



**American  
Accounting  
Association**

Government and  
Nonprofit

# Government & Nonprofit News

Volume 38 Number 3 ■ Fall 2017

## Message from Kathryn Jervis, University of Rhode Island AAA GNP Section President

I am honored to serve as the President of Government and Nonprofit (GNP) section of the American Accounting Association (AAA). My first contact with the section occurred in 1996, when I received a doctoral student research grant for my dissertation about hospital tax exemption. This research started my involvement with the section and my career studying health care accounting. This work could not have proceeded without the encouragement from people that I met in this section. I value all the connections that I made over the years, the friendships, and the very collegial support from the GNP ‘family’ that we all enjoy.

I would like to highlight some significant events that occurred at the AAA Annual meeting. First, on August 7, 2017, the Executive Committee of the GNP section proposed a change to the by-laws shared with members at the Business meeting. The purpose is to change the number of GNP travel grants awarded to doctoral students to attend the GNP midyear meeting. Rather than "five \$1,000 travel grants," we would not specify any specific number of grants, so that more or less than five travel grants may be awarded, dependent upon available funds. We proposed that the Doctoral Liaison Chair would recommend the number of grants each year, and that the GNP officers vote to approve the number. I am very happy to report that this bylaw change passed unanimously through electronic voting of the members!

The second event also concerns our bylaws. At the Annual Meeting, the AAA provided a Section Bylaws Template for all sections to modify/update bylaws for consistency and comparability. Modifications are due by December 1, 2017, to be reviewed by a AAA Bylaws Review Task force with comments sent to the section. Bylaws will be posted on Section websites by February 1, 2018, with electronic voting to commence on May 1, and close on May 15, 2018.

As we revise the bylaws, we have an opportunity to move procedural duties to an operating manual used by other sections to assist new officers and committee chairs in carrying out section duties. An operating manual can alleviate the need for lengthy bylaw voting for minor procedural changes. Look for emails about bylaw updates.

Please note awards and honors presented to GNP section members at the Annual Meeting. Marc Rubin, Miami University of Ohio, President-Elect of the AAA. Michael Granof, University of Texas-Austin, AICPA Distinguished Achievement in Accounting Education Award. Dana Forgione, University of Texas-San Antonio, GNP Enduring Lifetime Contribution Award. Congratulations to them all for outstanding work in admirably representing our section!

Last year, Alan Styles, immediate past President, made significant strides in increasing participation in the section for GNP members. Our doctoral student membership continues to climb through changes made in travel awards, and we hope to continue that trend with the new bylaw change. In addition, Alan recommended reaching out to GNP practitioners to participate in our section. I believe in that, and intend to take up the

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charge, as many GNP members came from practice or work with members of practice to promote GNP teaching and research. I belong to the state society of CPAs, and with close ties to healthcare and governmental practitioners, hope to include them in our mid-year meeting. In addition, as part of our strategic plan, we can work to achieve some of our teaching goals to better disseminate syllabi, cases, projects, and perhaps a panel session for the mid-year meeting, with a possibility for a teaching award.

I want to thank Alan for all his work on behalf of the section, along with Tammy Waymire as Secretary/Treasurer. It was fun to brainstorm with them! Sincere thanks to last year's officers, and other committee members, and regional coordinators, and Vaughan Radcliffe, editor, JOGNA. I'd like to make some specific mention to some committees' work that will continue during the upcoming year.

Erica Harris, Doctoral Liaison, organized a mentor session and luncheon at the Annual Meeting with long-time GNP members and doctoral students/new faculty members. We hope to continue these events with even more participation next year.

Dara Marshall chairs our Accounting & Auditing Standards committee. In collaboration with section members (Amy Foshee Holmes, Mary Fischer, Carol Jessup, Louella Moore, Renee Flasher, Denise Juvenal), comment letters were submitted to the GASB's proposal for a new Financial Reporting model, and to the U.S. GAO's proposed changes to the Government Auditing Standards. Thanks for outstanding work.

Nancy Feng, Membership, has ideas to link GNP section members' school profile page to the GNP section website and to establish a research mentor system for junior faculty. Brian McAllister, Education, is working on new ideas for this year. Denise Juvenal, International, provides updates on international events. Karen Kitching, Newsletter, and Kevin Rich, Webmaster, are excellent in managing our communications. Thanks to them all, and please connect with them about your ideas.

