



Message from Nancy Chun Feng, Suffolk University AAA GNP Section President

Greetings, GNP Colleagues!

I am truly honored to serve as your GNP President. Thank you for entrusting me with this opportunity! I am excited about collaborating with you and advancing the section for another year. It is a privilege to serve a distinguished community of government and not-for-profit accounting scholars, and I take pride in being part of the most collegial section within the AAA.

I extend my heartfelt thanks to Brian McAllister for his many years of service to our section and for serving as President of the section this past year. Brian has been deeply involved and served our section very well. He did an excellent job organizing the 2023 Midyear Meeting (MYM) in Denver, Colorado. He has been a great mentor to me over the past year in grasping the responsibilities of the GNP President role. Thank you, Brian!

Our section's executive committee officers have performed admirably in helping to manage the operations of our section. Rebecca Bloch successfully organized the 2023 MYM meeting, while Linda Ragland excelled in coordinating both the 2022 MYM meeting and the 2023 annual meeting. Amanda Beck has been chairing the committee for the GNP Outstanding Dissertation Award and administering GNP Travel grants to doctoral students. Mandi Peterson has been actively leading the education committee, organizing educational panels during MYMs. Renee Flasher and Jackie Jamesheed have been co-chairing the Accounting and Auditing Standards Committee, providing valuable insights on GASB and AICPA exposure drafts. Zhanel DeVides has taken on the role of leading the GNP membership committee. Special thanks to Barry Marks for serving as our historian.

Suzanne Lowensohn brought all the updates on AAA Council Meetings, and now Alan Styles takes over her role as our new Council Representative. Suzanne is currently our GASAC Representative. Linda Parsons has been helping the section in many ways, and she serves as the new AAA-wide Director-Focusing on Membership. I would like to thank KPMG for their continuous and dedicated support to the section and am grateful for Corbin Neiberline from KPMG, LLP (Vice President-Practice) for his assistance in strengthening the KPMG connection.

I would also like to thank Tom Vermeer from the University of Alabama at Birmingham for leading our Section's journal, the Journal of Government & Nonprofit Accounting (JOGNA) over the past year as Editor. Thanks to Vaughan Radcliffe for his years of services as the former Editor and for his support during the transition. I encourage all of you to consider JOGNA as a platform for publishing your research in government and not-for-profit accounting.

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Finally, I would like to express my gratitude to all those who submitted GNP papers for the Midyear and Annual Meetings, as well as to the reviewers, discussants, and moderators for generously sharing their expertise. The strength of our section is inherently tied to the dedicated service of numerous volunteers who collectively contribute to the section.

Our section plays such a vital role in promoting excellence and accountability in governmental and nonprofit accounting. Currently, we are facing financial challenges, particularly under the new AAA journal budget model. The GNP's new AAA journal budget committee, formed right after the annual meeting and consisting of myself, Dana Forgione, Erica Harris, Linda Ragland, Alan Styles, Vaughan Radcliffe, and Tom Vermeer, have been working on finding resolutions. As we navigate the challenges and opportunities that lie ahead, I would like to emphasize the importance of collaboration and knowledge-sharing within our community. I encourage each one of you to actively engage with our section's activities: attend conferences, contribute to research, participate in discussions, and serve on sectional committees. Together, we will continue to advance the field of governmental and nonprofit accounting, creating a positive impact on the communities we serve.

The 2024 GNP MYM will be held in-person at the GASB headquarters in Norwalk, CT on March 8th and 9th. We are very grateful to GASB for their dedicated support to host our MYM. Many thanks to Tammy Waymire (GASB Senior Research Manager) for her tremendous support during the MYM planning! Ryan McDonough from Rutgers University has graciously accepted the Midyear Meeting Program Chair role for the 2024 meeting. Ryan and I sincerely hope that many of you are planning to participate in the upcoming meeting next March. This presents a valuable opportunity for us to reconnect with familiar colleagues in the GNP and to forge new connections with those we have not yet had the pleasure of meeting.

Thank you again for giving me this opportunity to serve in the GNP section, and I look forward to seeing you at Norwalk in March!

