

## Call for Papers Special Section of Journal of Governmental & Nonprofit Accounting

Current Issues Facing the GNP Sector

The focus of this special section is on the current issues facing the GNP sector with the goal of publishing timely manuscripts that can be useful to the academic and practitioner communities. As such, these manuscripts will be shorter in length (preferrable between 2,500 and 5,000 words) and typically not involve the development or testing of econometric models. These manuscripts should address topics that are broadly relevant to the GNP accounting and auditing community.

Currently, JOGNA has the following three major categories of papers: 1) articles, 2) commentaries, and 3) instructional resource-cases/teaching notes. Manuscripts for this special section could fit into all these categories and the authors should indicate in their submission that they are submitting their manuscript for this special section and which of the three main categories does their manuscript fit best. The overall goal of this special section is to publish well-written, shorter manuscripts from academics, regulators, and practitioners that examine timely issues that face the GNP accounting and auditing community. Academic and practitioner/regulator collaborations are highly encouraged and appreciated.

There are no predefined topics or categories for this special section. However, the following list provides examples of the potential approaches for these manuscripts:

- Accounting and Auditing Standards: Analyze a GNP accounting and/or auditing standard, offering recommendations to enhance the practice of accounting and/or auditing within the GNP sector.
- **Case Studies**: Provide accounts of real interventions or experiences within organizations. These studies may be subjective and typically do not focus on research findings. This category also includes descriptions of legal cases or hypothetical scenarios utilized for educational purposes.
- Conceptual Papers: Formulate hypotheses that are discursive in nature. These can include comparative analyses and philosophical discussions of the works and thoughts of other authors.
- **Descriptive Papers**: Present findings derived from the collection of descriptive data aimed at addressing a practice-related question. Research results from the Gil Crain Memorial Research Grant would be well-suited for this category.
- General Reviews: Offer an overview or historical analysis of a specific notion, incident, or technique. These papers tend to be more descriptive or instructional in nature ("how-to" guides) rather than discursive.
- Literature Reviews: This category is reserved for papers primarily aimed at annotating and/or critiquing the literature within a specific field. It may include a selective bibliography (but is not intended as a comprehensive literature review) that offers guidance on information sources, or it may focus on the key contributors to a topic's development and examine their varying perspectives.
- Technical Papers: Discuss and assess technical products, processes, or services.
- Viewpoints: Encompasses any paper where the content is based on the author's opinions and interpretations, including journalistic and magazinestyle articles.

Submissions are due by **March 30, 2026**. Earlier submissions are welcome and will be put into the review process. Please submit your manuscript to the JOGNA peer review system at <a href="https://aaahq.org/Research/Journals/Journal-of-Governmental-and-Nonprofit-Accounting">https://aaahq.org/Research/Journals/Journal-of-Governmental-and-Nonprofit-Accounting</a>, and make sure to say in your cover letter or author comments that your submission is for the Current Issues Facing the GNP Section special section. Acceptances will be issued as soon as individual papers reach the end of the editorial process. We will publish the special section once submissions have been processed through the JOGNA editorial process or on a rolling basis depending on the timing and flow of submissions.

If you have any questions, please contact the editor Thomas Vermeer at tvermeer@uab.edu or the JOGNA editorial office at JOGNA editorial@aaahq.org.