Message from Terry Patton,
Midwestern State University
AAA GNP Section President

Dear fellow GNP colleagues,

I want to thank everyone for making this a great year for the AAA-GNP section. As I enter my last couple of months as president of the section, I realize how fortunate that I have been to work with such a dedicated and hardworking group of officers and members. It is a pleasure to work with people whose primary motivation is to give back to an organization that has been important in their careers. I have gotten to know some of our new members and the future of the section is bright. I would encourage all our members to take advantage of the many opportunities that the section offers. All that you give will be more than repaid through the many friendships you gain.

As summer approaches, I hope that you have a chance to regroup and to think about those projects that you wish to complete this summer. As part of your summer planning, please consider attending the annual AAA meeting in Atlanta, Georgia from August 2-6, 2014. If you are attending, please mark your calendar to attend the GNP Section Lunch from 12:00-1:45 and the Section Business Meeting from 2:00 to 3:30 on Monday, August 4, 2014.

I also would encourage you to attend a couple of interesting GNP sessions on Sunday, August 3, 2014. From 8:00 to 11:00 a.m., Keren H. Deal, Auburn University at Montgomery and Barbara J. Eide, University of Wisconsin - La Crosse will lead a section entitled, The Governmental and Nonprofit Accounting Classroom: A Framework for Motivating and Teaching Students. On Sunday afternoon from 1:00 to 4:30 p.m., Alan Styles will moderate a section entitled, Conducting Governmental and Nonprofit Accounting Research: Policy Implications at Federal, State, and Local Government Levels.

2014 GNP Midyear Meeting

I appreciate all 71 of you who registered for and made the 2014 GNP Section midyear meeting a success. The meeting was held at the offices of the Governmental Accounting Standards Board (GASB) and Financial Accounting Standards Board in Norwalk, Connecticut on March 28 and 29, 2014. The generosity and help of the chairman of the GASB, David Vaudt, staff members from both the GASB and the FASB (especially David Bean, Dean Mead, and Greta DeAngelis), and the financial help and sponsorship of KPMG made the meeting possible. Special thanks go to Kathryn Jervis, GNP midyear meeting program chair, for her dedicated service and to all the paper reviewers, paper discussants, and moderators.
In the tradition of the GNP section, the midyear meeting included a mixture of professional development and paper sessions. On Friday, the meeting began with a welcome by David Vaudt and Kathryn Jervis. Chairman Vaudt also served as our luncheon speaker where he gave an interesting and entertaining presentation.

Christine Botosan, President-Elect of the American Accounting Association, provided an update on AAA activities as well as insight regarding its future. David Bean, GASB Director of Research and Technical Activities, provided an informative update on GASB projects and activities. Jeff Markert, partner in KPMG's Department of Professional Practice in New York City, discussed audit issues related to the new GASB pension standards. Jeff Mechanick, Assistant Director of the FASB, provided an update on FASB not-for-profit activities. Dean Mead, GASB Research Manager, discussed research surrounding the reexamination of GASB Statement No. 34. Finally, the section was fortunate to learn from a panel about the type of research that is valuable to the GASB and FASB and how the GNP section could help. I had the honor of moderating the panel participants, which included Dean Mead; Kim Petrone, Financial Accounting Foundation Post-Implementation Review Director; and Cullen Walsh, FASB Assistant Director.

Saturday began with our fourth annual round-table breakfast session, which included four research papers. The day continued with three concurrent paper sessions, which included the presentation and discussion of 18 papers. The presentations and discussant comments were thought provoking. I believe most people attending left with at least one research idea.

We continue to work on the section’s strategic plan. The strategic planning exercise began last year under the leadership of Jackie Reck. During her term as president, the GNP section membership approved a vision and mission statement. This year’s task is to agree upon goals and action steps that will help guide the section’s future activities. An ad-hoc committee, which includes Suzanne Lowensohn, Jackie Reck, Royce Burnett, Andrew McLelland, Alan Styles, Kathryn Jervis, and myself, met twice to develop preliminary goals and actions steps. These were discussed at the midyear meeting. Based on the feedback received, we will revise the goals and action steps for presentation at the GNP business meeting in Atlanta.

Special thanks to Jackie Reck, Kathryn Jervis, Andrew McLelland, Alan Styles, Karen Kitching, Suzanne Lowensohn, Randy Elder, Dwayne McSwain, Tammy Waymire, Don Deis, Barry Marks, Bill Baber, and Royce Burnett for making this year a success!

