



MESSAGE FROM THE EDITOR

Saleha Khumawala, The University of Houston

I hope that we'll see many of you at the upcoming annual meeting in San Francisco August 7-10, 2005. The GNP Section has two continuing education programs on Sunday, August 7, 2005. The morning session is devoted to the Sarbanes Oxley Act and the GNP Accounting Instruction. The afternoon session is devoted to research issues in GNP. We also have several sessions on the main program, papers in the research forum and a luncheon on Monday, August 8, 2005.

For those of you who were not able to attend the 2005 GNP Midyear meeting, "Promoting Financial Stewardship in the Public Sector", it was held April 1-2, 2005 at Harvard University. The meeting was hosted by three research centers at the Kennedy School of Government at Harvard University. The three centers are: Hauser Center for Nonprofit Organizations, Taubman Center for State and Local Government, and the Regulatory Policy Program of the Center for Business and Government. Professor Elizabeth Keating, Kennedy School of Government, did an excellent job of planning and organizing the entire conference. The conference included a wide range of practitioners including Marty Benison (Controller, Commonwealth of Massachusetts), Ernest Almonte (Auditor-General of Rhode Island), Robert Culver (President, MassDevelopment), and Jack McCarthy (Senior Partner, PriceWaterhouseCoopers). The dinner panel featured a debate on Social Security between Stephen Goss (the Chief Actuary of the Social Security Administration), David Mosso (the Chair of the Federal Accounting Standards Advisory Board), and Howell Jackson (Professor, Harvard Law School). The discussion at the meeting proved very interesting and helped to formulate new ideas and steps that can be taken to a better understanding of important accounting, financial, and accountability challenges facing the public sector. As a follow up to the midyear meeting, Liz developed a new Government and Nonprofit Financial Stewardship website which evolved into a Yahoo Discussion Group entitled "GNPFinStewards", located at <http://finance.groups.yahoo.com/group/GNPFinStewards/>. To join, you will first need to create a yahoo account. You can then request to join the GNPFinStewards Group. Each business day, she looks at the new requests and admits to the group people, who are researchers, educators, and practitioners that are concerned with financial stewardship issues. You will be able to submit materials, participate in discussions, etc. at this new website. THANKS LIZ FOR ALL OF YOUR EFFORTS!

On behalf of the section, I also thank all of you that helped in the review process for both the mid year and annual meeting, and served as moderators & discussants.

Dana Forgione, incoming President of the Section, is looking for some new Regional Chairs. He needs people willing to serve in the Mid-Atlantic, Ohio, and Western Regions. If you don't know what region you are in for sure, check the AAA web site—it has a map showing the regions. If you are interested in serving as a Regional Chair, please contact Dana directly at: forfione@fiu.edu

I have enjoyed serving as the Newsletter editor. This is the last issue under my helm. I would like to thank Terry Patton (whose submissions are always on time), Sue Kattelus, Liz Keating, Ken Smith, and Robert Smith (Smitty) for contributing to this newsletter, and to all of you who contributed in the past.

See Y'all in San Francisco!

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Midyear Meeting Report April 1-2, 2005.

"Promoting Financial Stewardship in the Public Sector"

Session 1: Accounting and Financial Challenges Facing State and Local Governments

Ernie Almonte, Auditor-General of Rhode Island
Martin Benison, Controller, Commonwealth of MA
Eric Berman, Deputy Controller, Commonwealth of MA

"Accountability and Federal Mandates: Unfunded Mandates Reform Act,"
Strategic Initiatives Team, US Governmental Accountability Office

Session 2: Governmental Regulatory Outlook

"GASB Update," Terry Patton, Government Accounting Standards Board

"FASAB Update," Wendy Comes, Federal Accounting Standards Advisory Board

Session 3: Improving Fiscal Management

"GASB 31 & Investment of Public Funds" Benjamin Finkelstein, Stanford Group

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"The Competitive Impact of Electronic Auctions and Auction Type in the Market for Municipal Bonds," Jayaraman Vijayakumar and Kent Daniels

"Does Mandatory Disclosure Reduce the Cost of Capital? Evidence from Municipal Bonds," Angela Gore and William Baber

Session 4: Designing and Implementing Performance Systems

"Why Measure Performance? Different Purposes Require Different Measures," Robert Behn, Kennedy School

