



**American  
Accounting  
Association**

Government and  
Nonprofit

# Government & Nonprofit News

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## Message from Kathryn Jervis, University of Rhode Island AAA GNP Section President

I would like to take a few moments to summarize some of the GNP activities of the past year and provide information about opportunities to come this summer. I want to express my heartfelt thanks to officers, executive committee members, reviewers, discussants, moderators, and all members who support the GNP section. None of the work can be done without the generous participation that you all make to the section. It makes my job easier as president to know that I can pick up the phone, or email, and get instantaneous advice from so many of you that I think of as very good friends. It is also so great to get better acquainted with more recent members, and doctoral students, who will carry on our efforts in future. Thanks so much to you all!

Our midyear meeting in Providence, RI occurred on March 9-10. It was so nice to see so many long-time members! We also welcomed two new members, seven doctoral students, and seven non-members that we hope to continue to see in future. On Friday, we were excited to welcome our very own Marc Rubin, next year's AAA president. We also had preeminent speakers who shared their insights about government and nonprofit practice, including Seth Magaziner, General Treasurer, Rhode Island.

Finally, we tried a new session with a teaching panel who offered successful best practices from their own teaching careers, including our own Michael Granof, the 2017 AICPA Accounting Education Award recipient and GASB member.

Karen Kitching, our midyear research paper coordinator did a marvelous job managing 38 paper submissions. Thanks so much to Karen, and all those who reviewed or discussed papers, or moderated sessions. This interest is keeping our organization vital and active. On Saturday, five authors talked about their research at breakfast roundtable sessions. During concurrent sessions, 20 papers were accepted. Overall, despite a bit of snow to start, it was a beautiful weekend, and we enjoyed a great Friday night dinner at an excellent restaurant on the Providence River. We really hope that all found the meeting valuable and enjoyable!

This year the Annual Meeting returns to National Harbor, Washington, D.C. on August 5-8. On Sunday morning, we have a CPE research panel session moderated by our annual meeting research coordinator, Robert Eger. Please do not miss this opportunity. In addition, the GNP section has nine concurrent sessions occurring over the next few days, and Robert has received 39 papers for those sessions. Sincere thanks to Robert, as he manages this significant effort.

We will welcome in Marc Rubin as the AAA president for 2018-2019. Please be sure to congratulate him! On Monday, at the annual meeting, do not forget our GNP luncheon, and the business meeting to follow. This is an excellent opportunity to get your voices heard about new initiatives that you would like the GNP section to undertake.

Also, in the interest of promoting the GNP section, this past year, Dean Mead, Senior Research Manager, GASB, and Jeffrey Previdi, Vice Chairman, GASB, proposed a plenary panel idea to our section for the annual

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meeting, because of the importance of government and nonprofit accounting to the country, and to raise awareness about great careers in this area. After phone conversations with them, and past GNP presidents, we proposed the idea to AAA. Unfortunately, because plenary speakers were already being scheduled, we can hopefully move forward with this idea for 2019's meeting.

Erica Harris, our doctoral student liaison, is also organizing a luncheon for doctoral students and self-identified research mentors at a restaurant nearby the conference hotel. Please read more about this below and watch for emails about that opportunity.

Two other items of business:

The AAA has championed by-law revisions to streamline the process of by-law changes in future, and to enhance comparability between the various sections. Most items in our existing by-laws will move to an operations manual. The vote on the by-law revisions begins on May 14, so be sure to cast your vote when the email arrives.

Sincere thanks to members of the executive committee who offered input to the process. I would like to particularly thank Barry Marks, who as historian, offered very substantive comments to help in this revision.

There are two changes with respect to JOGNA. At the midyear business meeting, Vaughan Radcliffe, editor, discussed publishing comment letters in our GNP journal. A suggestion was made that the letters go through the standards committee. Participants voted to accept this change.

As a second change to JOGNA, Vaughan Radcliffe, proposed the acceptance of teaching cases for the journal, which was approved by GNP officers via an email vote. Going forward, authors may submit teaching cases to JOGNA, which will require the inclusion of teaching notes and evidence of classroom use, along with the same review process as scholarly articles. Thanks to all for this additional opportunity to allow quality GNP work to be published.

I look forward to seeing you in August. Best wishes for a successful end to the semester, and a great beginning to summer. Please do not hesitate to reach out with any comments, suggestions, or concerns.

