



**Message from Brian McAllister, University of Colorado - Colorado Springs  
AAA GNP Section President**

Greetings GNP Colleagues,

I hope the end of your academic year is winding down nicely. I cannot believe that summer is almost here and that it will be time soon to attend the AAA Annual Meeting.

The GNP Section has a number of accomplishments to celebrate from the past year.

- Congratulations to our own Linda Parsons for being elected to the AAA-wide position of Director-Focusing on Membership!
- Congratulations also to Alan Styles for his appointment as a AAA Council Representative-Elect. Alan will be assuming this role in August 2023. Suzanne Lowensohn is currently serving on the AAA Council and has kept the Section well-informed on AAA business over the last three years. Thank you Suzanne and Alan for your service!!
- The Section responded to two exposure drafts, one related to GASB’s risk disclosure standard and the other related to the AICPA’s exposure draft for the CPA Evolution Blueprint. Thank you to Renee Flasher and Jackie Jamsheed for leading the charge on these.
- The Section also submitted a letter of support for the Financial Data Transparency Act of 2022 to several U.S. Senators. Thanks goes out to Jackie Jamsheed, Renee Flasher, Tammy Waymire, and Irfan Bora for their work on the letter. The Act was signed into law on December 23, 2022.
- Our Section journal, the *Journal of Government and Nonprofit Accounting* (JOGNA) had a very successful editor transition on September 1, 2022. Thank you to Vaughan Radcliffe for leading JOGNA over the past several years as Editor. Thanks also goes out to Tom Vermeer for serving as the new Editor of JOGNA. I encourage all of you to consider JOGNA as an outlet for your government/not-for-profit accounting research.

The 2023 Midyear Meeting was a big success! There were 79 attendees from four countries. The Meeting was held at the historic Oxford Hotel in downtown Denver Colorado on March 10th and 11th. The Friday presentations covered many areas of our membership interests. It was especially great to hear from multiple stakeholder-types in governmental accounting (i.e., preparers, auditors, users, educators and standard setters). The Nonprofit Accounting Research panel also offered some very helpful information to our not-for-profit researchers. On Saturday, 24 papers were presented, and another 5 papers were discussed at breakfast

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roundtables. Thank you to the many GNP members who served as discussants and moderators. All of you are amazing in all your efforts toward making the Section a success!

Friday's lunch was jam-packed with activities, including a presentation from the Marijuana Enforcement Division of the Department of Revenue of the State of Colorado and an awards ceremony for the Enduring Lifetime Contribution Award (Dan Tinkelman), Best Paper (Sharon Kioko), and Ph.D. Travel Grant (Huaxia Li). At the end of day Friday, everyone enjoyed an off-site dinner at the Wynkoop Brewing Company, just a short walk from the Oxford Hotel in downtown Denver. A recap of the Midyear Meeting highlights is provided later in this newsletter.

Special thanks to Rebecca Bloch, our Midyear Meeting Chair and to Lisa Slavinski, our AAA Meeting Manager, for all their help and support.

I hope to see you (again for some) in Denver in August for the Annual Meeting. Our section luncheon will be held on Monday, August 7, 2023, 12:00pm – 1:45pm followed by our Section business meeting. I'm excited to announce that Joel Black, GASB Chair, will be our luncheon speaker.

Please let me know if you need anything or have any questions or concerns about the GNP Section.

Brian McAllister  
AAA GNP Section President  
[bmcallis@uccs.edu](mailto:bmcallis@uccs.edu)

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## 2023 Annual Meeting News

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

We hope to see many of our members at the annual meeting in Denver, Colorado on August 7-9, 2023. The preliminary schedule follows.

### **Section Luncheon and Business Meeting**

The GNP Section Luncheon will be held on Monday, August 7th, at 12:00 noon. The section business meeting will be held immediately following the luncheon. Please plan to attend both. We are excited to announce that Joel Black, GASB Chair, will be our luncheon speaker.