"Activity-Based Budgeting in the City of Somerville, MA" Linda Bilmes, Kennedy School of and Officials from City of Somerville, MA

"Nonprofit Impact Manager" Jason Saul, B2P.Com

Session 5: Reporting and Assessing Performance

"Reporting Performance Information: Suggested Criteria for Effective Communication" Wilson S. Campbell and Terry K. Patton, Government Accounting Standards Board

"Value Creation in Public Enterprises: An Empirical Analysis of Coordinated Organizational Changes in the VA Hospital System" Nicole Thibodeau, John H. Evans III, Nandu J. Nagarajan

"Public School Spending, Functional Cost Classifications, and Student Performance: A Simultaneous Equations Approach," Michael P. Schoderbek, Yaw M. Mensah, and Robert Werner

Session 6: Regulatory Challenges Facing the Nonprofit Sector

"Sarbanes-Oxley and Other Legislation" Jack McCarthy, PriceWaterhouseCoopers

"Report on the Nonprofit Sector conducted by the Independent Sector" Marion Fremont-Smith, Hauser Center

"The State Perspective," Renee Irvin, University of Oregon

Session 7: Financial and Governance Challenges Facing the Nonprofit Sector

"Arbitrage Financing of Nonprofit Capital Projects: The Case of the Guthrie Theater," Jay Kiedrowski

"When is administrative efficiency associated with charitable donations," Daniel Tinkelman and Kamini Mankaney

"Constraining Managers without Owners: Governance of the Not-for-Profit Enterprise," Robert Yetman and Misai Desai

Session 8: Promoting Accountability and Governance in the Nonprofit Sector

"Non-Profit Audit Committees: Factors Associated With their Composition, Meetings and Interactions with External Auditors" Dana Forgione and Thomas Vermeer

"Auditor Choice and the Market for Contributions," Karen Taranto

"Defining a Place for the Hospital Financial Function in Pollution Control and It's Policy Implications: Survey Results from Florida Hospitals" Royce Burnett, Jonathan West and Olga Quintana

AAA Annual Meeting – San Francisco 2005



Continuing Education Workshop
Sunday, August 7, 2005, 8:00 – 12 noon
By Ehsan Feroz

The Sarbanes Oxley Act and the Governmental and Nonprofit Accounting Instruction

Has Sarbanes Oxley Act changed the teaching and practicing of governmental and nonprofit accounting, and if so how? Speakers for this CPE session will address these issues from their specific vintage points of standards setters and seasoned instructors of governmental and nonprofit accounting. Volunteers include David Mosso, Chairman of the Federal Accounting Standards Advisory Board, Terry Patton, Director of Research, Governmental Accounting Standards Board; Jim Chan, Professor of Accounting and founding editor of RIGNA, University of Illinois at Chicago, and Rita Cheng, Professor of Accounting and Associate Vice Chancellor, University of Wisconsin, Milwaukee. The workshop will consist of four separate presentations each one lasting approximately 55 minutes. There will be plenty of time for questions, so plan ahead and come and join us in San Francisco.

Continuing Education Research Workshop
Sunday, August 7th, 2005 1-4:30 p.m.
By Larry Johnson

Future Directions in Government and Nonprofit Research

The presenters are:

Randy Elders - Government Auditing Issues
Don Deis – Government Accounting & Reporting Issues
Ken Smith – Government Performance Measures & Reporting, Issues Related to the Municipal Bond Market
Linda Parsons – NPO Issues

A final note, Smitty is trying to coordinate some social activities for the Section in San Francisco, including playing golf. If anyone is interested, they should contact him via e-mail at smitty@mtsu.edu.

GASAC Update

by Sue Kattelus

The Governmental Accounting Standards Advisory Council (GASAC) held their last two meetings at the GASB headquarters in Norwalk CT on April 4-5, 2005 and November 4-5, 2004. These meetings are synchronized with regular Board meetings to provide opportunity for interaction among the Board, staff, and Advisory Council. The GASB website at

www.gasb.org continues to be the best source of up-to-date information about governmental GAAP, the standards-setting process, and the GASB's strategic plan. News releases, summaries of standards and other pronouncements, and links to state and local governmental entities that have implemented GASBS 34 are great resources for class and research.

