

陳立齊

政府财政、会计与管理

陈立齐论文选集（上册）

GOVERNMENT FINANCE, ACCOUNTING AND MANAGEMENT:
SELECTED PAPERS OF JAMES L. CHAN (I)

许云霄 麻志明 ◆ 编



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天下欲治計乃治

陳立齊書



陈立齐, 美国芝加哥伊利诺伊大学 (University of Illinois at Chicago, UIC) 会计系荣休教授, 中国财政部财政科学研究所特聘教授, 2011—2016 年期间担任北京大学和山东财经大学的教育部特聘海外名师。他早年任教于雪城大学和亚利桑那州立大学。1981 年开始在伊利诺伊大学任教, 曾任该校会计系主任和安永讲席教授, 期间创立了政府会计研究教育中心并担任主任。他曾是美国芝加哥大学哈里斯公共政策研究院的 Emmett

Dedmon 客座讲席教授和资深讲师, 中国上海财经大学和厦门大学的顾问教授, 意大利卡利亚里大学和博科尼大学的客座教授, 中国清华大学、中山大学、中央财经大学和中南财经政法大学的客座教授, 中山大学中国公共管理研究中心的研究员。

陈教授在政府会计、公共财政和政府管理领域发表了九十多篇学术论文, 出版了五部专著。他创办了《政府与非营利组织会计研究》年刊并担任主编 12 年; 并兼任多家学术刊物的编委。他于 1987 年被选为美国会计学会的政府与非营利组织会计部的主席, 并获该部颁发的显著文献贡献奖 (1984 年) 和终身持久贡献奖 (2008 年)。2008 年他获得了中国留美公共管理学会颁发的第一个终身研究成就奖。他当选北美中国会计教授学会的主席, 并参与创立了政府会计国际比较研究学术交流网。

陈教授长期担任多个政府及国际机构的顾问, 其中包括国际货币基金组织、世界银行、世界经济合作与发展组织、联合国发展总署, 以及美洲洲际发展银行等国际组织。陈教授 1988—2000 年任美国审计长的教育研究顾问团成员, 2001 年在审计署任研究员。2009—2013 年在美国联邦政府以及州和地方政府会计准则委员会专题研究组工作。他于 1979—1981 年任美国全国政府会计准则理事会的研究员, 之后任政府财务官协会和若干地方政府的咨询专家。他现任中国总会计师协会特聘顾问、中国全国政府预算研究会顾问。从 20 世纪 90 年代初期至今, 他为中国财政部政府会计和预算改革提供咨询。

陈教授出身于广东潮汕华侨家庭, 1963 年离开中国, 1968 年前往美国留学, 在伊利诺伊大学 (香槟校区) 先后获得会计学的学士、硕士和博士学位。陈教授及其夫人宋国屏居住在芝加哥近郊; 大女儿濬明是作家, 小女儿濬文是艺术家。

James L. Chan, Professor Emeritus of Accounting at the University of Illinois at Chicago (UIC), is Distinguished Overseas Professor at the School of Economics, Peking University, and at Shandong University of Finance and Economics (2011—2016), as well as Professor by Special Appointment at the Research Institute of Fiscal Science of the Ministry of Finance, China. A faculty member at UIC since 1981, he was head of the Department of Accounting and the Ernst & Young Professor, as well as the founding director of the Center for Government Accounting Research and Education. He has been the Emmett Dedmon Visiting Professor and Senior Lecturer in Public Policy at the University of Chicago; Consulting Professor at Shanghai University of Finance and Economics and Xiamen University; Visiting Professor at University of Cagliari and Bocconi University in Italy, and at Tsinghua University, Sun Yat-sen University, Central University of Finance and Economics, and Zhongnan University of Law and Economics. He also taught at Syracuse University and Arizona State University in the 1970s.

Chan is author or co-author of over 90 journal articles, book chapters and reviews mainly on government accounting, finance and management, and five monographs. He was founding editor of *Research in Governmental and Nonprofit Accounting* and has served on several editorial boards, currently *Public Money & Management* and the *China Journal of Accounting Studies*. He was elected Chairman of the Government and Nonprofit Section in the American Accounting Association, which gave him a Notable Contribution to Literature Award and an Enduring Lifetime Contribution Award. He also received the first Lifetime Research Achievement Award given by the China-America Association of Public Affairs. He served as president of the Chinese Accounting Professors Association in North America, and is a co-founder of the Comparative International Government Accounting Research Network.

