International Governmental Accounting Research

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1. Introduction

Since the 1980s, governmental accounting in many (western industrialised) countries has undergone fundamental changes, most importantly the introduction of accrual accounting at some or all levels of government. This required an adaptation of the relevant accounting standards set by law, by standard setting bodies or by standard setting advisory bodies. International guidance for these reforms was only available from 2001 when the first International Public Sector Accounting Standards (IPSASs) were promulgated.

The development of accounting practice over this period of time is characterised by
- a growing divergence of national standards and practices not only between countries, but also – at different levels of government – within countries,
- a lack of a (common) conceptual framework for governmental accounting as well as
- lacking information on current national practices, reforms and national contextual conditions in the respective countries.

Thus, the case for international governmental accounting research is easy to make. It is needed
- to provide national standard setters with information on standards, practices and experiences in countries that already use the new approaches to avoid the “reinvention of the wheel”,
- to provide international standards setters with information on national standards, practices and contextual settings as a basis for international standardisation of governmental accounting and thus contribute to convergence of accounting practices,
- to develop a conceptual framework for governmental accounting as a basis for national and international standards or at least contribute to such a development.

Irrespective of the current accounting practice and its future development, there were and still are interesting theoretical issues to be taken up by international governmental accounting research such as

* Dieser Beitrag wurde in englischer Sprache verfaßt, um ihn damit auch dem größeren, nicht deutschsprachigen Interessentenkreis zugänglich zu machen. Dank schulde ich Dr. Britta Lüder für die sorgfältige Durchsicht des Manuskriptes und zahlreiche Anregungen.
- the relationship between the national (political-administrative-legal) context and accounting reform,
- the international dissemination of accounting concepts and the emergence of accounting spheres,
- a historical perspective on accounting in different countries.

2. Emerging international governmental accounting and its institutions: the IFAC Public Sector Committee and the Comparative International Governmental Accounting Research Network

(1) International governmental accounting research only emerged in the 1980s. Even though some comparative international literature on budgeting (Wildavsky 1986) and governmental auditing (Normanton 1966, Geist 1981) was available at that time “a comparison of governments through the eyes of accountants” (Chan/Jones 1988, p. 8) was still missing. International governmental accounting research actually commenced with the “Comparative Governmental Accounting Study” of Klaus Lüder and Hannes Streim. This four-year study (1986 – 1990) comprised:
- Six country studies (Canada, Denmark, France, Sweden, U.K., U.S.A) describing the context, the budgeting, accounting and financial reporting standards, practices, and reform endeavours at the national level, and for Canada and the U.S.A. also at the provincial and state level. In addition, the budgeting, accounting and financial reporting system of the European Commission was included (Lüder/Streim et al. 1989).
- A cross-country comparative study (Lüder et al. 1990).
- A conceptual study on accrual accounting and financial reporting for national (and state) governments with special reference to Germany (Lüder et al. 1991).

In a second phase (1990 – 1992), the study was enhanced by including Italy, Spain and Japan (Lüder et al. 1992/1993). Since all publications except of the contextual study (the “Contingency Model”) came out in German only, the results were widely ignored outside the German speaking scientific community. This may have led, among other things, to the misleading impression of a dominance of contextual over content studies in international governmental accounting research (Chan 2002, p. 25).
In the second half of the 1980s two new institutions were established that later on proved to be of crucial relevance to the development of international governmental accounting theory and practice: the IFAC-PSC (Public Sector Committee of the International Federation of Accountants) in 1986 and CIGAR (Comparative Governmental Accounting Research network) shortly thereafter.

The IFAC-PSC defined its work in terms of four stages (Dye\(^1\) 1988, p.18):

- Define the terms of reference, scope and approach, and develop an international network or constituency of interested people.
- Consult with our constituents and identify practices and issues to concentrate on.
- Direct research studies on these issues…
- Publish exposure drafts on these issues and issue pronouncements.”

What was at least not explicitly intended at that time was the elaboration of public sector accounting standards. For a decade, the IFAC-PSC published a series of “studies” on public sector accounting, financial reporting and auditing issues as well as a series of “occasional papers” on governmental accounting and auditing practice in selected countries. It was only by 1996 when the IFAC-PSC started its “Standards Project aimed to set international standards for public sector accounting (IPSASs), more exactly for public sector financial reporting. Driving forces for the IPSAS-PSC to embark on issuing standards were the then chairman of the Committee Ian Ball, a former senior official with the New Zealand Treasury, and international financial institutions such as the World Bank and the International Monetary Fund.

