
Government and Nonprofit Section



2009 Midyear Meeting

March 27 - 28, 2009

**Hyatt Regency Crystal City
Arlington, Virginia**

Sponsored by the Government and Nonprofit Section of the American Accounting Association and Grant Thornton LLP



American Accounting Association is registered with the National Association of State Boards of Accountancy (NASBA), as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN, 37219-2417. Web site: www.nasba.org

2008–2009 Officers

President	Jayaraman Vijayakumar
President-Elect	Thomas E. Vermeer
Vice President for Practice	Sri Ramamoorti
Vice President and Director of Education & Research	Marc A. Rubin
Secretary/Treasurer	Linda Parsons
2009 Midyear Meeting Program Co-Chair	Angela Gore

Friday, March 27, 2009

7:00 am – 5:00 pm

Registration

7:15 am - 8:00 am

Continental Breakfast

8:00 am – 8:20 am

Welcome and Introductions

Jayaraman Vijayakumar – President, GNP Section
Morgan Kinghorn - Chief Operating Officer,
Global Public Sector Practice, Grant Thornton LLP

8:20 am – 10:35 am

Session 1

Accounting/Governmental (Advanced) – 2.5 CH

Moderator: Ruth W. Epps, Virginia Commonwealth University

“Accounting at a Tipping Point”

Susan Haka, President, American Accounting Association

“Shaping the Future of Financial Management – The CFO Survey”

Morgan Kinghorn, Chief Operating Officer, Global Public Sector
Practice, Grant Thornton LLP

Clifton Williams, Partner, Global Public Sector Practice,
Grant Thornton LLP

“An Update on Federal Accounting Standards”

Tom Allen – Chairman, Federal Accounting Standards Advisory Bd.

10:35 am – 10:50 am

Break

10:50 am – 12:00 pm

Session 2

Accounting (Update)– 1 CH

Moderator: Rabih Zeidan, Texas A & M University, Corpus Christi

“Current Issues at the AGA”

Relmond Van Daniker, Executive Director, Association of Government
Accountants

“AAA Commons”

Susan Haka, President American Accounting Association
Dwayne M. McSwain, Middle Tennessee State University

12:00 pm – 12:45 pm

Lunch

12:45 pm – 2:30 pm

Session 3

Accounting/Governmental (Advanced) – 2 CH

Moderator: Annette K. Pridgen, The University of Mississippi

“Turmoil in the Financial Markets: Implications for State and Local Government Securities”

Bart Hildreth, Regents Distinguished Professor of Public Finance, Wichita State University, and Editor-in-Chief, *Municipal Finance Journal*

“The Economic Downturn: Implications for City Finances”

Christopher Hoene, Director, Center for Policy and Research, National League of Cities

“Auction Rate Securities”

Louis Stewart, Howard University

2:30 pm – 2:45 pm

Break

2:45 pm – 5:00 pm

Session 4

Accounting (Update) – 2.5 CH

Moderator: Thomas M. Carment, Rogers State University

“GASB Update”

Dean Mead, Research Manager, Governmental Acctg. Standards Bd.

“National Center for Charitable Statistics Data on NonProfit Organizations: An Overview”

Tom Pollak, Program Director, National Center for Charitable Statistics, Center on Nonprofits and Philanthropy, The Urban Institute

“Update on International Public Sector Accounting and Auditing”

Jesse Hughes, Old Dominion University

Vaughan Radcliffe, University of Western Ontario

Saturday, March 28, 2009

7:00 am – 12:00 pm

Registration

7:15 am - 8:00 am

Continental Breakfast

8:00 am – 9:30 am

Concurrent Sessions

Session 5A: Hospitals/Other

Accounting (Advanced) – 1.5 CH

Moderator: Kathy Jervis, University of Rhode Island

Strategic Cost Shifting by Nonprofit Hospitals

Ranjani Krishnan, Michigan State University*

Michelle Yetman, University of California, Davis

Discussant: Catherine Plante, University of New Hampshire

An Empirical Analysis of Financial Distress in Pennsylvania Hospitals

John Trussel, Dalton State College*

Patricia Patrick, Shippensburg University of Pennsylvania

Discussant: Dana Forgione, University of Texas - San Antonio

The Long-run Performance of Decentralized Agencies in Quebec:

