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<th>Time</th>
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<tr>
<td>7:00 am–5:00 pm</td>
<td>Registration</td>
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<tr>
<td>7:30 am–8:00 am</td>
<td>Breakfast</td>
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<tr>
<td>8:00 am–8:15 am</td>
<td>Welcome and Introductions</td>
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<td>Speakers: Kathryn J. Jervis, University of Rhode Island</td>
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<td>Karen A. Kitching, George Mason University</td>
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<td>8:15 am–8:50 am</td>
<td>Pathways to a Sustainable Future</td>
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<td>Speaker: Marc A. Rubin, AAA President-Elect, Miami University</td>
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<td>8:50 am–9:05 am</td>
<td>JOGNA and the Kudos Online System</td>
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<td>Speaker: Vaughan S. Radcliffe, University of Western Ontario</td>
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<td>9:05 am–9:55 am</td>
<td>Should Accountants Be Creative or Analytical?</td>
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<td>Accounting - 1.0 CH</td>
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<td>Speaker: Rebeka Mazzone, IYRS School of Technology &amp; Trades</td>
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<td>9:55 am–10:05 am</td>
<td>Break</td>
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<td>10:05 am–11:00 am</td>
<td>Effective Audit and Audit Resolution Practices</td>
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<td>Auditing - 1.0 CH</td>
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<td>Speakers: William Bell, Massachusetts Department of Elementary and</td>
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<td>Secondary Education</td>
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<td>Patricia Casey, University of Rhode Island</td>
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<td>11:00 am–12:00 pm</td>
<td>Medicaid Funding and its Impact on Hospitals</td>
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<td>Specialized Knowledge - 1.2 CH</td>
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<td>Speakers: Elena Nicolella, New England States Consortium Systems</td>
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<td>Organization</td>
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<td>Michael Souza, Landmark Medical Center and the Rehabilitation</td>
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<td>Hospital of Rhode Island</td>
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| **12:00 pm–1:25 pm** | **Lunch** <br> *Accounting (Governmental) - 1.0 CH*  
*Introduction*  
Kathryn J. Jervis, GNP President, University of Rhode Island  
Speaker: Seth Magaziner, General Treasurer of the State of Rhode Island |
| **1:30 pm–2:30 pm** | **The Role of Governmental Accounting in Municipal Bond Analysis**  
*Accounting (Governmental) - 1.2 CH*  
Speaker: Jeffrey J. Previdi, Governmental Accounting Standards Board |
| **2:30 pm–3:45 pm** | **GASB Update**  
*Accounting (Governmental) - 1.5 CH*  
Speaker: Dean Michael Mead, Governmental Accounting Standards Board |
| **3:45 pm–4:00 pm** | **Break** |
| **4:00 pm–5:00 pm** | **Government and Nonprofit Education Panel: Using Cases and Other Tools in the GNP Classroom**  
*Accounting - 1.2 CH*  
Speakers: Michael H. Granof, The University of Texas at Austin  
Tammy R. Waymire, Middle Tennessee State University  
Patrick T. Kelly, Providence College  
Barry R. Marks, University of Houston–Clear Lake |
| **6:00 pm–8:00 pm** | **Off-Site Dinner at Café Nuovo** |
Saturday, March 10, 2018

7:00 am–11:30 am
Registration

7:00 am–7:55 am
Breakfast/Research Roundtable Session

Accounting - 1.0 CH

Table 1: Compensating Controls and Agency Conflicts in the Absence of Owners: The Case of Nonprofit Charter Schools
Jean R. Bradley, Texas State University
Dana A. Forgione, The University of Texas at San Antonio

Table 2: Do Auditors Understand Their Government Clients’ Economic Environment?
Johnathon Cziffra, HEC Montréal

Table 3: Federal Single Audit Case
Charles Sparks, University of Alaska Fairbanks

Table 4: The State of Ohio’s Auditors, the Enumeration of Population and the Project of Eugenics
Cameron Graham, York University
Martin Emanuel Persson, University of Western Ontario
Vaughan S. Radcliffe, University of Western Ontario
Mitchell Stein, University of Western Ontario

Table 5: Tuition Discounting and Voluntary Financial Statement Disclosures in Not-for-Profit Higher Education Institutions
Matthew Reidenbach, Pace University
Kimberly Fong, Pace University

Table 6: Assessing the Financial Stability and Effectiveness of a 501(c)(3) Organization: A Term Project
Christie L. Comunale, Stony Brook University, SUNY
Stephen C. Gara, Drake University
Charles A. Barragato, Stony Brook University, SUNY

8:00 am–9:45 am
Concurrent Sessions

Session 1.01: Issues in the Municipal Debt Market

Finance - 2.0 CH

Moderator: Johnathon Cziffra, HEC Montréal

Municipalities Disclosure and Bond Price Volatility
Yulianti Abbas, Indiana University Bloomington
Discussant: Jacqueline Reck, University of South Florida

The Association between Deferred Outflows of Resources and Deferred Inflows of Resources and Municipal Bond Borrowing Cost
Jacqueline Reck, University of South Florida
Linda Ragland, University of New Hampshire
Discussant: Claire Yan, Rutgers, The State University of New Jersey
Saturday, March 10, 2018 (continued)

8:00 am–9:45 am

The Information Value of Qualified and Adverse Audit Reports: Evidence from the Municipal Sector
Chris Edmonds, The University of Alabama at Birmingham
Ryan D. Leece, The University of Alabama at Birmingham
Beth Y. Vermeer, University of Delaware
Thomas E. Vermeer, University of Delaware
Discussant: Brian P. McAllister, University of Colorado Colorado Springs

