



**Message from Karen A. Kitching, George Mason University
AAA GNP Section President**

Dear GNP Colleagues,

Thank you for allowing me to serve as your president this year. I look forward to working with all of you and to seeing many of you at the semi-annual meetings. This section consists of members who are not only GNP scholars and educators but also some of the nicest people I know. I fondly remember presenting a paper at my first midyear meeting at Harvard University in 2005. Even though I was new to the group and only a doctoral student at the time, I was warmly welcomed by all. If you are new to the section, I hope that you attend our 2022 midyear meeting and enjoy the same experiences as me and many of our GNP colleagues when first attending our midyear meetings.

I would like to first recognize Robert Eger for his many years of service to our section and especially for serving as president this past year. The pandemic year and virtual meetings have been challenging, but the past year was a successful one for our section thanks to his leadership and dedication. I hope that I can follow well in his footsteps and of those members who held the position before him.

I would also like to thank everyone who helped Robert keep our section an exceptional one: from reviewers and discussants to those on the executive committee. I also appreciate those who agreed to serve as officers, committee chairs, and regional coordinators in the coming year. A current list of the executive committee members is available on our section website and in this newsletter. If you have an interest in serving in a leadership role in the 2022-2023 academic year, please let me know.

Please join me in congratulating Jackie Reck and Suzanne Lowensohn who have recently been appointed to prestigious positions. Jackie will begin a five-year term on the Government Accounting Standards Board (GASB) on July 1, 2022. Suzanne will begin her first two-year term on the Governmental Accounting Standards Advisory Council on January 1, 2022. Congratulations, Jackie and Suzanne!

As you are aware, the CPA exam and licensing requirements are changing. Our section has been -- and continues to be -- concerned that coverage of government and nonprofit accounting will be diminished. In July, our section provided a response to the AICPA related to the new model curriculum. Thank you to the members of this section for creating that response and for doing so in a very short turn-around time: Renee Flasher, who helped coordinate the effort, Rebecca Bloch, Dara Marshall, Suzanne Lowensohn, Brian McAllister, and Tammy Waymire. This will be a continuing issue, and I hope that others in our section who

contents	
1	Section President's Message
2	Annual Meeting News
3	Best Paper Award & Dissertation Grant
4	GNP Response to CPA Evolution Model Curriculum
7	JOGNA Call for Papers
8	GASAC Update
9	Midyear Meeting Announcement
10	In Remembrance
11	Have You Seen?
14	Section Officers

are passionate about it will also get involved to make sure GNP topics are fully included in the exam coverage and model curriculum. The response letter to the AICPA is included in this newsletter.

The 2022 midyear meeting will be held in person in Washington DC at the Grand Hyatt on March 11 and 12. There will be a virtual option for those members who do not have the travel budget or otherwise are unable to attend in person. I hope that you will plan to attend. It would be great to see old friends again.

Thank you again for your confidence in me. We are truly a welcoming community – a family. I wish to welcome our new members to our family, and I want to thank all of you for helping me for so many years.



Karen Kitching

2021 Annual Meeting Recap

By Nancy Chun Feng, Annual Meeting Program Chair

For the 2021 GNP Annual Meeting, the section received 12 submissions and all of them were accepted for presentation within our virtual meeting format. One paper accepted in a research forum section subsequently withdrew from the meeting program. Based on AAA's record, 94 GNP members registered for the AAA Annual Meeting. A great turnout!

On Friday (July 30), the GNP section of AAA Annual Conference started with a panel session with editors from top journals that publish nonprofit research. The aim of the workshop was to promote nonprofit research and increase the awareness of prospective publication outlets. The journals include *The Accounting Review*, *Contemporary Accounting Research*, *Accounting Horizons*, *Journal of Governmental and Nonprofit Accounting*, *Journal of Public Budgeting, Accounting & Financial Management*, *Nonprofit Management Leadership*, and *Nonprofit and Voluntary Section Quarterly*.

Panelists included Dr. Nancy Chun Feng & Dr. Giuseppe Grossi (JPBAFM), Dr. Chao Guo (NVSQ), Dr. Suzanne L. Lowensohn (AH), Dr. Vaughan Radcliffe (JOGNA), Dr. Elizabeth Searing (NML), and Dr. Alan Webb (CAR). In the first part of the workshop, each panelist shared their insights about the types of nonprofit research they are looking for in their journals, publication trends, and suggestions for successful publication. In the second part of the workshop, participants had the opportunity to ask questions and had a dialogue with the panelists.