I look forward to seeing you in Atlanta at the annual meeting!

Terry Patton
terry.patton@mwsu.edu

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**Committee Reports**

**Nominating Committee Report**

The committee met on Monday, May 5, 2014 and nominated Alan Styles to serve as secretary/treasurer for the 2014-2015 year. The secretary/ treasurer becomes the president elect after serving one term as secretary/treasurer, according to Section VII (A)(6)(b) of the bylaws.

**Journal of Government and Nonprofit Accounting (JOGNA) Report**

As of the midyear meeting, five articles have been published or accepted in JOGNA using various methods: analytical, archival, and field and case study. Author institutions include George Mason University, Hofstra
University, Naval Postgraduate School, Suffolk University, University of Missouri, University of Texas at San Antonio, University of Virginia, and University of Wisconsin-Milwaukee. Fifty percent of the published authors were at the rank of assistant professor at the time of publication; twenty percent at the rank of associate; and thirty percent were full professors. The titles of the articles and their dates of publication are listed below.

- A Case Study in the Net Reporting of Special Event Revenues and Costs (2013)
- Economic Consequences of Going Concern Audit Opinions in Nonprofit Charitable Organizations (2013)

Acceptance rates of the 35 submissions to the journal as of March 2014 are as follows (excluding seven desk rejections):

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Annual Meeting News

**GNP Section Luncheon Speaker**

The GNP Section Luncheon will be held on Monday, August 4. Doug Pirkle will be our guest speaker. Mr. Pirkle currently serves as the Director of the Office of Quality Assurance (OQA) for the State of Georgia Department of Audits and Accounts. The OQA is responsible for ensuring the Department has an appropriate internal quality control system in place to provide reasonable assurance that the Department and its personnel maintain independence and comply with applicable professional, ethical, legal and regulatory requirements.

Mr. Pirkle, a native Georgian, graduated from the University of West Georgia in 1988, and began his career with the State Auditor’s Office shortly thereafter. He has performed financial audits of state agencies and authorities and local education agencies during his twenty six year tenure with the Department.

Mr. Pirkle’s professional affiliations include the American Institute of Certified Public Accountants (AICPA), the Association of Governmental and Nonprofit Accountants, Certified Fraud Examiners (ACFE), and the Association of Government Accountants (AGA).

Mr. Pirkle serves on the National Association of State Auditor’s (NSAA) Audit Standards and Reporting, Single Audit, and Peer Review Committees. He also served as the President of the Atlanta Chapter of the AGA for the 2007-2008 program year.

He is a Certified Public Accountant, Certified Fraud Examiner and Certified Government Financial Manager.

**GNP Teaching Session**

Sunday, August 3, 2014 – 8:00 am – 11:00 am

The Governmental and Nonprofit Accounting Classroom: A Framework for Motivating and Teaching Students.

Our presenters this year are Dr. Keren H. Deal, CPA, CGFM, Auburn University at Montgomery, and Barbara J. Eide, Ph.D., CPA, University of Wisconsin - La Crosse, who each bring a wealth
of GNP teaching and research experience to make the session one of the best yet.

The session is designed to help those who are currently teaching governmental and nonprofit (GNP) accounting, as well as those who may teach it in the future. Regardless of the structure of the GNP course at your institution (whether it is of traditional length or abbreviated, geared toward undergraduate or graduate students, standalone or included within another course), you should expect to gain resources and insight that will assist you in your course. With Keren and Barbara's leadership, participants should walk away with new resources that will help them on their journey and a renewed enthusiasm for teaching GNP. No advance preparation is required.

She and Keren will discuss their GNP course research results and will provide some thought provoking and innovative ideas about how to engage students and teach tough course material.

GNP Executive Committee Breakfast

Please mark your calendar for the GNP Executive Committee Meeting to be held on Monday, August 4, from 7:15 to 8:30 AM, in the Atlanta Marriott Marquis, Lobby Level, Room 503.