Our section regional coordinators contribute to maintaining our exposure in the regions. In the interest of rotating positions for those who have served 3 years or longer, we are welcoming a few new regional coordinators. Be sure to contact them with any questions that you have about GNP for your region.

Please see information about our mid-year meeting will be held on March 9-10, 2018 in Providence, RI at the Renaissance Providence Downtown Hotel. Enjoy great food and cultural opportunities; see a Monet, a mummy or room-size Buddha at the RI School of Design Museum, or a play at Trinity Repertory Theater. We so appreciate the continuing support of Mandy Nelson, V-P for Practice and KPMG, LLP.

Please do not hesitate to contact me with any questions, comments or ideas. I am excited about working with you this year.

Kathryn Jervis  
E-mail: [jervisk@uri.edu](mailto:jervisk@uri.edu)

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## 2017 Annual Meeting Recap

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The annual meeting began with a pre-conference CPE research workshop Sunday afternoon. The Sunday, CPE workshop was led by Michelle Yetman of University of California at Davis, Kevin Rich of Marquette University, Nancy Feng of Suffolk University, and Erica Harris of Villanova University. The theme was government and nonprofit research opportunities. The workshop was attended by 14 participants.

There were five concurrent sessions and three dialogue sessions representing 26 papers dedicated to GNP research. The sessions would not have been

possible without all of the volunteer support. A big thank you to all the reviewers, discussants, and moderators!

Three awards were presented during the section lunch and business meeting on Monday afternoon: the Best Paper, Outstanding Dissertation, and Lifetime Achievement awards. In addition, our very own Mike Granof was awarded the Distinguished Achievement Award in Accounting Education by the AICPA during the conference lunch on Wednesday. These awards are described below.

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### Best Paper

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The GNP section annual meeting best paper award was presented to Leo Tang, Lehigh University and Pei Li, Southwestern University of Finance and



Economics for their paper "Are Investors Fixated on Credit Ratings? Evidence from the Municipal Bond Market." Leo and Pei Li examine the market reaction to Moody's recalibration of municipal bonds which raised ratings across the board for municipalities beginning in April 2010. For most bonds, the implementation of the recalibration presented no new information and was not accompanied by and issuer-specific rating reports. They find a puzzling positive reaction on the implementation date. They also provide evidence against uncertainty as a reason for the positive reaction.

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### Outstanding Dissertation Award

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This year's winner was Orrin "Orry" Swift for his dissertation titled, "Effects of Board Composition on Pricing of Charity Care Among Nonprofit Hospitals." Orry received his PhD from the University of Houston and is now an Assistant Professor at Lamar University.



In his words: "I never thought I would end up focusing my work in government nonprofit accounting. When I finished my undergraduate degree in finance at Baylor University, I was convinced that my plan was to become an investment banker. However, the downturn in the stock market performance in 2009 made it difficult for me to find a job in that field, so I began work as an auditor while

pursuing my MBA at the University of Houston. From 2009 to 2010, I audited several nonprofit and government organizations in the Southeast Texas region and gained an appreciation of what these organizations represented and how each employee/volunteer carried themselves. As my time spent behind a desk dwindled, I found myself looking forward to my meetings with them on a daily basis. I knew at that point that my future was going to be involved with government or nonprofit organizations in some form."

"Shortly after finishing my MBA, I attended an accounting paradigms seminar where I learned more about GNP research from Dr. Saleha Khumawala."

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### Enduring Lifetime Contribution Award

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At the GNP Business meeting, the GNP Enduring Lifetime Contribution Award was presented to Dana Forgiione, University of Texas-San Antonio



by Andrew McLelland, Nominations Chair. A Past President of the GNP Section, Dana served in several roles on the executive committee over the years, and provided substantial service to AAA National leadership. He led a 5-year effort to found and obtain approval for our section journal, Journal of Governmental and Nonprofit Accounting. He is recognized as an international expert in healthcare, as an active member of the American College of Healthcare Executives (ACHE), and several other professional organizations, providing leadership and advice to the medical profession. Dana also serves as a consultant for U.S. healthcare legislation and international payment system reform.