Best wishes,

-Nancy Chun Feng
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2023 Annual Meeting Recap

By Linda Ragland, Research Program Chair & Annual Meeting Program Chair

The 2023 Annual Meeting of AAA was held in Denver, Colorado on August 7-9th at the Gaylord Rockies Hotel. Based on AAA records, 84 GNP section members registered for the meeting. What a great turnout!

For the Annual Meeting, the GNP section agenda included:

- **Executive Committee Meeting** on Monday, Aug. 7th at 7:00 - 8:15 a.m.
- **GNP Section Luncheon & Business Meeting** on Monday, Aug. 7th at 12:00 - 1:45 p.m. The section business meeting immediately followed the luncheon at 2:00 - 3:30 p.m. Joel Black, GASB Chair, was the distinguished luncheon speaker.



- **Research Sessions:** During the three-day meeting (Aug. 7th - 9th), the GNP section had five research sessions. These sessions were broken down into three concurrent research sessions, one paper dialogue session, and one GASB panel session. For the research/dialogue sessions - a total of 23 research papers were received and 17 were accepted.
- **GASB Panel Session:** The meeting included (on Aug. 8th) a distinguished panel of governmental accounting experts that discussed the challenges and opportunities facing higher education & the profession from a governmental perspective. **Moderator:** David Bean, CPA; Former GASB Director of Research & Technical Activities. **Panelists:** (i) Jim Brown, CPA; Former GASB member and Retired Partner, BKD, LLP [now FORVIS, LLP], (ii) Keri Hunter, CPA; State Auditor, Colorado, (iii) Kris Knight, CPA; Deputy Secretary of State, Delaware and GASB member, and (iv) Terry Patton, Ph.D., CPA; Distinguished Professor of Accounting Midwestern State University and Federal Accounting Standards Advisory Board [FASAB] member.
- **Program for Annual Meeting:** The full annual meeting program info. can be found at <http://aaahq.org/Meetings/2023/Annual-Meeting/Program>
- **Other:** The Governmental Accounting Standards Advisory Council (GASAC) hosted a meeting (on Aug. 7th) that ran concurrently with the AAA Annual Meeting in Denver Colorado at the Gaylord Rockies. All GASAC meetings are open to the public. The GASAC meeting information can be found at: <https://gasb.org/page/PageContent?pageId=/meetings/gasac-meetings-calendar.html>

The GNP section expresses gratitude to everyone who provided volunteer support in planning and organizing GNP section events at the AAA Annual Meeting. We greatly appreciate (and thank) the many folks who submitted research papers, reviewed submitted papers, presented, discussed, and/or moderated at the research

sessions. We deeply thank Joel Black, GASB Board Chair and the distinguished guests (as listed above) for speaking at GNP section events. We also sincerely thank Brian McAllister for his strong leadership as our section President.

During the section luncheon and business meeting on Monday (Aug. 7th) – two awards were announced (with one award recapped from the midyear meeting). These awards are described below.

Best Paper

The best paper award was presented to Brian McAllister and Wei Hus, from University of Colorado – Colorado Springs for the paper titled “*The Impact of Voluntarily Filing Form 990 on Donations and Government Grants.*”



Congratulations to Brian and Wei on this achievement! We thank Vaughan Radcliffe, Alan Styles, and Paul Wong for serving on the Best Paper Award Selection Committee.

Dissertation Grant Award

The Outstanding Dissertation Award for 2023 was presented to Bethany Brumley for her dissertation titled: “*What is the Interplay Between Auditing and Regulatory Investigations? Evidence from the Municipal Bond Market.*”

The membership of the GNP section congratulates Bethany on this recognition & wishes her the best of professional success. We also send encouragement to continue researching GNP topics.

Bethany completed her Ph.D. studies at the University of Illinois at Urbana-Champaign. She joined the faculty at the University of Mississippi.



