

Management Accounting of Intellectual Creations

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Abstract

The paper reflects on current conditions in South Africa, by considering local and international circumstances with regard to intellectual creations. A literature study was done, based on a bibliography which was chosen as a result of experiences whilst attempting to implement business ideas. The paper argues that the current system of intellectual property rights is not sufficient to sustain the economy in the long term because creativities are not remunerated sufficiently close to sources to motivate continuous innovations. The argument was formulated by looking at the effects of theology, industrial psychology, law and management accounting on intellectual property rights. The preliminary finding was that currently the system takes advantage of individuals for the benefit of group members, by developing creativities, without sufficient compensation to creative individuals. Because of the problems identified a proposal is made by the paper for a trans-disciplinary research project to culminate at recording of and remuneration for intellectual creations.

Keywords: inequity, ideas, creativity, honesty, deceit.

INTRODUCTION

The objective of this paper is a proposal for trans-disciplinary research about Intellectual Creations Management Accounting (ICrMA ©) also called, accounting of ideas. The trans-disciplinary nature is relevant because the applicable problems can be related to various inter dependent disciplines. The methodology was a trans-disciplinary literature study. The bibliography was chosen with logic to better understand how new business ideas are implemented. The logic was influenced by personal experience of 10 years with regard to the implementation of creative business ideas. Intellectual property (IP), intellectual assets and intellectual capital (IC) are phrases which are used to describe understandings which are related to Inequity. Inequity (©2009) is a word of which the definition will be determined by research. The word was formed by combining equity and integrity. Inequity does not appear on balance sheets of companies, unless it was bought, or the rules for capitalisation of internally created intangible assets were followed according to International Accounting Standard 38, par 18 (IFRS, 2010).

Natural resources, ideas, labour and capital are the four most important ingredients of a successful changing economy. Inequitable compensation for contributions of these four factors, contributes to sustainabilities without unpleasant upheavals. A free market economy philosophy is educated in South Africa, which includes the idea of entrepreneurship, but markets are not free and free competition does not exist. Free markets are a prerequisite for entrepreneurship to be effective. Entrepreneurial opportunities exist, because entrepreneurs will supply

better value-for-money products and services than the ones before. If the possibility to supply better value-for-money products and services does not exist, the system excludes the beneficial part of the entrepreneurial idea, to consumers, in reality. Entrepreneurial opportunities are identified partly because of logical abilities which originators have.

After ideas have been generated to use in a free market economy, the capital and currency to develop the ideas are created or advanced, to fund the development of the ideas. The development process, which is funded by capital, supplies work. The labour brings the ideas, natural resources and capital together to form assets. Speedy implementation of new ideas, with subsequent competence benefits to the economy, is important to be competitive and to supply work opportunities. Although creativities and own developments, combined with exported products (Bianchi & Labory, 2007: 249) is a necessity of competence in the changing world economy. The underlying values drivers of effective creativities and effective developments are not sufficiently acknowledged in order to motivate creativities and in order to keep it in place. How a culture perceives innovations, determines creativities and capital growth. If creativities are of low priority, the culture will not be competitive in a free market, which operates without legal infringements. If creative innovations are motivated by a culture, the culture will be greater, because technologies are evolving. South Africa has not been dependent on creativities, like the first world, partly because of historical dependence on exports of raw materials. There was no need nationally for the survival of South Africa to

protect intellectual creations (ICr), in order to motivate creativities.

Securing financial gain from the generation of ideas is problematic and uncertain. Availability of capital for developments during the early stages of ideas is very scarce. These situations exist, whilst new capital is generated easier to develop ideas, for example in the Organisation for Economic Co-operation and Development (OECD) countries (Jordaan, 2010). The capital, which is raised to develop ideas, funds the living expenses of many people as payment for development work done by them and it causes ownership of the developments. It often happens that good ideas are not used, shortly after they were generated, because of a lack of knowledge and/or capital. The ideas are then sometimes lost to other countries. Although ideas are significant in a successful economy, people do not have income rights on ideas (Hughes, 1997: 113), even though the ideas contribute to wealth. The originators of ideas are often not included in the development process. In reality it is very difficult to sustain a good standard of living through creative endeavours, unless it is done institutionally for example as an employee of a research institution or of a big corporation. The Johannesburg Stock Exchange's main board and AltX capital market of smaller listed enterprises, supply only capital where profit histories exist.