In November 2004, the IFAC Board and Council “approved a change of name from the Public Sector Committee to the International Public Sector Accounting Standards Board (IPSASB) to reflect that the role of this body has become focused on setting IPSASs” (IFAC-PSC 2004). As of today, 26 standards for accrual-based public sector financial reporting and one for cash-based financial reporting were released.

Scholarly reservations about the appropriateness of these standards for public sector accounting refer, among other things, to the following features of the IPSASs:

- **Close linkage with the IAS/IFRS:** “The accrual basis IPSASs are based on the International Financial Reporting Standards…where the requirement of those Standards are applicable to the public sector” (IPSASB 2005, p.1). In fact, the deviations of the vast majority of IPSASs from IASs/IFRSs are

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\(^1\) Former Auditor General of Canada and first chairman of the IFAC-PSC
minimal, often only terminological ones. Only three of the 26 IPSASs for accrual based financial reporting have no equivalent in IASs/IFRSs. (IPSAS 22: Disclosure of Financial Information about the General Government Sector; IPSAS 23: Revenue from Non-Exchange Transactions; IPSAS 24: Presentation of Budget Information in Financial Statements).

- Conceptual basis: So far, a special conceptual basis for the IPSASs does not exist. In this regard, the IPSASB just refers to the IAS “Framework for the Preparation and Presentation of Financial Statements”. There is, however, a “Public Sector Conceptual Framework” project underway. But it is a long-term project with an Exposure Draft to be expected not earlier than 2011. As an estimated three dozens of mainly IAS/IFRS-oriented standards will be released until then, it is hardly conceivable the Public Sector Conceptual Framework to substantially deviate from the IAS framework.

- Linkage with budgeting: In the public sector, budgets are an important component of financial reporting. Thus, accrual-based financial statements at least implicitly require budgets that are compatible with the financial statements in structure and content. The IPSASB has not addressed this problem yet.

- Financial Reporting and Accounting: While the IPSASs are financial reporting standards, they implicitly require governments to have accounting systems that are capable to provide reliable information for accrual-based financial statements. However, this prerequisite is not necessarily met by governments.

- Enforcement: “Standing alone, neither the IPSASB nor the accounting profession has the power to require compliance with IPSASs”(IFAC 2007, p.20). It is therefore not surprising that IPSASs application predominantly is to be found in developing countries imposed by international donor agencies. Interestingly, the list of countries using IPSASs published by the IPSASB (IPSASB 2007) starts (in alphabetical order) with Afghanistan and ends with Zambia. In industrialised countries, so-called cherry-picking prevails if the IPSASs are at all used as a reference for accrual governmental accounting and financial reporting.

- Options: The great number of options provides the user of the IPSASs with substantial discretion. This, on the one hand side, increases the likelihood of their application, but, on the other hand, neither furthers the transnational convergence of public sector financial reporting practice nor the cross-national compatibility of public sector financial statements.

Notwithstanding these critical issues, the IPSASs are of significant value for countries starting governmental accounting reform aimed at shifting the basis of
accounting from cash to accrual. In these cases, the IPSASs can at least be used as reference or point of departure. Moreover, the mere existence of (accrual-based) IPSASs provides a momentum for the development and completion of accrual accounting and financial reporting in governments.

(3) In most countries research in governmental accounting, financial reporting, budgeting and auditing is not mainstream and only a few scholars are working in this field (if any at all). Establishing international contacts and providing an opportunity for cross-national exchange of ideas and discussions is vital and a prerequisite for fruitful research. Thus, international governmental accounting research from its beginning was less nationally self-sustained then other disciplines, particularly private sector accounting. Furthermore, the governmental accounting reform ideas emerging in the late 1980s and first implemented Down Under, as well as first attempts to standardise governmental accounting internationally also required an extension of views of academic accountants beyond national borders. These conditions, together with the personal research interests of three scholars, namely James Chan (U.S.A.), Rowan Jones (United Kingdom) and Klaus Lüder (Germany) resulted in establishing an informal international network of scholars in governmental accounting: the Comparative International Governmental Accounting Research network (CIGAR). Since the network was and still is an informal one, there is no exact date of foundation – the network rather developed from 1987 on: “…the original ‘invisible’ college expanded into an international network of over 200 participants” (Chan et al. 1996, p. 2).