GNP Annual Meeting Sessions

Monday August 4, 2014 –10:15 am-11:45 am

Financial Vulnerability and Disclosure Practices of Nonprofit Organizations, Moderator: Benedikt Quosigk, Kennesaw State University

Capital Campaign Grants, Nonprofit Efficiency, and Financial Vulnerability
Arthur Allen, University of Nebraska-Lincoln; Brian McAllister, University of Colorado Colorado Springs; Timothy Yoder, University of Nebraska at Omaha
Discussant: Christine Petrovits, Willim and Mary

Did the Revised Form 990 Change Nonprofit Governance and Disclosure Practices?
Martha Eining, University of Utah; Kathy Hurtt, Baylor University; Claire Richards, Zayed University
Discussant: Jan R Heier, Auburn Univeristy Montgomery

Doing Too Much? Financial Vulnerability Of Canadian Registered Charities
Cliff Spyker, Mount Royal University; Harjinder S Deol, Mount Royal University
Discussant: Timothy R Yoder, University of Nebraska Omaha

Monday August 4, 2014 –4:00 pm-5:30 pm

Special Districts Impact on Local Government Debt, Determinants of School District Fund Balance and Derivative Use in US Municipalities, Moderator: Kathryn E Easterday, Wright State University

The Impact of Special Districts on Local Government Debt: Evidence from “Old Northwest Territory” States
Dagney Faulk, Ball State University; Larita Killian, Indiana Univ - Columbus
Discussant: Rebecca I Bloch, Fairfield University

Determinants of School-District Fund Balance: An Examination of Overtaxing
Nina T. Dorata, Saint John's University; Cynthia R Phillips, Saint John's University; John J. Neumann, Saint John's University
Discussant: Yuan Ji, The George Washington University

Saleha B Khumawala, University of Houston; Tharindra Ranasinghe, Singapore Management University; Claire (Jinqiu) Yan, University of Arkansas at Little Rock
Discussant: Zachary T Mohr, University of North Carolina Charlotte

Tuesday August 5, 2014 –10:15 am-11:45 am

Financial Health of Universities and Investigation of Impact of Government & Nonprofit Accounting Classes, Moderator: Mary Fischer, The University of Texas at Tyler

Comparison of the Department of Education Financial Responsibility Score with the
Composite Financial Index (CFI) Score
Dan Hollingsworth, The University of Tennessee at Chattanooga; Tewhan Hahn, Auburn University Montgomery
Discussant: Royce Burnett, Southern Illinois University

The Effect of Revenue Diversification on the Financial and Educational Outcomes of Private Universities
James C Webb, University of the Pacific
Discussant: Mary Fischer, the University of Texas at Tyler

An Empirical Investigation of the Impact of Taking a Stand-Alone Government and Nonprofit Accounting Course on Pass Rates for the Financial Accounting & Reporting Section of the Uniform CPA Examination
Richard C. Brooks, West Virginia University; Suzanne L. Lowensohn, Colorado State University; Donald R. Deis, Texas A&M University - Corpus Christi
Discussant: Tammy R Waymire, Northern Illinois University

Tuesday August 5, 2014 – 2:00 pm-3:30 pm

Nonprofit Executive Compensation and Measuring Stakeholder Culture for the Nonprofit Sector, Moderator: Erica Harris, Rutgers University - Camden

For-Profit Board Members and Non-Profit Executive Compensation
Andrea Roberts, University of Virginia; Valentina Zamora, Seattle University
Discussant: Pamela Smith, University of Texas at San Antonio

Determinants and Consequences of Nonprofit Executive Incentive Pay
Steven Balsam, Temple University; Erica E. Harris, Rutgers University - Camden
Discussant: Karen A Kitching, George Mason University

Consequences of Voluntary Audit Committee Adoption by Nonprofit Organizations
Randal J. Elder, Syracuse University; Nancy Chun Feng, Suffolk University; Daniel Neely, University of Wisconsin-Milwaukee;
Discussant: To Be Announced

Tuesday August 5, 2014 – 4:00 pm-5:30 pm

Local Government Bankruptcy and Audit Performance, Voluntary Audits by Nonprofits and Sustainability Reporting by Governments and Nonprofits, Moderator: Dean Michael Mead, GASB

Local Government Bankruptcy: Outcomes and Aftereffects
Mary Fischer, The University of Texas at Tyler; Treba Marsh, Stephen F. Austin State University; Joshua McElroy, Southside Bank, Tyler TX;

Sustainability Reporting in Governmental and Not for Profit Organizations in the U.S.
Fatima Alali, California State University Fullerton; Zhou Chen, California State University Fullerton; Yue (Laura) Liu, California State University Fullerton

The Impact of Municipal Governance on Cities’ Audit Performance
Amanda N. Peterson, East Carolina University

Assessing the Impact of GASB Statement No. 34: A study exploring the determinants of variation in MD&A disclosure and assessing the impact of MD&A disclosure on default risk and borrowing costs
Rebecca I Bloch, Fairfield University