A funding gap exists with the development of ideas, between the idea generation phase and the proof-of-idea phase. I will call it the info stage. Most venture capital financing takes place after the proof-of-idea period. The information age requires ownership of new territorial information and new territorial knowledge to ethically and successfully make funding decisions. The territoriality is a problem, which will be mentioned later. The info stage of a project is one of the most important phases, because, it is during this phase, which the information is gathered, which determines, whether an investment should be made to further an idea. The length of the period, during which information is gathered, and the ownership of ICr, following the idea, lost or established, is influenced a lot by currencies. Capital influences research and the availability of natural resources and labour. If no capital is used during the info stage, an idea is filtered by people's discussions in general. The information becomes scattered amongst many people in such a case. It is a lengthy uncompetitive process and ownership of ICr, following the idea, is lost when no capital or proactive action influences the info stage. Small and medium enterprises and creative people, often, do not have the capital to finance research during the info stage of their ideas. Intellectual properties are governed territorially (Harms, Nugent, Lewis, Ponnar & Cachalia, 2010: 1). It is possible for other countries to harvest ideas and intellectual properties

outside their national borders and then develop it, because they are better organised and have capital available more readily.

There are no laws which prohibit the transfer of ideas amongst countries if the information is gathered legally. Copyrights which automatically settle on entities in a big part of the world, is a right which is defensible with civil law procedures after paying high costs. Civil law procedures are out of reach of most people because of cost factors. Corporate citizenship refers partly to the responsibilities parties have due to their involvement in the economy. It refers first and foremost to a juristic person's citizenship of a country in current law. ICr and particularly the development of ideas, is a grey developing area in which corporate citizens have to use constraint not to abuse powerful positions to the disadvantage of other citizens. This is a consequence of the problem which is created by global groups which operate over borders. If a foreign company employs local citizens, the ideas which were generated by the citizens and which are developed by the foreign company can be used legally to disenfranchise the fellow citizens of the country. Corporate responsibility therefore creates a paradoxical situation of uncertain citizenship in some circumstances.

It can be argued in countries where freedom of speech are allowed that nationalism has no place in a moral globalised business world because it is moral to side with a person, with similar ethics and beliefs, in another country (Hobsbawm, c2009: 225), rather than with a fellow citizen with opposing ethics. Copious profits from trading, which disadvantages fellow citizens unreasonably can however become relevant to cancel the culture of siding with foreign morality. A speedy coordinated development process becomes more crucial, with a global communication system, because ideas spread faster. Chronologic sequences are normally longer than logic sequences, because of disinformation and a lack of transparency, which render an economy less competitive when developing ideas. Where ideas are not developed consciously, as fast as possible, in a competitive world economy, or secured for later use, the creator of the idea and his surrounds benefit less. With regard to speed of development and creative abilities, morals, ethics and religions are relevant. To be more specific, truths are relevant. Current economic interests which could be affected negatively by new developments are sometimes partly a reason why individual originators do not benefit from ICr. The originator of an idea is the individual, who, through logical thought processes, created the idea, partly from, pre-knowledge (Woodman, Sawyer & Griffin, 1993: 294,301,314). Cost of capital in South Africa is higher than in first world countries. It is the case, partly because, on average, developments of ideas are done less effectively than in first world countries. If

ideas are developed in a more effective way, more frequently, income of capital suppliers in South-Africa will rise, and they will be able to therefore decrease their required rates of return of numerous projects. There are more fields than accounting relevant, with regard to the proposed research.

RELEVANCE OF THE PROPOSED RESEARCH AND PROPOSED RESEARCH OUTCOMES

An Acceptable Framework and Theory

Theory in a national and international sense will motivate remuneration, or in 18th century terminology, desert of ICr, including idea originations. The research will have to be national and international because of many cross border treaties with regard to ICr. The objective of the research is sustainabilities due to *intequible* remuneration of the four production factors, namely, natural resources, ideas, labour and capital with the emphasis on ideas.

A Management Accounting Framework

Recording of ICr, including ideas, will identify possible rights which could exist from an early stage. These rights could influence for example contingent liabilities and assets on balance sheets of companies and individuals. Identifying and recording ICr early, will make *intequible* remuneration possible. More effective management of recorded ICr, from an early stage, will be the result of theories which are accepted on a wider basis than currently.

