

Newsletter

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Editorial Board

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Important Notices:

- **FAM Special issue from CIGAR 2009 Conference**
- **CIGAR Next Events**

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13th CIGAR Biennial Conference—GHENT—Summary

From the 8th to the 10th of June 2011 Ghent University was the host of the 13th Biennial CIGAR Conference and preceding PhD Seminar. The conference theme was “Bridging public sector and non-profit sector accounting”.

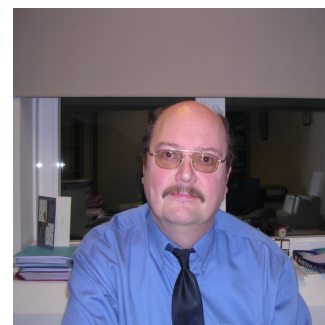
Privately organised non-profit institutions (e.g. hospitals, schools, universities, museums, health care institutions, charities, funds, etc.) have namely many characteristics in common with governments. Many of the public sector accounting disciplines (financial and management accounting, auditing, management control, etc.) can also be recognised in the non-profit sector. In many respects, governments and not for profit organisations (NFPOs) have similar non-commercial goals, questions alike since they are related by subsidies, grants and interrelationships. The aim of CIGAR 13 was to highlight their common features and give rise to exchange research experiences in both sectors. During the Conference the role of the non-profit sector as an important player for the public sector was emphasised, by admitting and encouraging comparative research contributions.

With 170 participants, 70 presented papers and the attendance of 10 PhD students from all over the world this 13th edition can be called very successful.

The plenary opening session happened in the Aula of Ghent University with the following presentations:

- Prof. Danielle Morin (HEC Montréal Canada), a specialist in public sector auditing, considered a critical analysis of stimulating governmental audit and control.
- In his function of administrator general of the National Office for Family Allowances (NOFA) in Belgium, Mr. Johan Verstraeten discussed the organisation of NOFA focusing on its financial management tools used to regulate and control the related NFPOs that are responsible for paying out family allowances.
- Ms. Helen Alderson, who holds a number of leading posts at the headquarters of the Red Cross, particularly being Director of Financial Resources and Logistics discussed the important financial issue: “What have you done with our money?”.
- The last keynote speaker was Prof. Dorothea Greiling. She is a German working for the Johannes Kepler University Linz in Austria. She paid attention to financial and management accounting in NFPOs: state of the art and some further directions.

During the parallel sessions in the Congress Centre Het Pand, 70 papers were presented and extensively discussed. The topics/scope of the papers can be summarised as follows:



Johan Christiaens
13th CIGAR Conference Chair
University of Ghent
(Belgium)



Christophe Vanhee
13th CIGAR Conference Coordinator
University of Ghent
(Belgium)

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CIGAR 2011 PhD Seminar in Ghent (Belgium)



G.J. (Jan) van Helden
University of Groningen
(The Netherlands)

Since its 2003 conference in Bodø (Norway), CIGAR also organizes a PhD seminar. Given the biennial rhythm of its conferences, the PhD seminar was already organized for the 5th time, now in Ghent. The seminar took place on the 8th of June 2011, just before the 13th CIGAR main conference. We received 20 proposals for papers to be presented at this seminar. We had to reject 6 proposals, and because 4 potential participants withdraw, ultimately 10 papers have been actually presented, partly in a plenary session and partly in two parallel sessions.

Three authors came from Belgium (Bénédicte Buylen, Diane van Gils and Lieve Leon), which is not surprising given the site of the conference. However, quite astonishing to us was that three other authors came from Germany (Ulrike Henke, Simone Mack and Sabine Schührrer), being a country that was not largely represented in CIGAR in the past. The remaining four authors came from France (Vincent Archambeault), Japan (Ayako Sato), Malta (Josette Gurama) and the Netherlands (Berend van der Kolk). So, there were no papers from the UK, the South-European countries (especially Spain and Italy) and the Nordic countries, which have traditionally a high presence in CIGAR events, and neither from developing countries.

There was some diversity in the accounting sub-disciplines addressed by the papers. Four papers were in the field of financial reporting, three in the field of management accounting, and the remaining three papers covered public sector accounting in general, internal auditing and public policy evaluation. It was, however, striking to us that none of the papers were at the core of CIGAR network, in the sense of conducting international comparative accounting studies. The other side of the coin is that the PhD seminar obviously hosts a broad variety of regular public sector accounting research.



Susana Jorge
University of Coimbra
(Portugal)

The PhD students attending this seminar were in varying stages of their doctoral research projects. While only one candidate seemed to be close to finishing her project, the participants were mostly in a beginning or intermediate stage of their research, which implies that comments and suggestions can still be highly influential on the subsequent work they will do. Some of the participants nevertheless were able to present mature results of more or less independent parts of their research, such as a literature review.