CIGAR organised and still organises biennial conferences on public sector accounting, financial reporting, budgeting and auditing issues. The first conference was held in Chicago in 1987, the last one in Coimbra in 2007. These conferences proved to be meeting places for governmental accounting experts, academics as well as practitioners, from all five continents. Except of two of the conferences (Speyer 1989, Birmingham 1991) proceedings were published of all conferences reflecting “…the intellectual accomplishment of the CIGAR community…” (Chan 2002, p. 23). “A score of country studies have been produced, along with several bilateral and multilateral comparative studies” (Chan et al. 1996, p. 2). From 1992 on, academic workshops were offered in the years between conferences. These workshops are smaller and less formal events that are aimed to provide scholars with an opportunity for in-depth discussions of pending research issues: “…researchers have engaged in wide-range discussions of how and why various nations’ governmental accounting systems (broadly conceived) differ or resemble each other” (Chan et al. 1996, p 2).
Even though the working language of CIGAR is English, the network is not as Anglo-American dominated as comparable associations. Of the now 16 members of the so-called core group of CIGAR (= steering group of the network), only two live in English-speaking countries (the UK and the US, respectively) whereas the other 14 members are all continental-Europeans. Thus, different from original intentions to establish a worldwide not Anglo-American dominated network, the actual development focused on (continental) Europe. One reason for this development might be that for most of the researchers of the Anglo-American sphere, international governmental accounting issues are of minor interest. Moreover, there are only few scholars actively working in international governmental accounting and these are mainly Europeans. On the other hand, CIGAR has shown little effort to particularly encourage governmental accounting problems of e. g. Asian countries and/or developing countries. The CIGAR core group, however, has recognised this problem and recently set up a task force to develop a strategy for its future activities. Therefore with hindsight, Euro-centricity may have been just a temporary feature of CIGAR.

3. Selected Accomplishments of CIGAR: The Euro-CIGAR study

The majority of studies in CIGAR over the last two decades are exploratory (single) country studies. Due to the problems of cross-national research, bilateral and even more multilateral country studies are much less frequent. However, the emphasis that originally was exclusively on single country studies (see e. g. Buschor/Schedler 1994) shifted over time to a more balanced relation of single and multi-country (comparative) studies (see e.g. Lande/Scheid 2006). But, non-statistical multi-country studies which comprise more than two countries are still an exception.

As a consequence of the focus on single and bilateral country studies, CIGAR has for quite some time pursued the idea of a collaborative multi-country study that in essence should be a governmental accounting equivalent to Dieter Ordelheide’s “Transnational Accounting” (2000). The idea materialised in 2001 when PWC provided funding for such a project. Main objective of the project “Reforming governmental accounting and budgeting in Europe”, also called “Euro-CIGAR”, was the description and classification of governmental accounting and budgeting systems in different countries at national, state and local levels, in their present and prospective forms. This was to include current reform endeavours and their perspectives. Due to financial restrictions and an ambitious time horizon (two years), just nine countries were addressed, representing Northern Europe (Finland, Sweden), Central Europe (Germany, Netherlands, Switzer-
land), Southern Europe (France, Italy, Spain) and the UK and Ireland (UK). Later, but still in an early phase of the project, the new accounting concept of the European Commission was added. The output of the project was a set of equally-structured country studies of governmental accounting and budgeting approaches as well as a comparative cross-country analysis. These studies do not only provide an insight in the state and future developments of governmental accounting and budgeting in Europe but also reveal similarities and differences between the various reform endeavours (Lüder/Jones 2003). This Euro-CIGAR study was to facilitate convergence of governmental accounting, primarily by offering a comparative international understanding of existing systems and reform endeavours and, not least, to serve as a model for future collaborative CIGAR research.