Announcements: Marcia Taylor, assistant manager of Mt. Lebanon, PA, was appointed to a five-year term on the GASB replacing Paul Reilly who completed ten years. Keith Johnson, elected controller for the State of Idaho and GASAC representative of the National Association of State Auditors, Comptrollers & Treasurers (NASACT), was appointed chair of the GASAC for a two-year term replacing Harvey Eckert. Bill Holder, E&Y Professor of Accounting at the University of Southern California, was reappointed for a second five-year term on the Board.

Recent Pronouncements:

- Concepts Statement #3 *Communication Methods in General Purpose External Financial Reports That Contain Basic Financial Statements* (April 2005), part of the Conceptual Framework Project, includes a figure that depicts information used by financial report users and replaces the graphs used in previous concepts statements.
- GASBS 46 *Net Assets Restricted by Enabling Legislation* (Dec 2004) This is a piece of the Net Asset/Fund Balance project clarifying when net assets should be reported as restricted net assets as it relates to resources legally restricted for a particular use by the passage of enabling legislation (usually by a state). These restrictions occur when a party external to a government, such as citizens, public interest groups, or the judiciary, can compel a government to honor restrictions. Effective for periods beginning after June 15, 2005.
- Technical Bulletin No. 2004-02 *Recognition of Pension and Other Postemployment Benefit Expenditures/Expense and Liabilities by Cost-Sharing Employers* (Dec. 2004). This document clarifies requirements of GASBS 27 on pensions by state and local government employers and GASBS 45 on accounting for other post-employment benefits by employers. Effective for periods ending after December 15, 2004 but to be applied simultaneously with OPEB provisions in Statement 45.

Our members are strongly encouraged to respond to invitations to comment, such as:

- A Preliminary Views (PV) document *Accounting and Financial Reporting for Pollution Remediation Obligations* issued in March 2005 with comments due June 24, 2005 and public hearings in June 2005. This project addresses one of the significant unrecorded obligations of governments after OPEB.

- Exposure Draft (ED) on *Accounting for Termination Benefits* issued Dec 2004 would require employers to recognize a liability and

expense for voluntary termination benefits, such as early-retirement incentives, when the offer is accepted. A liability and expense for involuntary termination benefits, such as severance benefits, would be recognized when a plan of termination has been approved by those with the authority to commit the government to the plan. Healthcare-related termination benefits are also addressed in this ED .

Projects on the Second Period 2005 Technical Plan (plan is available on the GASB website):

- Sales and Pledges of Receivables and Future Revenues – ED is forthcoming that discusses the criteria for determining a sale versus a pledge or borrowing.
- Termination Benefits Project – a final statement is expected in the second quarter of 2005.
- Conceptual Framework Project addressing elements of financial statements. Elements would be defined by their inherent characteristics so that definitions would be applicable to any measurement focus, basis of accounting, and measurement attribute used in a financial statement. An example of an asset’s inherent characteristics is that it embodies a future benefit that is controlled by the entity and arises as a result of past transactions.
- Derivatives and Hedging – this project is part of the larger project on financial instruments that resulted in GASBS 31 on certain investments and investment pools. Under discussion is whether derivatives should be displayed at fair value on the statement of net assets, current derivative note disclosures are appropriate, hedge accounting and a context-based approach, and a new definition of derivatives should be developed. Governments have asked for guidance on accounting for swaps of variable interest rate debt for fixed interest debt and firm commitments for normal purchases and sales.

Other current projects include Fund Balance reporting, Economic Condition reporting - Phase III, and Intangible Assets. Longer-term research projects include electronic financial reporting, exchange-like revenues, fiduciary responsibilities, financial transactions with characteristics of loans and grants, government combinations, in-kind contributions, preservation method for infrastructure assets, reporting financial performance, and service efforts and accomplishments (SEA).

Implementation Guides that will be released this year include: other post-employment benefits, statistical section, and an update of the Comprehensive Implementation Guide.

GASB and the FAF have responded to the challenge in funding for governmental standards setting resulting from Sarbanes-Oxley with a “fair-share voluntary assessment” initiative and a bond assessment program supported by the NASACT, NAST, GFOA, and The Bond Market Association. Under the bond fee plan, ½ cent is incorporated in the spread of each bond and collected by underwriters for the purpose of funding GASB and standards setting.