Professor Chan has applied his expertise as an advisor to government organizations. He has been a consultant for the Fiscal Affairs Department of the International Monetary Fund, World Bank, Organization for Economic Cooperation and Development, UN Development Program, and Inter-American Development Bank. He is currently a Special Advisor to the China Association of Chief Financial Officers and advisor to the National Association of Government Budgeting Research in China. He has advised the Chinese Ministry of Finance in official and unofficial capacities since the early 1990s. In the United States, he served on the Research and Education Advisory Panel of the U. S. Comptroller General and was an Academic Fellow at the U. S. General Accounting Office. He served on task forces of the Federal Accounting Standards Advisory Board and the Governmental Accounting Standards Board. He was on the research staff of the National Council on Governmental Accounting and, as a consultant for the Government Finance Officers Association, worked with several American local governments.

Chan received his B. S. (1971), Master of Accounting Science (1973), and Ph. D. in Accountancy (1976) degrees from the University of Illinois at Urbana-Champaign. A Chinese American, he lives in Oak Park, Illinois with his wife Susy Soung Chan; they have two daughters: Jessamine the writer and Audrey the artist.

Dedicated to the memory of my mother

SOOL-SIN CHAN-LING

(1922—2014)

本书纪念慈母

陈林如心女士

(1922—2014)

序 言 一

陈立齐君,系芝加哥伊利诺伊大学(University of Illinois at Chicago, UIC)会计系荣休教授,乃世界上最博学和知名的政府财政、会计和管理专家之一。

我于1981年至1996年期间担任美国审计长,主管国会审计署。我的职位是由里根总统提名,国会任命的。在这一段很长的时期内,陈教授是美国审计长的教育研究顾问团成员,在此期间他有一段时间在审计署任研究员。我在任内经常向陈教授请教很多关于财政和会计的问题。

1996年之后,陈教授的咨询工作延伸到美国很多的州和地方政府。此外,许多国际组织也聘请他当顾问协助解决各种财务问题,包括世界银行、世界经济合作与发展组织、联合国发展总署和国际货币基金组织。近年来陈教授大部分时间在中国大学教学和担任中国政府的顾问。

我非常高兴地看到他的学术作品选编为书。这本书的出版对美国、中国等很多国家的学者而言意义重大,价值极高。



查尔斯 A. 鲍舍

前美国审计长

2015年6月

Preface

James L. Chan, Professor Emeritus of Accounting at the University of Illinois at Chicago (UIC), is one of the most knowledgeable and renowned experts in the world on government finance, accounting and management.

I was the Comptroller General of the United States and Head of the General Accounting Office (GAO) from 1981 to 1996. President Reagan nominated me for this position and I was confirmed by the Congress. During this period of time, Professor Chan served on the Research and Educational Advisory Panel to the Comptroller General, and also served for a time as an Academic Fellow at the GAO. I often consulted Professor Chan during this time on many important financial and accounting issues.

Since 1996, Professor Chan has gone on to advise many other government groups, both at the state and local government levels in the United States. In addition, he has been retained by many international organizations, such as the World Bank, OECD, UN Development Program, and IMF for advice and assistance on various financial problems. Professor Chan has spent considerable time in recent years teaching at various universities in China and serving as an advisor to the Government of China.

I am very pleased that this collection of his academic papers has been completed and published. The book will be invaluable to many in the United States, China, and other countries.



Charles A. Bowsher

Comptroller General of the United States (Retired)

June 2015

序 言 二

受北京大学海外名师陈立齐教授相邀,我为他的论文集作序。我虽然对政府会计并不熟悉,但是被陈教授的治学态度所感动,同时感谢他担任海外名师期间为北京大学经济学院的教学和科研工作兢兢业业地付出,扎扎实实地贡献。