### **Research Sessions**

During the three-day meeting, the GNP section will host five research sessions. These sessions are broken down into three concurrent research sessions, one paper dialogue session, and one panel session. For the meeting - a total of 23 papers were received and 17 were accepted. The tentative schedule (with session topics) are as follows:

- Monday at 10:15 am: Current Topics in Governmental Accounting I
- Monday at 4:00 pm: Current Topics in Nonprofit Accounting
- Tuesday at 10:15 am: GASB Panel Session
- Tuesday at 2:00 pm: Current Topics in Governmental Accounting II
- Wednesday at 10:15 am: Governmental & Nonprofit Research Dialogue Session

At the time of the GNP newsletter release, the annual meeting program is not finalized. The full annual meeting program information will be available soon at the following link:  
<http://aaahq.org/Meetings/2023/Annual-Meeting/Program>

### **Other**

The Governmental Accounting Standards Advisory Council (GASAC) will be holding its next meeting concurrently with the AAA Annual Meeting in Denver Colorado at the Gaylord Rockies. The GASAC meeting is scheduled for Monday August 7th, from 8:00am-5:00pm. All GASAC meetings are open to the public. Please consider attending some or all of the GASAC meeting. Once available, the GASAC meeting agenda can be found at: <https://gasb.org/page/PageContent?pageId=/meetings/gasac-meetings-calendar.html>.

### **Thank You!**

We thank the following GNP members who reviewed paper submissions: Laura Alford, Riddha Basu, Robert Eger, Nancy Feng, Denize Ferreira, Renee Flasher, Dana Forgione, Binod Guragai, Md. Safayat Hossain, Wei Hsu, Jacqueline Jamsheed, Artem Joukov, Jonathan Kugel, Barry Marks, Mikhail Pevzner, Chase Potter, Benedikt Quosigk, Linda Ragland, Wentao Wu, Li Xu, Claire Yan, Rachel Zhang, and Emily Zoet. We also thank Vaughan Radcliffe, Alan Styles, and Paul Wong for serving on the Best Paper Award Committee

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## Annual Meeting Doctoral Mentoring

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By: *Amanda W. Beck*, Doctoral Program Liaison

Call for Experienced Mentors and PhD/New Faculty Mentees:

The GNP Mentor-Mentee program will once again be a part of the AAA Annual Meeting this August! We are looking for both mentors and mentees. Mentors and mentees will be matched based on topic area. Mentees will provide their mentor with a working paper on which they would like to have feedback by Sunday, July 16, 2023.

Participants can connect at the informal mentoring session and networking lunch to be held at the annual meeting, where mentors can share their comments and suggestions for the working paper with mentees.

If you would like to participate as either a mentor or mentee, please email Amanda Beck at [abeck@gsu.edu](mailto:abeck@gsu.edu)

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## 2023 Midyear Meeting Recap

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By: *Rebecca Bloch*, GNP Midyear Meeting Program Chair

The Government and Nonprofit (GNP) Section Midyear Meeting was held on March 10-11, 2023, at The Oxford Hotel in Denver, Colorado. There were 79 attendees from four countries and included both new and familiar faces.

The Friday sessions involved a number of speakers from the profession and provided a range of current topics in governmental and nonprofit accounting. Alan Skelton, Director of Research and Technical Activities for the GASB, kicked off the Friday morning session with a GASB Update. Alan 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 the request for Gil Crain Research Grant funding is due on May 31, 2023. Those interested should write up a formal request for research funding via email to [director@gasb.org](mailto:director@gasb.org). Any questions about topics or the proposal process may be directed to Tammy Waymire, GASB Senior Research Manager, via email [twaymire@gasb.org](mailto:twaymire@gasb.org)

The second session of the day was about the CPA Evolution and its impact on GNP education. It was moderated by Amanda Peterson (East Carolina University) and involved a panel of speakers with varying perspectives on how the CPA evolution will impact GNP education and the way students approach the CPA exam. The panel, including Sharon Lassar (University of

Denver), Suzanne Lowensohn (University of Vermont), Alan Styles (California State University, San Marcos), and Jan Taylor (AICPA & CIMA), provided insights from academics including those with extensive interaction with the profession.

Following the CPA Evolution Panel, Jan Taylor and Patricia Johnson (Southern New Hampshire University) spoke the AICPA Foundational Competencies Framework for Aspiring CPAs and other academic initiatives.