Currencies Stability and Effective Developments

The quantity theory of money implies that printing of new currency can only be done effectively, if something is actually created by the new money which pays for the new developments. Record keeping of ICr from an early stage will help more effective identification and control of valuable new ideas and improved statistics and records will be available to evaluate the value of currencies with the quantity theory of money (Davies, 2002: 229). A simplified quantity theory function of money to explain the above statement is:

$$\text{Exchange rate} \approx \frac{\text{Local assets valued in foreign currency}}{\text{Units of local currency}}$$

From the equation it can be seen that when additional currency is printed and nothing is created above the line, exchange rates will decline.

SOME DISCIPLINES OF THE PROPOSED RESEARCH OTHER THAN ACCOUNTING

Industrial Psychology

By comparing the countries on the Corruption Perceptions Index (Transparency International, 2010) and the Creativity Index (Compassion in Politics, 2010), by index score and rating, you can see that, of the 19 most creative countries on the list, there are only 5 countries which are not also listed under the

least 19 corrupted countries. It could be an indication of a correlation between honesty and creative abilities which will be further investigated in the following paragraphs. Corruptions lead to deceits because corruptors have to hide their actions in order to safeguard themselves from prosecution. Deceits and corruptions logically are correlated, and as a result, honesties were seen in the corruption index below. The numbers with the brackets reflect the position of the country in the indexes and the numbers without the brackets indicate the marks of the countries. Honesties and deceits are psychological traits which affect organisations (Rossouw, 2005: 88-94). Honesties are important at research and development projects (Woodman, Sawyer & Griffin, 1993: 298). Correlations between "cognition" and "memory" and creativities do not exist. There is however a significant correlation between "divergent thinking" and "evaluative abilities" and creativities (Bentley, 1966: 269-270). Logically, deceits could benefit the ability to memorise, because, if previous deceits are not well remembered, it could lead to more effective prosecutions. Logically, honesties could benefit logical ability, because, memories are not as crucial as when deceiving, because, other memory capacities can be used for example files and computer memories. If only truths exist in minds, logics will function better, because unreal events will not be considered. The following definitions were applicable during the Bentley (1966) research.

"Cognition: Discovery or rediscovery or recognition

Memory: Retention of what is cognized...

Divergent thinking: Thinking in different directions, searching.

Evaluation: Decisions as to goodness, correctness, suitability, or adequacy of what we know, what we remember, and what we produce in productive thinking."

Creativities are a combination of logical thinking and knowledge which are combined to form new knowledge. Divergent thinking and evaluative abilities above, partly explains logic. Knowledge is based on attempted truths, because endlessness of definitions for words of definitions for words ad infinitum, are different in each person's mind. Actualities, on which court decisions and legalities are mostly based, are constant, but truths depend on a person's understanding of words. Innovative developments of the past prove we can communicate actualities, sufficiently well, to undertake creative endeavours. It is not possible to communicate actualities, because we cannot have other people's definitions in our minds when we communicate. It is however not enough reason, to stop trying to reflect actualities. It is a worthwhile cause to attempt to reflect actualities more reliably, because it is impossible to reflect actualities with a common understanding in some cases, especially where

concepts and theories are applicable. Truths, or in other words attempted actualities, contribute to creativities and sustainabilities. Knowledges about truths increase creative abilities because real things are made by combining attempted truths. People who try to stay honest, are logically capable of generating most useful ideas, especially if they have access to and knowledge of required information, because their brains are not storing memories of unreal events, they made up, which they want to remember, to conceal previous deeds. Honesties probably cause creativities (Doyle, 1973: 48-50) which cause new ideas and development logically. Knowledge is partly a result of truths (Masino, 2007: 214).

Logic should be distinguished from memory and cognition. Memory is a result of cognitive abilities and logics refer to the processes which combine memories to form new truths. If memories include much untruthful data, it complicates logical processes because disinformations have to be identified in memories before logics can produce new truths by combining information with new information. Information and disinformation are relevant. Memories include both. Knowledge should include only information but it does not.