A Multi-Dimensional Assessment

Nicole Thibodeau, Willamette University*

Discussant: Royce Burnett, University of Miami

Session 5B: Nonprofit Research 1

Accounting (Advanced) – 1.5 CH

Moderator: Donald Deis, Texas A & M University, Corpus Christi

Actions by Private Foundations to Barely Qualify for a Fifty-Percent Tax Rate Reduction

Timothy Yoder, Mississippi State University*

Noel Addy, Mississippi State University

Brian McAllister, University of Colorado at Colorado Springs

Discussant: Christine Petrovits, New York University

Managerial Compensation and Private Foundation Performance

Arthur Allen, University of Nebraska-Lincoln

Brian McAllister, University of Colorado at Colorado Springs*

Discussant: Patricia Derrick, Salisbury University

Governance Regulation in the U.S. Nonprofit Sector: An Empirical Examination

Daniel Neely, University of Wisconsin, Milwaukee

Discussant: Andrea Roberts, University of Virginia

9:30 am – 9:45 am

Break

9:45 am –11:15 am

Concurrent Sessions

Session 6A: Nonprofit Research 2

Accounting (Advanced) – 1.5 CH

Moderator: Rita Cheng, University of Wisconsin, Milwaukee

Using Pre-Audit Financial Data: Does it Affect Our Conclusions? The Case of Audit Fees and Discretionary Accruals

Stefanie Tate, University of Massachusetts – Lowell*

Barbara Murray Grein, Drexel University

Discussant: Randy Elder, Syracuse University

Monitoring by Auditors: Case of Public Housing Authorities

Barbara Murray Grein, Drexel University*

Stefanie Tate, University of Massachusetts, Lowell

Discussant: Karen Kitching, George Mason University

Economic Consequences of Expense Misreporting in Nonprofit Organizations

Michelle Yetman, University of California, Davis

Discussant: Christopher Jones, The George Washington University

Session 6B: Governmental Research

Accounting (Advanced) – 1.5 CH

Moderator: Marc Rubin, Miami University

Casting Light on Shadow Government: Special Purpose Entities and GASB 14

Robert Eger III, Florida State University*

Discussant: Dean Mead, Governmental Accounting Standards Board

The Understandability of Governmental Management Discussion and Analyses

Joan Hollister, SUNY at New Paltz*

Victoria Shoaf, St. John's University

Discussant: Linda Parsons, University of Alabama

An Investigation of Compliance with GASB Standards by Governmental Entities: Implications for Public Policy

Saleha Khumawala, University of Houston*

Daniel Neely, University of Wisconsin, Milwaukee

Discussant: Justin Marlowe, University of Kansas

11:15 am – 11:30 am

Break

11:30 am – 1:00 pm

Session 7: Other GNP Research

Accounting (Advanced) – 1.5 CH

Moderator: Vaughan Radcliffe, University of Western Ontario

Fair Value Accounting in Public Sector Agencies: Impact on Financial Reporting and Performance Metrics