Table 1 contains (updated) results of the Euro-CIGAR study: The years in which national governments completed and intend to complete, respectively, the shift of budgeting and accounting to an accrual base, and in which accrual-based individual financial statements for the core government [FR (CG)], consolidated financial statements for the whole of government [FR (WoG)] and consolidated statements for the whole of public sector [FR (WoP)] were or will be first published.
Table 1: Euro-CIGAR study: Selected findings

- The empty cells of the table stand for components of the system that are either planned but not implemented yet (Spain, Finland) or for financial statements that are available but not published (e.g. individual financial statements for several countries). In addition to the statements mentioned in the table, there are (published) financial statements for ministries, departments or other organizational sub-units in most of the countries.
- In Spain the first version of accrual accounting and financial reporting was introduced in 1986. It was replaced in 1995 with an „improved“ version.
- France, Sweden and the European Commission prepared accrual-based financial statements well before shifting their accounting to an accrual base. The first year in the respective cells is the year when accrual-based financial statements were first published. In case of the European Commission this information is missing since the statements have continuously been improved over a longer period of time.
- The French accounting reform was expected to be completed by the end of 2006. However, IT-problems and other difficulties caused an extension of the

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<th>FR (WoG)</th>
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implementation period, presumably until 2010. Thus, the financial statements for 2006 are still incomplete in accrual terms.

- In 2007, the German ministry of finance established a task force to elaborate and submit a proposal for the future federal and state accounting system until 2009. Statements of senior ministry officials, however, reveal that the federal government has no intention to introduce (full) accrual accounting whatever the task force is going to suggest. Instead, it obviously prefers some kind of so-called “extended” cameralistic accounting. The situation in the Laender differs: Hamburg has introduced accrual accounting, Hessen and North-Rhine-Westfalia are on the same track whereas the other Laender have either not decided on their future accounting system yet, or keep the traditional (cameralistic) governmental accounting system (e.g. Baden-Wuerttemberg).

- In its Budget Memorandum 2002 the Dutch national government announced in 2001 its intention to shift the basis of central government accounting to accrual. However, after the 2003 election the reform process stalled. In November 2003 the National Audit Office published a report on the issue, strongly favouring the introduction of accrual accounting. The ministry of finance reacted positively and decided to set up a pilot project in one of the ministries. The selected ministry ran this project in 2007. According to government announcements, a decision on the future accounting system for the national government is to be taken in 2008.

In summary, table 1 shows that except of Switzerland and the United Kingdom, national governments keep cash- and obligation-based budgets (the situation is different in local governments). The focus of budget reform in most of the countries was or still is on extended flexibility of budgeting and budget execution (fewer budget lines, extended permission of virements between budget lines and carry-overs of unspent appropriations), on including performance information in the budgets, and on restructuring the budget along (political) programs. Accrual financial reporting obviously triggers, at least in the long run, a corresponding adaptation of the accounting system (Sweden, France, EC). And finally, the preparation of whole of public sector financial statements (including local governments) is a British particularity. The repeated postponement of publishing the first financial statements of this kind leads one to presume extraordinary technical difficulties in merging the underlying individual and consolidated financial statements. Moreover, it seems questionable if consolidated financial statements for the whole of public sector provide more and more reliable information than government finance statistics based on the rules of the IMF Government Finance Statistics (IMF 2001).
4. Issues in International Governmental Accounting Research

4.1 Methodology

International governmental accounting research so far predominantly has been case study research and consequently it lacks “variable-oriented” (statistical) research. The latter is meant “to better reveal relationship between government accounting and its environment than case studies do” (Chan 2002, p. 28).

There is no doubt, international governmental accounting research in its beginning had to be exploratory research aimed at collecting information on accounting regulations, accounting practices, etc. In this phase, case study research seems to be appropriate. Together with ideas of the researchers, results of case study research are the basis for elaborating exploratory as well as normative models. The problem with case study research in international governmental accounting research, however, is that many of those studies are inappropriate or flawed since they are often purely descriptive, poorly structured, pure desk studies without empirical basis. More over, these studies offer little or no traceable data or arguments to support their conclusions, and they are hardly comparable. Thus, the problem in international governmental accounting research is not case study research as such, but the quality of case studies. What is badly needed is “…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”, (2) how it is to be described …” (Chan et al. 1996, p.13), and (3) what the minimal requirements on the empirical basis are (interviews, survey studies, document analyses). In the scope of the Euro-CIGAR study some progress in regard to requirements (1) and (2) has been achieved, but beyond the Lüder/Streim country studies of 1987–1992 there is still not much comparable field-study-based multi-country governmental accounting research.