Warm regards,  
Kathryn J. Jervis, GNP President  
E-mail: [jervisk@uri.edu](mailto:jervisk@uri.edu)

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## 2018 Annual Meeting News

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We hope to see many of our members at the annual meeting in Washington, DC. The preliminary schedule follows.

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### GNP Workshop

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**Sunday, August 5, from 8:00 to 11:00 am**

*Government and Nonprofit Research Panel*

Join us for a panel on government and nonprofit research on Sunday, August 5. Our presenters for this panel are Dana A. Forgione, University of Texas - San Antonio; Linda M. Parsons; Alan K. Styles, Cal State University - San Marcos; and Tammy R. Waymire, Middle Tennessee State University. The workshop registration fee for the half day is \$100.

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### Section Luncheon and Business Meeting

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The GNP Section Luncheon will be held on Monday, August 6, at 12:00 noon. The section business meeting will be held immediately following the luncheon. Please plan to attend.

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### Concurrent Sessions

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The GNP section will host nine concurrent research sessions during the three-day meeting. A total of 39 papers were received and 27 were accepted. The session topics are as follows:

- Reporting and Accountability
- Municipal Government Financial Wellbeing
- Financial Performance in Hospitals
- The Impact of Organizational and Financial Behavior on Debt Issuance
- Governance in Nonprofit Organizations
- Funding Nonprofit Organizations
- "Ownership" in Nonprofit Organizations
- Viewing Government Through Different Lenses
- Managerial Ability in Differing Organizational Types

At the time of the GNP newsletter release, the annual meeting program was not finalized. The full

annual meeting program information will be available soon at the following link:

<http://aaahq.org/Meetings/2018/Annual-Meeting/Program>

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### Annual Doctoral Mentoring Session

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The doctoral committee of the GNP section would like to invite you to participate in a research mentoring session followed by an informal networking lunch at the AAA annual meeting in August. If you are a PhD student or new faculty and would like to participate or if you are a senior faculty willing to provide mentoring please contact Erica Harris at [Erica.Harris@villanova.edu](mailto:Erica.Harris@villanova.edu) for more details.

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## Have You Heard?

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This column will introduce news about members in our GNP community. If you have something you would like to share in the upcoming newsletter, email Karen Kitching at [kkitchin@gmu.edu](mailto:kkitchin@gmu.edu).

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### RAST Best Paper Award

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GNP member Amanda Beck won the best paper award at the October 2017 Review of Accounting Studies (RAST) conference in Barcelona.



*Amanda celebrating her success in Barcelona*

Amanda presented the working paper from her government accounting dissertation, *Opportunistic Financial Reporting Around Municipal Bond Issues*. She is a 2016 graduate of the University of Alabama and an assistant professor at Georgia State University. Her dissertation committee at Alabama included GNP members Linda Parsons, Mary Stone, and Walt Robbins.

Congrats to Amanda with thanks for representing the GNP section so well.

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### FASB Not-for-profit Advisory Committee

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GNP member Tammy Waymire, Associate Professor, Middle Tennessee State University, and incoming president of our GNP section, has been appointed to the Financial Accounting Standard Board's (FASB) Not-for-profit Advisory Committee (NAC), effective January 1, 2018.



The NAC serves as a standing resource for the FASB. Its role is to obtain input from the not-for-profit sector on existing financial reporting guidance, current and proposed technical agenda

projects, and longer term or pervasive financial reporting matters affecting those organizations.

Tammy will serve on the board for four years. For more information about the NAC and its activities, visit [www.fasb.org](http://www.fasb.org).

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### Piper Professor Honor

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GNP member, Saleha Khumawala, Professor, University of Houston, recently received the prestigious honor of ‘Piper Professor’ based on her superior teaching and mentoring at the college level. This statewide award is highly selective, and

the university is allowed only one nomination annually. To read more, visit the news article [HERE](#).



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## 2018 Midyear Meeting Recap

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The Government and Nonprofit (GNP) Section [Midyear Meeting](#) was held on **March 9-10, 2018** at the Renaissance Providence Downtown Hotel in Providence, RI. There were more than 73 in attendance, and we welcomed many new faces.

We wish to thank the speakers from the profession who presented during the Friday sessions to help our members keep informed of issues affecting the GNP community.

