



**American
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Message from Daniel G. Neely, University of Wisconsin-Milwaukee AAA GNP Section President

Dear GNP Section Members,

I am honored to serve as your President for the 2019-2020 year. The GNP (Government and Nonprofit) Section has been my academic home for the past thirteen years and I have had the privilege to work with incredible colleagues that have fostered my development as an academic. My goal as your Section President is to continue the strong work of past GNP leadership teams and continue strengthening the Section. I want to specifically thank Tammy Waymire for her outstanding leadership as last year's Section President. Tammy was available for any and all questions and provided outstanding leadership throughout her term.

In reflecting on last year, there were several notable Section highlights. The Section Officers and Operations Manual was completed, and the Executive Committee approved the operating manual at the Mid-Year Meeting. The Mid-Year meeting in Norwalk, CT was dynamic, and we had strong set of Friday speakers and Saturday paper presentations. At the annual meeting in San Francisco, we were able to recognize Julie Mercado for receiving a doctoral dissertation grant award and Mary Fischer for receiving the GNP Enduring Lifetime Achievement Award. Congratulations Mary and Julie! In looking ahead, one area I would like to concentrate my efforts is on increasing the visibility and submissions of our section journal, *Journal of Governmental & Nonprofit Accounting* (JOGNA). The editor of JOGNA, Vaughan Radcliffe, has done an outstanding job with both submissions and digital downloads increasing during his tenure. To further increase submissions and visibility, we are planning a special panel session at the upcoming GNP Mid-Year meeting to discuss the future of GNP research. A special issue of JOGNA will also be commissioned building on the themes of the panel session.

The work of the GNP Section could not happen without all of the members who volunteer their time and efforts. I would like to specifically thank all executive committee members, volunteers for the GNP Mid-Year Meeting and Annual Meeting who serve as moderators, reviewers, and discussants, as well as section volunteers serving on committees.

I encourage everyone to attend the GNP Section Mid-Year Meeting in Houston, TX March 6-7, 2020. We plan to have a dynamic set of panel sessions and speakers for the Friday session, along with our Saturday research presentations. A special thank you to Nancy Feng who is this year's Mid-Year Meeting coordinator, and Saleha Khumawala who is assisting with logistics and setting up guest speakers.

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Finally, I want to acknowledge the generous financial support from KPMG and the contributions of our Vice President of Practice, Mandy Nelson. Mandy has been instrumental in securing guest speakers for Section events as well as helping us in outreach efforts. Thank you Mandy!

I wish everyone a great academic year and I look forward to collaborating with you to continue the outstanding work of the GNP Section. I will see you in Houston!

Best,

Dan Neely

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2019 Annual Meeting Recap

by Karen Kitching, Secretary/Treasurer

The annual meeting began with a pre-conference CPE teaching workshop Sunday afternoon. The Sunday, CPE workshop was led by Karen Kitching of George Mason University and two professionals from Kearney & Company, Eileen Coble and Alex Phillips. Participants learned about the Federal Agency DATA Act and how to analyze the government spending data using visualization tools. They also created a bot to extract the data! The workshop was attended by 11 participants.

There were six concurrent sessions and one paper dialogue session representing 23 papers dedicated to GNP research. Another concurrent session sponsored by the auditing section included another four GNP topic papers. The sessions would not have been possible without all of the volunteer support. A big thank you to the many reviewers (recognized in the Spring newsletter) and the discussants and moderators!

Three awards were presented during the section lunch and business meeting on Monday afternoon: Best Paper, Dissertation Grant, and Lifetime Achievement. These awards are described below.

Best Paper

The GNP section annual meeting best paper award was presented to Joe Wall and Qianhua “Q” Ling from Marquette University for their paper entitled, “Lowering standards: unintended consequences of 990-N and value congruence on cost shifting.”



Joe and Q explore the differences between IRS Form 990-EZ and 990-N. A large number of nonprofits are tax exempt by the IRS but not on the reporting radar, as 990-N is meant to reduce reporting costs of the nonprofit. The authors conclude that this influences cost shifting in that less required disclosure for the nonprofit means more burden on the donors and other stakeholders. The selection committee, consisting of Vaughan Radcliffe, Linda Parson, Dan Neely, and Brian McAllister, believed it to be an important topic in terms of public policy and accountability for the sector.