Wednesday August 6, 2014 – 10:15 -11:45 am

Analysis of Off-Balance-Sheet Disclosures by Nonprofit Hospitals, Employment of Physicians Effect on Hospital Financial Performance and Large Sample Evidence of Nonprofit Audit Fees, Moderator: Dana A Forgione, University of Texas at San Antonio

An Analysis of the Association of Nonprofit Hospitals’ Off-Balance Sheet Disclosure Management with Contributions
Benedikt M Quosigk, Kennesaw State University; Dana A Forgione, The University of Texas at San Antonio
Discussant: Robert J Eger, Naval Postgraduate School

The Effects of Employing Physicians on Hospital Financial Performance
Richard Priore, Tulane University; Benedikt M Quosigk, Kennesaw State University
Discussant: Melvin Lamboy, Iowa State University

Large Sample Evidence of Nonprofit Audit Fees: A Resource Dependency Framework
Thomas Z Webb, Mississippi State University; Tammy R. Waymire, Northern Illinois University; Discussant: To be announced

Wednesday August 6, 2014 – 2:00 pm-3:30 pm
Accountability, Cost Accounting, Governance and Operational Controls for Government and Nonprofits, Moderator: Makila Major, University of Memphis

Modern Governance, Cost Accounting and Transaction Costs: Why cost accounting is an important new area of research and how it can be studied empirically in the public sector.
Zachary Mohr, University of North Carolina Charlotte

Non-Residual Income Organizations (NRIO) and Business Organizations -The Importance of Budgetary Integrity and Incentive Contracts-
Toshiaki Wakabayashi, Waseda University

Regulating managerial discretion and firm performance: Evidence from the Not-for-Profit Sector
Krishnamurthy Surysekar, Florida International University; Elizabeth Turner, University of Southern Mississippi; Clark Wheatley, Florida International University

The Challenges of Accountability and Operational Controls Nonprofit Organizations
Fabian A Baapogmah, Walden University; Roger W Mayer, SUNY Old Westbury; Wen-Wen Chien, SUNY Old Westbury

Wednesday August 6, 2014 – 4:00 pm-5:30 pm
Performance Budgeting in Indonesia, the Role of Accounting in the Performance of Portugese Municipalities and the Genesis of Efficiency Auditing in Canada, Moderator: Evelyn McDowell, Rider University

Learning Lessons, Transplanting Policy: The Wilson Committee and the Genesis of Efficiency Auditing
Clinton Free, University of New South Wales; Vaughan S Radeliffe, Western University; Mitchell J Stein, Western University; Discussant: George Durler, Emporia State University

Performance Based Budgeting on the Education Function As An Instrument of National Purposes Attainment in Indonesia
Jayu Pramudya, Faculty of Economics Universitas Indonesia; Dwi Martani, Faculty of Economics Universitas Indonesia; Discussant: Bong Kim, Seoul National University

The role of accounting in the municipal performance: an empirical study in the central region
Maria da Conceicao Costa Marques, ISCAC Coimbra Business School; Jose Ferreira Marques, ISCAC; Discussant: Benjamin Rue Silliman, St. John's University

GASAC Update – by Jackie Reck

The Governmental Accounting Standards Advisory Council (GASAC) met on March 11 and 12, 2014, in Reno, Nevada in conjunction with the annual meeting of the National Association of State Comptrollers.

Dan Ebersole, secretary and treasurer of the FAF Board of Trustees, noted that the Post Implementation Review (PIR) process of GASB Statement No. 42, Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries, was expected to be completed in May. Mr. Ebersole also stated that David Sundstrom, GASB member, has been reappointed to another five-year term.
With respect to reexamination of GASB Statement 34, the financial reporting model, GASB staff provided an update on pre-agenda research activities. The GASB staff is conducting research to help the Board assess whether the blueprint for the annual financial statements, notes, and supporting information continues to be appropriate for state and local governments. Members of the GASAC described what they perceive as the positive and negative aspects of key features of the financial reporting model. These features include: disaggregating financial information by funds; presenting governmental fund financial statements using the current financial resources focus and modified accrual basis of accounting; and the government-wide financial statements.

The Leases project is reexamining the GASB’s existing lease accounting standard, which has been in effect for almost 30 years. The GASAC members’ discussion included how the GASB’s tentative decisions compare with the proposals made by the Financial Accounting Standards Board and International Accounting Standards Board. At this time the Lease project is in relatively early stages of development and it is expected that a preliminary views document will be issued prior to an exposure draft.