The morning started with a presentation from AAA President-Elect and our very own GNP member, Marc Rubin, on this year’s AAA focus on the pathways to a sustainable future. Rebeka Mazzone, Chief Operations Officer, International Yacht Restoration School, School of Technology, discussed the topic of whether accountants should be analytical or creative. William Bell, Senior Associate Commissioner for Administration & Finance, Massachusetts Department of Elementary and Secondary Education, and President, AGA Boston Chapter, and Patricia Casey, Controller, University of Rhode Island, presented on effective audit and audit resolution practices. Elena Nicolella, Executive Director, New England States Consortium Systems Organization, and Michael Souza, CEO and Chairman, Landmark Medical Center and the Rehabilitation Hospital of Rhode Island, debated their viewpoints and experiences related to Medicaid funding and its impact on hospitals.

Our luncheon speaker was Seth Magaziner, General Treasurer, State of Rhode Island, who discussed, among other things, his ‘Transparent

Treasury’ initiative to help Rhode Islanders access information about how their public funds are managed.

Jeffrey Previdi, Vice Chairman, Governmental Accounting Standards Board, began the afternoon presentations discussing the role of governmental accounting in municipal bond analysis. Dean Mead, Senior Research Manager, Governmental Accounting Standards Board, then updated us on the activities of the board.

The Friday sessions concluded with a government and nonprofit education panel composed of Michael Granof, University of Texas at Austin, Tammy Waymire, Middle Tennessee State University, Patrick Kelly, Providence College, and Barry Marks, University of Houston-Clear Lake. The panel discussed using cases and other tools in the GNP classroom.

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The midyear meeting Saturday sessions represent an opportunity for the section to promote and facilitate academic research. A total of 36 papers were submitted for review and 20 were accepted for the concurrent sessions. An additional five papers were presented at the breakfast roundtables. We wish to thank those who participated as discussants and moderators, as well as the following reviewers for their assistance with the meeting submissions this year.

William Baber, Georgetown University, Amanda Beck, Georgetown University, Colleen Boland, University of Wisconsin, Richard Brooks, West

Virginia University, Amanda Convery, University of Delaware, Robert Eger, Naval Postgraduate School, Dana Forgione, University of Texas-San Antonio, Sarah Garven, Middle Tennessee State University, Benita Gullkvist, Hanken School of Economics, Erica Harris, Villanova University, Marinda Huber, University of Houston, Denise Juvenal, Universidade Federal do Estado do Rio de Janeiro, Randall Kinnersley, Western Kentucky University, Karen Kitching, George Mason University, Qianhua Ling, Marquette University, Brian McAllister, University of Colorado-Colorado Springs, Ryan McDonough, Rutgers University, Daniel Neely, University of Wisconsin-Milwaukee, Linda Parsons, University of Alabama, Michael Paz, Cornell University, Linda Ragland, University of New Hampshire, Jacqueline Reck, University of South Florida,

Matthew Reidenbach, Pace University, Kevin Rich, Marquette University, Pamela Smith, University of Texas-San Antonio, Pamela Strickland, Methodist University, Alan Styles, California State University-San Marcos, Stefanie Tate, University of Massachusetts-Lowell, Beth Vermeer, University of Delaware, Tammy Waymire, Middle Tennessee State University, Aaron Wilson, Ohio University, Alfred Yebba, Binghamton University, Michelle Yetman, University of California-Davis, and Jean Zhang, Virginia Commonwealth University.

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We gratefully acknowledge KPMG Foundation for its generous support in sponsoring the 2018 GNP Midyear Meeting.

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## Report on the Governmental Accounting Standards Advisory Council Meetings

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*Terry Patton*, Midwestern State University

The Governmental Accounting Standards Advisory Council (GASAC) held its first meeting of the year on March 5 and 6, 2018 in Norwalk, Connecticut. An important part of the meeting was the GASAC's annual review and ranking of various potential Governmental Accounting Standards Board (GASB) projects. This constituent input is important for the GASB as it considers adding projects to its technical agenda. The 10 highest prioritized topics identified by GASAC were:

- Note disclosures
- Going concern disclosures - GASB Statement No. 56
- Information technology arrangements, including cloud computing
- Public-private partnerships, including a reexamination of GASB Statement No. 60
- Capital assets
- Deferred compensation plans - GASB Statement No. 32
- Electronic financial reporting
- Investment fees

- Reporting unit presentations
- Popular reporting

The GASB also sought input from GASAC members regarding several projects currently on the GASB's technical agenda. These included the financial reporting model, conduit debt, equity interest ownership issues, debt disclosures, and the implementation guides for fiduciary activities and leases.