Dissertation Grant

This year's winner of the Dissertation Grant Award was Julie Mercado, a doctoral student from the University of Alabama. Julie's research focuses



on governance, management, regulation, and donor decisions involving nonprofit organizations. She seeks to understand the impact of accounting information on different types of donors as well as the ways in which accounting information might better communicate relevant performance metrics to various stakeholders. Her dissertation examines how donors' distance from an organization affects the way they are influenced by accounting information that is communicated through different "construal levels" using either concrete or abstract terms.

In her words: "Prior to beginning my doctoral studies at the University of Alabama, I worked in sales and management before putting my entrepreneurial skills to work by starting multiple businesses. Through those experiences, I realized I had a knack for and a love of all things accounting, so I decided to go to graduate school and become a CPA. I consulted and worked for several nonprofit organizations throughout the course of my pre-academic career, and this ignited a passion to pursue research that could provide insights regarding the effectiveness and efficiency of nonprofits. I found the perfect mentor in Dr. Linda Parsons at Alabama, and the rest is yet to be construed"

Enduring Lifetime Contribution

At the GNP Business meeting, the GNP Enduring Lifetime Contribution Award was presented to Mary Fischer, Professor of Accounting, from the University of Texas, Tyler. Mary started her career as an assistant to the Financial Vice President at the University of Connecticut and moved on to become controller of two prestigious universities, Columbia University and Wesleyan. She received her doctoral degree from the University of Connecticut.



Mary distinguished herself in our GNP section, moving up the ranks to serve as president from 2004-2005. Mary was also active in her participation to launch *JOGNA* as the section journal. She also has been the GNP representative to NACUBO and was awarded the Daniel D. Robinson and the Professional Development and Scholarship awards by the National Association of College and University Business Officers for her outstanding contributions to the college and university national sector.

She authored five books including an Advanced Accounting text published by Wiley. She is a prolific researcher with over 50 publications in scholarly academic journals. She has regularly published scholarly academic papers for at least 30 years and continues on, with several papers under review and in-progress. Truly, there is no stopping her!

Mary has received best paper conference awards from the Clute Institute, and a President Scholarly Achievement Award from the University of Texas at Tyler. She also recently received an Outstanding Accounting Educator Award from the Texas Society of Certified Public Accountants. She has been the past president of Southwest Decision Sciences, and Federation of Business Disciplines. Mary is a frequent seminar speaker regarding FASB and GASB GAAP updates.

We have all benefited from her expertise and service to the section. Hearty congratulations to Mary for this well-deserved award!

Executive Committee News

By Robert J. Eger

The Executive Committee met in San Francisco to discuss issues regarding the new operating manual which has been approved by AAA and changes to the by-laws that have been completed but are awaiting approval. The Executive Committee discussed and approved a Special Issue of the Journal of Governmental and Nonprofit Accounting (JOGNA). The Special Issue will focus on the present and future of Governmental

and Nonprofit Accounting. The Special Issue call for papers will come out in Spring. Russ Golden, Chairman of FASB, penned an interesting letter regarding the GNP. The article is located at https://www.linkedin.com/pulse/hosting-learning-from-academics-russ-golden?trk=portfolio_article-card_title

Doctoral Mentoring Activities

By Erica Harris, Doctoral Program Liaison

Travel Grant Opportunities

Attention PhD students:

- The GNP Section sponsors \$1,000 travel grants for the midyear GNP section meeting. The grants are intended to assist doctoral students interested in GNP research by defraying a portion of the costs of attending these meetings and to allow doctoral students interested in GNP topics to interact with GNP Section members. In return for the grant, recipients will be expected to attend GNP workshops (at no cost, of course) where they will be introduced to Section members that have similar teaching and research interests.
- Applicants should send a letter which describes their interest in governmental and nonprofit accounting teaching and research and provide support on why they feel they should receive the grant. Please include an e-mail address and phone number. The deadline for travel grant submissions is **December 15, 2019**. Applicants generally will only be funded one time. Please email questions and/or your letter of application to: **Doctoral Program Liaison- Erica Harris**, Florida International University at erharris@fiu.edu.

Call for Papers

Journal of Governmental and Nonprofit Accounting

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). 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.

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 AAA link: https://aaahq.org/Portals/0/documents/segments/GNP/JOGNA_EditorialBoard.pdf

Governmental Accounting Standards Advisory Council (GASAC) Update

By Terry Patton, Vice President and Director of Education & Research

July 2019 GASAC Meeting

The Governmental Accounting Standards Advisory Council (GASAC) held its second meeting of the year on July 15 and 16, 2019 in Flushing, New York. Much of the meeting involved GASAC members providing feedback to the Governmental Accounting Standards Board (GASB) on a number of projects.