Through the Fiduciary Responsibilities project, the GASB is assessing whether additional guidance should be developed regarding the reporting of a government’s activities as a trustee or agent. This includes addressing the criterion that requires a government to include activities in its basic financial statements when it has a fiduciary responsibility for those activities. Some of the Board’s tentative decisions related to fiduciary reporting include: (1) the distinction between trust funds and other fiduciary funds would be based on the presence or absence of a trust agreement or equivalent arrangement; (2) a custodial fund type (this is new) would be established for reporting fiduciary activities that are not administered through a trust or equivalent arrangement; and (3) a government with custodial fund assets meets the proposed definition of a fiduciary and, therefore, should report that fund in the basic financial statements.

The GASB is expected to issue an exposure draft on fair value measurement in the second quarter of 2014.

The GASAC members provided the GASB with input on the prioritization of pre-agenda research activities and potential standards-setting topics included in the GASB’s technical plan. Issues considered the highest priorities included: reexamination of the financial reporting model; electronic financial reporting; popular reporting; reexamination of note disclosures required by Statement 38; interim financial reporting; and reexamination of the standards for debt refundings.

Have You Seen?

Andrew J. McLelland, Auburn University
Alan K. 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.


Michelle and Robert Yetman investigate the ability of donors to adjust their donations based on interpretation of program accounting ratios and availability of financial data through the Taxpayer Bill of Rights 2 (TBOR2) and GuideStar after 1997. Specifically, they test hypotheses on donors discounting of suspected low quality program ratios, whether TBOR2 and GuideStar increased donors’ identification and discount of low quality program ratios, and the relative ability of more sophisticated donors to discount low quality program ratios. They test their hypotheses using a donations’ demand model on a sample of over
37,000 Form 990 observations from the Internal Revenue Service Statistics of Income (SOI) database for the period 1992 to 2007. Yetman and Yetman find that the average donor is only able to discount the simplest signal of low quality program ratios – zero fundraising expenses. The average donor seems unable to discount more sophisticated signals of low quality program ratios. The results of their study lead them to assert that the access to financial data provided by TBOR2 and GuideStar enabled the average donor to identify the impact of zero reported fundraising on program ratios – identifying low quality program ratios. They also find that sophisticated donors are more able to identify and discount low quality program ratios than average donors.


In this study, Yetman and Yetman examined the effect of the charitable contribution tax deduction on donations to different types of nonprofit organizations. They study the tax elasticity of donors when making the donation decision. Underlying their explanation of donations theory for donors responding to tax incentives are the “tax incentive effect” and the “donor preference effect.” The tax incentive effect relies on the average donor having a tax incentive to give; while the donor preference effect is based on that the donor considers the tax incentives in their donation decision. They develop a model that combines individual donation tax elasticity and the public donations across public charities and private foundations. Yetman and Yetman test this model on a sample of over 135,000 financial reports provided to the IRS by 501(c)(3) organizations for the period 1991 to 2007. This sample included both private foundations and public charities. The result of their tests indicate an overall tax elasticity of approximately -1.0 and leads them to assert that the charitable contribution deduction does increase charitable donations when compared to donations without a tax deduction. Partitioning of the data highlights how tax elasticity varies by type of nonprofit. For seven types of nonprofits, private foundations, arts and culture, private education, environmental protection, animal welfare, primary healthcare, and philanthropy charities, the tax elasticity is -2.0 or larger. This indicates how donors to these nonprofits make donations more strongly based on the tax incentives.


The authors investigate associations between municipal accounting restatements and debt costs. In addition, they analyze the relationship between restatements and two municipal governance characteristics; audit and voter oversight. Instead of using individual municipal characteristics the authors construct indices to measure the intensity and efficacy of audit and voter governance. The primary sample consists of 207 cities and towns with populations greater than 50,000. Findings indicate that municipal debt costs are substantially higher after annual financial reports are restated. Municipalities who restate also issue less debt and more secure debt in the future periods. The higher debt costs occur when audit oversight is low and managers are entrenched.


Pridgen and Wilder investigate the accrual-based financial reporting model created by the Governmental Accounting Standards Board when it issued Statement No. 34. The authors extend the work of Plummer et al. (2007) to municipal governments examining if information from this model is associated with default risk. In addition, they examine if this information is incremental to that provided by the fund-based, modified-accrual reporting model. A sample of 409 municipalities that participated in the Government Finance Officers Association award program is used. The study provides evidence of the relevance of three other financial indicators (change in net assets/total net assets; total liabilities/total assets; and current assets/current liabilities) not examined by Plummer et al. (2007). In summary, the findings indicate the accrual based accounting is a better measure of the economic costs of running a
government than the traditional fund-based model, yet the modified-accrual accounting also provides information incremental to the accrual measures.