What also has been called for is (more) quantitative (= statistical) research. This, however, requires a sufficiently large set of reliable empirical data together with an explanatory model (a set of empirically rich hypotheses) or a normative model implemented in a sufficiently large number of cases. Most of the available statistical international governmental accounting research studies regrettably lack both: a model and reliable data; often the data used are not even relevant for the problem. Statistical analyses in international governmental accounting are predominantly data-driven (i.e. driven by easily available data) instead of problem-driven. But in this regard, international governmental accounting research is anything but special.
A paper on local government accounting presented at the AAA Government & Nonprofit Section’s 2007 Mid-Year Meeting is typical for this kind of research (Pina et al. 2007). In their study on the application of accrual accounting in European local governments, the authors include 10 German cities without distinguishing between city-states (all three are included), pilot cities for the new local government accounting (three of them are included) and cities with “regular” accounting (the remaining four cities). One more important fact with impact on accounting and reporting practice was also ignored: At the time the survey was conducted, Laender governments were at different stages of amending their local governments accounting laws and regulations with different requirements regarding information on accruals. Thus, the assignment of the features of the cities’ budgets and financial statements to one of 4 classes (“legally required and included”; “not required but included”; “required but not included” and “not required and not included”) must be misleading. In regard to the criterion “departures from accounting principles” e. g., Stuttgart is classified “required and included” (there is not such a requirement), Dortmund “not required but included” (the reason is that Dortmund was one of the Northrhine-Westfalian pilot cities) and all other cities “not required and not included” (what is again wrong for most of them). The authors’ view: “...some cities such as Stuttgart and, to a lesser extent, Dortmund have initiated steps towards the introduction of General Purpose Financial Statements under the accrual basis” (Pina et al. 2007, p. 13) would not be shared by anyone who is familiar with local government accounting reform in Germany. Furthermore, the whole measurement concept is flawed since different cases are treated as equal: the presentation of a “balance sheet under modified accrual basis” might be a balance sheet with minimal deviations from full accrual or one that is close to cash. Flawed data input and measurement can not be compensated by using sophisticated statistical methods as in the present case “cluster analysis”, "multidimensional scaling", and “property fitting”: nonsense remains nonsense irrespective of the sophistication of the statistics applied.

This, of course, is not to say that statistical analyses in international governmental accounting are dispensable. However, they have to meet certain in the literature time and again discussed requirements to be useful: the results ought to be neither unreliable nor trivial. In the first place, statistical analyses must avoid over-simplification of reality by inadequately transforming it into measurable categories. If and as long as these requirements cannot be met, researchers should refrain from using statistical approaches.
4.2 Cooperative vs. Collaborative Research
Cooperative and collaborative research are different patterns of organising research. Cooperative research in this context means team-research with one or two principal researchers at the top and a clear hierarchical structure. Collaborative research on the other hand is characterised by decentralisation of tasks, relatively autonomous team members, no formal hierarchy and principal researchers with only stimulating and co-ordinating responsibilities. In CIGAR, there is an example for either of them: the Comparative Government Accounting Study by Klaus Lüder and Hannes Streim as principal researchers and three research assistants was co-operative research in this sense while the Euro-CIGAR study by Klaus Lüder and Rowan Jones as principal researchers was rather collaborative research. In addition to the principal researchers the Euro-CIGAR team encompassed nine (autonomous) team members. Each of them was responsible for a country study that they either did by themselves or in cooperation with one or two additional scholars.

The following table 2 is an attempt to summarise the advantages (+) and disadvantages (−) of either method in regard to relevant features of multi-national empirical research.