Our luncheon speakers, Shannon Gray and Travis Haley from the Marijuana Enforcement Division of the Department of Revenue of the State of Colorado, discussed Colorado's marijuana regulations and the evolution of this industry and its economic impacts in Colorado. The speakers provided a comprehensive history of the legalization of the cannabis industry in the State of Colorado and highlighted the complexities of this new revenue stream and provided insights into how the funding is allocated.

Lunch concluded with the presentation of three awards: Dan Tinkelman (Brooklyn College – CUNY) was presented with the Enduring Lifetime Contribution Award, recognizing his career of service and contributions to field of governmental and nonprofit accounting; Sharon Kioko received the GNP Midyear Meeting Best Paper Award for

her paper “Unintended Impact of Fiscal Rules and Limitations on Long-Term Obligations of State Governments;” and Huaxia Li (Rutgers, The State University of New Jersey) was recognized for being awarded a GNP Midyear Meeting Travel Grant.

The Friday afternoon sessions started with a panel moderated by Corbin Neiberline (KPMG and GNP Section Vice President – Practice) to provide unique government auditing career perspectives. Panelists included Andrew Lewis, Emily Law, Fuller Overby, and Kara Hand from KPMG as well as Tammy Waymire (GASB and Middle Tennessee State University.)

Following the KPMG panel was a presentation by Christine Kuglin (University of Denver) and Sheila Weinberg (Truth in Accounting) about Transparency in Government Reporting. They provided an update on the Financial Data Transparency Act and its Effect on Cities and States.

Next, Linda Parsons (University of Alabama) moderated a panel on Nonprofit accounting research focusing on where to find data, and how to use it. Panelists included Nancy Chun Feng (Suffolk University and GNP Section President-Elect), Kyle Smith (Mississippi State University), Dan Tinkelman, and Tammy Waymire.

We were excited to wrap up the Friday session with an introduction to the Government Finance Officers Association (GFOA) with speaker Michele Mark Levine (GFOA.) This represents a new collaboration with the GFOA at the GNP Midyear meeting.

On Friday evening, everyone enjoyed an off-site dinner at the Wynkoop Brewing Company, just a short walk from the Oxford Hotel in downtown Denver.

We wish to thank the speakers, panelists, and moderators who presented during the Friday sessions. We especially thank Lisa Slavinski from the American Accounting Association for her support with the planning of the GNP Midyear meeting, and for managing logistics and providing support on-site during the meeting.

The Midyear Meeting Saturday concurrent sessions provided an opportunity for the GNP Section to promote and facilitate academic research focused on governmental and not-for-profit accounting. A total of 36 papers were submitted for review and 24 were accepted for presentation at the concurrent sessions. An additional seven papers were presented at the interactive breakfast roundtable session.

We wish to thank the 24 discussants and 6 moderators involved with the Saturday concurrent sessions. We also thank the following 35 reviewers for sharing their time and expertise.

Amanda Beck, Georgia State University; Rebecca Bloch, Fairfield University; Bethany Brumley, University of Mississippi; Michael Carniol, Rutgers Business School; Eric Chan, The University of Texas at Austin; Moon-Kyung Cho, Texas A&M International University; Christine Cuny, New York University; Robert Eger, University of the Pacific; Nancy Chun Feng, Suffolk University; Dana Forgione, Texas A&M University–Corpus Christi; Marie Gioiosa, Iona University; Erica Harris, Florida International University; Jiapeng He, The University of Texas at Dallas; Amy Holmes, Trinity University; Wei Hsu, University of Colorado - Colorado Springs; Yuan Ji, The University of Texas at Arlington; Janet Jones, Stephen F. Austin State University; Sharon Kioko, University of Washington; Huaxia Li, Rutgers, The State University of New Jersey; Ken Li, McMaster University; Brian McAllister, University of Colorado-Colorado Springs; Sarah McCoy, University of New Mexico; Daniel Neely, University of Wisconsin-Milwaukee; Susan Parker, Santa Clara University; Linda Parsons, University of Alabama-Tuscaloosa; Amanda Peterson, East Carolina University; Kevin Rich, Marquette University; Kyle Smith, Mississippi State University; Anne Thompson, University of Illinois at Urbana-Champaign; Daniel Tinkelman, CUNY-Brooklyn College; Agnieszka Trzeciakiewicz, University of York; Kun Wanh, Texas Southern University; Tammy Waymire, GASB and Middle Tennessee State University; Han Yan, Fairfield University; Kiely Yonce, Washington State University.