On Monday (August 2), the conference started with a concurrent session containing 4 paper presentations on the governmental accounting side with 53 participants, followed by another concurrent sessions with 43 participants on August 4 with an additional 4 research paper presentations addressing nonprofit, healthcare and taxation issues. Main topics covered by these research papers include government efficiency and contracts, nonprofit governance and resources, healthcare technology and performance, and taxation. Many thanks to all of the authors, reviewers, presenters, discussants, and moderators, especially for those who have taken multiple roles.

The program would not be successful without your dedicated support!

Best Paper

The best paper award was announced during the business meeting on Tuesday evening. The selection committee consisted of Brian McAllister, Daniel G. Neely, and Nancy Chun Feng. The award was given to the paper entitled “*Proprietary Information Cost of Contracting with the Government*,” authored by Jiapeng He, University of Texas at Dallas, Kevin Li, Santa Clara University; Ningzhong Li, University of Texas at Dallas; and Weining Zhang, Cheung Kong Graduate School of Business.

This study examines whether a recent Supreme Court ruling on FOIA, which presumably improves information protection for government contractors, increases firms’ willingness to bid for government contracts. The authors find that the number of bidders for competed contracts increased substantially post-ruling. The effect is more pronounced for firms in tech-intensive industries, industries with lower public firm presence, more competitive industries, as well as for longer-term and larger contracts. The plaques will be mailed to the authors directly.

Dissertation Grant

The Outstanding Dissertation Award was awarded to Chevonne Alston for her dissertation titled: Charter schools: How does organizational quality differ between for-profit and non-profit organizational forms? Chevonne defended her dissertation and received her doctorate from the University of Mississippi in May 2020. She joined the faculty of Governor’s State University in August of 2018.

An abstract of Dr. Alston’s paper follows:

The charter school industry is a growing alternative to traditional public school education that is governmentally funded. Although charter schools do receive public funding, they are often able to operate independently of the state school system and can be managed by for-profit organizations. This privatization of public education continues to raise questions regarding reporting, including how for-profit management performs in comparison to non-profit management with public dollars. This study examines the

difference in organizational risk and organizational performance, which affect overall organizational quality, between for-profit and non-profit organizational forms.

This study uses Single Audit data to form three constructs: Financial Reporting Quality (FRQ), Major Program Quality (MPQ), and Going Concern Audit Report (GCAR) to operationalize organizational risk and organizational performance. Each construct represents a dependent variable that serves as a proxy for an Internal Control Deficiency (ICD).

This study answers the call for additional research about the emerging charter school industry. Testing for the primary analysis reveals there is no significant difference between for-profit and non-profit charter schools with the organizational risks composite constructs, FRQ and MPQ. There is a positive relationship between for-profit charter schools and the GCAR construct suggesting for-profit schools have more going concern issues. While the primary analysis reveals no significant difference between for-profit and non-profit charter schools for financial reporting and program quality constructs, additional analysis suggests some components have a significant positive relationship with the for-profit organizational form. Overall, the study shows some evidence of differences between for-profit and non-profit charter schools for organizational quality.

The membership of the GNP section congratulates Chevonne on her achievement and wishes her the best of professional success and encouragement to continue researching GNP topics.



AAA GNP Section Response to the AICPA NASBA CPA Evolution Model Curriculum

Key Points:

- We support the inclusion of nonprofit and governmental accounting material in the model curriculum.
- We are concerned that the distribution of nonprofit and basic governmental content in the Core is not sufficient preparation for a public accounting, nonprofit, or governmental career if a candidate elects to go with another discipline besides Business Analysis and Reporting.
- We are concerned that the governmental material would only meaningfully be covered with a separate government and nonprofit (GNP) course. With the increased focus on data analytics and a fixed total number of credit hours, we are apprehensive that GNP courses may be eliminated. This would leave students bereft of a comprehensive understanding of this important sector of the economy and the viable career paths that it contains.
- Alternative suggestions within the model curriculum for GNP coverage are infeasible (inclusion within an intermediate or advanced accounting course) due to the number of suggested classroom hours. We encourage the internship/service-learning projects as this would be consistent with The Pathways Commission report.
- Current classroom hours underestimate the discipline specific learning objectives for governmental accounting.