Table 1: Comparison between Creativity Index and Corruption Perceptions Index

| Creativity Index 2005 | Corruption Perceptions Index 2010 |
|------------------------------|--|
| 1) Sweden 0.808 | 4) Sweden 9.2 |
| 2) Japan 0.766 | 17) Japan 7.8 |
| 3) Finland 0.684 | 4) Finland 9.2 |
| 4) United States 0.666 | 22) United States of America 7.1 |
| 5) Switzerland 0.637 | 8) Switzerland 8.7 |
| 6) Denmark 0.613 | 1) Denmark 9.3 |
| 7) Iceland 0.612 | 11) Iceland 8.5 |
| 8) Netherlands 0.611 | 7) Netherlands 8.8 |
| 9) Germany 0.577 | 15) Germany 7.9 |
| 10) Germany 0.577 | 15) Germany 7.9 |
| 11) Canada 0.548 | 6) Canada 8.9 |
| 12) Australia 0.528 | 8) Australia 8.7 |
| 13) Belgium 0.526 | 22) Belgium 7.1 |
| 14) Israel 0.525 | 30) Israel 6.1 |
| 15) United Kingdom 0.517 | 20) United Kingdom 7.6 |
| 16) South Korea 0.465 | 39) South Korea 5.4 |
| 17) France 0.462 | 25) France 6.8 |
| 18) New Zealand 0.459 | 1) New Zealand 9.3 |
| 19) Austria 0.438 | 15) Austria 7.9 |
| 20) Ireland 0.414 | 14) Ireland 8.0 |

Idea originations or creativities, are labours of minds, which are partly a result of logics, which in turn are partly a result of honesties. Real new things can only be made by combining current actualities, which are inside and outside of our minds. To stay honest is difficult in some instances, and takes a lot of energy. Honesties and truths however, save a person from the need to remember disinformation. Creativities are often not seen as productivities, which should be compensated, because of a lack of visible activities. If it can be acceptably proved, with research, that honesties cause logics cause creativities which cause Intequities, it will have a developmental effect and wealth creating effect, because then more income rights of ICr can be motivated according to John Locke’s philosophy which originated modern property and remuneration rights (Hughes, 1997: 119). Formal remuneration for ICr, supported by law, will then motivate creativity.

Theology and Antique Studies

God is sometimes called Creator with a capital letter. The rise and fall of cultures can perhaps be correlated with their attitudes towards truths. Europe developed

with the spread of Christianity. Much development took place at first in the monasteries where personnel

could be honest without selfish practical deceits to make a living. During early Christian times the church was between people and God and the God thought affected people in the monasteries more than outside. More development took place inside monasteries than outside. With the protestant reformation the church was removed between God and the population. The populace could identify more directly with the God thought which includes honesties. After that happened, much additional development took place after the reformation revolution. If the upper classes accounted for contingent liabilities before revolutions during the past, perhaps transformation would have taken place more peacefully.

In the United States of America the God thought became even more utilised with a further advancement of truths and consequential developments. When an American citizen says "...my God.." he/she refers to his/her God. They do not say—Our God—without an exclamation mark. In the book of Revelation truths as a concept are taken to a

pinnacle in relation to one Figure. Honesties are hindered by the God thought because honesty is seen by many people as a singular godly attribute. In Revelation 19:11, honesties are attributed to a returned Christ. The God thought, Mother of God thought and Father of God thought are the thoughts and related thoughts of most, that one or more human beings can or cannot be part of God. Dialectical dependencies on dialogical definitions of God or no definition of God exist. In Christianity, honesty is attributed to Christ with the resulting argument by many, that honesty is not a human characteristic. Christian religion is sometimes used to motivate deceptions due to some interpretations of the God thought. This is disadvantageous for developments because of a negative effect it has on logical abilities. In Holland for example they refer to intellectual property as spiritual property (Harms, 2009: 540). The fears of being sacrificed, which are caused by the God thought, which cause deceptions, lead to an uncompetitive economy, because creativities are discouraged and lost. Deceptions lead to illogical thoughts, which are not based on actualities, but rather on thoughts and memories to conceal. Communications then digress to a stage where informations are not effectively transferred, and some decisions are based on disinformations. Most people want to be informed investors.

In traditional Africa as well, creativities are connected with the supernatural and thereby creativities are negated, and not seen as dependent on pre-knowledge. Isolations and harassments of creative people take place (Agbakoba, 2008: 24), which have a disadvantageous effect on progress.

