

# 2021 GNP Section Midyear Meeting Program

## Friday, February 26, 2021

11:00 am–12:50 pm EST

### **GASB Update**

*Accounting - 1.8 CH*

### **Welcome and Introductions**

Robert Eger, Naval Post Graduate School

Speaker: Dean Mead, Governmental Accounting Standards Board

1:00 pm–2:30 pm EST

### **Concurrent Sessions**

#### **1.01: Nonprofit Research 1**

*Accounting - 1.8 CH*

Moderator: TBD

*The Relation between Governance, Endowment Holdings, and Donations in Nonprofit Organizations*

Mina Pizzini, Texas State University

Mikhail Sterin, Texas State University

Discussant: TBD

*The Effect of Network Participation on Nonprofit Performance*

Frederick Udochi, Temple University

Steven Balsam, Temple University

Discussant: TBD

*The Effect of State Minimum Wage Increases on Nonprofit Organizations*

Steven Balsam, Temple University

Connie Xiangdong Mao, Temple University

Min Xu, Temple University

Jack Zhang, Temple University

Discussant: TBD

*Fairness of Not-for-Profit Managers' Accounting Choice*

Anubhav Gupta, National University of Singapore

David Matkin, Brigham Young University

Discussant: TBD

#### **1.02: Government Research 1**

*Accounting - 1.8 CH*

Moderator: TBD

*Organizational Identity, Fixed Contract, and Financial Performance in Local Governments: Theory and Evidence*

Makoto Kuroki, Yokohama City University

Toshiaki Wakabayashi, Sophia University

Discussant: TBD

## Friday, February 26, 2021

1:00 pm–2:30 pm EST

*State Tax Abatement Disclosures: Lessons Learned Since GASB 77 Implementation*

Amy Foshee Holmes, Trinity University

Mary Fischer, The University of Texas at Tyler

Discussant: TBD

*The Effects of Federal Government Monetary Policy on Firm's Financial Distress*

E. Jin Lee, Florida International University

Discussant: TBD

*Federal Government Financial Reporting*

Ryan McDonough, Rutgers, The State University of New Jersey

Discussant: TBD

3:00 pm–4:10 pm EST

### Concurrent Sessions

#### 2.01: GNP Case Studies

*Accounting - 1.4 CH*

Moderator: TBD

*Government and Nonprofit Accounting: A Human Capital Ecosystem Analysis*

Renee Flasher, The Pennsylvania State University Harrisburg

Lydia N. Didia, The Pennsylvania State University Harrisburg

Justyna Skomra, The Pennsylvania State University Erie

Discussant: TBD

*Audit Case Study in Data Analytics*

Kimberly Jane Tribou, McMurry University

Discussant: TBD

*Publish or Perish: A Case of Not-for-Profit Issues*

Marie Archambault, Marshall University

Tom Norton, Marshall University

Jeffrey J. Archambault, Marshall University

Discussant: TBD

#### 2.02: Nonprofit Research 2

*Accounting - 1.4 CH*

Moderator: TBD

*Program Ratio Bias*

Michael P. Carniol, Rutgers, The State University of New Jersey

Kyungha Lee, Rutgers, The State University of New Jersey

Discussant: TBD

## Friday, February 26, 2021

1:00 pm–2:30 pm EST

### *Do Donors Value Volunteer Commitment in Assessing Nonprofit Effectiveness?*

Amanda W. Beck, Georgia State University  
Sarah Ann Garven, Middle Tennessee State University  
Michelle Yetman, University of California, Davis  
Discussant: TBD

### *Low Quality IRS Form 990 Efficiency Information of Financially Supported Nonprofits*

Arthur Allen, University of Nebraska–Lincoln  
Laurie Corradino, Colorado State University Pueblo  
Brian P. McAllister, University of Colorado Colorado Springs  
Discussant: TBD

4:20 pm–5:30 pm EST

### **3.01: GNP Auditing**

*Accounting - 1.4 CH*

Moderator: TBD

### *The Role of State and Local Government Auditors in the Fight Against Political Corruption*

Renee Flasher, The Pennsylvania State University Harrisburg  
Syrena Shirley, George Mason University  
James Higgins, LWG CPAs & Advisors  
Discussant: TBD

### *Charter Schools: How Does Organizational Quality Differ between For-Profit and Non-Profit Organizational Forms?*

Chevonne Alston, Governors State University  
Discussant: TBD

### *Audit Report Timeliness of the Fifty States: An Examination of Component Units and Prior-Period Adjustments*

Andrew J. McLelland, Auburn University  
Discussant: TBD

**Saturday, February 27, 2021**

**11:00 am–12:30 pm EST**

**4.01: International GNP Research**

*Accounting - 1.8 CH*

Moderator: TBD

*The Effect of Nonprofit Governance on Tax-Motivated Expense Allocation*

Hiroki Natsuyoshi, Yokohama City University

Makoto Kuroki, Yokohama City University

Discussant: TBD

*Accounting for Old and New Duality: China's Long March to Communism*

Chao Ren, Monash University

Discussant: TBD

*The Usefulness of Accrual-Based Surpluses in the Canadian Public Sector*

Shadi Farshadfar, Ryerson University

Thomas Schneider, Ryerson University

Kathryn Bewley, Ryerson University

Discussant: TBD

*Integrity and Public Enterprise Performance: Evidence from South Korea*

Discussant: TBD

**11:20 am–12:30 pm EST**

**5.01: GNP Healthcare Research**

*Accounting - 1.4 CH*

Moderator: TBD

*The Role of Funding on the Effectiveness of Medicaid Fraud Control Units*

Barbara Arel, The University of Vermont

Suzanne Lowensohn, The University of Vermont

Tammy R. Waymire, Middle Tennessee State University

Discussant: TBD

*Data Analytics (Ab)use in Healthcare Fraud Audits*

Jared Koreff, Trinity University

Martin Michael Weisner, The University of Melbourne

Steve G. Sutton, Norwegian School of Economics

Discussant: TBD

*Liquidity and Availability of Resources of Not-for-Profit Healthcare Systems: The Implementation of ASU 2016-14*

Benedikt Markus Quosigk, Kennesaw State University

Michele McGowan, King's College

Discussant: TBD

**12:40 pm–2:00 pm EST**

**Business Meeting**