



**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**

### **Capital Assets in Governmental Accounting Reforms**

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

**Christophe Vanhee <sup>2</sup>**

December 2003

2003/207

---

<sup>1,2</sup> Department of Accounting and Management Control and Taxation, Ghent University, Belgium

Corresponding author: Johan Christiaens, Ghent University, Department of Accounting and Management Control and Taxation, Kuiperskaai 55/E, 9000 Gent, e-mail: johan.christiaens@UGent.be.