Response:

The Government and Nonprofit (GNP) Section of the American Accounting Association (AAA) has faculty members who teach in the specialized areas of government and nonprofit accounting. We appreciate the inclusion of nonprofit (NFP) and governmental accounting topics within the model curriculum. This is consistent with the feedback received with the comment letters on the 2019 Practice Analysis that supported the inclusion of governmental topics (AICPA 2020).

Core and Discipline Coverage

The current proposed distribution of GNP material spans both the Core and Discipline areas, albeit mostly in the Business Analysis and Reporting (BAR) Discipline. However, the coverage is very limited, and does not provide adequate exposure to prepare students for potential career paths. In the Core section, 1% of the proposed curriculum (3-4 hours of suggested class time) includes governmental accounting topics, and 3% includes nonprofit accounting topics (7-14 hours of suggested class time). In the BAR section, governmental topics comprise about 20% (21-42 of suggested class time) and there is no coverage of NFP topics. With a total of 226.25-411 suggested classroom hours representing 100% of the Model Curriculum, the GNP percentages are very small. Further, all CPAs should be able to understand and interpret governmental financial statements and someone who is only being tested on the Core knowledge would not be capable of doing so. GNP accounting is an important part of students' accounting education because it motivates them to consider their roles, current and future, as a citizen and contributing member of the nonprofit community. Especially at a time when the current generation of students seem more interested in working in NFPs and in public service – is this the correct time to be de-emphasizing that content?

If a newly licensed CPA is assigned to audit GNP organizations, or is directly employed within the GNP sectors, the current model curriculum would not prepare them for their initial years, especially if the students elected to take an alternative Discipline besides BAR. Especially since many state and local governments (SLG) and nonprofit entities are shifting away from larger firms to smaller public accounting firms for their audits, the importance of having adequate Core module coverage is ever more critical. Finally, for NFP, Module 10 of the Tax Compliance and Planning discipline contains some tax coverage, but the in-depth NFP coverage on the BAR section is lacking. The curriculum also appears to lack coverage of the overlap between NFP tax and NFP reporting – these are covered on different exam sections. Limiting the NFP reporting coverage to the Core results in a lack of nuanced depth to understanding the different types of transactions that are not found within the for profit world.

We understand that governmental topics are given more suggested classroom hours within the BAR than the Core; however, with college and university programs having limited resources and facing demand to cut required hours to graduate, there may be a push to only offer the broadest curriculum. Will the BAR suggested topics win over the alternative disciplines? Some larger accounting programs currently offer a Master of Science in Taxation degree but will they also offer a Master of Science in Accounting with a specialty in Information Systems? If these programs are created, students electing those specialties will probably not have a GNP course or be exposed to those topics thus we do not believe the curriculum is representative of what all students should know.

GNP Course Options

In the example curriculums within the Model Curriculum, the GNP course is absent under one scenario and only part of BAR in two other scenarios. Thus, we could envision the removal of GNP courses from the existing course curriculums to ensure that an existing program could be modified to include more data analytics courses. A cascading impact from this action would be that students receive the message that the government and nonprofit sectors are not as important as career paths as the for-profit business sector. The current generation of students seem more interested in public service, so de-emphasize this content now?

As an alternative to a stand-alone GNP course, the CPA Evolution Curriculum recommends that NFP content be taught in Intermediate Accounting. The topics in the intermediate accounting sequence is already very difficult to cover in the allotted time, and there is no room to add topics without removing others. The maximum suggested hours for intermediate as suggested by the CPA Evolution Curriculum is 134 which is more than a two -course sequence (90 classroom hours). Included in those hours is an extremely limited coverage of GNP topics, and the topics would be difficult to cover thoroughly in the suggested classroom hours. We believe the NFP material in the core should be covered in one course, in total. Unless there is a significant reduction in the content already required in Intermediate, it will be difficult to find a minimum of 7-14 hours to cover the suggested NFP core topics. Additionally, as mentioned, the NFP topics covered in the core are perfunctory in nature (i.e. there is only .5-1 hour allocated for coverage of recording of contributions, restrictions, etc.)

