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<tr>
<th>Time</th>
<th>Event</th>
<th>Room</th>
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<tbody>
<tr>
<td>0:00 am–0:00 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>8:15 am–8:30 am</td>
<td>Welcome and Introductions</td>
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<td>8:15 am–9:45 am</td>
<td>Session Title Here</td>
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<tr>
<td>9:45 am–10:15 am</td>
<td>Break</td>
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<td>10:15 am–11:30 am</td>
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<tr>
<td>11:30 am–1:00 pm</td>
<td>Lunch</td>
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<td>1:00 pm–2:15 pm</td>
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**Friday, March 6, 2020** (continued)

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<td>2:15 pm–2:45 pm</td>
<td><strong>Break</strong></td>
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<td>2:45 pm–4:00 pm</td>
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<td><em>CPE - 0.0 CH</em></td>
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<td><strong>Speaker:</strong></td>
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<td>4:00 pm–5:00 pm</td>
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<td><em>CPE - 0.0 CH</em></td>
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<td><strong>Speaker:</strong></td>
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<tr>
<td>0:00 pm–0:00 pm</td>
<td><strong>Dinner/Reception</strong></td>
<td><strong>Room</strong></td>
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Saturday, March 7, 2020

0:00 am–0:00 pm

Registration
Room

7:00 am–7:55 am

Breakfast Session
Room

CPE - 0.0 CPE

Benchmark Ratio Analysis Using One’s Own College: A Service-Learning Project for the Governmental and Not-For-Profit Accounting Course
Mary Michel, Manhattan College

Capital Structure and Performance Implications of Special-Purpose Governments
Judith Hermis, Naval Postgraduate School
Robert J. Eger, Naval Postgraduate School

Client Earnings as a Determinant of Efficiency In Service Delivery: A Longitudinal Assessment of the State-Federal Vocational Rehabilitation
Royce D. Burnett, Old Domino University
Bryan O. Gere, University of Maryland Eastern Shore
Assyad Al-Wreikat, Frostburg State University
Akaaboune Ouadie, Sam Houston State University

Disclosure of Tax Abatement Programs Following GASB Statement No. 77: An Exploratory Analysis of the Impact on Revenues
Amy Foshee Holmes, Trinity University
Mary Fischer, The University of Texas at Tyler

Goliath Kids Don’t Cry: A Case Study in Not-For-Profit Governance
Kimberly Jane Tribou, McMurry University

Quantitative Analysis of Fraud in the Charity Sector
Saffet Aras Uygur, Royal Holloway University of London
Christopher John Napier, Royal Holloway University of London

The Association between the Government’s Improved Technological Reporting Capabilities, Increased Criminal Bankruptcy Tax Fraud Allegations and Outdated Accounting Education
Cynthia Lloyd, University of Houston–Downtown
Concurrent Sessions

1.01: Nonprofit Accounting

Room

CPE - 0.0 CH

Moderator: Anne Margaret Thompson, University of Illinois at Urbana-Champaign

Accruals Management to Avoid the Current Ratio Falling Below One—An Empirical Analysis Among Non-Profits
Lode Lancksweerdt, KU Leuven
Tom Van Caneghem, KU Leuven
Anne-Mie Reheul, KU Leuven
  Discussant: Bethany Brumley, University of Illinois at Urbana-Champaign

Are Hurricanes Extraordinary or Simply Special? Determinants and Consequences of Nonrecurring Items in the Government Setting
Xiangpei Chen, George Washington University
Angela K. Gore, George Washington University
James Potepa, George Washington University
  Discussant: Linda M. Parsons, The University of Alabama

Capital Asset Accounting Policies Under GASB Statement No. 34: Characteristics and Implications
Claire Jinqiu Yan, Rutgers, The State University of New Jersey, Newark and New Brunswick
Ryan Patrick McDonough, Rutgers, The State University of New Jersey, Newark and New Brunswick
  Discussant: Amanda W. Beck, Georgia State University

1.02: Governmental Auditing

Room

CPE - 0.0 CH

Moderator: Arthur Allen, University of Nebraska–Lincoln

Attestation, Upcharges, and Nonassurance Services: An Empirical Review of Assurance Pricing Around Government Organization Form in a Municipal Audit Market
Alfred Yebba, Binghamton University, SUNY
Randal J. Elder, The University of North Carolina at Greensboro
Ayalew A. Lulseged, The University of North Carolina at Greensboro
  Discussant: Angela K. Gore, George Washington University

Do Single Audits Matter? An Investigation into the Financial Implications of Reporting Internal Control Weaknesses in a City’s Audit Report
Amanda Peterson, East Carolina University
Rebecca Bloch, Fairfield University
Gary Kleinman, Montclair State University
  Discussant: Alfred Yebba, Binghamton University, SUNY
8:00 am–9:30 am

