



American Accounting Association
Government and Nonprofit Section

March 4, 2002

TO: AAA-GNP Section Members
 FROM: Sue Kattelus, Vice-Chair GNP Section and Terry Patton, GASB
 RE: Research Opportunities

Members of the GNP section of the AAA have made a significant contribution to researching issues on GASB's long-term agenda in the past resulting in several *Research Reports* (green cover). The two tables that follow demonstrate the substantial support that our section has provided to the GASB's research efforts (Note: most authors listed are AAA-GNP members).

GASB RESEARCH REPORTS (Excluding SEA Report Series)

Title of Document	Author	Date Issued
The Needs of Users of Governmental Financial Reports	Jones, Scott, Kimbro and Ingram	Oct. 1985
Infrastructure Assets: An Assessment of User Needs and Recommendations for Financial Reporting	Van Daniker and Kwiatowski	Oct. 1986
Financial Reporting Practices of Local Governments	Ingram and Robbins	Apr. 1987
An Empirical Study of Governmental Financial Reporting Entity Issues	Patton	Oct. 1987
A Study of the Usefulness of Disclosures Required by GASB Standards	Hay	Aug. 1988
Information Needs of College and University Financial Decision Makers	Engstrom	Sep. 1988
Other Postemployment Benefits in State and Local Government Units	Bokemeier, Van Daniker and Parrish	Feb. 1990
Financial Reporting by State and Local Governments: A Survey of Preferences among Alternative Formats	Wilson	Jun. 1990
Popular Reporting: Local Government Financial Reports to the Citizenry	Carpenter and Sharp	Feb. 1992
The Relationships Between Financial	Berne	Oct. 1992

Reporting and the Measurement of Financial Condition		
Small Government Financial Reporting	Icerman	May 1996

**GASB RESEARCH REPORT SERIES –
SERVICE EFFORTS AND ACCOMPLISHMENTS: ITS TIME HAS COME**

Title of Document	Author(s)	Date Issued
Elementary and Secondary Education	Hatry, Alexander and Fountain	Nov. 1989
An Overview	Hatry, Fountain, Sullivan and Kremer	Sept.1990
Water and Wastewater Treatment	Burnaby and Herhold	Dec.1990
Mass Transit	Wallace	Jan. 1991
Sanitation Collection and Disposal	Rubin	Mar. 1991
Fire Department Programs	Parry, Sharp, Vreeland and Wallace	Nov.1991
Public Health	Carpenter, Ruchala and Waller	Dec.1991
Police Department Programs	Drebin and Brannon	Mar.1992
Road Maintenance	Hyman, Alfelor and Allen	Feb.1993

More recently, Gil Crain has conducted research on the needs of financial statement users in the credit markets and the type of decisions that they make. The GASB plans to issue a research report based on the Gil Crain's research.

The Future The GASB readily recognizes the contribution that the *Research Reports* and other research conducted by AAA GNP members have made to the standard setting process. At the same time, the GASB recognizes that additional research is needed as the GASB moves beyond the "new reporting model" to consider other challenging projects. Therefore, the GASB is interested in encouraging AAA GNP members to conduct research on projects on its long-term and research agendas.

The GASB staff has prepared the attached summary of potential research topics and related research issues and hopes that the summary will encourage you to begin thinking about how you can direct your research efforts to help the GASB. The summary incorporates the suggestions made by GASAC during its yearlong review of the GASB's technical agenda. (The GASB plans to consider the GASAC's recommendations during its April 2002 Board meeting.)

The GASB is not able to financially support this research, but can offer technical assistance by project managers to explain the background of the topic and can provide some non-financial help to researchers. For example, the GASB could provide a letter of endorsement for researchers working on projects that are of mutual interest to the researcher and the GASB.

If you are interested in conducting research on any of the topics or issues identified in the attachment, please contact Dr. Terry Patton, GASB Research Manager, at tkpatton@gasb.org.