The CPA Evolution curriculum suggests that the “topic could be developed in an internship or other post-graduation studies/experiences.” Has a service-learning model been considered for NFP and governmental education? It would be in-line with the Pathway Commission report but seems missing from this CPA Evolution model.

Skills Tested

If the goal is higher order thinking skills, there is no better way to demonstrate financial reporting proficiency than to be able to translate across models. State/local government (SLG) reporting and nonprofit (NP) reporting differs from for-profit and gaining proficiency in either SLG or NP accounting forces students to think about the reasons for differences across reporting models and bases of accounting. Particularly with

SLG reporting where students reconcile from modified accrual to accrual, we teach a new basis of accounting AND reinforcing the accrual basis of accounting with which they are so familiar (but abilities and degree to which it has solidified vary across students). By learning something new and different, students improve and reinforce what they already know.

Also, the current allocation of classroom hours for appear to be conservative estimates especially for the governmental statement items within the BAR section. In order to adequately address higher level skills and develop the appropriate understanding of the governmental accounting, more time should be allocated to Module 6 – State and Local Government.

Conclusion

We support the inclusion of the GNP topics within the CPA Evolution. We look forward to seeing those topics within the new blueprints for the CPA exam.

Respectfully submitted on behalf of the American Accounting Association's Government and Nonprofit Section

Rebecca Bloch, PhD, CPA, Chair, Accounting Department, Associate Professor of Accounting, Fairfield University

Renee Flasher, PhD., CPA, CMA, CFE, Assistant Professor of Accounting, The Pennsylvania State University – Harrisburg

Dara Marshall, PhD., Assistant Professor of Accounting, Western Carolina University

Suzanne Lowensohn, PhD., CPA, CGMA, Associate Professor, University of Vermont

Brian McAllister, PhD., CPA, Professor of Accounting, University of Colorado - Colorado Springs

Tammy Waymire, PhD., CPA, Professor, Middle Tennessee State University

References:

American Institution of Certified Public Accountants (AICPA). 2020. *Maintaining the Relevance of the Uniform CPA Examination Practice Analysis Final Report*. Available at:
<https://www.aicpa.org/content/dam/aicpa/becomeacpa/cpaexam/downloadabledocuments/practice-analysis-final-report-2020.pdf>

American Institute of CPAs and National Association of State Boards of Accountancy (AICPA and NASBA). 2021. CPA Evolution Model Curriculum. Available at:
<https://thiswaytocpa.com/collectedmedia/files/cpa-evolution-model-curriculum.pdf>

Call for Papers
Journal of Governmental and Nonprofit Accounting
Special Topic: Survey and Literature Reviews

By Vaughan Radcliffe, Senior Editor

The *Journal of Governmental and Nonprofit Accounting* calls for submissions of survey articles and literature reviews concerning any substantive area of governmental and nonprofit accounting for a special topic section to be published in an annual issue of the journal. Our goal is that these articles become reference works for the field and a source for readers concerned with the development and course of GNP literature in accounting research. We encourage a wide range of topics and hope to receive articles concerning a breadth of GNP literature. All submissions should offer ideas for future research to fill the gaps in the literature that emerge from the reviews.

Articles should conform to the posted submission and length guidelines for standard JOGNA submissions. **Submissions are due by August 31, 2022.** Earlier submissions are welcome and will be put into the review process. Please submit your manuscript for this special topic via the journal's normal submission process at <https://www.editorialmanager.com/jogna/default.aspx>. Indicate in the opening paragraph of the letter to the editor accompanying the submission that your piece is for the special topic section on survey articles and literature reviews.

Inquiries may be made to Vaughan Radcliffe (Editor) or Tom Vermeer (Associate Editor).

