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Special Section: The Adoption of Accrual Accounting in the Public Sector

Accrual Accounting in EU Local Governments: One Method, Several Approaches

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budgetary statements are maintained for monitoring compliance with legality and for administrative decision-making purposes.

Acknowledgement

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Notes

Although there is little agreement in the literature about how to define citizen trust in government or how it is gained and lost, most writers agree that it is an important determinant of public action and cooperation (Ruscio, [1996](#); Welch et al., [2004](#)).

... ignoring municipal accounting reforms is a rational act ...' (Zimmerman, [1977](#), p. 111), or '... municipal accounting reforms will continue to be ignored until the reformers are able to specify changes in the institutional framework which provide different

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We have 2005 information on 100,000 households in 2004 (see Table 1).

We looked for the names of the 100 cities of the local governments studied. When they were not available on the Web, we obtained them



According to Hung ([2001](#)), an equal weighting method can be used because there is no well-defined theory for other weighting methods. He noted that the importance of an accounting standard varies across countries but sees no reason why the equal weighting will bias the results.

Three different concepts of accrual accounting for the local level are currently being discussed and implemented in local pilot projects in different Länders: (i) 'New Local Budgeting, Accounting and Reporting System' (Neues Kommunales Haushalts- und Rechnungswesen – NKH/NKR) in the Länders of Baden-Württemberg and Lower Saxony;

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It tests the hypothesis that the GPFS items belong to the same group. When the p-values show scores above 0.05, the hypothesis that there is no statistical difference between the public administration styles studied cannot be rejected.

When applying the MDS with SPSS-14, the value of the Stress of Kruskal in six dimensions (the maximum allowed by SPSS) is 0.05784, which is considered by Kruskal (1964) as between 'good' and 'acceptable'. To visualize the map, it is necessary to work with projections of the map onto pairs of dimensions. Figure 1 shows the projection of the map onto dimension 1 and dimension 2.

As Arabie et al. (1987) suggest, it is advisable to carry out a cluster analysis as a complementary test to the MDS.

At present, the IFAC, IMF and UN are working together to reduce the discrepancies between their accrual accounting systems.

See HM Treasury (2000, 2001a, 2001b, 2001c, 2001d, 2002a, 2002b, 2002c, 2002d, 2002e, 2003a, 2003b, 2004),
http://www.opsi.gov.uk/acts/acts2000/ukpga_20000020_en_1

Ministère du Budget, des Comptes public et de la Fonction Publique (Ministry of Budget, Public Accounts and Public Sector) (2004a, 2004b); Osservatorio per la Finanza e la Contabilità (Observatory for Finance and Accounting) (2002a, 2002b, 2002c, 2002d, 2002e, 2003a, 2003b, 2004),
(2004).

See Derlind et al. (1999),
Guyomard et al. (2005) and
Dent et al. (2005).

IASB (International Accounting Standards Board) and
Medicare (United States Social Security Administration)

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