

accounting system, United States, governmental accounting, accounting, public sector accounting, political competition, implementation barriers, government, financial reporting system, financial management, implementation, institutional factors, behavior theory, Denmark, influence, professional organizations, accounting practices, Government Accounting, accounting systems, public sector accounting systems, accounting procedures, hypotheses, legal tradition, legal system, public sector accounts, governmental accounting system, law countries, financial reporting, standard-setting bodies, external system, United Kingdom, State Government, James L. Chan, public sector, financial scandal, National Council on Governmental Accounting, theoretical approach, Governmental and Nonprofit Accounting, federal Governments, Financial Accounting Standards Board, unfavorable conditions

A contingency model of governmental accounting innovations in the political administrative environment