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## Midyear Meeting Best Paper Award

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The Midyear Meeting Best Paper Award was presented to Sharon Kioko of the University of Washington for the paper titled: “Unintended Impact of Fiscal Rules and Limitations on Long-Term Obligations of State Governments.” Members of the awards panel included Linda Parsons and Tammy Waymire.

The abstract of the best paper follows: Initially adopted to ensure prudent management of resources, studies show fiscal rules (balanced budget requirements, tax and expenditure limitations, debt restrictions, and debt limitations) have unintended consequences. This paper examines their impact on the long-term obligations of state governments – specifically employee-retirement benefit obligations and non-guaranteed debt. Findings show that technical budget procedures, specifically anti-deficit rules, constrain the growth of unfunded retiree benefit obligations. Procedural budget rules, including whether the governor proposes a balanced budget or the legislature approves a balanced budget, have led to growth in unfunded obligations and incentivized the use of tax-supported debt (but not non-guaranteed debt). Limitations on taxing authority constrain the growth of unfunded retiree benefit obligations. They have, however, incentivized the use of tax-supported debt. While debt restrictions have the expected negative

impact on general obligation debt, governments are more likely to report higher levels of non-guaranteed debt and unfunded retiree benefit obligations.

Shown below, are Rebecca Bloch and Sharon Kioko (left to right).



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## Enduring Lifetime Contribution

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The GNP Enduring Lifetime Contribution Award was presented to Daniel Tinkelman, Professor of Accounting and Marshall G. Kaplan Chair in Municipal Government Accounting at Brooklyn College.

Dr. Tinkelman is recognized as an expert in governmental accounting research and has published more than forty articles. His research includes textbooks, an edited research handbook on governmental and nonprofit accounting, law reviews, and other peer-reviewed academic publications. Dr. Tinkelman has also published work in some of the most widely distributed practitioner journals. He is a CPA and has

extensive practical experience in both public accounting and private accounting.



Congratulations to Dan for this well-deserved award!



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## Journal of Governmental and Nonprofit Accounting Update

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*By Thomas Vermeer, Editor*

I hope your spring semester is going well and you are thinking about the many fun things you will be doing this summer. As I come close to concluding my first year as editor of JOGNA, I want 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. Although I am open to all suggestions, I am especially interested in a special topics section that focuses on topics that relate to practice or have practical implications.

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](mailto:tvermeer@uab.edu)

Thanks, Tom

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## Report on the Governmental Accounting Standards Advisory Council Meetings

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*By Suzanne Lowensohn, University of Vermont*

Suzanne Lowensohn attended a GASAC meeting on April 3-4, 2023, at GASB's new Norwalk offices. Highlights included:

A report by the FAF Executive Director described completion of the multi-year project to modernize FAF's publication system, noting that both the GASB and FASB codification websites are live with enhanced free online access.

GASB Chair Joel Black highlighted the GASB's accomplishments for the fourth quarter of 2022 and the first quarter of 2023, which included issuance of the Exposure Draft, *Implementation Guidance Update—2023* (final Statement is expected to be issued in June). He also discussed GASB efforts to monitor Electronic Financial Reporting, especially in light of the Financial Data Transparency Act, which became law in December 2022 requiring all federal financial regulatory agencies to make financial information machine-readable over the next four years.

GASAC member feedback was sought on the following GASB projects: 1) Conceptual Framework—Recognition; 2) Financial Reporting Model Improvements; 3) Classification of Nonfinancial Assets; 4) Capital Assets; 5) Emerging Practice Issues; 6) Revenue and Expense Recognition; 7) Going Concern Uncertainties and Severe Financial Stress; and 8) Risks and Uncertainties Disclosures.