Dana was the Senior Editor for Research in Healthcare Financial Management, and served as an editor and reviewer for more than 50 journals.

Dana has published more than 150 articles, and shepherds many doctoral students through healthcare and GNP dissertations, bringing more members to the GNP section. Dana developed and taught courses/programs in healthcare management, as well as conducting professional training. Hearty congratulations to Dana for this well-deserved award!

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### **AICPA Distinguished Achievement in Accounting Education Award**

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Michael Granof, Professor at The University of Texas at Austin, is the winner of the 2017 AICPA Distinguished Achievement in Accounting Education Award.

From the [AAA announcement](#) of the award: “The contributions that Professor Granof has made as an educator and author have benefitted the accounting profession immensely,” said Steve Matzke, AICPA Director of Faculty and University Initiatives. “Dr. Granof’s engaging teaching style has made accounting approachable to students and encouraged many to enter the profession. He is truly deserving of this award.”

Mike’s career as an educator spans more than four decades, during which time he has authored a successful textbook on accounting for governmental and nonprofit entities, which is currently in its 7th edition. In addition, Granof has served the profession in a number of volunteer roles. He is a past member of the U.S. Comptroller General’s Advisory Council on Government Auditing Standards and Association of Government Accountants’ Financial

Management Standards Board. Granof is the only academic to have served concurrently on both the Governmental Accounting Standards Board (GASB) and the Federal Accounting Standards Advisory Board (FASAB).

Throughout his career, Mike Granof has received many honors and accolades including the 2010 Enduring Lifetime Contribution Award from the GNP Section.

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### **Annual Doctoral Mentoring Session**

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The GNP section hosted the first annual doctoral mentoring session and networking luncheon at the annual meeting in San Diego. We had a fantastic turnout for our first time and hope to build on this for next year! For our mentoring session, we paired doctoral students and new faculty with seasoned researchers in the section who provided comments and helpful research guidance on a project submitted by our emerging scholars. A big thank you to Dan Neely, Linda Parsons, Karen Kitching, Dan Tinkleman, Kathryn Jarvis and Robert Eger for serving as mentors!

Following our mentoring session, we joined a few additional section members for a networking lunch by the waterside in the San Diego harbor. This provided an excellent opportunity for mentors and mentees to get to know each other, share research advice, and strengthen section bonds. I do hope others will consider joining in on this event at our next annual meeting in Washington, DC.

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## **AAA Executive Council Activities**

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

On Sunday, August 6, 2017, the AAA Executive Council met at the Annual Meeting in San Diego, CA. This meeting typically involves current business and looking forward to the 2017/2018 year.

AAA national continues its efforts to increase the visibility and impact of our scholarly journals. Content indices such as Scopus (developed by Elsevier) and Web of Science (Thomson-Reuters now acquired by Clarivate) have dominated the

basis for determining the impact factor of journals. All AAA journals are indexed in Scopus except Journal of Financial Reporting, Journal of Forensic Accounting, and Journal of Governmental & Nonprofit Accounting (JOGNA). A smaller subset of AAA journals are indexed in Web of Science. JOGNA is not indexed in any of these content indices. The key reason for the absence of JOGNA in Scopus is the lack of a consistent schedule of publication. Overall, a key factor considered by

these content indices is citations over the past two to three years. JOGNA's inclusion in these content indices could be used by authors in tenure and promotion cases.

As I mentioned in my previous update, AAA national is embarking on a formal strategic planning process. AAA has hired a consulting firm, Spectrum Nonprofit Services, LLC that specializes in nonprofit planning to assist in this endeavor. The purpose is to perform a strategic overview and introduce a sustainability mindset to the association. Specifically, AAA national wants to address how they can serve their members in the most comprehensive manner with their available resources. During our August Council meeting, we completed an exercise on how our section could increase the impact of our core activities: membership, meetings, and publications. Our

section leaders at the meeting discussed a number of initiatives including: (1) increasing the number of travel grants to our mid-year meeting, (2) involving more practitioners in our meetings, and (3) increasing our membership by forming partnerships with other governmental associations.

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This concludes my three-year term as our representative to the AAA Executive Council. Linda Parsons, from the University of Alabama at Tuscaloosa, will begin her three-year term as our representative to Council. I have known Linda for many years and know she will represent our section very well. Thanks again for allowing me to represent the GNP section on the AAA Executive Council. I appreciate it. If you have any questions regarding these or other items at the AAA national level, please touch base with me.