The seminar format turned out to be a good one. For each paper there were 20 minutes for the presentation, 5-10 minutes for the discussant and 15-20 minutes for the discussion with other participants. All paper presenters were scheduled in the program to be discussant for a paper by a colleague. We were positively surprised by the high quality of the contributions of the discussants. All prepared their discussion very well through a power point presentation, often containing constructive critique and various suggestions for improvement of the presented research. There was a good atmosphere in the discussions of the papers, in which we also took part actively.



Jens Heiling
Ernst & Young
Stuttgart (Germany)

At the end of the seminar we awarded two papers. The paper by Sabine Schührrer about GAAP/GFS Harmonisation in Australia was awarded with the book of the 11th CIGAR conference in Coimbra, and the paper by Diane van Gils on the determinants of internal audit development within Belgian public entities was awarded with the opportunity to publish a summary of her work in the CIGAR Newsletter of October 2011.

One of the participants formulated the attractiveness of the CIGAR PhD seminar as a forum in which researchers sharing an interest in public sector accounting discuss their research. This is distinctive from many other workshops and seminars, which are often discipline- or method-oriented. The most striking observation is our last one: this PhD seminar was attended by 8 female paper authors and only 2 male authors. So, we can expect that in ten years from now, women will take over CIGAR – if men will not be able to catch up!

*Susana Jorge, Jan van Helden and Jens Heiling, chairs of the PhD seminar
June, 2011*

Conferences Announcements

The **International Academy of Business and Public Administration Disciplines (IABPAD) Conferences** will take place in Memphis, TN (October 27-30, 2011), Orlando, FL (January 2-5, 2012), and Dallas, TX (April 19-22, 2012). Papers on *Non-Profit, Public Sector and Public Administration* are accepted and cross-disciplinary submissions encouraged. All complete papers should be received on or before Aug. 15, Sept. 15 2011, and Feb. 20, 2012, respectively. Amongst the IABPAD publications is the *International Journal of Business and Public Administration (IJBPA)* [ISSN 1547-4844], which is included in **EBSCO** and **Gale** databases. For further information please contact the Program Chair Abdalla Hage, PhD at www.iabpad.com.

The **16th Annual Conference of the International Research Society for Public Management (IRSPM XVI)** is going to be hosted by University of Rome "Tor Vergata", Italy, in April 11-13, 2012.

On the theme *Contradictions in Public Management: Managing in volatile times*, the Conference aims to contribute to the understanding of public management challenges in volatile times and to the solving of some of these incongruities. Local hosts: Profs. Denita Cepiku and Marco Meneguzzo (University of Rome "Tor Vergata").

Abstracts should be submitted to abstracts@irspm2012.com up to **1st of October 2011**. Further information at <http://www.irspm2012.com/> or via irspm2012@uniroma2.it.

The **23rd CSEAR International Congress on Social and Environmental Accounting Research (UK)** will take place in September 7-9, 2011, at The University of St Andrews, Scotland (School of Management).

The parallel **10th CSEAR Australasian Conference** will be hosted at the University of Tasmania (School of Accounting and Corporate Governance), Australia, in December 4, 2011 (Doctoral Colloquium) and December 5-7, (Main Conference). The theme of this conference will be: *CSEAR toward Sustainable Futures: Earth, Wind, Fire and Water*.

Conference chair: Prof. Trevor Wilmshurst. Further information is available from Wendy Fleet at CSEAR.2011@utas.edu.au.

13th CIGAR Biennial Conference—GHENT—Summary (continued)

CIGAR 2011 Papers Overview

	<i>Public</i>	<i>Non-profit</i>	<i>TOTAL</i>
<i>Performance measurement</i>	17	2	19
<i>Accounting reform</i>	12	1	13
<i>Accounting standards & IPSAS</i>	7	2	9
<i>Financial and popular reporting</i>	7	-	7
<i>Emerging and developing countries</i>	5	2	7
<i>Auditing and oversight</i>	5	1	6
<i>Health care</i>	2	3	5
<i>Consolidation and WGA</i>	4	-	4
TOTAL	59	11	70

Although the majority considered governmental issues, at least 11 papers were devoted to the non-profit sector. In terms of discipline, the majority of research efforts emphasized 'performance measurement' and 'accounting reforms' whereby the latter has always been an important area across CIGAR-conferences. The third discipline counting 9 contributions dealt with 'accounting standards and IPSAS'.

Thursday evening everybody could enjoy the guided boat tour in the medieval city centre of Ghent.