Strategic Planning for 2005-2009 for the GASB has been finalized and is available on the GASB’s website www.gasb.org/strategicplan.pdf

Bob Attmore, chair, reported GASB is evaluating the effect on governmental standards setting of the FASB’s deliberation of moving the GAAP hierarchy (now in SAS 69/91) into FASB literature in conjunction with a multi-year project to codify all nongovernmental U.S. accounting standards.

The GASAC meets in Baltimore, MD July 17-18, 2005 in conjunction with the National Association of School Business Officers’ (NASBO) annual meeting.

GASB Update

By Terry Patton

In addition to its usual standards-setting work, the Governmental Accounting Standards Board (GASB) recently has been busy developing and implementing a new strategic plan. The first initiative of Robert Attmore, who became GASB chairman in July 2004, was to reexamine and revise the GASB’s then-existing strategic plan. After receiving input from GASAC and constituency groups, the GASB completed its new strategic plan in January 2005. The strategic plan can be accessed at the GASB’s website (<http://www.gasb.org/strategicplan.pdf>).

The new strategic plan identifies the GASB’s vision, mission, core values, four major goals, objectives, expected outcomes, and strategies for reaching its objectives. Not surprisingly, the first goal—to establish high-quality standards that improve public accountability and that result in useful information to make decisions—is closely tied to the GASB’s mission statement. Certain of the objectives and strategies identified in the strategic plan should be of particular interest to the academic community.

One of these objectives is to leverage the knowledge and resources of other organizations and their members. As a part of this objective, the GASB wishes to encourage academicians to conduct research on topics that are relevant to the GASB’s technical plan and existing standards and to share their data and

findings with the GASB. The GASB staff is willing to help researchers by providing background on GASB projects and by suggesting sources of data to conduct their research. Recently, those who attended the Government & Nonprofit (GNP) mid-year meeting in Boston heard about a new GASB initiative to encourage research by offering two \$5,000 research grants to be awarded in June 2005. (A paper describing the research grant was e-mailed to GNP members soon after the mid-year meeting.) Although this newsletter will not be mailed until after the deadline to apply for the initial grants, additional grant or grants may be available in the fall of this year.

As a part of our education goal, the GASB wants academicians to be aware of the “teaching” materials that are available to them. Academic discounts are available for many GASB publications including its current versions of the *Original Pronouncements*, *Codification*, and *Comprehensive Implementation Guide*. The GASB offers “old” versions of the *Codification* (currently 2003-04 edition) to professors for use by students in their classes. These “old” codifications are provided free of charge, except for shipping costs. Supplies are very limited. If you are interested in the GASB research grants or GASB publications, please contact Terry Patton, GASB research manager, at (203) 956-5203 or tkpatton@gasb.org.

CIGAR Conference

By Kenneth Smith

Here is a brief summary of the CIGAR conference held in Poitiers, France on May 26-27.

Three researchers from the United States were among the 200 attendees of the 10th bi-annual CIGAR

conference held in Poitiers, France on May 26-27 (CIGAR stands for Comparative International Government Accounting Research see website at <http://www.iae.univ-poitiers.fr/Colloques/cigar/>).

Jim Chan (University of Illinois-Chicago) is a member of the program committee and made a presentation to the PhD Conference and also presented a paper entitled "Government Accounting Reform in Developing Countries". Ken Smith (Willamette University) had two papers, one entitled "Government Performance Reporting: The role of Newspapers" (with Lee Schiffel, Brandon Ferguson and Soeren Hansen) and another "Assessing Accounting and Budgeting Reforms" (with Rita Cheng). George Sanders from Western Washington University was also in attendance.

Attendees also came from Japan, Korea, South Africa, South America, Russia, several former Soviet republics, with a majority from all over Europe. The conference was conducted in English. An interesting

topic discussed at the conference is the use of accrual budgeting as a natural outgrowth of the movement towards accrual accounting.