The following discussion highlights two projects that should be of interest to members of the GNP section. The first is the financial reporting model project and the second is a conceptual framework project on disclosures.

Ms. Roberta Reese, GASB senior project manager, discussed preliminary Board decisions regarding the financial reporting model project. Ms. Reese stated that the Board had tentatively agreed to keep the governmental fund financial statements, but with a change in measurement focus. Specifically, the Board tentatively decided that the current financial resources measurement focus should not be retained. The Board also tentatively decided that neither the total financial resources measurement focus nor the economic resources measurement focus was appropriate for governmental fund reporting. She explained the Board would consider a modified version of the near-term financial resources measurement focus, which was introduced in the 2017 Invitation to Comment. She also explained that the Board had tentatively decided not to include the proposed schedule of government-wide expenses by natural classification. Stakeholders had indicated that the cost of providing such a schedule would outweigh its benefits.

The purpose of the conceptual framework project on disclosures is to develop a conceptual foundation that will help the Board decide whether an item of information should be included in the notes to the financial statements.

In GASB Concepts Statement No. 3, *Communication Methods in General Purpose External Financial Reports That Contain Basic Financial Statements*, notes to financial statements are described as being essential to a user's understanding of financial position or inflows and outflows of resources. In this project, the Board will further clarify the meaning of "essential."

Ms. Lisa Parker, GASB senior project manager, explained that the Board had tentatively decided that note disclosures provide information that is essential to users and explain, describe, or supplement the financial statements to assist users in making economic, social, and political decisions. Further, Ms. Pamela Dolan, GASB supervising project manager, explained that the Board had tentatively decided that information is essential if:

- (1) evidence exists that the information, regardless of its source, currently is being used in users' analyses for decision making or assessing accountability, or
- (2) evidence exists that if the information becomes available, users would modify their analyses for decision making or assessing accountability to incorporate the information.

Have You Seen?

Check it out---lots of updates have been made to the GNP webpage at aaahq.org/GNP.

For instance, past GNP newsletters can be found at: <https://aaahq.org/GNP/Publications/Newsletter>.

GNP research is published in a wide range of journals. Since you cannot read them all, this feature of the newsletter highlights a **sample** of recent research that you may have missed.

“The Effects of State-Level GAAP Regulation on Municipal Audit Markets, Reporting Quality and, Audit Fees” by A. Yebba and R. Elder. *Journal of Governmental & Nonprofit Accounting*. 2018. **Abridged Abstract:** We examine the effects of financial statement disclosure regulation on auditor market concentration, reporting quality, and audit pricing. We compare auditor industry concentration levels for municipalities reporting under the Single Audit Act in the state of Michigan, which requires GAAP reporting, with concentration rates in Pennsylvania, which has unregulated reporting. We find an association between a comprehensive GAAP disclosure policy and auditor concentration. The disclosure regulated state also has higher demand for auditor specialization and reporting quality, as evidenced through lower reporting of material weaknesses and shorter reporting lags. Specialist auditors in both environments are associated with greater reporting of control exceptions, but specialization is only associated with shorter reporting lags with disclosure regulation.

Agency Costs and Tax Planning when the Government is a Major Shareholder” by M. Bradshaw, G. Liao, and M. Ma. *Journal of Accounting & Economics*. April 2019. **Abridged Abstract:** In state owned enterprises (SOEs), taxes are a dividend to the controlling shareholder, the state, but a cost to other shareholders. We examine publicly traded firms in China and find significantly lower tax avoidance by SOEs relative to non-SOEs. The differences are pronounced for locally versus centrally-owned SOEs and during the year of SOE term performance evaluations. Our results suggest managerial incentives and tax

reporting are conditional on the ownership structure of the firm.

“State Pension Accounting Estimates and Strong Public Unions” by S. Bonsall IV, J. Comprich and K. Muller III. *Contemporary Accounting Research*. Sept. 2019. **Abridged Abstract:** Concerns are commonly raised that strong public unions extract generous pension benefits from state governments and are the cause of states' burdensome pension obligations. Consistent with incentives to minimize such perceptions, our findings suggest that state pension plans with stronger public unions select higher discount rates to improve reported funding levels. While riskier asset allocations are used to support the higher discount rates, most of the higher rates appear opportunistic. In addition, consistent with a desire to avoid drawing attention to persistent plan underfunding, our evidence indicates that stronger union plans are less likely to select longer amortization periods to recognize pension deficits when underfunding is larger. We do not, however, find evidence for asset smoothing periods being used to delay the recognition of investment losses on plan assets. Together, our findings suggest that stronger union plans take steps to make their pension obligations look less burdensome to the public.