Report on the Governmental Accounting Standards Advisory Council Meetings

Terry Patton, Midwestern State University

The Governmental Accounting Standards Advisory Council (GASAC) held its first meeting of the year on April 5 and 6, 2021 and its second meeting on August 9 and 10, 2021. Both meetings were held via Zoom. An important part of the April meeting was the GASAC's annual review and ranking of various potential Governmental Accounting Standards Board (GASB) projects. GASAC input is important for the GASB as it considers adding projects to its technical agenda. The 16 highest prioritized topics identified by GASAC were:

- Capital assets
- Going concern disclosures—GASB Statement No. 56
- Electronic Financial Reporting
- Interim financial reporting
- Deferrals—GASB Statement Nos. 63 and 65
- Reporting unit presentations
- Fund balance—GASB Statement No. 54
- Emissions trading (carbon credits)
- Investment fees
- Financial reporting entity—GASB Statement Nos. 14, 39, 61, 80, and 90
- Nonfinancial assets

- Certain interfund transactions—GASB Statements No. 34 and 38
- Impairments of assets other than capital assets
- Intangible assets—GASB Statement 53
- Popular reporting
- Tax abatement disclosures—GASB Statement No. 77

During the August 2021 meeting, GASAC members participated in a research roundtable for the GASB's post-implementation review of the pension standards—GASB Statements No. 67 and 68. GASAC members discussed issues related to recognition and disclosure of pension information. During the August meeting, the GASB also sought input from GASAC members regarding several other projects currently on the GASB's technical agenda. These included compensated absences; risks and uncertainties disclosures; revenue and expense recognition; and the conceptual framework project on recognition and financial reporting.

The next GASAC meeting is scheduled for December 13 and 14, 2021 in Norwalk, CT.

2022 Government & Nonprofit Section Midyear Meeting Mark Your Calendar

Date: March 11-12, 2022

Location: Grand Hyatt Washington in Washington, DC.

- *There will be a virtual option available for those unable to travel*

General Information - about the Meeting & Location can be found at:

<https://aaahq.org/Meetings/2022/Government-and-Nonprofit>

The meeting provides great opportunity to:

- Network and collaborate with colleagues
- Remain current on issues in the GNP area
- Learn about new and emerging GNP research
- Present your research, case or teaching paper
- Gain ideas for your classroom
- See old friends in the friendliest section of the AAA
- Join old and new friends for dinner on Friday evening
- Show KPMG the value of its support for our meeting

Call for Submissions: The formal call for submissions is open. 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.

Submission Deadline: Please submit your paper by **Monday, November 29, 2021 at 11:59 pm EST.**

The submission portal can be found at:

<https://aaahq.org/Meetings/2022/Government-and-Nonprofit/Submissions>

We gratefully acknowledge KPMG Foundation for its generous support in sponsoring the 2022 GNP Section Midyear Meeting. If you have questions regarding midyear paper submissions, please contact Linda Ragland at: linda.ragland@unh.edu

Remembering Craig Shoulders

By Terry Patton and Bob Freeman

Dr. Craig Douglas Shoulders of Southern Pines, NC died on August 29, 2021 at the age of 67. Many of you know Craig from his textbook, *Governmental and Nonprofit Accounting: Theory and Practice*, which he co-authored with Dr. Robert (Bob) J. Freeman for many years, his in-depth responses to GASB proposals, and his attendance at GNP mid-year meetings. There is much more to his story.

Craig was born in Providence, KY to a hard-working coal mining family. A first-generation college student, Craig graduated Summa Cum Laude with his B.S. in accounting from Campbellsville College. He earned his Master of Accounting at The University of Missouri-Columbia and his Ph.D. in accounting at Texas Tech University. Bob Freeman served as his mentor and dissertation chair, and they became life-long friends and professional colleagues. In addition to writing a textbook together, Craig and Bob co-authored numerous articles and conducted many CPE sessions that helped thousands of state and local governmental accountants and auditors. Craig received the Cornelius E. Tierney/Ernst & Young Research Award in recognition of his contributions to governmental accounting.

Craig had a distinguished career of over 40 years as a professor. He began his academic career as a professor at Virginia Tech. After over 22 years at Virginia Tech, Craig moved to the University of North Carolina at Pembroke so he could place

more emphasis on teaching. Although he was the Chair of the Accounting and Finance Department for several years, Craig always had time for his students and former students, and positively affected many lives.

Any conversation with Craig included an enthusiastic discussion of his family. He was a devoted father to his six children and a loving grandfather to his eight grandchildren. Finally, and most important to Craig, he was a devoted life-long Christian.



Have You Seen?