The GASB soon will be seeking comments from members of the AAA-GNP section on two Preliminary Views documents that are scheduled to be approved by the GASB in September 2018. One of the Preliminary Views documents is designed to provide the GASB feedback on the financial reporting model and the other will seek feedback on the conceptual framework project on recognition. These two very important projects most likely will significantly affect governmental financial reporting. Therefore, I encourage you to comment on these documents later this year.

The next GASAC meeting will be held on July 9 and 10.

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## Report on the AAA Executive Council Meetings

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*Linda Parsons*, GNP Section Representative to the AAA Executive Council

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### March 2018 Meeting

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Council Chair Markus Ahrens announced that there would be examples throughout the day on Best Practices that had been used during a few of the recent Midyear Meetings. Markus and Susan Crosson, Director of the Center for Advancing Accounting Education, presented an overview on Poll Everywhere which is a good resource to collect data during meetings and in the classroom.

AAA Executive Director Tracey Sutherland gave an overview on membership trends, which have remained stable over the past 10 years. Annual Meeting attendance has grown over the last few years and we have been able to offer many more sessions and options for members. The number of Segment meetings and attendance has also increased over the years. Our journal collection and the number of pages within the issues continue to increase. Kudos and ORCID available on the AAA website and are great resources for our authors to gain more overall exposure to our journal collection. [The Accounting Hall of Fame](#) new inductions will take place at the 2018 Annual Meeting. The 2018-2019 Board of Directors election has just closed, and the results must be audited and verified.

Susan Crosson gave an update on activities of the Center for Advancing Accounting Education. There will be an Intensive Data and Analytics Workshop on June 4-7 in Orlando, FL, designed for those who want to teach data analytics. There will be 44 hours of intensive learning and CPE credits available. In addition, there will be four tracks at the Workshop; Audit, Tax, Financial, and Managerial Accounting. The Workshop is formatted with TED Talk-style talks in the mornings and concurrent sessions in the afternoons. Ann Dzurainin and Guido Geerts will be presenters at the Workshop. During the evenings, there will be 3-hour workshop sessions. Workshop participants will have the opportunity to choose sessions by topic for curriculum development and how to integrate data analytics into courses. There will be

time to exchange information with cohort groups at the end of the meeting.

In the Fall, there will be the Blockchain Technology conference held in San Francisco, CA on September 13th and 14th. The cost will be similar to past Big Data conferences.

Susan also mentioned that the applications for the 2018 Cook Prize are being reviewed and reminded Council that past Cook Prize winners will be presenting Teaching Perspectives at upcoming Region Meetings.

ATA Council Representative Nancy Nichols introduced the JeoPARODY game that was presented at the ATA Midyear Meeting. It is a way to get the audience engaged in presentations and to participate, as opposed to, just listening to a traditional speaker format. Three teams composed of six Council members participated in answering questions about the AAA, Segment history, and facts. Markus Ahrens and Board member Pat Poli (Director-Focusing on Segments) hosted the game. Markus reminded everyone that the game is available as a free app that can be used in the classroom. Markus stated that he uses it in the classroom for test review. Other Council members mentioned that they have used it and have had students use it for presentations.

Board Member Leslie Hodder (Vice President - Finance) presented an overview of dues changes and the budget process. A motion was made and carried to approve the 2018-2019 membership dues. Markus Ahrens reviewed the roles and responsibilities of the Council Chair position for the 2018-2019 Council Chair-Elect election. There was a brief discussion from the floor on the three candidates. Following the March Council Meeting, the vote took place and Cindy Durtschi was elected and accepted the position as Council Chair-Elect for 2018-2019.

Markus Ahrens and Tracey Sutherland discussed the importance of the AAA Nominations Committee. Markus mentioned the names of the nineteen nominees for the 2018-2019 AAA Nominations Committee. Following the March

Council Meeting, the vote took place. The following five members were elected and have accepted the positions on the Nominations Committee: Ann Dzurainin, Martha Eining, Sarah McVay, D. Scott Showalter, and David E. Stout.