Friday started with continuing the parallel sessions and in the afternoon the closing round table welcomed Prof. Martin Dees (Court of Audit Netherlands), Prof. Andreas Bergmann (Chair IPSAS Board), Prof. Eugenio Caperchione (Chair CIGAR Board), Mrs. Caroline Mawhood (Chair FEE Public Sector Committee), Prof. Michel De Wolf (President of the Belgian Institute of Certified Auditors) and Prof. Johan Christiaens as moderator. Questions were raised such as: Can IPSAS also be adopted in NFPOs? What are the intentions of the IPSASB? Single audit possibilities and threats? Accounting reforms in emerging and developing countries? Can researchers meet practitioners?

Finally, Friday evening the participants enjoyed the Gala Dinner in the wonderful medieval scenario of the Castle of the Counts and all seem to be looking forward to the next CIGAR Conference 2013 in Cairo (see page 4, CIGAR Forthcoming Events).

On behalf of the organizing committee of the 13th Biennial CIGAR conference, we would like to thank all participants for their constructive contribution. Thanks to the Chairs for managing the parallel sessions; to the Discussants for their well prepared comments; to the Researchers for presenting their work; and to the Audience for their interest and discussion. Special thanks also to Prof. Jan Van Helden, Prof. Susana Jorge and Dr. Jens Heiling for chairing the PhD Seminar, which offered the opportunity to join a growing community of young scholars interested in governmental accounting research.

Prof. Johan Christiaens (Conference Chair) and Dr. Christophe Vanhee (General Coordinator)
July, 2011

Call for Papers—New Public Sector Seminar

This edition of the Edinburgh seminar on the New Public Sector (NPS) welcomes papers on the role of accountants and auditors in the risk society. Keynote speakers are Michael Power and Barbara Czarniawska. **The seminar will be held on the 10th and 11th of November 2011.**

A selection of the papers presented at this seminar will be considered for publication in a **special issue of Financial Accountability & Management (FAM) on ‘Accountants in the risk society’**, for which Irvine Lapsley and Peter Miller are the guest editors.

The deadline for submission of papers is **August 31st, 2011**. Send your paper to the following two mail addresses: Irvine.Lapsley@ed.ac.uk and Yvonne.Crichton@ed.ac.uk.



“MAKING COMPARISONS IN GOVERNMENT ACCOUNTING”

Financial Accountability and Management (FAM), Vol. 27, Issue 2, with papers from the 12th CIGAR Biennial Conference held in Modena, Italy, in 2009, was published in May 2011.

It gathers the following five papers:

- *The diversity of accrual policies in local Government financial reporting: an examination of infrastructure, art and heritage assets in Germany, Italy and the UK*—Berit Adam, Riccardo Mussari and Rowan Jones
- *The construction of materiality in Government Accounting: a case of constraining factors and the difficulties of hybridization*—Levi Gårseth-Nesbakk and Frode Mellemvik
- *The substance of accounting for Public-Private Partnerships*—David Heald and George Georgiou
- *A taxonomy of the perceived benefits of accrual accounting and budgeting: evidence from German States*—Tobias Jagalla, Sebastian D. Becker and Jürgen Weber
- *Communication processes and the ‘new public Space’ in Italy and the USA: a longitudinal approach*—Aldo Pavan and Francesca Lemme

According to the editors, Eugenio Caperchione and Irvine Lapsley, “The papers included in this special issue reveal the diversity of approaches deployed within the CIGAR network. While the focus of CIGAR is explicitly on governmental accounting systems, its approach is committed to understanding the complexities of such accounting practices through the comparative method.”

A call for papers is now open up to August 31, 2011 (Yvonne.Crichton@ed.ac.uk) for another **special issue with CIGAR 2011 papers**, edited by Eugenio Caperchione, Johan Christiaens and Irvine Lapsley.

CIGAR—Forthcoming events

The CIGAR Board received an excellent proposal to organise the **2013 CIGAR Conference** at the German University at **Cairo, Egypt**, with Hassan Ouda as the host. Given recent events, Hassan Ouda and the Board agreed that we should monitor the situation over the coming months. Assuming there is continuing political stability in the country, the formal call for papers will appear next Spring.

The conference main theme will be *Public Sector Accounting Reforms in Developing Countries*. The next **CIGAR workshop**, hosted by Maria José Fernandes, Centre of Research in Accounting and Taxation of the Polytechnic Institute of Cávado and Ave, will be held in **June 14-15, 2012 in Barcelos, Portugal**. The theme of the workshop is *Public Sector Performance Measurement*. A call for papers will follow soon.

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The CIGAR Newsletter Editorial Board
wishes you all a

WONDERFUL SUMMER!!!!

(unless you live in the Southern Hemisphere ...)