The Moderating Effect of Disclosure Quality on Changes in the Cost of Debt: Evidence from Municipal Credit Rating Downgrades
Christine Cuny, New York University
Svenja Dube, New York University
Discussant: Alan Keith Styles, California State University, San Marcos

Session 1.02: Nonprofit Governance

Accounting (Governmental) - 2.0 CH
Moderator: Nancy Chun Feng, Suffolk University

Active Monitors and Violations of the Bright-Line Rules: Evidence from Chinese Charitable Foundations
Qingmei Xue, Saginaw Valley State University
Discussant: Denise Silva Ferreira Juvenal, Pref. da Cidade do Rio de Janeiro

Conflict of Interest or of Benefit? Family and Business Relationships on a Nonprofit Governing Board
Colleen M. Boland, University of Wisconsin–Milwaukee
Erica Harris, Villanova University
Daniel Gordon Neely, University of Wisconsin–Milwaukee
Discussant: Michelle Higgins Yetman, University of California, Davis

Controlling for Corporate Governance in Nonprofit Research
Colleen M. Boland, University of Wisconsin–Milwaukee
Erica Harris, Villanova University
Christine Petrovits, College of William & Mary
Michelle Higgins Yetman, University of California, Davis
Discussant: Linda M. Parsons, The University of Alabama

The Association between Board Composition, Board Governance and Charity Care Provided by Nonprofit Hospitals
Linda Ragland, University of New Hampshire
Catherine Plante, University of New Hampshire
Discussant: Daniel Gordon Neely, University of Wisconsin–Milwaukee

9:45 am–10:00 am

Break
Saturday, March 10, 2018 (continued)

10:00 am–11:30 am
Concurrent Sessions

Session 2.01: Current Topics in Governmental Accounting

Accounting (Governmental) - 1.8 CH

Moderator: Claire Yan, Rutgers, The State University of New Jersey

Politician’s Equity Holdings and Corporate Social Responsibility
Jonghwan Kim, Bocconi University
Kwangjoo Koo, The Pennsylvania State University Erie
Michael Thomas Paz, Cornell University
Discussant: Jean Xueqing Zhang, Virginia Commonwealth University

Tax Abatement Disclosures: An Exploratory Study of Professional’s Perceptions and Early Disclosures of GASB Statement No. 77
Amy Foshee Holmes, Trinity University
Mary Fischer, The University of Texas at Tyler
Discussant: Charles Sparks, University of Alaska Fairbanks

The Special Purpose Government Typology: Relevance to Practice
Robert J. Eger III, Naval Postgraduate School
Stephen C. Hansen, Naval Postgraduate School
Discussant: Pamela Jean Strickland, Methodist University

Session 2.02: Current Topics in Nonprofit Accounting

Accounting (Governmental) - 1.8 CH

Moderator: Colleen M. Boland, University of Wisconsin–Milwaukee

CEO Pay Slice in the Nonprofit Sector
Yuan Ji, Hong Kong Polytechnic University
Tharindra S. Ranasinghe, University of Maryland
Discussant: Erica Harris, Villanova University

Opportunistic Financial Reporting in Higher Education
Trent Stanton Henke, Texas State University
Discussant: Matthew Reidenbach, Pace University

The Charter School Industry: Is This Business Model Appropriate?
Chevonne Alston, The University of Mississippi
Dale L. Flesher, The University of Mississippi
Discussants: Jean R. Bradley, Texas State University
Dana A. Forgione, The University of Texas at San Antonio
Saturday, March 10, 2018 (continued)

11:30 am–1:00 pm
Concurrent Sessions

Session 3.01: Government Financial Stability and Disclosures

Accounting (Governmental) - 1.8 CH

Moderator: Robert J. Eger III, Naval Postgraduate School

Finance Director Expertise and Local Government Financial Stability
Casey Ann Camors, Texas Tech University
Discussant: Angela K. Gore, The George Washington University

Real Activities Management to Prevent Fiscal Deficits: Evidence from Municipal Corporations
Christina Dargenidou, University of Exeter
Marta de Vicente Lama, Loyola University Andalusia
Beatriz Garcia Osma, Charles III University of Madrid
Discussant: Ryan McDonough, Rutgers, The State University of New Jersey

Year-over-Year Changes in Municipal Management Discussion and Analysis Disclosures
Kevin T. Rich, Marquette University
Brent Louis Roberts, Virginia Commonwealth University
Joseph M. Wall, Marquette University
Jean Xueqing Zhang, Virginia Commonwealth University
Discussant: Tammy R. Wamire, Middle Tennessee State University

Session 3.02: Donors and Nonprofit Financial Reporting

Accounting (Governmental) - 1.8 CH

Moderator: Laurie Corradino, University of Wyoming

Increased Trust: The Effect of Disaggregated Financial Statements on Potential Nonprofit Donors
Anthony Schmelzer, Ohio University
Aaron Wilson, Ohio University
Discussant: Julie Mercado, The University of Alabama

The Downside to Nonprofit Riches: Are Donors Influenced by Nonprofits’ Available Financial Assets?
Paul Anthony Wong, University of California, Davis
Robert J. Yetman, University of California, Davis
Discussant: Karen A. Kitching, George Mason University

The Unintended Consequences of Female Leadership in the Nonprofit Sector
Veena Looknanan Brown, University of Wisconsin–Milwaukee
Erica Harris, Villanova University
Discussant: Catherine Plante, University of New Hampshire

1:00 pm–2:00 pm
Lunch and Business Meeting