprint of article in *Revue francaise de comptabilite* (January 2004).
 15. “Conceptual Framework of Government Accounting,” in *Government Performance Evaluation and Government Accounting*, ed. by the China Accounting Standards Committee of the Ministry of Finance of China (Dalian Publishing House, July 2005), pp. 337-438 – This was the report of a research project commissioned by the CASC for which I served as deputy director; the director was Prof. Chen Xiaoyue of the Beijing National Accounting Institute.
 16. “IPSAS and Government Accounting Reform in Developing Countries,” in *Accounting Reform in the Public Sector: Mimicry, Fad or Necessity*, edited by Evelyne Lande and Jean-Claude Scheid (France: Expert Comptable Media, 2006), pp. 31-42.
 - Portuguese translation by Jose Alexandre M. Pigatto: “As NICSPs e a Contabilidade Governamental de Paisas em Desenvolvimento,” *Revista de Educacao e Pesquisa em Contabilidade* (REPEC) , v. 4, n. 1 (Jan/abr. 2010), art. 1, pp. 1-17.
 17. “Less Is More: Principles for Government Accounting,” *Stand und Perspektiven der Oeffentlichen Betriebswirtschaftslehre II, Festschrift für Prof. Dr. Dr. h.c. mult. Peter Eichhorn anlaesslich seiner Emeritierung* (*State and Perspectives of Public Sector Management II, Essays in Honor of Prof. Dr. Dr. h.c. mult. Peter Eichhorn on the Occasion of His Retirement*), edited by Dietmar Braeunig and Dorothea Greiling (Berlin: Berliner Wissenschafts-Verlag, 2007), pp. 650-663.
 - “Dix principes pour la Comptabilite publique,” *La Revue du Tresor* (September 2007), pp. 752-755 – French translation by Evelyne Lande, with her commentary on divergence or convergence in government accounting.
 - “Menos es mas: principios para la contabilidad publica,” *Revista Espanola de Control Externo* (September 2007), pp. 141-158.

18. With Yunxiao Xu, "Setting Government Accounting Standards: A Comparative Institutional Analysis of China and the United States," in *Implementing Public Sector Accounting Reform*, ed. by Susana Jorge (University of Coimbra Press, 2008), pp. 89-109. [cross-listed in the American section]
19. "An Introduction to CIGAR and the Ninth CIGAR Conference," in the Chinese edition of *International Trends and Experiences in Governmental Accounting*, edited by A. Bourmistrov and F. Mellemvik (Beijing: China Finance and Economics Publishing House, 2009), pp. 277-282. [in Chinese]
20. "International Public Sector Accounting Standards: Conceptual and Institutional Issues," in *The Harmonization of Government Accounting and the Role of IPSAS*, edited by Mariano D'Amore (Milan, Italy: McGraw-Hill, 2009), pp. 19-33.
21. "Government Accounting Standards and Policies," in *Handbook of Public Financial Management*, co-edited by Richard Allen, Richard Hemming and Barry Potter (Palgrave Macmillan, forthcoming in 2012), with Qi Zhang.
22. "Government Financial Reporting Standards and Practices," in *Handbook of Public Financial Management*, co-edited by Richard Allen, Richard Hemming and Barry Potter (Palgrave Macmillan, forthcoming in 2012), with Yunxiao Xu.

RECENT RESEARCH STUDIES

1. "American Budget Law: The Quest for Political Power and Fiscal Balance" (January 2007) – commissioned by the Budget Department of the Ministry of Finance of China in connection with the revision of the 1995 Budget Law of China.
2. "Defining the Scope of Government Accounting Management: International Experience and Policy Recommendations for China" (February 2010).
3. "A Study on Establishing Government Financial Reporting Systems" (March 2011). [Both No. 2 and No. 3 were parts of the research program "Strategic Framework of China's Government Accounting Reform and Management" funded by the World Bank, and were commissioned by the Treasury Department of the Ministry of Finance of China.]

PROFESSIONAL ACTIVITIES

(Since retirement on January 1, 2008)

Teaching

1. University of Cagliari (May-June 2008): Six doctoral seminars on American Government Accounting and CIGAR/IPSAS.
2. University of Napoli (June 2008): Two doctoral seminars on American Government Accounting
3. Norwegian National Research School at Bodo University (April, 2010): Ph.D. course in American government accounting, CIGAR and IPSAS, with 11 students from 8 countries: China, Croatia, Czech Republic, Germany, Italy, Norway, Pakistan, Russia.
4. Peking University, School of Economics, Department of Public Finance (May 2010): five lectures to a undergraduate class in public finance.
5. Central University of Finance, Economics and Law (May, 2010): five lectures to graduate students in public finance and in taxation.