The next conference will be held in Coimbra, Portugal in 2007. There was a perception among many of the conference attendees that the United States was very advanced in its use of accrual accounting, and especially performance measures. It is my opinion that several of the perceptions overstated the breadth of reform in the United States. I encourage researchers to think about writing papers for the next conference, especially ones that compare the United States with other countries. Please contact Ken Smith if you are interested in getting connected with researchers from other countries.

CALL FOR PAPERS

Upcoming Conference

Here is an upcoming conference that could be of interest: "BenchMark 3 - 2006 Conference on Nonprofit and Philanthropic Studies" will be held in March of 2006 in Tempe Arizona and is presented by Arizona State University in partnership with Nonprofit Academic Centers Council (NACC), Association for Research on Nonprofit Organizations and Voluntary Action (ARNOVA), American Humanics, the Kellogg Foundation and several universities.

The conference invites wide participation by U.S. based and international scholars, teachers, nonprofit practitioners, association leaders involved in training programs, funders, students, alumni and other stakeholders interested in the field of nonprofit leadership and management education, philanthropic studies, and related fields.

Topics will include issues of curricular content, pedagogy, technology, enrollment trends, impact measures, and other essential ingredients of educational programs. The variety of topics will be considered across a range of educational levels including undergraduate, graduate, professional development (continuing education), and executive education programs. For more information, the web address is

<http://benchmark3.asu.edu>

If you have questions, please contact:

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Call for Papers

Allied Academies at <http://www.alliedacademies.org> added a new Academy of Governmental and Not for Profit Issues with a new Journal of Governmental and Not for Profit Issues. As its editor, Treba Marsh is soliciting manuscripts for the new journal. Please send your papers to:
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2004 Annual Meeting of the American Accounting Association – Business Meeting Minutes

President Rich Brooks called the meeting to order at 2:00 p.m.

Dana Forgione read the minutes of the Executive Committee Meeting held February 7, 2004 in Houston, Texas, and called for approval. Teresa Gordon moved that the minutes be accepted. Marc Rubin seconded. The minutes were approved unanimously.

Dana Forgione presented the Secretary/Treasurer Report. The cost associated with the midyear meeting and the annual gift to the GASB were discussed. Teresa Gordon moved that the report be accepted. Don Deis seconded. The Secretary/Treasurer Report was accepted unanimously.

Rich Brooks made the presentation of grants and awards:

- Two travel grants were awarded to the annual meeting in the amount of \$500 each.
- One dissertation grant of \$1,500 was awarded.
- The Outstanding Dissertation Award went to Nicole Thibodeau.
- The Enduring Lifetime Contribution to the Government and Nonprofit Section was presented to John Engstrom.

The Committee Reports were presented as follows:

A. Research – Jayaraman Vijayakumar, Chair (VJ). VJ reported that there were 16 submissions for this year's meeting resulting in three sessions. He spoke briefly about each session. There were 23 participants at the CPE session with 6 presenters. Laurence Johnson will be replacing VJ as the 2004–2005 Chair of this committee.

B. Education – G. Robert Smith, Jr., Chair (Smitty). Smitty spoke about the CPE Session on "Teaching the Other Stuff: Nonprofit Organizations, Colleges & Universities, and Hospitals" held on Sunday. There were 27 participants at the session with 8 speakers. The Chair for 2004–2005 will be Ehsan Feroz.

C. Doctoral Program Liaison – Suzanne Lowensohn, Chair. Suzanne reported that there were two applicants for the Doctoral Dissertation Grant. Christine Petrovits at UNC Chapel Hill received the award. Two travel grants were awarded for the annual meeting: Stephanie Moussalli (University of Mississippi) and Patricia Derrick (The George Washington University). There were five submissions for the Outstanding Dissertation Award; Nicole Thibodeau was selected as the winner.

Suzanne also spoke about the web site. It is now up and running on the AAA web site and can be found at: <http://aaahq.org/GNP/index.htm>

VJ congratulated Kitty Pumphrey for her outstanding efforts in maintaining the web site prior to Suzanne assuming the role.

D. Newsletter – Saleha Khumawala, Chair. There was some discussion about receiving the newsletter on-line vs. hard copy. No decision was made.