2011年5月,我主管北大经济学院外事,财政学系的许云霄老师向我汇报,说她申请了教育部的海外名师项目,为经济学院聘请了一位国际知名的政府会计学教授。北大是一所综合性大学,财政专业相对而言是一个较小的经济学科,政府会计于我而言是一个相当陌生的专业。随着时间的推移,我开始对陈教授有了新的认识和了解。他的教学任务是为财政学系研究生讲授“预算管理 with 政府会计”课程,实际上选修他的课的学生不仅来自经济学院的其他专业,还有来自北大政府管理学院、国际关系学院的学生,更有来自清华大学、中央财经大学、对外经贸大学、南开大学、财政部科研所的研究生及青年教师,还有来自财政部、审计署等政府部门的官员。陈立齐教授是一位令全体参加课程学习的同学都很敬仰的老师,课堂气氛非常融洽,他的学识渊博,理论体系完整,在他的学术研究领域独树一帜,学生们被他博大精深的学识所吸引,课堂气氛轻松而且闪耀着智慧火花,学生们都感到获益匪浅。这一切都源于陈教授把一门小学科做成了大学问。

陈教授是政府会计专业领域内世界级权威。他于1976年在美国伊利诺伊大学取得博士学位,专业是会计和公共管理及经济。此后,长期从事公共政策、公共财政、政府和非营利组织预算、会计和审计的研究,相关学术研究成果丰硕。1983年陈教授创办了《政府和非营利组织会计研究》年刊并主编了九卷论文集。他还是政府会计国际比较研究(CIGAR)学术交流网的创始人之一,并在1988—1989年间担任美国会计学会的政府和非营利组织部的主席。因为其在政府会计领域的卓越贡献,他荣获了该部的“终身持久贡献奖”。可以说,陈教授的研究一直处于世界政府会计研究领域的前沿,他的论文集是一部政府会计研究的发展史,阅读其论文能帮助读者很好地把握世界政府会计研究的变化趋势和方向。

陈教授虽长期在美国接受教育并工作,但他出生于中国,并在中国度过童年和少年时光,因此对祖国怀有火热的赤子之心。自1992年第一次回国起,他就先后受中国财政部邀请,对我国预算和政府会计改革提供咨询,并在国内多所大学担任

顾问或客座教授、举办专题讲座等,还与国内的学者一起在国内外发表研究成果。他们无不为陈教授深厚的学术功底、广阔的研究视野、高度负责的工作态度,以及对祖国在相关学术、政策和实务发展方面的奉献精神所感动。

政府会计是一个收集和传达政府财政状况信息的制度,是政府的神经系统。信息疏通则政府财务运作自如,信息滞塞则会使政府作业有瘫痪之险。我国从十多年前政府预算体制改革开始,就一直在酝酿政府会计的改革。这几年随着预算编制体制改革的推进,这方面的改革实践在加强,相关的理论学习和研究既实用且前沿。陈教授的这本论文集将带给我们不一样的学术洗礼,成为我们“经济学院教授文库”的一员,使他的学术成果惠及更多的学子。

北京大学经济学院院长

孙祁祥

2015年3月于北大

Introduction

This volume contains 45 of my academic papers written during the period from 1972 to 2015. These papers were selected on the basis of my perception about their significance, originality, continued relevance, reflection of the state of the field, and illustration of my intellectual interest and development. The papers are divided into the two domains of my research: the United States, and China and international comparison. In each group, the papers are arranged chronologically. In light of this format of presentation, the purpose of this introduction is to help readers—scholars, students and other researchers—quickly identify papers. I have therefore grouped the papers (identified by number and year of publication) into ten topical clusters, with a few papers falling into more than one cluster.

Cluster 1 Preparatory stage

By accident, my college major at the University of Illinois at Urbana-Champaign (UIUC) was accountancy. After hearing Professor Norton Bedford advocating the expansion of accounting to cover non-financial information, I wrote a 175-page term paper entitled “The Effectiveness of Social Reporting in the Planning and Evaluation of Socio-economic Programs” for a graduate course in research methodology. Paper 1 (1972) was an excerpt of Chapter 3 of that paper; it deals with the development and reporting of social indicators to gauge the success of Great Society programs launched in the 1960s. For efficiency and financial support, I entered into UIUC’s Ph. D. program, again in accountancy but with minor fields in public administration and economic theory. For a public administration course, I used my access as a student member of a university planning committee to write a term paper on the budgetary process of UIUC (Paper 2, 1973), which started my life-long fascination with public budgeting.

Continuing the theme of non-financial measures of performance, and taking advantage of my job as an administrative assistant to the deans of UIUC’s college of engineering, I wrote my dissertation on university research output indicators. I used

social exchange theory to explain what motivated academics to do research, and did a survey of the faculty and administrators to find out how much importance they attached to indicators of research accomplishment. The essence of the dissertation was published in *The Accounting Review* (Paper 3, 1978).

