

## The Government and Nonprofit (GNP) Section 2022 Midyear Meeting

was held on March 11-12, 2022 at the Grand Hyatt in Washington, D.C.,

There were 73 registered attendees, which included both new and familiar faces.

The **Friday session** included several speakers from the profession. Karen Kitching, the GNP Section President kicked off the event by welcoming everyone and providing opening remarks. Linda Ragland, the GNP Section Midyear Meeting Program Chair, and Thomas Vermeer, the Associate Editor for Journal of Government and Nonprofit Accounting, also spoke briefly about the conference program and the section's journal.

Dean Mead, the Assistant Director of Research and Technical Activities, with the Government Accounting Standards Board (GASB), started the morning sessions with a GASB Update. Dean presented on a number of standard-setting issues currently on GASB's agenda. He also solicited proposals for the Gil Crain Memorial Research Grant program. The due date for a request for Gil Crain Research Grant funding is May 31, 2022. Those interested should write-up a formal request for research funding as a Microsoft Word document and send the request in an email to [director@gasb.org](mailto:director@gasb.org).

The second session of the day titled *Accounting for Lost Revenues during COVID-19: Hospitals and Universities* was presented by Amanda Nelson, Partner KPMG. During the presentation, Amanda enlightened the audience on several complex issues surrounding accounting for lost revenues during Covid. The third session of the day was on *Financial Report of the U.S. Government*. The session was presented by Robert (Scott) Bell, Senior Staff Accountant with the U.S. Department of Treasury.

At lunch, Karen welcomed guest speaker Kathleen Patterson, D.C. Auditor, Office of the District of Columbia Auditor. The luncheon presentation related to *Taxation without Representation, Not Just a Bumper Sticker*. Following lunch, awards were presented. *The Enduring Lifetime Achievement Award* was presented to Dr. Paul Copley, RSM Faculty Scholar at James Madison University. *The Midyear Meeting Best Paper Award* was presented to Daniel Neely, University of Wisconsin-Milwaukee; Gregory Saxton, York University; Paul Anthony Wong, University of California, Davis for the paper titled: "Payback Protection Program: The Determinants of Participation and the Characteristics of the Loans Obtained." The selection committee for the best paper award consisted of Brian McAllister, Tharindra Ranasinghe, and Linda Ragland.

The afternoon started off with an interactive session with a panel of experts talking about *GNP Big Data Availability*. Panel members included: Timothy F. Berger, Technical Advisor to the Director, Exempt Organizations and Government Entities at the Internal Revenue Service (Form 990 data); Karl Eiholzer, Director Data Analytics, Municipal Securities Rulemaking Board (EMMA and municipal securities data); Marc Joffe, Senior Policy Analyst, Reason Foundation (state and local government XBRL data); and Ross Williford, Branch Manager for Data Operations, Department of Treasury (USAspending data).

Following the interactive panel session, Eugene Steuerle, Richard Fisher Chair and Institute Fellow, at the Urban Institute, presented *Giving Out of Wealth: What do We Know & the*

*Potential for Community-based Legacy Campaigns*. Wrapping-up the Friday sessions, Eric Lofgren, Research Fellow, Center for Government Contracting, at George Mason University talked about *GCAS and the Rise of Intangibles*. Rounding out the day, everyone enjoyed a fabulous off-site dinner at Zaytinya by Jose Andres at 701 9<sup>th</sup> street NW, Washington D.C.,

We graciously thank the speakers and moderators who presented during the Friday sessions. We also express our sincere gratitude to Kelli Rickrode from the American Accounting Association (AAA) for her administrative support both before and during the meeting.

**The Saturday session** provided an opportunity for the GNP Section to promote and facilitate academic research focused on governmental and not-for-profit accounting.

A total of 41 papers were submitted for review and 24 were accepted for presentation at the concurrent sessions. An additional five papers were presented at the interactive breakfast roundtable session. Main topics covered by these research papers include nonprofit donation decisions; governmental reporting and accountability; nonprofit performance; nonprofit & governmental auditing; health care.

We sincerely thank all authors, reviewers, presenters, discussants, and moderators for the research session. The program would not be a successful event without your dedication and support. A complete listing of the program & papers presented at the midyear meeting can be found at: <https://aaahq.org/Meetings/2022/Government-and-Nonprofit/Program>. The program lists authors, presenters, discussants, and moderators.

In addition to the information provided in the midyear meeting's program, we sincerely thank the 33 paper reviewers for sharing their time and expertise. The reviewers include: Laura Alford, Louisiana State University; Ben Angelo, Ball State University; Steven Balsam, Temple University; Mai Dao, The University of Toledo; Nancy Chun Feng, Suffolk University; Mary Fischer, The University of Texas at Tyler; Renee Flasher, The Pennsylvania State University Harrisburg; Dana A. Forgione, Texas A&M University–Corpus Christi; David Godsell, University of Illinois at Urbana-Champaign; Benita Maria Gullkvist Hanken School of Economics; Anubhav Gupta, National University of Singapore; Curtis Hall, Drexel University; Erica Harris, Florida International University; Michelle Hutchens, University of Illinois; Jared Koreff, Trinity University; Brian P. McAllister, University of Colorado Colorado Springs; Michele McGowan, King's College; Julie Mercado, Boise State University; Daniel Gordon Neely, University of Wisconsin–Milwaukee; Martin Emanuel Persson, University of Illinois at Urbana-Champaign; Mikhail Pevzner, University of Baltimore; Benedikt Markus Quosigk, Kennesaw State University; Usha Rackliffe, Emory University; Iguehi Rajskey, Temple University; Tharindra S. Ranasinghe, American University; Kevin T. Rich, Marquette University; Ken Smith, School Accountability Group, LLC; Kyle Alexander Smith, The University of Alabama; Gregory Stone, Old Dominion University; Tammy R. Waymire, Middle Tennessee State University; George R. Wilson, Valdosta State University; Paul Anthony Wong, University of California; Davis Kiely Yonce, Washington State University