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## Call for Papers

### Journal of Governmental and Nonprofit Accounting

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By Vaughan S. Radcliffe, Editor

The *Journal of Governmental & Nonprofit Accounting* (JOGNA) is the academic journal of the American Accounting Association's Government and Nonprofit Section. JOGNA's objectives are to promote, publish, and build the community of those conducting research in governmental and nonprofit accounting, and to create new knowledge in this field.

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 available at the following link: <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). [Click Here](#) to view the online payment form. 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 by e-mail at [info@aaahq.org](mailto: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.

The JOGNA Editorial Board Members can be viewed at the following AAA link: [Click Here](#).

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## Report on the Governmental Accounting Standards Advisory Council (GASAC) and the Financial Reporting Model Task Force

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By Jackie Reck

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### June 2017 GASAC Meeting

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The largest single project on the GASB agenda continues to be the financial reporting model. As reported last time the GASB issued an invitation to comment on which it received over 100 comment letters in addition to the comments received at the five public hearings and three user forms held in April and May. Next up will be the issue of a preliminary views document. This means that the GNP section still has the opportunity to make an impact on the financial reporting model.

At the June GASAC meeting one item discussed that is being considered for the preliminary views document was the classification of operating and nonoperating revenues and expenses on proprietary operating statements. Preliminary research indicates there are differing interpretations of operating and nonoperating revenues and expenses, resulting in decreased comparability on the proprietary statement of revenues, expenses and changes in net position. An approach the GASB is considering is the self-sustaining or subsidized approach to operating/nonoperating classification.

Three other issues were discussed at the GASAC meeting:

- Conduit debt – pre-agenda research phase
- Equity interest ownership
- Revenue and expense recognition

Conduit debt is on the pre-agenda research schedule given that Interpretation 2 related to conduit debt was issued in 1995 and has not been reviewed since that time. As a result, the guidance has not been considered in light of the financial statement elements, and it may not adequately address all issues surrounding the varying types of conduit debt.

Equity interest ownership relates to Statement 14 and the numerous amendments to it. Tentatively, the board has decided to propose that a government report a majority ownership interest in a legally separate organization as an investment in all circumstances in which the ownership interest meets the definition of an investment.

The revenue and expense recognition project is in the preliminary phases with the GASB considering release of an invitation to comment document the first part of 2018. The purpose of the project is to develop a comprehensive model for revenue and expense recognition that will help provide more useful information, provide guidance regarding exchange and exchange-like transactions not

currently addressed by existing guidance, and help ensure that revenue and expense recognition aligns with the conceptual framework while addressing application issues. The preliminary views document will propose two potential recognition models: (1) the exchange/nonexchange model and (2) the performance obligation/no performance obligation model. I would strongly encourage the GNP section and its members to respond to this invitation to comment when it is issued since the models being proposed could have a significant impact on what is recognized and reported in the financial statements.

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### September Financial Reporting Model Task Force Meeting

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In September the Financial Reporting Model Task Force met to consider comments to the preliminary views document. Recall that the preliminary views document proposed three different financial resource recognition approaches: near-term, short-term and long-term. Unsurprisingly, there was no

consensus among commenters concerning the direction the GASB should take with regard to adoption of a recognition approach. In fact, additional financial resource recognition approaches were actually offered. The purpose of the task force meeting was to provide the GASB with the task force members' interpretation and recommendations relative to the comment letters, public hearing comments, and public forum comments.

Discussion also focused on whether the GASB should adopt a same page reconciliation for the modified to accrual statements, and whether a statement of cash flows should be prepared at the governmental funds level and if so how many reporting categories should be used. A review of comments received seemed to indicate relative agreement that a same page reconciliation was not necessary. There also seemed to be some agreement that the need for a statement of cash flows would depend on the financial resource recognition approach adopted.

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## Have You Seen?

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*Andrew J. McLelland*, Auburn University

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.

**“Management Accounting and Control in the Hospital Industry: A Review”** by Leslie Eldenburg, Hema A. Krishnan, and Ranjani Krishnan. *Journal of Governmental & Nonprofit Accounting* (2017): In-Press.