What I learned in my doctoral research gave me insight about the academic social system, and those insights would be proven useful in managing my academic career and as a department head later on. Equally importantly, my experience in writing Papers 1 and 3 convinced me that accountants did not have the expertise and credibility to do non-financial measurement, and I abandoned that line of research forever. For replacement, I combined my personal interest in politics and academic training in accounting to fashion a career in government accounting without having taken a formal course in this field.

Cluster 2 The Government Environment

The field of accounting is conventionally divided into business accounting, government accounting and nonprofit accounting. This classification is based on a theory, which I do not fully understand, that the environment of accounting influences or even determines the nature of accounting. Paper 12 (1988) describes the characteristics of the government environment and their influence on government accounting and financial reporting. I realized that the field of accounting itself lacked a theory of government, and turned to public choice—the economic analysis of politics and government—for inspiration. The study resulted in Paper 11 (co-authored with Marc A. Rubin, 1987) on the role of Information in a democracy and in government operations. The two settings correspond to external reporting to the public and internal reporting to management. The background readings in public choice continued to give me ideas for many years to come.

Cluster 3 Overview of Government Accounting—Theory and Practice

If you are interested in government accounting but do not wish to go into specific countries or details, I would recommend that you read the following overview papers. Paper 34 (2003) provides an accessible assessment of government accounting theory, purposes and standards. Paper 20 (2008) presents a structural framework of government accounting standards. Paper 14 (1998) addresses accounting measurement basis and proposes “degrees of accrual” to guide the transition to accrual accounting. In response to the great influence of business accounting, Paper 21 (2009) contrasts the perspective of accountants trained in business schools and budget experts educated in political

science or public management.

If you are eager to learn about contemporary practice, Paper 42 (co-authored with Qi Zhang, 2013) and Paper 43 (co-authored with Yunxiao Xu, 2013) inform you of the current standards and advanced practices of government accounting and financial reporting. As they are chapters in an international handbook on public financial management, they do not have accounting jargon and are easier to read.

Cluster 4 American State and Local Government Accounting and Budgeting

Paper 16 (2000) describes the history of reforming American local government accounting in the 20th Century, while Paper 19 (2001) adds budgeting reforms. After reforms during the Progressive Era to instill financial integrity and the professionalization of financial management in succeeding decades, the third wave of reform began in the mid-1970s, when I was starting my career. After searching for a research focus for several years, I was recruited to fill a full-time government accounting research position. As a staff researcher at the National Council on Government Accounting (NCGA), I co-authored with Allan Drebin and Lorna Ferguson on Paper 4 (1981) discussing the decisions and information needs of users to serve as the foundation of a conceptual framework of governmental accounting. I was assigned to explore further the decisions and information needs of voters, taxpayers and service recipients (Paper 5), and those of legislative, governing and oversight bodies (Paper 6), as well as intergovernmental grantors (Paper 7), all published in a monograph in 1981.

Employment by the NCGA led to my special interest and expertise in government accounting standards and the standard-setting organizations and processes. Paper 8 (1981) on standards and issues in local governmental accounting and financial reporting was invited by the new journal *Public Budgeting and Finance*. After attempting to bring research methods for studying corporate accounting standard-setting to the public sector context (Paper 9, 1982), I wrote Paper 10 (1985), which described and theorized the formation of the Governmental Accounting Standards Board (GASB) in 1984. Later, I wrote a paper to describe GASB Statement No. 34 and then discussed its likely impact on budgeting. The first part was published in France (Paper 17 translated by Evelyne Lande, 2001), and the second part (Paper 18, 2001) in *Public Budgeting and Finance*.

Cluster 5 American Federal Government Budgeting and Accounting

Being an advisor and a research fellow at the U. S. General Accounting Office

(GAO) in Washington, D. C. gave me the opportunity to be a participant observer in the federal government, and to expand my research to the national level and federal budgeting. Paper 13 (1994) analyzes the formation of the Federal Accounting Standards Advisory Board (FASAB). Papers 16 (2000) places FASAB in a longer historical context, and Paper 19 (2002) adds federal budgeting to the history.