Pat Poli reviewed that there had been a Section Leader webinar on November 29<sup>th</sup> where the Section Leader website and webinar policy were discussed. There will be another webinar on March 22<sup>nd</sup> where the topic will include Bylaws, Annual Meeting logistics, and marketing your Section at Region Meetings. The Bylaws project continues to progress and comments from Sections on the revisions are due at the end of March. The proposed revisions will be posted to Section websites and the members will be asked to vote on the revisions.

Board member Elaine Mauldin (Director-Focusing on Intellectual Property) gave an update of the [Kudos Pilot](#) that is currently underway. There are eight AAA journals currently participating: *Accounting Horizons*, *Auditing: A Journal of Practice & Theory*, *Behavioral Research in Accounting*, *Journal of Information Systems*, *Journal of International Accounting Research*, *Journal of Governmental & Nonprofit Accounting*, *Journal of Management Accounting Research*, and *The Journal of the American Taxation Association*. Kudos uses plain language summaries to help attain more exposure for articles. Julie Smith David mentioned that there is a publisher dashboard that shows some analytics for the journals. There are also altmetric scores available for when the articles are posted on social media sites.

AAA President Anne Christensen gave an overview of the upcoming Annual Meeting and the speakers that will be featured at the plenaries and luncheons. Monday will feature Bruce Mau as the plenary speaker, as well as, the presentation of the Cook Prize. Tuesday's plenary will feature the 2018 Presidential Scholars Christine Botosan and Lillian Mills. Also, the Accounting Hall of Fame induction will take place on Tuesday and Don Reed will be the lunch speaker. Wednesday's plenary will feature Baruch Lev and Richard Howitt, while Marc Rubin will be the featured luncheon speaker. Anne mentioned that the At-Large panels that Council help plan at the November Council Meeting were in the process of being organized.

Randy Elder from the Auditing Section explained a "Best Practices" activity from their Midyear Meeting where they held a raffle for books that their featured speaker had written. Therefore, we had four books written by our upcoming Annual Meeting speakers that were featured as raffle prizes to Council Members.

Anne Christensen reviewed the Sustainability Mindset Project and how it can be used to better evaluate projects to move forward as an association. In November, Council participated in an activity to score potential projects based upon its level of impact. This process can aid in the decision-making process to determine which projects should move forward. Julie Smith David and Susan Crosson presented examples of two potential projects and a draft Project Proposal Form. Council was asked to provide input on the process, the Project Proposal Form, and the scoring methods. A discussion followed on what may be needed to improve the form (i.e.: items such as specific questions asked, what detailed descriptions should include, timelines, cost analyses) and the overall scoring methodology. The Sustainability Mindset Task Force will review this feedback and continue to work on improving the Proposal Form and scoring.

Following the March Board Meeting, the election for the 2018-2021 International Council Member-at-Large was held. Sanjay Kallapur of the Indian School of Business was elected and accepted the position. Sanjay will begin his term at the end of the 2018 Annual Meeting. Sanjay will replace outgoing Council Member-at-Large Lakshmanan (Shiva) Shivakumar from the London Business School.

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### November 2017 Meeting

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Julie Smith David reminded Council of the work done on the Sustainability Mindset on the April Webinar and introduced Steve Strang of Spectrum Nonprofit Services. Steve discussed the Business Model overview and the concept of Intended Impact. His goal for the day was to assist in building a framework for the AAA in prioritizing projects for moving forward. Tracey Sutherland and Julie discussed a list of potential programs for the AAA. Steve led a group activity where Council scored the various programs to determine their Mission Impact in four areas: *Contribution to*

*Intended Impact, Excellence in Execution, Community Building, and Significant Unmet Needs.* This information will be utilized as the Board of Directors and Council move forward with the Sustainability Mindset model.

Tracey Sutherland presented an overview that included a recap of the 2017 AAA Meetings. The Audit Committee held a webinar on October 24<sup>th</sup> where the results of the audit of Financial Statements were pre-sented. Membership is up by 7.3% compared with the October 31, 2016 figures.

