

Dear GNP Members:

I am grateful for the opportunity to serve as President of the Government and Nonprofit (GNP) Section this year and look forward to working with each of you. I became involved in the GNP Section about ten years ago, and this group has been my tribe – providing encouragement, help, and a dose of humor when needed. I am grateful for the opportunities provided by and relationships formed in this Section, and want to help facilitate those kinds of opportunities and relationships for those of you who are beginning your journey in the GNP Section. To that end, please know that I welcome and encourage your comments and suggestions.

Our Section has made a concerted effort to increase our impact both on the academy and on the profession. Within the academy, we are committed to supporting those who are teaching governmental and nonprofit accounting. With often only one such course offered to our undergraduate and graduate students, GNP instructors may have only one brief opportunity to encourage students to consider GNP-related careers. We want to support these instructors and their efforts. This fall, some of our members participated in the first ever joint FASB/GASB webcast, Not-for-Profit and Governmental Accounting for Academics. Thank you to Rick Cole (FASB), Dean Mead (GASB), and Jeff Mechanick (FASB) for their efforts in putting together a great webcast.

Brian McAllister, as Education Committee Chair, has worked diligently in putting together education-related sessions at our meetings and updating the website to include a wide range of teaching resources. Rebecca Bloch is our new Education Committee Chair, and she is working on events and ideas for additional teaching support. We have also made a concerted effort to support doctoral students and assistant professors who are pursuing GNP research interests. Erica Harris, as Doctoral Program Liaison, spearheaded an initiative to connect these doctoral students and assistant professors with mentors in the section, a process that includes review of their work and an opportunity to collaborate at the annual meeting.

As an important element of our impact on the academy, our section journal, JOGNA, is thriving. The statistics provided by the AAA reflect a significant increase in JOGNA submissions over the period 2014 through 2017, with a median time to first decision of 63 days in 2017. We are pleased that Vaughan Radcliffe has agreed to serve a second term as Editor of JOGNA. His second three-year term begins September 1, 2019.

Our Section activities that contribute broadly to the accounting profession include active participation in the standard-setting process. Dara Marshall serves as Chair of our Accounting and Auditing Standards Committee, and recently led the effort to submit a comment letter to the GASB related to Revenue and Expense Recognition. Our team included Dara, Nancy Chun Feng, Mary Fischer, Renee Flasher, Amy Foshee Holmes, Louella Moore, Carol Jessup, Daniel Neely, and Terry Patton. Our Section voted at the mid-year meeting to allow comment letters to be considered for publication in JOGNA. If you would like to participate in writing a comment letter to the FASB, GASB, FASAB, or GAO, we would love to have you participate through the Accounting and Auditing Standards Committee.

We are proud of the individual contributions our members make to the academy and the profession. The following individuals were recognized for their contributions at our Annual Meeting:

- Yulianti Abbas – Outstanding Dissertation Award for her dissertation, “Municipalities Disclosure: Current Practices and Value Relevance in the Municipal Market”
- Marc Rubin – GNP Enduring Lifetime Contribution Award

- Huilan Zhang, Hassan Hassab Elnaby, and Amal Said – Best Paper Award for their paper, “Analyzing the Simultaneous Relationship between Lean Implementation and Managerial Ability – Evidence from the Healthcare Industry”
- Kathy Jervis – Distinguished Service Award

Please join me in congratulating these individuals for their exceptional contributions!

Behind the scenes there has been a great deal of work in the GNP Section over the last year or so. I am especially grateful to Kathy Jervis, immediate past President, for her efforts in leading the by-laws revision that was required by the AAA in its efforts to synchronize the by-laws across the sections. We are also working on creating our first operating manual and hope to have that out to you soon. I am grateful to each person on the Executive Committee for their help with all of the work that has gone into the by-laws and the work still to be done on the operating manual.

Last but not least, we are grateful for the financial support of KPMG and for our Vice-President of Practice, Mandy Nelson, who supports our section by providing insight and feedback, coordinating speakers, and helping us in our outreach efforts. We enjoy this collaboration with you!

Please make plans to join us in Norwalk, CT, where the GASB will host our 2019 GNP Section Mid-Year Meeting. We are working on a great set of sessions with an emphasis on standard-setting on Friday, March 8, and a day of concurrent research sessions on Saturday, March 9.

I am honored to work among such a great group of scholars and look forward to this year with you. Please feel free to reach out with comments. Here’s to a great academic year! See you in Norwalk.

Sincerely,  
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