



**American
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Government and
Nonprofit

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Message from Alan Styles, California State University San Marcos AAA GNP Section President

GNP Members:

Thank you all for allowing me to serve as the 2016-17 President of the Government and Nonprofit (GNP) Section of the American Accounting Association (AAA). Serving as your President is a tremendous honor for me. I have looked forward to this role for a number of years. Membership and participation in the GNP section has been a fulfilling experience. Volunteering for the section and the support I have received in my research activities has had a pivotal role in my academic career. The friendships I have developed over the years with many of you is a very special part of my academic and personal life. This year I want to continue the great work we have done over the years and expand the opportunities for our growing membership to participate in the volunteer activities of the section.

As Andrew McLelland, Past-president stated in the Fall 2015 newsletter we approved five strategic objectives at the 2014 annual business meeting. The five objectives are:

- Increase GNP section membership by five percent by September 2018.
- Increase the presence and visibility of the GNP research in our academy and with the public at large.
- Provide GNP members with teaching tools and information.
- Increase the involvement of GNP section members in promoting accountability and/or fiscal responsibility by governments.
- Improve the organization and communication of GNP information to our members.

After a decline in membership to as low as 316 members in 2013-14, the section's membership increased significantly in 2015-16 to nearly 350 members. Student membership increased to nearly sixty doctoral and masters students in 2015-16, a good sign for the future of the section. The section journal, Journal of Governmental and Nonprofit Accounting (JOGNA), provides a recognized and respected outlet for published research in the discipline. The section has strong representation and participation in the governmental and nonprofit standards-setting arena. We have a repository of governmental and nonprofit teaching cases available at the section website. In the coming weeks the AAA staff will complete a major overhaul of our section website; the new design will provide a new convenient portal for members and the public to learn about our activities. As a section we have made substantial progress towards these objectives.

As our membership has transitioned, so has the composition of our officers. I want to personally express my gratitude to the officers transitioning off the committee for their service to the section. Thank you! To the new officers – thank you for volunteering and assuming a leadership role in the section and I look forward to

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working with you. These officers and committee chairs will be reaching out to our membership over the coming months with additional opportunities to help the section meet our strategic objectives:

- Although we have a good relationship with the standard-setters, providing a sustained input to the due process, will allow us to play an increased role in accountability and/or fiscal responsibility by governments and nonprofits. If you are interested in being a member of the Accounting and Auditing Standards Committee, contact Dara Marshall (marshadm@miamioh.edu).
- As mentioned previously we have seen an influx of doctoral students joining the section and participating in the meetings. These students and soon to be assistant professors represent the future of the section and our discipline. If you are willing to act as a doctoral program liaison (student or professor) and/or mentor a doctoral student contact Erica Harris (erica.harris@villanova.edu), Chair of the Doctoral Program Liaison Committee.
- As well as conducting research in governmental and nonprofit many of us teach classes to undergraduate and/or graduate students. Some of you have shared your teaching ideas and approaches during our morning CPE session at the annual meeting. If you teach a GNP class, have ideas for education of students and the public at large, or you can help us promote careers in governmental and nonprofit accounting to students, please contact Brian McAllister (bmcallis@uccs.edu), Chair of the Education Committee.
- Anyone who has hosted a website knows that in many respects setting up the site is the easier job. The new section website is now, and the AAA staff have designed a wonderful framework. Now we need volunteers to fill the site with information about us and our discipline. If you are willing to help make the GNP website a tool for organization and communication, please contact Kevin Rich (kevin.rich@marquette.edu), Chair of the Information Technology Committee.
- The American Accounting Association is an international organization with a significant and rapidly growing proportion of members from outside the United States. If you are an international member or want to help the section expand our international membership and activities, contact Denise Juvenal (rio1042370@terra.com.br), Chair of the International Committee.
- Our membership increased this past year, but we need to retain as well as recruit new members. The GNP section must meet the changing needs of our members. What are the new needs of our members? If you are interested in recruiting new members or an existing member wanting to inform the new member needs, please contact Nancy Feng (cnfeng@suffolk.edu).