Markus Ahrens and Theresa Libby, Chair of the Council Ballot Committee (CBC), explained the overview of the CBC and that Council votes for the two candidates who are placed on the slate for the Board of Directors for the position of Director – Focusing on Segments. Theresa explained the roles and responsibilities for the Director position. Theresa, Council Past-Chair Mark Dawkins, Council Chair-Elect David Stott, Markus Ahrens, and Tracey Sutherland facilitated the discussions of each of the seven candidates for the position. Following an election, Audrey Gramling and Nancy Nichols were chosen as the candidates to be added to the Slate of Officers for the 2018-2019 Board of Directors election. During the election process, Council members signed the annual Conflict of Interest and Code of Ethics policies.

Markus Ahrens and 2017-2018 Council Committee on Awards Committee (CCAC) Chair Cindy Durtschi described the purpose and composition of the CCAC and explained the importance of the committee’s work for the AAA. Six positions needed to be filled and there were six nominees/volunteers submitted for the committee, therefore, an election was not required. Appointed to the 2017-2018 CCAC were Brian Bushee, D. Larry Crumbley, Natalie Churyk, David DeBoskey, Carol Hartley, and Wim Van der Stede.

Intellectual Property Task Force III Chair Martha Eining gave a review of the IPTF III charge and

how everything that we do should be impactful. Several Sections have made their journals accessible to all AAA members which increased the exposure to content to a broader base. Other ways to increase this exposure include using Kudos, a Digital Object Identifier (DOI), and ORCID which allows authors to be recognized for all their work. AAA hopes to have ORCID as part of manuscript submissions in 2018. Currently, the AAA has 76 authors in Kudos. Julie Smith David demonstrated her own profile in Kudos and showed the list of her articles, as well as metrics from various citations. An activity on the Kudos Pilot was completed where Council reviewed the documents and emails to be used to communicate with authors about the Kudos Program.

Markus Ahrens and Julie Smith David led a discussion and an activity where Council members were asked to review the list of titles for proposed At-Large Panels, suggest any additional topics, vote for their top five topics, and to suggest names of potential moderators/panelists. A total of 31 potential At-Large Panels and several potential moderators/panelists for the 2018 Annual Meeting were generated.

Anne Christensen discussed the career paths for the profession of those in accounting. With the changing face of the industry and the demand for “entry level accountants,” what changes will need to be made to the accounting curriculum to better meet the needs of students and accounting firms in this changing environment? The Board and Council have been working on programs such as Accounting IS Big Data to better identify, understand, and respond to these changes. Susan Crosson discussed two potential AAA meetings: a Boot Camp for Teaching Data Analytics and a Big Thinker Conference focusing on Blockchain. Feedback was given regarding potential costs, length, topics/objectives, and potential experts from faculty and industry.

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## Nominating Committee Report

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The Committee nominated Robert Eger to serve as secretary/treasurer for the 2018-2019 term. The secretary/treasurer becomes the president elect after serving one term, according to Section VII

(A)(6)(b) of the bylaws. The committee also nominated Karen Kitching to serve as research program chair and annual meeting program chair and Brian McAllister to serve as research program

chair elect and midyear meeting program chair. Elections will take place at the business meeting

held during the annual meeting on Monday, August 6, immediately following the section luncheon.

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## Call for Papers

### Journal of Governmental and Nonprofit Accounting

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Vaughan S. Radcliffe, Editor

The *Journal of Governmental & Nonprofit Accounting* (JOGNA) is the academic journal of the American Accounting Association's Government and Nonprofit Section. JOGNA's objectives are to promote, publish, and build the community of those conducting research in governmental and nonprofit accounting, and to create new knowledge in this field.

To this end, the role of the editorial board is to identify promising manuscripts and to advise and support authors of these manuscripts toward publication.

Appropriate topics for the journal include, but are not limited to:

- Financial reporting by Governmental and Nonprofit Organizations
- Governance practices in Governmental and Nonprofit Organizations
- Audit markets for Governmental and Nonprofit Organizations
- Financing Governmental and Nonprofit enterprises
- Budgeting and financial management in Governmental and Nonprofit Organizations
- Evaluating charitable organizations
- Performance audits
- State oversight of local governments
- The role of accounting in political markets
- The use of accounting information in markets for philanthropic resources
- Financial and nonfinancial performance metrics in Governmental and Nonprofit Organizations
- Compensation in Public Sector and Nonprofit Organizations
- Regulation of reporting requirements for Governmental and Nonprofit Organizations
- Federal Accounting Standards

- Evaluating the public policy objectives, consequences, and performance of Governmental and Nonprofit Organizations
- Government Auditing Standards
- Government Cost Accounting Standards and the CASB