By Alfred Yebba, Binghamton University

GNP research is published in a wide range of academic journals. Since you cannot read them all, this section of the newsletter provides a **sample** of recent research you might have missed. If you have recently had a paper accepted for publication and would like it mentioned in the newsletter, please feel free to notify the newsletter editor.

“Determinants of Audit Report Modifications in Finnish Municipalities” by M. Paananen, J. Ronkko, M. Zerni, and D. Hay. *Journal of Accounting and Public Policy*. 2021.

Abridged Abstract: The paper explores three determinants of audit report modifications in municipalities: (1) economic performance, (2) decentralization of decision-making across different decision-making bodies, and (3) political competition between political parties in local councils. These determinants are examined based on a large panel of data on Finnish municipalities for the period from 2009 to 2013. We find that 33 percent of audit reports had modifications during this period, which raises serious concerns about the state of municipal management, accounting, and auditing in Finland. Regarding the above determinants, the following conclusions can be made based on our analyses. First, we find partial evidence that weak economic performance increases the likelihood of audit report modifications. Second, the lower the competition among political parties in a local council, the lower the likelihood of audit report modifications. Finally, the more decentralized decision making is across the different decision-making bodies under the local council, the higher the probability of audit report modifications. These results are consistent with agency theory’s explanations regarding the value of auditing.

“The Effect of Large Corporate Donors on Non-profit Performance” by A. Finley, C. Hall, E. Harris, and S. Lusch. *Journal of Business Ethics*. 2021.

Abstract: Using a dataset of corporate philanthropic gifts of \$1 million or more, we examine the influence of corporate donors on the performance of recipient non-profit organizations (NPOs). We find that corporate donors positively influence NPO performance, specifically in the

form of higher revenues per employee, program ratios, and fundraising returns. We find little evidence that large foundation or individual donors similarly enhance organizational performance. In additional analysis, we find that large corporate donations matter when the corporation is more likely to have influence over the recipient NPO. These findings suggest that corporate donors provide the monitoring and expertise needed to enhance organizational performance beyond simply providing funding to NPOs. Our results are robust to a two-stage model and propensity score matching to address endogeneity concerns. While prior research has examined the effect of corporate philanthropy on donor organization performance, we contribute to the literature by examining whether corporate philanthropy also improves recipient organization performance.

“Overview of U.S. State and Local Government Financial Reporting: A Reference for Academic Research” by W. Kim, M. Plumlee, and S. Stubben. *Accounting Horizons*. (early online).

Abstract: The purpose of this paper is to encourage and support academic research related to U.S. state and local government financial reporting. We provide an overview of U.S. state and local governments and their financial reporting, discuss sources of government data available to researchers, review key streams of academic research on governmental financial reporting, and suggest opportunities for future research in this area.

“Classifying and Reporting Majority Equity Interests under GASB Statement 90” by C. Shoulders and J. Lakatos. *CPA Journal*. 2021.

Abstract: Governments often hold equity interests in legally separate entities that are utilized to

deliver government services, sometimes through cooperative ventures, or for investment purposes. Governments need to determine which of these entities are part of their financial reporting entities. GASB Statement 90 resolves this reporting entity issue. Many governments will find that implementing the standard requires little change to their financial statements, but other entities will need to incorporate newly identified component units, leading to a significant impact.

“Linguistic tone of management discussion and analysis disclosures and the municipal debt market” by K. Rich, B. Roberts, and J. Zhang. *Journal of Public Budgeting Accounting & Financial Management*. 2021.

Abridged Abstract: The authors textually analyze municipal MD&As with Linguistic Inquiry and Word Count (LIWC) software and develop narrative tone measures based on existing financial-specific dictionaries. Using a final sample of 446 municipal bond issuances from 2012 to 2016, the authors modify the current bond regression models to examine the association between MD&A disclosure tone and future interest costs or rating disagreements. The study’s empirical analysis suggests that more negative MD&A tone is associated with higher future debt costs and greater future disagreements among bond rating agencies.

“DATA Act Dashboard: An Instructional Case Using Data Visualization” by K. Kitching, E. Coble, and A. Phillips. *Journal of Governmental and Nonprofit Accounting*. (early online).