This paper presents an overview of the literature in management accounting and control systems (MACS) in the hospital industry. A unique feature of the hospital industry in several countries is not only the co-existence of different ownership forms (such as nonprofit, for-profit, and government), but also diversity within a specific form (such as religious, secular, and university nonprofit hospitals). Organizational objectives and the operating constraints faced by various types of hospitals differ in this "mixed" industry. As a result, one unifying or grand theory is unlikely to provide sufficient insights to understand hospital behavior, especially with respect to MACS design and outcomes. Additionally, the industry has

witnessed a variety of regulatory changes, which are primarily aimed at reducing healthcare costs and increasing access. These regulatory changes influence every aspect of MACS. Finally, hospitals face institutional constraints, which have implications for MACS design and use. We review the MACS literature in the hospital industry and identify opportunities for future accounting research.

**“An Investigation of Economic Efficiency in California Hospitals”** by Kathryn J. Chang and Gene H. Chang. *Journal of Governmental & Nonprofit Accounting*. (2017): In-Press.

This paper investigates variations in hospital behaviors and performance outcomes due to ownership type. Conventional economic theory predicts economic efficiency benefits from for-profit control type; however, a broad review of hospital performance literature provides empirical

evidence that primarily favors nonprofit hospitals. This paper extends a theoretical model of nonprofit hospitals and develops hypotheses that predict nonprofit hospitals perform better in terms of price, cost and service volume when compared to for-profit hospitals. Specifically, private nonprofit hospitals provide the highest volume of patient services, whereas public hospitals offer the lowest average price for a comparable service among all hospitals. Examination of a short-term, general acute care hospital sample from the State of California generally supports such conjecture. Managerial implications are also discussed.

**"Management of Financial Performance Measures: Evidence from Private Colleges and Universities"** by David Burgstahler and Kimberly M. Sawers. *Journal of Governmental & Nonprofit Accounting*. (2017): In-Press.

This study examines the incentives for private colleges and universities (PCUs) related to financial reporting choices for net appreciation on endowments. Under the current accounting standards, in the absence of explicit donor restrictions, PCUs are permitted to classify net appreciation as either unrestricted, which increases measures of operating performance, or as restricted, which constrains future actions but may also improve perceptions of various stakeholders. We analyze incentives related to four stakeholder groups (lending institutions, faculty/staff, student/parents, and donors) and find that incentives are significant determinants of the net appreciation reporting choice for PCUs.

**"Ambient Influences on Municipal Net Assets: Evidence from Panel Data"** by Stephen P. Davies, Laurence E. Johnson, and Suzanne Lowensohn. *Contemporary Accounting Research*. (Volume 34, Issue 2, 2017): 1156-77.

Governments' net assets balances are viewed as a measure of fiscal health and have been linked to municipal credit ratings. This study explores the extent to which ambient socioeconomic factors are captured in aggregated restricted and unrestricted net assets balances (termed "liquid net assets") to understand why such balances are relevant to credit analysts and others. We model liquid net assets balances using observable nonaccounting factors (e.g., unemployment rates) to learn whether they reflect such influences. We use panel data for fiscal years 2007-2011 so our results comprehend effects of recent economic fluctuations. We find that liquid

net assets balances impound a rich array of influences, bearing a positive association with the mayor-council form of government, community wealth, the incidence of property crimes, and increases in governments' business-type net assets. Liquid net assets balances bear a negative association with liabilities for postemployment benefits, unemployment, and violent crime. The results indicate that net assets balances capture noteworthy debt burden, administrative, and socioeconomic influences and, as such, have meaning beyond their basic accounting interpretation.

**"The Development of the Totals Column on the Combined Balance Sheet for State and Local Governments in the United States during the 20th Century"** by Randall L. Kinnersley. *Accounting Historians Journal*. (Volume 43, Issue 1, 2016): 33-57.