Appropriate methodologies include, but are not limited to:

- Empirical studies using archival data
- Laboratory studies
- Theory-based analysis
- Case studies
- Ethnography and field research
- Accounting history

**Submission and Review Process:** The manuscript submission/review process is completed online using the American Accounting Association online submission and peer review system available at the following link: <http://jogna.allentrack.net>

The nonrefundable submission fee in U.S. funds is \$70 for members of the AAA Government and Nonprofit Section and \$100 for nonmembers of the AAA Government and Nonprofit Section, payable online by credit card (VISA or MasterCard only). [Click Here](#) to view the online payment form. If you are unable to pay by credit card or have any questions, please contact the AAA Member Services Team at (941) 921-7747 or by e-mail at [info@aaahq.org](mailto:info@aaahq.org).

Submitted manuscripts should be original research not previously published and not under consideration at another journal. After screening by the editorial board for suitability, submissions will be reviewed by qualified reviewers under the direction of the editor. Revisions not resubmitted within 12 months from notification will be considered new submissions. *JOGNA* is an online journal. Accepted articles will be published (posted online) shortly after their acceptance.

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## Have You Seen?

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*Alan Styles*, California State University San Marcos

GNP research is published in a wide range of journals. Since you cannot read them all, this feature of the newsletter highlights some recent research that you may have missed.

**“Does timeliness of financial information matter in the government sector?”** by Christopher T. Edmonds, Jennifer E. Edmonds, Beth Y. Vermeer, and Thomas E. Vermeer. *Journal of Accounting and Public Policy*, Vol. 36, Issue 2, 2017: 163-176.

This study examines the impact of timeliness of annual financial statements in official municipal bond registration statement on the initial yield and initial bond rating of the general obligation bonds. The researchers use two measures of timeliness, the delay between the fiscal year end and audit report date, audit delay, and post audit delay, the period between the audit report date and the bond issue date. They hand-collected 1,058 official bond registration documents. Their findings indicate a significant association between audit and/or post audit delay and higher borrowing costs and lower bond ratings.

**“Post-SOX downward auditor switches and their impacts on nonprofit audit market”** by Nancy Chun Feng and Randal J. Elder. *Journal of Accounting and Public Policy*, Vol. 36, Issue 5, 2017: 379-398.

This study investigates downward auditor switches from Big 4 audit firms by nonprofit organizations (NPOs) post SOX through 2009. The researchers collected data from the U.S. Federal Clearinghouse of A-133 Audit Reports and Form 990 data for the 319 downward auditor switches. Interestingly, colleges and universities represented 45% of the downward switches. Their findings suggest that the switches had a differing impact by nature of the NPOs and riskiness of the NPO.

**“Threshold-Based Medicare Incentives and Aggressive Patient Reporting in U.S. Hospitals”** by Beau Grant Barnes, Steve Buchheit and Linda M. Parsons. *Accounting and the Public Interest*, Vol. 17, No.1, 2017: 84-106.

The researchers investigate the role of financial reporting by large urban hospitals in the award of Disproportionate Share Hospital (DSH) adjustments to fee-for-service reimbursements for

Medicare patients. The article provides an explanation and discussion of the Medicare reimbursement system and the incentives for the DSH add-ons. The authors discuss the motivations for reporting by the hospitals and the controls in place to discourage aggressive reporting. The researchers base their conclusions on an in-depth analysis of hospital Cost Reports submitted to Healthcare Provider Cost Report Information System and structured interviews with experts in Cost Report preparation. They provide evidence that aggressive reporting rather than serving more low income patients barely above required thresholds resulted in large DSH add-on payments.

**“Why Municipalities Go Out of Business”** by Amanda W. Beck and Mary S. Stone. *Journal of Government Financial Management*, Summer 2017: 44-49.

The authors discuss how municipalities across the U.S. “go out of business” or municipal dissolution. They share their “findings from a year of talking with state officials; reading local newspapers; analyzing data from Census of Governments (COGS) and from state agencies and local news.” This article provides an analysis of 133 confirmed municipality dissolutions. Their findings include geographical and demographical summaries of the dissolutions, identification of the major reasons why municipalities dissolve, and the role of public policy in dissolutions and prevention of dissolutions.