Abstract: This case instructs students on how to extract, transform, and load data (ETL) from disparate sources to perform analysis on Federal Government agency spending transactions: the financial statements of the U.S. Government Accountability Office, DATA Act spending data, and Office of Management and Budget object

class definitions. Students also learn to construct an interactive dashboard to allow users to discover and investigate agency spending data and to drill down to specific dimensions, such as program activity or object classification, and to specific standard general ledger accounts used by the Federal Government. A companion case demonstrates how to use robotic process automation to automate some of the ETL steps. This case is designed to be flexible so that it can be implemented in any undergraduate or graduate accounting course from government accounting and auditing to data analytics based on the instructor’s preference.

“Health Information Technology Investments, Patient Experience, and Hospital Bad Debt Abstract” Y. Wang, T. Wang, and K. Cook. *Journal of Governmental and Nonprofit Accounting*. (early online).

Abstract: In this study, we examine the effect of health information technology (HIT) investments on hospital bad debt via improved patient experience. Using data from California Hospital Reports and Definitive Healthcare, we first expect and find that HIT investments decrease hospital bad debt. Next, following Baron and Kenny’s (1986) approach and the bootstrap approach of Zhao, Kynch, and Chen (2010), we study whether patient experience mediates the relationship between HIT investments and hospital bad debt. We find that HIT improves patient experience which, in turn, reduces bad debt at hospitals. Taken together, our findings provide evidence that patient experience is important as a means to affect the relationship between HIT investments and hospital bad debt.

If you have seen any published research papers you think would be of interest to our members, please send them to Fred at: aayebba@binghamton.edu

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, 2022. Submit newsletter items (maximum of 350 words per item to:

Alfred A. Yebba, Newsletter Editor
Binghamton University – SUNY
School of Management
P.O. Box 6000
Binghamton, NY 13902-6000
Phone: (607) 777-6357; E-mail: aayebba@binghamton.edu

GNP Section Officers – 2021-22 Academic Year

OFFICERS

President

Karen Kitching, George Mason University

President-Elect & Regional Coordinator

Brian McAllister, University of Colorado – Colorado Springs

Past President

Robert Eger, Naval Postgraduate School

Secretary/Treasurer

Nancy Chun Feng, Suffolk University

Vice President for Practice

Mandy Nelson, KPMG LLP

Vice President & Director-Education & Research

Dana Forgione, Texas A&M University-Corpus Christi

AAA Council Representative

Suzanne Lowensohn, University of Vermont

Historian

Barry Marks, University of Houston-Clear Water

AAA Meeting Model Committee Representative

Linda Parsons, University of Alabama

COMMITTEE CHAIRPERSONS

Accounting and Auditing Standards

Dara Marshall, Texas A&M-Corpus Christi

Doctoral Program Liaison

Amanda Beck, Georgia State University

Education

Rebecca Bloch, Fairfield University

Information Technology

Tharindra Ranasinghe, American University

Membership

Amy Holmes, Trinity University

Research Program Chair & Annual Meeting Program Chair

Erica Harris, Florida International University

Research Program Chair Elect & Midyear Meeting Program Chair

Linda Ragland, University of New Hampshire

Enduring Lifetime Contribution Award Chair

Robert Eger, Naval Postgraduate School

GASAC Member

Terry Patton, MSU Texas

International Committee Chair

Denise Juvenal, Faculdade FIPECAFI

EDITORS

JOGNA Editors

Vaughan Radcliffe, Senior Editor, Western University

Thomas Vermeer, Associate Editor, University of Delaware

GNP Section Newsletter Editor

Alfred Yebba, Binghamton University - SUNY

REGIONAL COORDINATORS

Mid-Atlantic Region: Hussein Issa, Rutgers University

Midwest Region: Qianhua “Q” Ling, Marquette University

Northeast Region: Alfred Yebba, Binghamton University - SUNY

Ohio Region: Aaron Wilson, University of Ohio

Southeast Region: Benedikt Quosigk, Kennesaw State University

Southwest Region: Orry Swift, Lamar University

Western Region: Joshua Zender, Humboldt State University

International: Denise Juvenal, Universidade Federal do Estado do Rio de Janeiro

NOMINATING COMMITTEE

Robert Eger (Chair), Naval Postgraduate School

Daniel Neely, University of Wisconsin – Milwaukee

Tammy Waymire, Middle Tennessee State University

Brian McAllister, University of Colorado – Colorado Springs