



**FACULTEIT ECONOMIE
EN BEDRIJFSKUNDE**

**TWEEKERKENSTRAAT 2
B-9000 GENT**
Tel. : 32 - (0)9 - 264.34.61
Fax. : 32 - (0)9 - 264.35.92

WORKING PAPER

MANAGEMENT CONTROL CHANGE IN FLEMISH PUBLIC CENTRES FOR SOCIAL WELFARE: AN EXPLORATORY STUDY

Paul WYNDELS¹

Johan CHRISTIAENS²

November 2006

2006/426

¹ Department of Accounting and Corporate Finance, Ghent University, Belgium; PhD student - Paul.Windels@UGent.be

² Department of Accounting and Corporate Finance, Ghent University, Belgium; Professor Accounting - Director Accounting Research Public Sector Ghent University & Ernst & Young; Chartered Accountant Ernst & Young Public Sector - Johan.Christiaens@UGent.be