Most theologians are not clear about the God thought and the fear effect it has on society. Honesties and the God thought are relevant to Revelation 19:11 in the Bible. Kane discusses truths and faiths in analysis of Karl Jaspers' motivation for truths as a religion (Kane, 1981: 45) without referring to the said verse. "True" and "Faithful" are mentioned in Revelation 19:11, and consequentially affect many Christians' subconscious minds, because many Christians have read Revelation at least once. Subconscious minds realistically affect actions with regard to honesties and deceptions. Deceptions are sometimes accepted, because, a specific community benefits from the deceptions, to the disadvantage of another community or individual (Ruffy, 2010). It complicates corporate citizenships, previously mentioned and also international relations in a global society. European states recently made bribes in Africa illegal. Although the above theological circumstances are sometimes viewed by academics as irrelevant to academic work, the circumstances are relevant, because theologies influence ICr significantly, even, if it is subconsciously, and has to be considered, in order to understand the issues of intellectual capital.

Law

Arguments of John Locke (Hettinger, 1997: 27) and Wilhelm Hegel (Hughes, 1997: 108) were used to motivate larger private ownership of capital relating to labour and land after the fall of the feudal system.

The same arguments of Locke and Hegel can be used to motivate more private ownerships of intellectual capital, if the hypothesis that honesties cause creativities is ratified, because it is not easy to stay honest. The "deserts" which motivate ownerships of capital, after efforts, according to Locke is relevant. The thought that a creative idea is no effort is not true. Creative thoughts are the results of difficult kept honesties, especially in corrupt territories where political correctness is sometimes preferred to directness. Currently creators of ideas do not have sufficient legal protection to earn desert on difficult kept honesties. Theories about rights to intellectual creations vary internationally and even within the same territories, different philosophies and theories exist. There is a need for a differentiation between business interests and academic theories (Masino, 2007: 207). During a recent court case about territoriality of copyrights, intellectual property rights were deemed to be a consequence of tolerance by the domestic sovereign of a country (Harms et al., 2010: 9).

In absolute terms, there are three types of intellectual creations rights, which the legal systems recognise (Moore, 1997: 2). The first type is governed by trade secrets law. It is based on non-disclosure of information. If disclosure takes place without legal infringements it becomes free to use. As long as it stays a secret, it is an exclusive right (Moore, 1997: 6). The second type is governed by territorial registrations of intellectual properties at the authorities. It is based on disclosures of information (Paine, 1997: 17-56). Rights are granted by a state for certain periods after disclosure and registration. An example is a patent. Territorial patent information can be accessed by anyone. The third stream is in between the first and the second. It is intellectual rights that settle automatically on a juristic person in some countries even if it is disclosed (Moore, 1997: 2). Examples are copyrights in some countries and trademarks in some countries.

Management Accounting

Change is a given, and to sustain wealth, honest innovations or in another word creativities, are a prerequisite. Most first world countries have realised this and use a lot of capital for research and development. Proctor and Gamble for example employs around 9000 research and development professionals and they spent 4.5% of sales on research and development costs during 2001 (Weedman, 2002: 235).

New accounting developments are relevant at the accounting of intellectual capital to record creations earlier, in order to improve decision making with regards to territorial sustainabilities, which are a result of territorial creations (Cordazza, 2007: 71).

Currently common law does not encourage compensation of idea creations (Hughes, 1997: 113), with subsequent low motivational levels to create ideas. Consequently management accountants also do not account for possible earnings rights of and contingent liabilities to originators. The issue of contingent liabilities in relation to ICr has not been researched much but the possibility has been identified by others as well (Abeysekera, 2008: 11). The losses and surprises to organisations and individuals due to the non-accounting of creations during the info stage of developments could be vast.

Arrow (2002: 119) and Marzo (2007: 32) show that developments have taken place to make options theory relevant to values of intellectual assets. Arguments were raised which explains that a patent is similar to an option on future returns (Arrow, 2002: 119) and that different phases of developments could be compared to different options which exist to develop projects. An option is a right which a person has and it is not an obligation (Marzo, 2007: 32). The rights and the legality of rights, with regards to options are relevant. Perhaps options theory can be used to create investment products to raise capital but it raises the question whether the options theory sufficiently take account of originations of ICr to intequibly account for contingent liabilities and ownerships. Intangibles influence the final credit rating of organisations substantially and weigh between 20% to 70% on the final credit rating, depending on the industry (Bello, 2007: 185).