Presentations

1. "Adding an International Dimension to American Government Accounting Education and Research," Mid-year Meeting of the American Accounting Association, Government and Nonprofit Section, San Antonio, Texas (February 21, 2008).
2. "Budget Laws: International Norms and National Diversity," Seminar on Budget Law Reform, Sun Yat-sen University, (April 12, 2008).
3. "Following the Public Money: Government Accounting Reforms in the U.S."
 - a. School of Accounting, Zhonghan University of Economics and Law, Guangzhou, China (April 15, 2008)
 - b. Public Finance Conference, Peking University, Beijing, China (April 20, 2008)
 - c. School of Public Finance, Central University of Finance and Economics, Beijing, China (April 21, 2008)
4. "A Framework for Accounting for National Government Assets," International Seminar, Supreme Audit Office, Czech Republic, Prague (May 15, 2008)
5. "Asset Accounting for the Federal Government, U.S.A.," International Seminar, Supreme Audit Office, Czech Republic, Prague (May 15, 2008).
6. "From Accounting to Accountability," Keynote address at a Public Administration Conference at the University of Salerno (June 5, 2008).
7. "International Public Sector Accounting Standards: Conceptual and Institutional Issues," Workshop at University of Napoli (June 25).
8. "What Every Public Manager Should Know About Accrual Accounting" presentation at the National School of Public Administration [for Italian Government Officials], Roma (July 1, 2008).
9. "Accrual Accounting: Concepts, Standards, and Implementation," presentation at the National School of Public Administration [for Italian Government Officials], Roma (July 1, 2008).
10. "American Government Accounting Standards: Structure and Choices," International Seminar on Public Budgeting and Government Accounting, Central University of Finance and Economics, Beijing (September 20, 2008).
11. "International Public Sector Accounting Standards: Conceptual and Institutional Issues," University of Bodo, Norway (October 13, 2008).
12. "Accounting and Institutional Analysis: Discovering Herbert A. Simon's Legacy," Ninth Public Management Symposium, at Johan Kepler University, Linz, Austria, on June 22-23, 2009.
13. "The Boundaries of Government Accounting in Selected Western Nations," Seminar sponsored by the Treasury Department, Ministry of Finance (Beijing, July 15-17, 2009).
14. "Aggregative Financial Reporting by American Government: Variations of a Theme," *Abacus* Forum on Whole of Government Reporting at the University of Sydney, Australia, December 2-3, 2009 – presentation made by Sabine Schuhrer.
15. "Costing Public Services: Choosing from the Alternatives," Workshop at the Finance Secretariat, State of Sao Paulo, Brazil (December 8, 2009).
16. "A Seat at the Table: Contributions of Government Accounting to Fiscal Policy and Management," Public Finance, School of Economics, Peking University (May 14, 2010).
17. "The Role of Accounting in Governing the Chinese State," First Global Symposium of Chinese Public Administration Scholars, School of Government, Sun Yat-sen University (May 29, 2010).
18. "A Seat at the Table: Demonstrating the Value of Public Financial Management," Public Financial Management in an Era of Austerity, a symposium co-sponsored by

the Association of Government Accountants and George Mason University, Fairfax, Virginia (June 29, 2010).

19. “A Public Management Theory for a Harmonious Society,” Second Chinese Public Management Forum, Xi’an Jiaotong University (June 11, 2011).
20. “How Much Red Ink? Comparing the Economic and Accounting Approaches to Measuring Deficit and Debt in Government,” Inaugural Lecture as Distinguished Overseas Professor, at Peking University (November 18, 2011), and at Shandong University of Finance and Economics (November 29, 2011).
21. “Government Accounting and Financial Reporting,” seminar at the IMF Fiscal Affairs Department (March 8, 2012).

Current Journal Editorial Service

China Accounting and Finance Review, a publication of Hong Kong Polytechnic University and Tsinghua University in China: member of editorial board.

Accounting Research in China, soon to be succeeded by *Journal of Accounting Studies*, a publication of Accounting Society of China: member of editorial board.

Azienda Pubblica, a leading Italian publication in public management, Bocconi University: member of scientific committee.

Other Academic and Professional Service

1. American Accounting Association (AAA) Government and Nonprofit Section, Advisor to the International Committee (since September 2008).
2. China-American Association for Public Affairs (CAAPA), chairman of the 2009 election of board of directors.
3. Member, Federal Reporting Entity Task Force of the Federal Accounting Standards Advisory Board (FASAB), since 2009.
4. Advisor to the Government Accounting Research Institute at Zhongnan University of Finance, Economics and Law, since August 2009.
5. Member, Task Force on Economic Condition Reporting: Fiscal Sustainability, Governmental Accounting Standards Board, since March, 2010.
6. Member, Ph.D. dissertation committee of Fei Wei, “On the Road to Accrual Accounting in China,” (tentative title), Bodo Graduate School of Business, since April 2010.

Consultancy

1. “Yale [University] Financial Services Transformation,” subcontractor of Accenture (November 2008)
2. “The Scope Government Accounting Management” – an international comparative study of practices of Australia, France, United Kingdom and United States, as well as IPSAS, commissioned by the Treasury Department of the Chinese Ministry of Finance and funded by the World Bank (May 2009 to February 2010).
3. Association of Government Accountants (AGA) Forum at George Mason University on “Revitalizing Teaching and Research in Government Financial Management” (November 17, 2009).
4. IMF Fiscal Affairs Department mission to the State of Sao Paulo, Brazil for designing a cost accounting systems for public services (December, 2009).
5. IMF Fiscal Affairs Department, review of the draft government accounting standards for Indonesia (January 2010).
6. “Establishing Government Financial Reporting Systems” – another international comparative study of practices of Australia, France, UK, US and IPSAS,

commissioned by the Treasury Department and funded by the World Bank (April 2010 to March 2011).

7. “Public Service Cost Accounting System” – as Public Financial Management Expert advising the State of Sao Paulo, Brazil, on behalf of the IMF Fiscal Affairs Department (missions : December 2009, November 2010, April 2011, July 2011, December 2011).
8. “External Evaluation of FAD’s Advice on Government Accounting” – commissioned by the director of IMF’s Fiscal Affairs Department (March – June, 2012)

Updated April 2012