I recall my first GNP meeting in February 2006 at a hotel close to Miami airport. The program of the midyear meeting was unlike any other academic conference I had attended – one day of speakers from the profession, an off-site dinner, a morning of concurrent research sessions, an executive/business meeting that actively sought member participation and a packed lunch if you needed to leave early. The GNP section has a long history of embracing, encouraging and developing the careers of new members.

The 2017 midyear meeting in Long Beach California March 10-11, 2017 will continue with our unique program and add new sessions to broaden the opportunities for development of research - this year we will be adding dialogue and emerging research sessions. I look forward to seeing many of you for a wonderful few days of warm ocean breeze under the palm trees of Southern California!

Alan K. Styles
<mailto:astyles@csusm.edu>

2016 Annual Meeting Recap

The 100th AAA Conference was historic in many ways. For the GNP section, we had incredible participation and quality.

Submissions

A total of 41 paper submissions were received written by a combined 88 authors. Two papers were eliminated as duplicates, resulting in 39 complete submissions.

A total of 18 papers were accepted (46% rate or 18/39) for FULL paper sessions with discussants – this resulted in six sessions of three papers each.

Nine papers were accepted for self-moderated DIALOGUE paper sessions (no discussants with four or five papers per session – this resulted in two additional sessions and a cumulative “live presentation” acceptance rate of 69% or 27/39)

Finally, all of the remaining twelve papers were accepted with the support and encouragement of reviewers as well as AAA staff for the “Research Interactive Forums.

The three-tier approach assists and rewards the development of scholarship in our section. It allows every paper to receive exposure and feedback. It also allows us to have a reasonably high level of rigor in identifying the papers of higher caliber.

Best Paper

Three papers were ranked highly by the reviewers and considered for the Best Paper Award. One of the papers distinguished itself in its strength of analytical/theoretical development, rigorous statistical analysis and practical significance in the GNP area. The award was announced at lunch on Monday, August 8 – Kathryn Chang from [Sonoma State University](#) “An Investigation of Economic Efficiency in California Hospitals”.

Using a sample of short-term, general acute care hospitals in California, Kathryn finds that nonprofit hospitals have lower prices, lower operating costs, and higher quality of service output than for-profit hospitals.

Volunteers

I hope we never take for granted the important and substantial amount of work from a large number of volunteers. Specifically, I would like to acknowledge the efforts of my graduate research assistant, John Kurpierz. John also helped me with the mid-year meeting in Detroit last year and is beginning his PhD program in Government Accounting at York University later in the month.

Thanks to all of the moderators, discussants, and research panelists who made our GNP paper and panel sessions such a success. I would also like to thank the following reviewers: Steven Balsam, Marie Blouin, Kathryn Chang, Jinhua Chen, Susan Convery, Robert Eger, Dov Fischer, Mary Fischer, Steven Flynn, Shawn Gordon, Erica Harris, Florian Hoos, Bambi Hora, Denise Juvenal, Mehmet Kocakulah, John Kurpierz, Irvine Lapsley, Anne-Marie Lelkes, Qianhua Ling, Ellen Lippman, Barry Marks, Roger Mayer, Cathy Miller, Fabienne Miller, Stephanie Moussalli, Daniel Neely, Linda Parsons, Gregory Pazmandy, Amanda Peterson, Julie Petherbridge, Cynthia Phillips, Cheryl Prachyl, Benedikt Quosigk, Zabihollah Rezaee, Saeed Roohani, Pamela Smith, Lei Tao, Wayne Tervo, John Trussel, Tammy Waymire, Guoquan Xu, Alfred Yebba, Aleksandra Zimmerman.

CPE Session

The research CPE session this year was led by Justin Marlowe, University of Washington, Dan Tinkelman, Hofstra University, and Thad Calabrese, New York University. The theme was “Making Research Policy Relevant” and 20 people registered.

Enduring Lifetime Achievement Award

The Enduring Lifetime Achievement Award was not presented at the annual meeting, but will instead be presented at the midyear meeting in March 2017.

AAA Executive Council Activities

By Thomas Vermeer, GNP Section Representative to the AAA Executive Council

The AAA Executive Council met four times during the 2015/2016 academic year. Our fall 2015 council meeting was in New York City, NY on November 14, 2015. We had two council meetings in spring 2016 (one in Scottsdale, Arizona on March 19, 2016 and a webinar on Tuesday, April 26, 2016). Our summer meeting was held on August 5 before the Annual Meeting in New York, NY.