Wang and San Miguel compare cost-plus and fixed-price contracts in the context of Major Defense Acquisition Programs (MDAPs). Specifically, they highlight the growing policy preference for fixed-price contracts over cost-plus based on perceptions that cost-plus contracts contribute to cost overruns. After providing background information on the unique contracting environment of MDAP, the authors explain three unintended negative consequences of fixed-price contracts to caution policy makers on the movement away from cost-plus contracts – 1) reduced risk-sharing benefits; 2) higher government payments; and 3) promotion of inefficient industry structure. In the second half of the paper Wang and San Miguel outline how to design a more optimal cost-plus contracting approach.


Feng investigates the economic consequences of going concern audit reports (GCARs) using a sample of 405 nonprofit charitable organizations (NPOs) who received initial GCARs between 1998 and 2003. Using a matched pair control group she finds GCARs are negatively correlated with subsequent government grants and contributions. However, there is no evidence of a significant correlation between a GCAR and the NPO's subsequent public support. Therefore, the decrease in contributions is attributable to a decline in government grants rather than public support. This suggests either that the government utilizes GCARs as a screening criterion in its funding decisions or that affected NPOs voluntarily withdraw their grant applications. In conclusion, GCARs have detectable adverse economic consequences in the nonprofit sector.


Neely and Tinkelman examine how the Susan G. Komen for the Cure accounted for fundraising walks. From 2003-2009 the nonprofit organization recorded its share of the net proceeds (revenues less expenses) as a contribution in the year the cash was received. Normally, a walks' gross revenues and fundraising expenses are shown separately in its financial statements. The case highlights the potential impact of net reporting of special events on a nonprofit’s financial ratios. The authors found that this accounting treatment helped Komen meet the Better Business Bureau's standards for accountability and achieve a top rating from Charity Navigator.


Van der Heijden extends the donor behavior literature by examining how accounting information influences donors’ giving decisions when the donor has a choice of several charities. This study uses an experiment to test four hypotheses on donor giving adjustments based on the relative program ratios for a selection of charities. The method for the experiment will be of interest as it was conducted entirely online, with 251 participants recruited using the crowdsourcing platform, Amazon Mechanical Turk. Participants initially allocated $300 to three charities. Van der Heijden tested his hypotheses through provision of accounting information to participants and recording their subsequent $300 donations to the charities. Results of the experiment provide support for the “flight-to-extremes” theory – the donors only adjust their donations for the best and worst charities.

Also check out:

“The Issuance of State and Local Debt During the United States Great Recession” by Ronald


Reports recently issued by the GAO of that may be of interest:


If you have seen any published research papers you think would be of interest to our members, please send them to Andy mcelalaj@auburn.edu or Alan astyles@csusm.edu.

Annual Meeting Reviewers

- Arthur Allen, Univ. of Nebraska - Lincoln
- Joshua D. Anderson, MIT Sloan School of Management
- Rebecca I Bloch, Fairfield University
- Colleen Boland, Michigan State University
- Richard C. Brooks, West Virginia University
- Harjinder Deol, Mount Royal University
- Pat Derrick, Drexel University
- Kathryn E. Easterday, Wright State University
- Robert J Eger, Naval Postgraduate School
- Nancy Chun Feng, Suffolk University
- Mary Fischer, the University of Texas at Tyler
- Steve Flynn, Thomas More College
- Erica Harris, Rutgers University - Camden
- Jan R Heier, Auburn University Montgomery
- Mary Ann Hofmann, Appalachian State University
- Bambi Hora, University of Central Oklahoma
- Pei Hsu, California State University, East Bay
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- Brian McAllister, University of Colorado – Colorado Springs
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- William A Morehead, Mississippi College
- Stephanie D Moussalli, Rhodes College
- Daniel Neely, University of Wisconsin - Milwaukee
- Amanda N. Peterson, East Carolina University
- Christine Petrovits, William and Mary
Let Us Hear From You

The deadline to submit items for inclusion in the next issue of Government & Nonprofit News is tentatively set for October 1, 2014. Submit newsletter items (maximum of 350 words per item) to:

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