Daphne Rixon, Saint Mary's University*

Alex Fasseruk, Memorial University of Newfoundland

Discussant: Penny Wightman, Hartwick College

Measuring Nonprofit Ratio Usefulness Using a Relevance and Reliability Framework

Rinku Bhattachararya (Doctoral Student), Pace University

Discussant: Stephen Brigham, University of Kentucky

Public Higher Education Tuition, Appropriations, and State Economic Growth

Linda Holmes, University of Wisconsin-Whitewater

Discussant: Shirley Hunter, Tufts University

1:00 pm - 2:00 pm

Box Lunch

LIST OF REGISTRANTS

Name	Organization	Email
William R Baber	George Washington Univ	babber@gwu.edu
Stephen Scott Brigham	Univ of Kentucky	stephen.brigham@uky.edu
Richard Brooks	West Virginia University	richard.brooks@mail.wvu.edu
Royce D Burnett	Univ of Miami	broyce@miami.edu
Thomas M Carment	Rogers State University	tcarment@rsu.edu
Rita Cheng	Univ of Wisconsin-Milwaukee	rcheng@uwm.edu
Paul A Copley	James Madison University	copleypa@jmu.edu
Julie Smith David	Arizona State Univ-Tempe	julie.smith.david@gmail.com
Donald R Deis	Texas A & M Univ-Corpus Christi	donald.deis@tamucc.edu
Patricia Derrick	Salisbury University	plderrick@salisbury.edu
Jack W Dorminey	Virginia Commonwealth Univ	dorminey@vcu.edu
Edward B Douthett Jr	George Mason Univ	edouthett@gmu.edu
Robert J Eger III	Florida State Univ	reger@fsu.edu
Ruth W Epps	Virginia Commonwealth Univ	rwepps@vcu.edu
Nancy Chun Feng	Boston Univ	nfeng@bu.edu
Dana A Forgione	Univ of Texas-San Antonio	dana.forgione@utsa.edu
Angela Gore	George Washington University	agore@gwu.edu
Michael H Granof	Univ of Texas-Austin	michael.granof@mcombs.utexas.edu
Barbara A Grein	Drexel Univ	bm33@drexel.edu
Susan Haka	Michigan State University	suehaka@msu.edu
Erica Harris	Temple Univ	harris@temple.edu
Joan Hollister	SUNY-New Paltz	hollistj@newpaltz.edu
Jesse W Hughes	Old Dominion Univ	jhughes@odu.edu
Shirley A. Hunter	Tufts Univ	shirley.hunter@tufts.edu
Kathryn J Jervis	Univ of Rhode Island	jervisk@mail.uri.edu
Susan C Kattelus	Michigan State Univ	kattelus@msu.edu
Saleha B Khumawala	Univ of Houston	saleha@uh.edu
Larita J Killian	Indiana- Purdue University at Columbus	lkillia@iupuc.edu
Randall L Kinnersley	Western Kentucky Univ	randall.kinnersley@wku.edu
Karen Ann Kitching	George Mason Univ	kkitchin@gmu.edu
Sonja Langley	American Accounting Association	sonja@aaahq.org
Barry R Marks	Univ of Houston-Clear Lake	marks@uhcl.edu
Dara M Marshall	Michigan State Univ	marshall@bus.msu.edu
Brian P. McAllister	Univ of Colorado-Colorado Springs	bmcallis@uccs.edu
Andrew J McLelland	Auburn University	mclelaj@auburn.edu
Dwayne N McSwain	Middle Tennessee State Univ	dmcswain@mtsu.edu
Dean Michael Mead	Governmental Acctg Standards Board	dmmead@gasb.org
Daniel Gordon Neely	Univ of Wisconsin-Milwaukee	neely@uwm.edu
Linda M Parsons	University of Alabama	lparsons@cba.ua.edu
Christine Petrovits	New York Univ-Stern School of Bus	petrovits@stern.nyu.edu
Catherine Plante	Univ of New Hampshire	catherine.plante@unh.edu
Annette K Pridgen	Univ of Mississippi	abpridge@olemiss.edu
Charlotte A Pryor	Univ of Southern Maine	cpryor@usm.maine.edu
Vaughan S Radcliffe	Univ of Western Ontario	vradcliffe@ivey.uwo.ca
Jacqueline Reck	Univ of South Florida	jreck@coba.usf.edu
Daphne Rixon	Saint Mary's Univ	daphne.rixon@smu.ca
Andrea Alston Roberts	Univ of Virginia	aar5u@virginia.edu
Marc A Rubin	Miami Univ	rubinma@muohio.edu
G Robert Smith Jr	Middle Tennessee State University	smitty@mtsu.edu
Charles W Stanley	Baylor University	charles_stanley@baylor.edu
Louis J Stewart	Howard University	louisjstewart@gmail.com
Alan Keith Styles	Cal State Univ - San Marcos	astyles@csusm.edu
Stefanie Tate	Univ of Massachusetts-Lowell	stefanie_tate@uml.edu
Nicole Thibodeau	Willamette Univ	n_thibode@yahoo.com

(continued on next page)

John M Trussel
Thomas E Vermeer
Jayaraman Vijayakumar
Priscilla Z Wightman
Robert B Yahr
Michelle Higgins Yetman
Timothy R Yoder
Roger D Young
Rabih Y Zeidan

Dalton State College
Univ of Baltimore
Virginia Commonwealth Univ
Hartwick College
Marquette University
Univ of California-Davis
Mississippi State Univ
Ohio Northern Univ
Texas A&M Univ-Corpus Christi

johntrussel@yahoo.com
tvermeer@ubalt.edu
jvijayak@vcu.edu
wightmanp@hartwick.edu
robert.yahr@marquette.edu
mhyetman@ucdavis.edu
try11@msstate.edu
r-young.1@onu.edu
Rabih.Zeidan@tamucc.edu

Accounting at a Tipping Point



YOU CAN BE THE DIFFERENCE

**American Accounting Association
2009 Annual Meeting
and Conference on
Teaching and Learning in Accounting**

**August 1–5
New York, New York**

<http://aaahq.org>