Overall, 2015/2016 was a continuation of the initiatives AAA-national began in the 2014/2015 academic year. Construction continues on the AAA's new location with hopes of moving into the new facility in late 2016/early 2017. The current location on Bessie Drive will be put up for sale.

AAA-national continues to work on its four Centers for Advancing Accounting (Education, Practice, Public Interest, and Research). Susan Crosson, Director of the Center for Advancing Accounting Education, continues with a number of initiatives (i.e., webinars and Big Data conference). Although there were plans to fill the remaining three director positions by the end of 2016, all three remain open.

During the fall 2015 meeting, the AAA Governance Committee recommended five substantial changes to the AAA Association-wide bylaws. There was significant discussion regarding these changes and Council provided suggestions to the Governance Committee to perform additional work. No additional information has been provided to Council since these discussions. The five changes were as follows:

1. Changing the name of the AAA from American to something else (possibly Association for Advancing Accounting)
2. Changing the policy for a president-elect vacancy because of an emergency issue from a membership vote to a Council vote
3. Changing from "must have contested elections" to "may have contested elections" and shorten the time period for the election process
4. Changing from a fixed number of signatures to a percentage of membership in order to add a candidate to the ballot
5. Removing the option to allow a group of AAA members to petition and force a full membership vote. Instead, any AAA member petition must be approved by Council and Board of Directors before it can be presented to full membership for a vote.

With the unanimous support from Council, the AAA Board of Directors officially voted at the March 2016 Council Meeting that the Academy of Accounting Historians be admitted as a section of the AAA starting with the 2017-18 membership year (fiscal year 2018). Both AAA Board of Directors and Council were excited about the addition of the Academy, including its journal, to the AAA family.

Finally, as you may have noticed at the annual meeting in New York, AAA journals have new cover designs. These designs present one consistent theme and reflect updated formats and styles.

Audrey Gramling, from Colorado State University, has completed her term as Council Chair. The 2016/2017 Council Chair is Mark Dawkins from the University of North Florida.

I hope this information provides you with a good sense regarding recent activities at AAA National and the Executive Committee. If you have any questions regarding these or other items at the AAA national level, please touch base with me. I appreciate the opportunity to represent the GNP section on the AAA Executive Council.

Call for Papers

Journal of Governmental and Nonprofit Accounting

By Vaughan S. Radcliff, Editor

The Government and Nonprofit section of the American Accounting Association announces a new academic journal, the *Journal of Governmental & Nonprofit Accounting (JOGNA)*. JOGNA's objectives are to promote, publish, and elevate the quality of research in the governmental and nonprofit accounting areas. 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 at: <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). The payment form is available online at: <http://aaahq.org/Research/AAA-Journals/Information-for-Authors/Journal-of-Governmental-and-Nonprofit-Accounting-Online-Submission-Payment>. 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 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.

I welcome suggestions, ideas and feedback and I will turn to section members for guidance as I go about my editorial duties. I would close by again thanking the leaders of the section who had faith in me to do this work. Since its inception I have always seen JOGNA as an outlet with the ability to lift up GNP research, to help it flourish and to make careers in GNP research more feasible. As Bill Baber's successor, I see my overall goal as being to continue efforts to further JOGNA as it

was first envisaged, as an institution that would lift up and strengthen GNP research and so strengthen our community. Thank you again to those who selected me for this role; it is a privilege to serve and I will do my best.

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GASAC Update

By Jackie Reck

While there are many projects on the GASB agenda, the single largest project is the Financial Reporting Model reexamination. Currently, the GASB expects to issue a Financial Reporting Model Invitation to Comment in December. The Invitation to Comment (ITC) will present three different recognition approaches to presenting the fund financial statements – a near term focus, a working capital focus, and a total financial resources focus. The GASB staff has worked diligently on drafting an ITC that clearly explains and illustrates the three recognition approaches. In addition to the recognition focus of the fund financial statements the ITC will look at presentation format of what is currently titled the statement of revenues, expenditures and changes in fund balances, and the format of the statement of activities. Finally, the ITC asks about presentation of a statement of functional expenses (similar to the statement prepared by not-for-profit organizations) and a fund level statement of cash flows. As you can see this ITC can significantly impact information provided to preparers and users of government financial statements. Therefore, it is extremely important that we comment when the ITC is issued.