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The financial condition of the U.S. federal government remains under discussion in many political, academic, and business arenas. The following articles from the Spring 2016 issue of the *Journal of Government Financial Management* provide analysis and discussion of the various aspects of fiscal sustainability of the U.S. federal government:

- “Last Call for Common Sense – In Addressing Fiscal Sustainability of the U.S. Government” by Edward J. Mazur. 12-19.
- “Debt Sustainability of the World’s Largest Economies” by Joshua R. Zender and Hua Xu. 26-31. This article compares the U.S. and Chinese economies.
- “Debt Crisis or Funding Safety-Net Programs” by Annelisa Steeber and Richard F. Keevey. 35-40.
- “The National Debt: a Ticking Time Bomb with Rising Interest Rates” by Joseph J. DioGuardi. 54-56. The writer was the first CPA in Congress.
- “Restoring Federal Fiscal Sustainability” by David M. Walker. 60-63. The writer served as Comptroller General of the United States and head of the Government Accountability Office from 1998-2008.

The following articles provide a background and potential actions to address the growing shortage of accountants in the government sector:

- “Paving the Road Less Traveled: A Call to Action” by Joseph Sutter. *Journal of Government Financial Management*, Fall 2015: 52-54. Interviews with AGA young professionals regarding coverage of government financial management as a career option in their degree programs and why their peers did not pursue a career in the area. The article also highlights some AGA initiatives focused on college students and young professionals.
- “The Puzzle of Supplying Government Accountants and Auditors” by Keren H. Deal, Barbara Eide, William A. Morehead and Kenneth A. Smith. *Journal of Government Financial Management*, Fall 2015: 24-30.
- “Making Human Capital Management a Strategic Business Priority in a Changing Financial Management World,” by Corbin Neiberline, Howard D. Simanoff, Andrew C. Lewis, and Jeffrey C. Steinhoff. *Journal of Government Financial Management*, Fall 2015: 35-39.
- “Federal Government Financial Management Retirement, Retention and Recruitment” by

Jennifer A. Miller *Journal of Government Financial Management*, Spring 2016: 49-53.

- “Recruiting and Retaining the Next Generation of Financial Management Professionals” by Adrienne Ferguson and Wendy Morton-Huddleston. *Journal of Government Financial Management*, Summer 2016: 47-52.
- “Filling the demand for municipal government accountants: The benefits of a government and not-for-profit course” by Rebecca B. Martin and Tammy R. Waymire. *Journal of Accounting Education*, Vol. 40. September 2017: 43-54. This paper provides a discussion of the shortage of municipal accountants, student perceptions of careers in government, and how taking the course improved students’ perceptions of jobs in government and governmental accounting. The authors illustrate the increase in student perceptions with reference to creative and dynamic opportunities of government accounting, more opportunities for work-life balance, and potential for non-monetary benefits.
- “A New Generational Contract; The final report of the Intergenerational Commission.” Resolution Foundation, 2018. Available for download at [www.intergencommission.org](http://www.intergencommission.org). The Resolution Foundation in the United Kingdom convened the Intergenerational Commission to “explore questions of intergenerational fairness that have risen up the national agenda.” The Commission consisted of leaders from business, academia and policymakers. The final report provides a “comprehensive analysis of the intergenerational challenges the country faces and sets out a policy programme (sic) to tackle them.” The report highlights significant intergenerational differences in pay outcomes, home ownership, spending on housing, disposable income, risks to pension savings, and accumulation of wealth. The report outlines a number of policy recommendations that received the attention of the media such as significant increase in public funding of social care (care for older generations) funded by a levy on the earnings of retirees above the State Pension age, a more progressive system of property taxes, abolition of inheritance replaced by a lifetime receipts tax, and a ‘citizen’s inheritance’ a £10,000 (\$14,000)

restricted-use-asset endowment to younger adults. Although the report is tailored specifically to the United Kingdom, it discusses issues facing many economies of the world. The website provides the many previous publications by the Commission [www.intergencommission.org](http://www.intergencommission.org).

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If you have seen any published research papers you think would be of interest to our members, please send them to Alan at [astyles@csusm.edu](mailto:astyles@csusm.edu).

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## Let Us Hear From You

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The deadline to submit items for inclusion in the next issue of **Government & Nonprofit News** is tentatively set for October 31, 2018. Submit newsletter items (maximum of 350 words per item) to:

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