This study examines the historical development during the 20th century of the totals column reported on the financial statement that reported assets, liabilities, and equity for all funds of state and local governments (SLGs) within the United States. This research documents the evolution of accounting standards that addressed the totals column. SLG accounting professionals and standards-setters debated whether it was appropriate for SLGs to report a combined totals column throughout the century. The totals column was optional or forbidden in some reporting standards. Other SLG standards permitted a totals column, but always with reservation. A consolidated totals column was never acceptable until Governmental Accounting Standards Board (GASB) Statement 34. Statement 34, issued in 1999, required SLGs to report all primary government funds in a single consolidated totals column on a new Statement of Net Assets. The Statement of Net Assets was the first time users were able to assess the financial position of the SLG primary government in a single consolidated column. This study provides the historical developments that led to this major revision in SLG financial reporting.

**"The Association between Compensated Absences Liabilities and Interest Cost on Public School Districts' General Obligation Bonds"** by Linda G. Ragland. *Accounting Horizons*. (Volume 31, Issue 1, 2017): 37-55.



This study examines whether compensated absences liabilities are associated with interest cost on public school districts' general obligation bonds. This research question is motivated by the lack of transparency surrounding the accounting for compensated absences and by how the potential size of the liability can affect the government debt market. Using archival data, the author analyzes public school districts' bond issuance reports along with corresponding financial information. Separating the liability for compensated absences into the current and non-current portions due, the study finds a significant positive association between the current (but not the non-current) portion and interest cost. The results suggest that the debt market may be unsure about what is being reported as non-current. The amount may be considered too noisy a measure because of uncertainty tied to the quality of the numbers and/or thoughts that longer-term management decisions related to the liability can be altered.

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

- Fiscal Year 2018 Budget Request: U.S. Government Accountability Office  
- GAO-17-604T, June 21, 2017.
- Major Projects Present Challenges for States, but Strategies Exist to Overcome Them  
- GAO-17-707, July 26, 2017.
- Annual Agency-Wide Plans Could Enhance Leadership Support for Program Evaluations  
- GAO-17-743, September 29, 2017.

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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](mailto:mclelaj@auburn.edu).

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## GNP Midyear Call for Papers

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The Government and Nonprofit (GNP) Section [Midyear Meeting](#) will be held on **March 9-10, 2018** at the Renaissance Providence Downtown Hotel in Providence, RI. The Renaissance Hotel is a beautiful contemporary hotel built on the footprint of a 1920s era historic building. The hotel sits opposite the impressive, domed state house, with a wide variety of marvelous restaurants within walking distance. The hotel is served by the Providence airport, 10 miles away by taxi, or the Providence train station, just 0.3 miles away, a five-minute walk.

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, November 22, 2017**.

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 a paper or volunteer as a reviewer, discussant or 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 9, 2018 and these sessions will provide CPE opportunities for professionals in the field.

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We gratefully acknowledge KPMG Foundation for its generous support in sponsoring the 2018 GNP Midyear Meeting.

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## CIGAR Network

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*Suzanne Lowensohn*, Auburn University

The Comparative International Governmental Accounting Research (CIGAR) Network is an organization whose mission is to promote worldwide discussion and research on comparative governmental accounting. The group sponsors biennial conferences and workshops dedicated to governmental accounting research themes. CIGAR celebrated its 30th anniversary this summer, having been co-founded in 1987 by James Chan (University of Illinois at Chicago), Rowan Jones (University of Birmingham) and Klaus Lüder (German University of Administrative Sciences Speyer). The first conference was held in Chicago, but since that time, US involvement has ebbed and flowed. Linda Kidwell and Suzanne Lowensohn

presented a paper entitled, “GPFS User Participation in the Process of Setting Public Sector Standards: An International Comparison” at the CIGAR conference this past June in Porto, Portugal. They noted that the conference had about 150 attendees who were all incredibly engaged. Linda and Suzanne were welcomed and received positive comments and feedback on their research. The closing evening was especially memorable with a river cruise followed by dinner, dancing, fado music (local custom), and port wine. There are several research outlets associated with or the group or identified on the CIGAR website at <http://cigar-network.net/>.

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## Let Us Hear From You

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The deadline to submit items for inclusion in the next issue of **Government & Nonprofit News** is tentatively set for March 31, 2018. Submit newsletter items (maximum of 350 words per item) to:

Karen Kitching, Editor, Government & Nonprofit Newsletter  
George Mason University  
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Phone: (703) 993-9038  
**E-mail:** [kkitchin@gmu.edu](mailto:kkitchin@gmu.edu)

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## GNP Section Officers – 2016-17 Academic Year

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