Pulling at the Boundaries: Boundary Work and the Auditing of Government Advertising in Ontario
Paul Andon, UNSW Sydney
Clinton Free, UNSW Sydney
Vaughan S. Radcliffe, Western University
Mitchell Stein, Western University
Discussant: Robert J. Eger, Naval Postgraduate School

9:45 am–11:15 am

Concurrent Sessions

2.01: Nonprofit Auditing
Room

CPE - 0.0 CH

Moderator: Tom Van Caneghem, KU Leuven

Are Federal Grant Recipients Accountable for their Use of Taxpayer Dollars? Evidence from Single Audits
Bethany Brumley, University of Illinois at Urbana-Champaign
Anne Margaret Thompson, University of Illinois at Urbana-Champaign
Oktay Urcan, University of Illinois at Urbana-Champaign
Discussant: Paul Anthony Wong, University of California, Davis

Call Me Maybe? An Experimental Analysis of Donor Backlash to Voluntary Nonprofit Fraud Disclosure
Julie Mercado, The University of Alabama
Jonathan Kugel, Georgia Institute of Technology
Discussant: Dara M. Marshall, Texas A&M University–Central Texas-Killeen

The Value of Mandatory Audit: Causal Evidence from Nonprofits
Yoon-Jung Choi, Syracuse University
Jun Cai, Syracuse University
Discussant: Claire Jinqiu Yan, Rutgers, The State University of New Jersey, Newark and New Brunswick

2.02: Regulation
Room

CPE - 0.0 CH

Moderator: Kimberly Jane Tribou, Texas Tech University

Diversity of Stakeholder Participation: Examining Yellow Book Standards
Renee Flasher, The Pennsylvania State University Harrisburg
Michelle Lau, Brock University
Dara M. Marshall, Texas A&M University–Central Texas-Killeen
Discussant: Mary Fischer, The University of Texas at Tyler
Saturday, March 7, 2020 (continued)

9:45 am–11:15 am

Effectiveness of State Balanced Budget Requirements Revisited
Sharon Kioko, University of Washington
Michelle Lofton, The University of Georgia
Discussant: Yoon-Jung Choi, Syracuse University

Separation in the Municipal Debt Market: Evidence from GASB 34
William R. Baber, Georgetown University
Amanda W. Beck, Georgia State University
Allison Koester, Georgetown University
Discussant: Randal J. Elder, The University of North Carolina at Greensboro

11:15 am–11:30 am

Break
Room

11:30 am–1:00 pm

Concurrent Sessions

3.01: Nonprofit Performance
Room

CPE - 0.0 CH

Moderator: Dana A. Forgione, The University of Texas at San Antonio

Incentivizing Charitable Contributions: Evidence from Donor Advised Fund Sponsoring Organizations and Private Foundations
James Brushwood, Colorado State University
Paul Mason, Baylor University
Paul Anthony Wong, University of California, Davis
Discussant: Michael P. Carniol, Rutgers, The State University of New Jersey

Mission Metrics: Reexamining the Relation between Performance, Contributions, and Executive Compensation
Erica Harris, Florida International University
Daniel Gordon Neely, University of Wisconsin–Milwaukee
Linda M. Parsons, The University of Alabama
Discussant: Gregory D. Saxton, York University

The Determinants and Consequences of Outsourcing by Nonprofit Organizations
Gregory D. Saxton, York University
Daniel Gordon Neely, University of Wisconsin–Milwaukee
Discussant: Amy Foshee Holmes, Trinity University
Saturday, March 7, 2020 (continued)

11:30 am–1:00 pm

3.02: Governance, Healthcare, and Education

Room

CPE - 0.0 CH

Moderator: Dara M. Marshall, Texas A&M University–Central Texas-Killeen

Board Chair CEO Relation, Board Chair Characteristics, and Nonprofit Executive Compensation
Nancy Chun Feng, Suffolk University
Xiaoting Hao, University of Wisconsin–Milwaukee
Daniel Gordon Neely, University of Wisconsin–Milwaukee
   Discussant: Erica Harris, Florida International University

Identifying Healthcare Cost Drivers in Palestine
Rabeh Marrar, An-Najah National University
Samer Jabr, Palestinian Ministry of Health
Rula Ghandour, Birzeit University
Niveen M. E. Abu-Rmeileh, Birzeit University
Dana A. Forgione, The University of Texas at San Antonio
Mustafa (Mike) Z. Younis, Jackson State University
   Discussant: Linda Ragland, University of New Hampshire

Us Versus Us and Them Versus Them
Staci A. Kenno, Brock University
Barbara Sainty, Brock University
   Discussant: Jared Koreff, Trinity University

1:00 pm

Box Lunch
Room