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<th>Cooperative Research</th>
<th>Collaborative Research</th>
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<tr>
<td>Ensuring uniform structure of country studies</td>
<td>+</td>
<td>−</td>
</tr>
<tr>
<td>Scope of the project (in number of countries and levels of government covered)</td>
<td>−</td>
<td>+</td>
</tr>
<tr>
<td>Collecting information</td>
<td>−</td>
<td>+</td>
</tr>
<tr>
<td>Possibility of influencing co-researchers</td>
<td>+</td>
<td>−</td>
</tr>
<tr>
<td>Depth of cross-country analysis</td>
<td>+</td>
<td>−</td>
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<tr>
<td>Solution of language problems</td>
<td>(−)</td>
<td>(+)</td>
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Table 2: Organisational Research Patterns

- Due to the hierarchical structure of the group, a consistent methodological framework including a uniform structure of the country studies should be easier to establish in case of cooperative research. In the Euro-CIGAR project, the attempt to elaborate and agree on a common methodological framework by means of workshops was only of limited success. However, consensus on the basic structure of the country studies as well as on the basic information to be provided was achieved.

- Collaborative research usually allows more scholars to be involved and this - among other things - affects the possible scope of the project.

- In case of collaborative research, each of the countries involved is represented in the group by at least one member who is not only a native-speaker but also a professional expert. This facilitates the collection of information compared to cooperative research.

- The principal investigators’ influence on the members of a collaborative research group regarding a consistent methodological approach and a uniform empirical basis for the country studies is confined to discussions and conviction and thus is rather weak. If we for instance look at the Euro-CIGAR study, the country-studies drew on the differing personal knowledge and experience of the authors as well as on differing approaches of gaining additional information: analyses of secondary information sources and own field research (surveys and interviews). Uniform reliability of empirical information is easier to establish with a cooperative project.

- The depth of a cross-country study is determined by the least deep country study. Since the depth of country studies in cooperative projects is more uniform than in collaborative projects, cooperative projects can be expected to allow deeper cross-country studies than collaborative projects (see e.g. Lüder et al. 1989 for a “cooperative” cross-country study and Lüder/Jones 2003 for a “collaborative” cross-country study).

- “The fundamental challenge of any comparative international study … is that of language” (Lüder/Jones 2003, p. 6). If and which language problems arise mainly depends on the peculiarities of a project and the multi-linguality of the people involved and less on the pattern of multi-person research. However, linguistic problems emerge in any case and they are often not the least difficulty to deal with. While the main language problems with cooperative projects are to be expected at the stage of collecting empirical information, those problems occur with collaborative projects predominantly at the stage of preparing the country studies, since those studies all have to be written in the same language.
In summary, both multi-person research patterns have by and large an equal number of advantages and disadvantages. Therefore, the strategy in either case should be to minimise the respective disadvantages. But there is one more aspect that might lead to prefer collaborative research: this is the opportunity for an already existing network of researchers to benefit from it and at the same time further coherence and viability of that network as an institution. In the absence of a network however, cooperative research seems mandatory. It can, as with CIGAR, of course trigger building a network. It may even be, seen over time that cooperative research must precede collaborative research.

5. **Concluding Remarks**

The adolescence of international governmental accounting research in general and of CIGAR in particular may explain the predominance of single country studies over multi-country studies, the predominance of explorative studies over explanatory studies, the predominance of narrative desk studies over field-research based studies, the predominance of two-country comparative studies over multi-country comparative studies, the predominance of case studies over statistical analyses, as well as unsatisfactory methodological approaches. Adolescence, of course, is no excuse for everything. But there are other reasons impeding international governmental accounting research the most important of which are the small number of scholars in the field and the scarcity of financial resources. Notwithstanding these problems, the weaknesses that have to be eliminated and the gaps that have to be filled, the achievements of CIGAR are noteworthy: It has not only substantially contributed to better multi-national understanding of government accounting regulations and practices but the CIGAR community has also accomplished considerable single, cooperative and collaborative research with the Euro-CIGAR study being its outstanding achievement. This study will hopefully initiate a new phase in international governmental accounting research, particularly more field research, more multi-country comparative studies, more explanatory studies and eventually more and flawless statistical studies. Evidence for such a stimulating function of the Euro-CIGAR study is provided by the three-country study “The Application of Accrual Principles in Local Government Financial Reporting: Germany, Italy and the UK” (Adam/Jones/ Mousse) as well as by Evelyn Lande’s (Université de Poitiers) recently expressed intention to apply for funds to conduct an international multi-country project on “how budgeting and accounting information can be used by local governments for public policy accountability”.

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