



**FACULTEIT ECONOMIE  
EN BEDRIJFSKUNDE**

**HOVENIERSBERG 24  
B-9000 GENT**  
Tel. : 32 - (0)9 - 264.34.61  
Fax. : 32 - (0)9 - 264.35.92

**WORKING PAPER**

**GOVERNMENTAL ACCOUNTING REFORM:  
EVOLUTION OF THE IMPLEMENTATION IN  
FLEMISH MUNICIPALITIES**

**Johan Christiaens <sup>1</sup>**

**Vincent Van Peteghem <sup>2</sup>**

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<sup>1</sup> Department of Accountancy and Corporate Finance, Ghent University, Belgium; Director Ghent University Public Sector Accounting Research Centre Ernst & Young; Chartered Accountant Ernst & Young Public Sector [johan.christiaens@ugent.be](mailto:johan.christiaens@ugent.be)

<sup>2</sup> Department of Accountancy and Corporate Finance, Ghent University, Belgium

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