In an effort to improve communication and feedback, the GASB will be providing members of the GASAC with information on agenda items further in advance of the GASAC meetings. The information concerning agenda items will be sent in a condensed and “plain language” format so that readers are more likely to take the time to read the material and hopefully provide feedback to their GASAC representatives.

Discussion on the lease project is ongoing. Currently, there is still discussion around the definition of a lease and accounting for leases. The standard would require recognition of a liability for leases that transfer ownership of the underlying asset. There is an exception provision for “short-term” leases, the definition of which is also under discussion.

Other topics on which the GASAC is working include: Revenue and Expense Recognition, Asset Retirement Obligations, and Fiduciary Activities.

The next GASAC meeting will be on December 5th and 6th.

Have You Seen?

Andrew J. McLelland, Auburn University

GNP research is published in a wide range of journals. This special issue examines GNP dissertations cited in *The Accounting Review* during the 1950's together with our most recent *JOGNA* papers.

1951

- Municipally-Owned Electric Utilities in Texas, Robert Henry Gregory, *University of Texas*, 1944
- The Post-Audit of State and Local Governments, George W. Lafferty, *University of Texas*, 1948

1954

- Development of Proposed Church Accounting Procedures, Emerson Henke, *Indiana University*, 1953

1956

- Accounting Functions in the Financial Administration of State Governments, Milford Kellogg, *University of Illinois*, 1955
- Administration of the Purchasing Function in State Governments, Ed. SS. Lynn, *University of Texas*, 1955

1957

- An Application of Generally Accepted Accounting Principles of Governmental Accounting and Auditing to the Counties of Georgia, Homer A. Black, *University of Michigan*, 1956

1959

- Financial Efficiency in Air Force Management: An Analysis of the Working Capital Fund Concept, Jack W. Coleman, *Indiana University*, 1958
- The Budgetary Control of Federal Expenditures, Panas Simasathien, *University of Illinois*, 1958

“Constraining Managers without Owners: Governance of the Not-for-Profit Enterprise” by Mihir A. Desai and Robert J. Yetman; *Journal of Governmental & Nonprofit Accounting*: (Vol. 4, Issue 1, 2015). 53-72.

In the absence of owners, how effective are the constraints imposed by the state in promoting effective organization governance? This paper develops state-level indices of the governance environment facing not-for-profits and examines the effects of these rules on not-for-profit behavior. Stronger provisions aimed at detecting and punishing managerial misbehavior are associated with significantly greater charitable expenditures, increased foundation payouts, and lower managerial compensation. The paper also examines how governance influences an alternative metric of not-for-profit performance—the provision of social insurance. Stronger governance measures are associated with intertemporal smoothing of resources in response to economic shocks.

“Audit Firm Rotation, Auditor Specialization, and Audit Quality in the Municipal Audit Context” by Randal J. Elder, Suzanne Lowensohn, and Jacqueline L. Reck; *Journal of Governmental & Nonprofit Accounting*: (Vol. 4, Issue 1, 2015). 73-100.

The topic of audit firm rotation has been debated internationally for several decades. To inform the debate, we study the effects of audit firm rotation policies on audit quality in a government audit market. Using audit firm rotation data and audit quality measures from the Florida government audit market, a setting where procurement policies vary, we find that rotation policies are indirectly associated with higher audit quality. In particular, mediation analysis suggests that the consequences of policies that encourage Florida municipalities to consider rotation impact audit quality by encouraging the use of auditors that specialize in governmental audits, rather than auditor independence, which is frequently argued to support mandatory rotation.

“Government Reporting Timeliness and Municipal Credit Market Implications” by Trent S. Henke and John J. Maher; *Journal of*

Governmental & Nonprofit Accounting. (Vol. 5, Issue 1, in-press).