“Building Momentum Preparing for XBRL in Government” by J. Reck, S. Sohl, and T. Waymire. *Journal of Government Financial Management*. Spring 2019. **Abstract:** XBRL, or eXtensible Business Reporting Language, provides advanced search capabilities with data-tagging that offer benefits to state and local government financial reporting acknowledged as far back as 2002.¹ Yet, 17 years later, this powerful tool to increase the usefulness and timeliness of reports is still not widely used in government. However, given its development in the corporate sector, the demand for better reporting, and federal and state legislation providing momentum for the use of XBRL at local government levels, it is time to get started.

“The Relationship Between Sarbanes-Oxley Policies and Donor Advisories in Nonprofit Organizations” by G. Saxton, and D. Neely. *Journal of Business Ethics*. Aug. 2019. **Abridged Abstract:** Focusing on three key SOX policies applicable to charities—conflict-of-interest policies, records retention policies, and whistleblower policies—this study tests the relationship between the existence and addition of these policies on subsequent ethical and governance lapses as reflected in the issuance of “donor advisories” by the large third-party ratings agency Charity Navigator. The findings suggest that, controlling for other relevant organizational factors, the three SOX-inspired written policies are related to a reduced likelihood of donor advisories in the organizations rated by Charity Navigator.

“Accounting in 2036: A Learned Profession” by M. Barth. Nov. 2018. *The Accounting Review*. **Abstract:** My vision is that by 2036 accounting is known as the learned profession that provides information for informed decision-making to support a prosperous society. By 2036, academic and practicing accountants view themselves as part of the same profession, and practicing accountants look to academics to develop knowledge relevant to identifying information- and its characteristics-useful in informing decisions. In sum, insights from research are instrumental in shaping accounting in practice. To achieve this vision, academics need to (1) conduct fundamental and applied research; (2) communicate research insights outside of academia; (3) interact with practicing accountants and others who use accounting information, such as managers, capital providers, regulators, and government officials; and (4) ensure that everyone understands that academic accountants are responsible for the “learned” part of accounting as a learned profession.

“The Association of Program Ratios and Consolidation Choices: Evidence from Nonprofit Hospitals” by B. Quosigk and D. Forgione. Dec. 2018. *Accounting Horizons*. **Abridged Abstract:** The program expense ratio is widely used as a measure of nonprofit (NP) performance. It can be derived from either GAAP financial statements or IRS Form 990. However, these sources have conflicting disclosure requirements that can significantly affect the ratio. Thus, the program ratio can vary significantly based on the accounting choices of management. We examine the association of program ratios and consolidation choices in NP hospitals using Form 990 data. We find that hospitals receiving support from unconsolidated affiliates realize significantly higher program ratios. The IRS and FASB should consider this finding when evaluating the latitude in reporting requirements for NP hospitals.

“Using Ratio Analysis to Manage Not-for-Profit Organizations” by K. Cashwell, P. Copley and M. Dugan. May 2019. *CPA Journal*. **Abridged Abstract:** Thousands of CPAs work in the not-for-profit sector, and thousands more volunteer as members of the governing boards of not-for-profit organizations. There is little in the academic background or experience of many accountants, however, to prepare them to analyze and evaluate not-for-profits. This article shares some valuable financial ratios that can be useful tools for those in charge of managing and monitoring a not-for-profit’s financial position and operations.

2020 GNP Midyear-- Call for Papers

By: Nancy C. Feng, Midyear Meeting Program Chair

The 2020 **Government and Nonprofit Section Midyear Meeting** will be held in Houston, Texas at the Crowne Plaza Houston Rive Oaks on **March 6-7, 2020**. 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 the research roundtable session. Papers accepted for concurrent sessions will be considered for the best paper award. Please submit your paper by the deadline of **Monday, December 2, 2019 at 11:59pm EST**.

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 and/or to volunteer as a reviewer/discussant/moderator, please access the Manuscript Submission and Peer Review System at: <https://convention2.allacademic.com/one/aaa/gnp20/>

If you have questions regarding midyear paper submissions, please contact Nancy C. Feng cnfeng@suffolk.edu. If you have difficulty logging in to the Manuscript Submission and Peer Review System, please contact Suzanne Mullinnix suzanne@aaahq.org for assistance.