Apparently someone claims to have registered a patent on microprocessors before Intel did, but the party has not sufficient grounds to claim more desert (Barlow, 1997: 364). In a single community such a claim could have been disputed more effectively than in a global economy which has not yet been grounded effectively. "Copyright expert Pamela Samuelson tells of having attended a conference last year convened around the fact that Western countries may legally appropriate the music, designs, and biomedical lore of Aboriginal people without compensation to their tribes of origin since those tribes are not an 'author' or 'inventor'" (Barlow, 1997: 360). The dynamics between individuals and groups are relevant because the law refers to the singular. This law has cultural implications for South Africa because individualism is seen differently in South Africa than for example in Europe. "It is now commonplace to say that money is information. With the exception of Krugerrands, crumpled cab fare, and the contents of those suitcases that drug lords are refused to carry, most of the money in the

informatized world is in ones and zeros. The global money supply sloshes around the Net, as fluid as weather...However, as we increasingly buy information with money, we begin to see that buying information with other information is simple economic exchange without the necessity of converting the product into and out of currency. This is somewhat challenging for those who like clean accounting, since, information theory aside, informational exchange rates are too squishy to quantify to the decimal point." (Barlow, 1997: 364) Intellectual capital wealth models generally identify three main components. They are internal human capital, internal organisational methods and procedures and external customer relations (Cordazza, 2007: 72). There is an overlap between environmental and social reporting initiatives and intellectual capital reporting models. It is possible that in future, intellectual capital reporting can develop further as a natural development from social and environmental reporting (Cordazza, 2007: 86-87).

CONCLUSION

Philosophers describe the actuality that actual events cannot be communicated to a 100% certain understanding of another's, in most instances. Karl Jaspers considered analogy as an endlessness which cannot be reached. Causality he also sees as an endless analysis (Samay, 1971: 131). This fact does not however mean that one actuality does not exist at a time and a place. Actual products can only be produced by using actualities. It is logical that competencies with regard to the development of new ideas are dependent on the communication of actualities, because developments of ideas are group activities. A group activity implies that informations have to be transferred amongst people, because it is not an activity by one person. This leads to the conclusion that groups and individuals which deceive other groups and individuals undermine the society of which they are all part. Honest communications are more difficult at some territories than others, partly because of God thoughts, Mother of God thoughts and Father of God thoughts, which affect levels of honesty and consequential logical and consequential creative and developmental abilities. Territories can influence their sustainable natures by identifications and remunerations of creativities closer to sources of creativities. If it does not happen creativities can be lost in a society which could lead to colonization of a group. Nations can become dependent on technologies which were developed in other countries, which they have to purchase. To be able to purchase the technologies, they need to borrow foreign currency, because the foreign nations want to be paid in their own currencies, for their own technologically advanced products. Dishonesties became a debt trap. When the country cannot produce enough from mining natural resources to balance

trade, ideas have to be developed, to replace the export of natural resources. Identifications of contingent liabilities are one of the biggest risks, which accountants have to account for. The contra entries of intellectual assets on balance sheets are either shareholder capital or liabilities. Currently, some identifiable intellectual assets do not appear on balance sheets and consequently, identifiable intellectual capital and identifiable liabilities also do not appear on balance sheets. The differences between net asset values of companies per their balance sheets and listed stock prices, explain part of the above statement, because, this difference can be explained partly by intellectual assets. Some capital profits can be investigated to distinguish more accurately between contingent liabilities and capital profits.

According to John Locke's motivation for property rights, which lay the basis of modern property rights, ownerships come into being after earning deserts. Deserts are earning rights, which follow labours and endurances according to his theory. Intellectual properties are possibly, partly, results of honesties, which are sometimes difficult kept values of individuals. Locke's theory can be used as motivation to give intellectual property and/or earning rights to creations, which people did not develop but envisaged as a result of honesty. To truly account for intellectual capitals and contingent liabilities, more research about equity and the effects of honesties on creativities are necessary. Inequitable distributions of income will improve regional sustain abilities. Effective implementation of ideas can secure ideas to create wealth. A sustainable system of compensation for idea generation will motivate citizens to be creative in an economy. If a government protects copyright and other ICr infringements directly, with criminal procedures, which governments finance, instead of only civil procedures, it could be argued an advancement of human rights.

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