Enduring Lifetime Contribution

Recap from the Midyear Meeting

Daniel Tinkelman, Professor of Accounting & Marshall G. Kaplan Chair in Municipal Government Accounting at Brooklyn College is the recipient of the 2023 GNP Enduring Lifetime Contribution Award. Dr. Tinkelman is a highly regarded expert in governmental accounting research. He has published over forty articles. His research stream includes textbooks, an edited research handbook on governmental & nonprofit accounting, law reviews, along with other peer-reviewed academic publications. Dr. Tinkelman has also published articles in some of the most widely distributed practitioner journals. He is a CPA and has extensive experience in both private and public accounting.

A huge congratulations to Dan on this well-deserved award!



Journal of Governmental and Nonprofit Accounting (JOGNA) Update

By Thomas Vermeer, Editor

I hope your fall semester went well and you enjoyed some time off over the holidays. As 2023 came to an end, I wanted to reflect on the following items:

- I want to thank everyone who has agreed over the past year to review papers for JOGNA. Overall, the reviewers have provided excellent feedback in a timely fashion. Without your hard work and dedication, the editorial process would not work effectively.
- If you are interested in reviewing papers for JOGNA, please contact me and I will add you to the reviewer list. Indicate your area of expertise and the types of papers you would like to review.
- I am working on issuing a call for a special topics section for a forthcoming issue of JOGNA. If you have any ideas for a specific special topic, please reach out to me.

Second, I want to thank the GNP Executive Committee for their work in navigating the new AAA-national budget model. This is a significant issue for our section. I especially want to thank Nancy Feng, President of the GNP section, for her leadership in these efforts. Nancy has taken the lead in these efforts, and I really appreciate her efforts.

Finally, my overall goal as Editor is to promote, publish, and build the community of those conducting research in governmental and nonprofit accounting, and to create new knowledge in this field. Thus, please consider JOGNA as an outlet for your research papers. Your papers will be reviewed by fellow members of our section that understand your papers, understand the mission of JOGNA, and want to help you succeed in your research activities. One item to keep in mind: please thoroughly assess your manuscript before submitting it. Often manuscripts are rejected by reviewers because the manuscript has been submitted prematurely.

If you have any questions or concerns regarding JOGNA, please contact me at tvermeer@uab.edu

Thanks, Tom

2024 Government & Nonprofit Section Midyear Meeting Mark Your Calendar

Date: March 8-9, 2024

Location: Norwalk, Connecticut.

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

<https://aaahq.org/Meetings/2024/GNP-Midyear-Meeting/Registration%20Information>

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 standard-setters and leading professionals regarding contemporary developments in GNP topics, and to collaborate with GNP colleagues.

Faculty and accounting professionals are encouraged to attend. Accounting professionals have the option of attending Friday, March 8, when we will hear from standard-setters from the GASB and FASB, as well as leaders from the profession.

The GNP Midyear Meeting also offers a great opportunity to remain current on issues in the GNP area, gain ideas for your GNP classroom, and to network and collaborate with GNP colleagues.

We gratefully acknowledge KPMG Foundation and the GASB for its generous support in sponsoring the 2024 GNP Section Midyear Meeting.

Have You Seen?

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.

Recently, many section members were involved in the development of a book titled “Research Handbook on Nonprofit Accounting” edited by Daniel Tinkelman and Linda M. Parsons and published by Edward Elgar. The book includes four separate parts and twenty-two chapters discussing all aspects of nonprofit research.

The book is available for purchase at:

<https://www.e-elgar.com/shop/usd/research-handbook-on-nonprofit-accounting-9781800888272.html>

Academic articles:

“Municipal OPEB contributions: The roles of governance structure, fiscal, and socioeconomic factors during and after the great recession” by R. Eger, L. Johnson, S. Lowensohn, and A. Styles. *Journal of Governmental and Nonprofit Accounting*. 2023.

Abstract: Many governments offer other postemployment benefits (OPEB) to their employees, and discretionary contributions to OPEB plans are important to plan financial well-being. This paper reports a study of municipalities' actual annual contributions to their OPEB plans from fiscal year 2008 through 2015, a time span encompassing the Great Recession and subsequent gradual recovery. Giving effect to cities' governance structure (form of organization and extent of employee unionization) and certain fiscal and socioeconomic variables, we estimate a model of plan contributions normalized by the related actuarially required contributions. We find that Mayor-Council (MC) cities are associated with comparatively higher OPEB plan contributions relative to Council-Manager cities. We control for MC cities' discount rates to address the consequences of optimistic rate assumptions. The effect of unionization on contributions is evident directly, but unionization is not noteworthy when conditioned on form of government. This suggests that MC cities manage their OPEB plans in a fiscally accountable manner.