E. Webmaster – Kitty Pumphrey, Chair. See information above.

F. Nominating – Sue Kattelus, Chair. Rich Brooks read the 2004–2005 Officer Nominees:

- President: Mary Fischer, University of Texas at Tyler
- President-elect: Dana Forgione, Florida International University

- VP for Practice: John McCarthy,
PricewaterhouseCoopers

- Secretary/Treasurer: G. Robert Smith, Jr., Middle Tennessee State University

G. Historian – John Engstrom, Chair. John stressed the importance of getting Section activities published in the newsletter as it presents a good place to track the history of the Section. The incoming Chair is Barry Marks.

H. Membership – Byron Henry, Chair. Byron discussed the membership survey he had completed.

I. Regional Reports. Mary Fischer pointed out that there is a new handout available on disk for regional coordinators.

1. Northeast – Kathy Jervis reported that no papers had been received for the regional meeting.

2. Mid-Atlantic – Thomas Vermeer reported that four papers had been received for the regional meeting.

3. Southeast – William Stout reported that their regional meeting had one session with two papers.

4. Ohio – Janet Greenlee reported that they had one paper for the regional meeting.

5. Midwest – Rita Cheng reported they had no papers for the regional meeting.

6. Southwest – Alice Ketchand reported that the regional meeting hosted a panel session and a research paper session with three papers.

7. Western – Larry Johnson reported that the regional meeting had two paper sessions.

J. GNP Accounting Standards

1. NFP – Teresa Gordon – reported that nothing was going on.

2. Governmental – Catherine Staples – absent.

K. Information Technology – G. Robert Smith, Jr., Chair. Continuing to send out e-mails. Encouraged people to send in their e-mail addresses.

L. International – Tony Amoruso. Talked about the IFAC and its new Public Service Commission.

M. Long Range Planning, Marc Rubin, Chair.

Reported there hadn't been much activity. Said work should commence soon.

Old Business

- A.** Rich Brooks reported that a committee had been formed to review and revise the Section by-laws.
- B.** The International Federation of Accountants – There was some discussion of the Public Sector Committee.
- C.** Teresa Gordon is to serve as the National Association of College and University Business Officers representative.

New Business

- A.** The Enduring Lifetime Contribution to GNP Accounting Award was discussed. November 30 is the deadline for nominations.
- B.** Outstanding Continuous Service to GNP Section Award was discussed.. November 30 is the deadline for nominations.
- C.** Dennis Duquette, Chair of the Editorial Board, *Journal of Governmental Financial Management* discussed submitting papers to the Journal.
- D.** Location for the 2005 Midyear Meeting was discussed by Mary Fischer. It will be at the Kennedy School of Business, Cambridge, MA. The probable site for the 2006 Midyear Meeting is Miami, Florida. The probable site for the 2007 Midyear Meeting is with the GASB.
- E.** There was some discussion of making *The Accounting Review* more representative of the AAA membership.
- At the conclusion of the meeting, the “torch” was passed from outgoing President Rich Brooks to incoming President Mary Fischer.
- Marc Rubin moved that the meeting adjourn; Don Deis seconded. The motion carried.
- The Business Meeting concluded at 3:00 p.m.
- The meeting was adjourned at 2:40 p.m.

Respectfully submitted,

G. Robert Smith, Jr.
2004–2005 Secretary/Treasurer
GNP Section, AAA

ANNOUNCEMENTS

Stay Connected with the GNP Section

Do you know Smitty? Well, he wants to know you; or, more precisely, he wants to know your e-mail address.

Smitty is the person responsible for sending out e-mails announcing various Section activities. Smitty knows he doesn't have everyone's e-mail address. So, if you are not currently receiving e-mail messages from Smitty, please send him your address. We want the Section's distribution list to be as complete as possible. Please send your e-mail address to: smitty@mtsu.edu

GNP Website:

GNP archives are up on the website. You can click on the "section archive" item in the border of the website and view files dating back to 1976. These are the items that John Engstrom compiled. Please take a look at the site <http://aaahq.org/GNP/index.htm> and send any corrections, updates and suggestions to Suzanne at: Suzanne.Lowensohn@business.colostate.edu

The Government & Nonprofit News is published three times a year (Spring, Summer and Fall) as a service to the GNP Section Members of the AAA.

The deadline to submit items for inclusion in the next issue of **Government & Nonprofit News** is **September 15, 2005**. Submit newsletter items (max 350 words per item) to:

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