We gratefully acknowledge [KPMG Foundation](#) for its generous support in sponsoring the 2020 GNP Midyear Meeting.

Other---Presentation Activities

GNP section member Tharindra Ranasinghe of University of Maryland presented the paper titled “**Real Effects of Governmental Accounting Standards: Evidence from GASB Statement No. 53 - Accounting and Financial Reporting for Derivative Instruments**” at the 2019 Journal of Accounting and Public Policy conference held at IE Business School, Madrid, Spain on June 7th.

This paper is co-authored with fellow GNP section members Saleha Khumawala (University of Houston) and Claire Yan (Rutgers Business School). The paper investigates the impact of GASB Statement No. 53, “Accounting and Financial Reporting for Derivative Instruments” on the derivative holding decisions of large U.S. cities and finds that cities negatively affected by GASB53 reduced their derivative holdings following its’ implementation. This finding suggests that governmental accounting regulations

can have important public policy implications because they affect real decisions of municipal officials. This paper was also the recipient of the best paper award at 2017 AAA-GNP section meeting.



CIGAR Network

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 conferences and workshops dedicated to governmental accounting research themes. CIGAR will hold a workshop in the summer of 2020 (June 16-17, 2020) at the University of South-Eastern Norway, in Norway. The theme of the workshop is "The Quality of Public Sector Audit: Profession, Institutions and Standards' Please find conference (and paper submission) details at <https://www.cigar-network.net/>. CIGAR was 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. There are several research outlets associated with the group and/or identified on the CIGAR website at <http://cigar-network.net/>.

In Memory of Stanley Harold Kratchman

(June 9, 1941 - July 4, 2019)

Dr. Stanley Kratchman passed away on July 4, 2019, at the age of 78. He was born June 9, 1941 in Philadelphia, Pennsylvania to Irving Kratchman, a cab driver and dispatcher, and Mildred Greitzer, a department-store clerk prior to her retiring to become a homemaker. He grew up with his younger sister, Elaine. Stanley played basketball as he was so tall for his age. He even earned the nickname "Tree" as a younger man due to his height. He played many sports and would always play with the neighborhood kids whenever possible. He played the accordion and worked in a music store as he grew older and got into high school. He even had a band that played at weddings and other events. After high school graduation, he received his bachelor's and master's degrees from Drexel University and his Doctorate from The Pennsylvania State University. Stanley met his beloved wife, Diana Horn, in summer school at Penn State through some mutual friends. After a short time, it was clear that this was right for the both of them. They had a short engagement before marrying on June 12, 1971 in Bethlehem, Pennsylvania. A funny, caring, and considerate man, his family and friends were definitely the most important things in his life.

Stanley began his teaching career at a business college in Philadelphia. He also taught at Ryder College, Shippensburg University, The University of North Carolina at Greensboro, Texas A&M University, and Blinn College. He had been known as Stan "the man" on his radio show "Big

Band Stage Door Canteen" for KAMU-FM. He was a member of the American Accounting Association and had been involved with the Gender Issues & Worklife Balance (GIWB) and the Government and Nonprofit (GNP) Sections. In 2009, he was a co-recipient of the GIWB Section's KPMG Outstanding Published Manuscript Award. In 2008, he received the GIWB Section's KPMG Mentoring Award. He had also served on the Annual Meeting Program Committee (2011-2012). He was active with the Beta Alpha Psi organization, as well. Stanley loved to volunteer his time and energy to any worthy cause, and was always looking for the next thing. He was acting and participating with Brazos Valley TROUPE. Stanley was funny, with a positive, glass-half-full outlook on life. He was always someone that people liked and was always friendly. He was always good for a joke or a good one-liner, loving to make others smile and laugh.

Stanley was preceded in death by his father, Irving, his mother, Mildred, and his sister, Elaine Kratchman Schultz. He is survived by his wife of 48 years, Diana; their daughters, Michelle Garcia and husband Francis of Brooklyn, New York, and Crystal Dodson and husband Aaron of Kilgore, Texas; his son in-law, Wilbur Charles Luce of Iola, Texas; his grandchildren, Chelsy Mistretta, Georgia Mistretta, Avery Luce, Taden Luce, Chole Ward, Scout Kratchman-Garcia, and Fern Kratchman-Garcia; and by great-grandchildren, Bryce Maldonado and Axl Bostwick.

Let Us Hear From You

The deadline to submit items for inclusion in the next issue of **Government & Nonprofit News** is tentatively set for **March 15, 2019**. Submit newsletter items (maximum of 350 words per item) to:

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