“Morristown Memorial Hospital: The Nonprofit Property Tax Exemption Debate” by M. McGowan, J. Lohin, and B. Williams. *Journal of Governmental and Nonprofit Accounting*. 2023.

Abstract: This case highlights nonprofit hospital organizations' changing roles and relationships with their tax-exempt status and the communities they serve. Historically, nonprofit hospitals justified tax exemption by meeting community health needs but have evolved into extensive partnerships with for-profit organizations to obtain the resources necessary to provide state-of-the-art care. Unfortunately, these arrangements have raised issues regarding tax-exempt status, making nonprofit hospitals an increasing target of property tax exemption challenges for cash-strapped municipalities. This was the case when the property tax exemption of Morristown Memorial Hospital was called into question. The New Jersey Tax Court pointed to a complex structure in which nonprofit and for-profit interests were inextricably intertwined. It is held that, if modern nonprofit hospitals operate like this, they are essentially legal fiction. Students assess whether the Hospital satisfies the criteria for property tax exemption and debate the legitimacy of tax exemption given the changing nature of nonprofit hospital operations.

“Accounting as a Tool for Legitimization of Nonprofit Organizations” by D. Tinkelman. *Journal of Governmental and Nonprofit Accounting*. 2023.

Abstract: This article introduces students and new scholars to key issues in nonprofit accounting research. Three historic vignettes illustrate the key role of accounting and internal controls in legitimizing and delegitimizing nonprofit organizations. Building on these vignettes, I explore five key topics: the use of accounting reports and controls to mitigate principal-agent problems, issues caused by problematic accounting measures, strategic reaction by nonprofit organizations to being measured, differential benefits of particular measures to different organizations, and the ability of users to understand measures.

“The effects of local newspaper closures on nonprofits’ executive compensation” by R. Felix, J. Khavis, and M. Prevzner. *Journal of Accounting and Public Policy*. 2024.

Abstract: We examine the role of local newspapers in monitoring the nonprofit sector by testing how local newspaper closures affect nonprofits’ executive compensation levels. Although prior research establishes that local newspaper closures affect behavior of for-profits and municipalities, the unique governance and enforcement environment of nonprofits make it unclear whether and how closures of local newspapers will affect nonprofits’ executive compensation spending behavior. Consistent with local newspapers serving as an alternative monitoring mechanism within the nonprofit sector, we find that, following local newspaper

closures, the levels of nonprofits’ executive compensation spending increases. This effect is less pronounced among nonprofits having audits and among those with better internal governance. Our results suggest that newspaper closures exacerbate agency problems among nonprofits particularly when alternative monitoring mechanisms of nonprofits are weaker.

“Nonprofit accounting conservatism” by J. Altamuro and E. Harris. *Journal of Accounting and Public Policy*. 2023.

Abstract: In this study we examine whether U.S. nonprofit organizations engage in conservative financial reporting, and whether conservatism has an impact on future donations. Employing the model developed by [Ball and Shivakumar \(2005\)](#) for non-public companies, coupled with a sample of over 72,000 industry diverse nonprofit-years, we find evidence consistent with nonprofit firms, on average, reporting conservatively. Further, when we consider stakeholder demand for financial reports, we find that organizations that receive sizable government funding report more aggressively, consistent with a reduced demand for financial statement information. We also consider whether nonprofit managers have incentives to report conservatively, and document that organizations providing bonuses or perquisites to their executives report more aggressively. Finally, we study whether donors value conservative reporting and find that organizations that report conservatively are associated with higher future contributions. We believe these findings will be of great interest to managers, regulators, and those that engage in academic research in this important sector of our economy.

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, 2024. Submit newsletter items (maximum of 350 words) per item to:

Alfred A. Yebba, Newsletter Editor

E-mail: ayebba@fairfield.edu

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