An unexpected invitation to contribute a paper on federal budget laws led to Paper 15 (1999). I built on that paper when the Chinese Ministry of Finance in 2005 commissioned me to find possible lessons for revising China's 1995 Budget Law. What I learned is reported years later in Paper 25 (2012) after a long delay. Coincidentally, I wrote Paper 27 (2013) to observe the centenary of the Taft Commission, whose report was a blueprint of the modern American federal budget system.

Cluster 6 China and Sino-American Comparison

Paper 27 (1996) was prompted by my discomfort that Chinese budget accounting recognized debt proceeds as "debt revenue," thus reducing reported deficit figures. For the next two decades, I was an advisor in government accounting to the Chinese Ministry of Finance in formal and informal capacities. I do not have much to show for my efforts in China, except for the following papers: a Sino-American comparison on budget and accounting coverage (Paper 29, 2000), the effect of economic reform (Paper 31 with Cong Shuhai and Zhao Jianyong, 2001), a comparison with the U.S. and U.K. (Paper 35 with Li Jianfa, 2005), another Sino-American comparison on standard setting institutions and processes (Paper 37 with Yunxiao Xu, 2008), and fiscal transparency aided by social media (Paper 40 with Qi Zhang, 2013). I recently reflected on difficulties of doing comparative research in China and of developing international standards in Paper 44 (2014) and reported the Chinese government's most initiative in promoting financial accounting and management accounting in Paper 45 (2015).

Cluster 7 CIGAR

CIGAR stands for comparative international government accounting research. On the 10th anniversary of the formation the CIGAR Network, I joined Klaus Lüder and Rowan Jones to assess what had been accomplished and to point out future directions (Paper 28, 1996). On the occasion of Professor Lüder's retirement, I wrote Paper 30 (2000) in his honor. I continued to elaborate on CIGAR methodological issues and strategies in Paper 32 (2002) and Paper 44 (2014).

Cluster 8 IPSAS

IPSAS stands for International Public Sector Accounting Standards. I spoke critically about the ways in which IPSAS imitated business accounting at a CIGAR conference. That led an invitation to write Paper 34 (2003), which was the lead article in an IPSAS theme issue of the British journal *Public Money & Management*. The paper was widely cited and translated into Chinese, French, Japanese and Spanish. Taking aim at the claim that there was a “global revolution” in government accounting to emulate business accounting, I again dissected IPSAS in Paper 34 (2004), this time in a French journal. At a CIGAR conference in France, I also analyzed how useful it would be for developing countries to adopt IPSAS and the costs and benefits of government accounting reform in poor countries (see Paper 36, 2006). At an international workshop in Italy, I raised several conceptual issues in IPSAS and criticized the governance and oversight structure of the IPSAS board (No. 38, 2009). Most recently I conjectured the reasons why China and United States for their own reasons declined to adopt IPSAS (Paper 44, 2014).

Cluster 9 Influences of Economics and Business Accounting on Fiscal Measures

Fiscal economics has great intellectual influence on government budgeting, such as measuring deficit in terms of cash and focusing on government bonds issued to finance the cash deficit. On the other hand, accrual accounting typically used in business has changed the way some governments present their financial picture. Paper 24 (co-authored with Yunxiao Xu, 2012) contrasts the economic and accounting approaches to measuring government deficit and debt. As I did more teaching and research in public budgeting, I became increasingly curious about the evolving relationship between accounting and budgeting in the public sector. I eventually decided to systematically examine the relationship in Paper 39 (co-authored with Jens Heiling, 2012) with the intentionally provocative title “From Servant to Master?” Next, I explored the possibility that budgeting, annual financial reports and Government Finance Statistics might all converge toward accrual measurement and a high level of aggregation in Paper 41 (co-authored with Jens Heiling and Sabine Schührer, 2013).

Cluster 10 Financial Management

As a specialist, I seldom wrote about public financial management in general.

However, in response to an invitation to contribute to a book on public management and governance, I presented three different ways of looking at the field in Paper 22 (co-authored with Yunxiao Xu, 2009). I also took advantage of another invitation to revisit the legacy of my role model, Herbert Simon, in accounting and institutional Analysis (Paper 23, 2011).

In conclusion, this collection of papers documents my life-long learning to make up—hopefully more than making up—what I missed in my formal education. I appreciate the opportunity to present the fruits of my labor in a convenient package for you to sample—and to take apart—so that you will chart your own adventure in ideas.

James L. Chan
Chicago, September 2015