Municipal governments are often very slow in producing and disclosing financial statements with the average time for filing compulsory statements taking over twice as long as the SEC mandated time for publicly traded corporations. There are typically no governmental rules or explicit penalties connected with extended financial reporting. We propose this delay in reporting is likely to have negative capital market effects for the municipality and we investigate the credit market consequences of delayed reporting. Our empirical results are consistent with delayed reporting resulting in lower bond ratings for municipalities indicating a negative interpretation

by bond rating analysts. Furthermore, we also find a higher yield for the government's bonds consistent with bond market investors also viewing this delay as a negative signal with respect to the particular government entity. Our results add to the literature on government reporting as well as the literature regarding the determinants of government bond pricing.

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

GNP Midyear Call for Papers

[The Government and Nonprofit \(GNP\) Section Midyear Meeting](#) will be held

March 10-11, 2017 at the Westin Long Beach in Long Beach, California. Long Beach Westin is located about 2 blocks from the Pacific Ocean, less than 1 mile from the Aquarium of the Pacific, and about 2 miles from the Queen Mary. The Westin is served by three airports: Long Beach Airport (LBG) is about 6 miles, Los Angeles Airport (LAX) is approximately 20 miles, and John Wayne Airport (SNA) is about 23 miles. All three airports offer taxi or van shuttle transportation to the Westin for a fee.

The meeting will provide participants with an opportunity to showcase their research and participate in the discussion of others' research in concurrent sessions, to hear from leading professionals regarding contemporary developments in GNP topics, and to collaborate with GNP colleagues.

We welcome theoretical, practical, pedagogical and case-study papers on any government or nonprofit accounting research topic. We encourage the submission of completed studies, emerging studies (studies that are in the early stages of development), as well as dialogue studies (studies that are approaching completion). Papers not accepted for concurrent sessions will be considered for emerging studies and/or

dialogue discussions. Papers accepted for concurrent sessions will be considered for the best paper award. Please submit your work by the deadline of **11:59 pm EST on Wednesday, December 7, 2016**.

All submitting authors and co-authors will be asked to volunteer to serve as reviewers of submissions, as well as moderators and/or discussants at the meeting. We also invite those who do not submit papers, but with interest in attending the conference, to volunteer as reviewers, moderators, and discussants.

To submit your paper (or to volunteer as a reviewer/discussant/moderator), please [CLICK HERE](#) to access the submissions system using your AAA member ID and password.

Doctoral students are warmly invited to participate in the conference at a reduced rate, and student travel grants are available. [Click Here](#) for more information.

Please indicate under "Additional Info" if you are a new faculty member, and/or if this is your first time attending a GNP Midyear Meeting.

Non-tenure track faculty and accounting professionals are encouraged to attend at a reduced rate. A number of leaders of the government and nonprofit professions will be invited speakers on Friday March 10, 2016 and

these sessions will provide CPE opportunities for professionals in the field.

We gratefully acknowledge KPMG Foundation for its generous support in sponsoring the 2017 GNP Midyear Meeting.

In Memory of Mort Dittenhofer

Mort Dittenhofer died on Friday March 4, 2016 at the age of 102. Mort was active in the GNP section, serving as Newsletter Editor, Secretary and Chairman of the section (1984-85). He chaired the section's Committee to Provide Assistance to Developing Countries and served as Executive Director of the Association of Government Accountants. In 1990 he received the section's Enduring Lifetime Contribution award.



Mort Jr., born in St. Paul, MN, graduated from Macalester College, Northwestern University and American University (1974 Ph.D. in accounting). In 1969 he joined the General

Accounting (now Accountability) Office, where he headed a group that developed "The Yellow Book" which established for the first time the audit standards practiced by governments. He transitioned into full time academia after teaching evenings at DePaul, Idaho State and Idaho University, George Washington and American. He was associate professor of accounting and auditing at Georgetown University for seven years and at Florida International University for 16 years, where at 78, he may be the oldest professor ever granted tenure. He retired at 88 but continued publishing until his 100th year.

<http://www.legacy.com/obituaries/washingtonpost/obituary.aspx?n=mortimer-a-dittenhofer&pid=178032786>
Obituary published in The Washington Post from Mar. 13 to Mar. 21, 2016

Let Us Hear From You

The deadline to submit items for inclusion in the next issue of **Government & Nonprofit News** is tentatively set for February 1, 2016. Submit newsletter items (maximum of 350 words per item) to:

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