GASB members and staff are especially interested in stakeholder feedback on the GASB Technical Plan. Collectively, GASAC members placed the greatest emphasis on capital assets and electronic financial reporting. Other highly rated topics include subsequent events, financial reporting entity statements (Statements No. 14, The Financial Reporting Entity; No. 39, Determining Whether Certain Organizations Are Component Units; No. 61, The Financial Reporting Entity: Omnibus; No. 80, Blending Requirements for Certain Component Units; and No. 90, Majority Equity Interests), fund balance (Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions), environmental, social, and governance reporting, as well as digital assets.

Alan Skelton, GASB director of research and technical activities, introduced our own GNP Section member, Tammy Waymire, as GASB's new senior research manager.

The next GASAC meeting is scheduled for August 7 **AT THE AAA ANNUAL MEETING**. This meeting is open to all AAA attendees. If you have any special interests in any of the topics noted, please contact Suzanne at [Suzanne.Lowensohn@uvm.edu](mailto:Suzanne.Lowensohn@uvm.edu).



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## Announcement - GASAC Meeting in Conjunction with the AAA Annual Meeting

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*By Suzanne Lowensohn, University of Vermont*

The next GASAC meeting will be held on Monday, August 7 from 8:30-5:00, in conjunction with the American Accounting Association's (AAA) Annual Meeting in Denver. The meetings are open to the public. GASAC will also be attending the GNP Section luncheon, where GASB Chair Joel Black will be the speaker. GASAC members have been invited to attend the following GNP meeting sessions on Tuesday, August 8:

10:15–11:45 a.m.—Discussion Panel: Attracting Students to the Profession and Professors to Governmental Accounting and Auditing, moderated by David Bean and including Jim Brown, Terry Patton, Kerri Hunter, and Kris Knight as panel participants.

2:00–3:30 p.m.—Two research papers will be presented in the *Current Topics in Governmental Accounting* session—*Audit Quality and Rural Markets*, and *Deferred Inflows/Outflows and Bond Market Effects*.

Please take this opportunity to get involved in the standard-setting process!

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## AAA Council Update

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*By Suzanne Lowensohn, University of Vermont*

Suzanne Lowensohn attended the April 12, 2023, brief virtual AAA Council Meeting. Meeting highlights included a Meetings Model (MM) Committee Update and discussion of Council Response to the AICPA's Draft Pipeline and Acceleration Plan (DPAP).

The MM Task Force presented four preliminary models for overhead cost allocation to AAA section meetings. The rationale was that AAA membership dues and EBSCO funds were subsidizing midyear meeting costs. Costs being allocated include: staff salary, benefits, and retirement for meetings, membership, finance, and IT staff calculated annually by the percentage of time spent supporting section meetings; supplies; registration system; telecommunications; insurance; submission system; zoom licensing; and building expenses. The goal was initially to allocate all fixed and indirect AAA costs related to meetings to sections AND to require a 5% profit on section meetings. Given the extreme nature of the allocations, the 5% profit has been ignored for the time being. There are also discussions of subsidies so not all costs are allocated.

Proposals are still being discussed and would be phased in over a 4-year period following approval (0%, 33%, 67%, 100%). Projected allocations would be substantial for the GNP Section's Midyear meeting, so the Executive Committee is monitoring this closely.

On February 27, 2023, the AICPA released the third version of DPAP which seeks to address the growing shortage of CPAs with eight initiatives to improve the pipeline of future CPAs. Council submitted a response, which can be found at <https://aaahq.org/Pipeline/Draft-Pipeline-Acceleration-Plan-Responses>.

At the next AAA Council meeting on July 19, Alan Styles will transition to GNP's Council representative.

Council meeting agendas and minutes from Board and Council Meetings are posted at:

<http://aaahq.org/About/Governance/Board-Council-Activities>

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## Have You Seen?

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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.

**“The State of Ohio’s Auditors, the Enumeration of Population, and the Project of Eugenics”** by C. Graham, M. Persson, V.Radcliffe, & M. Stein. *Journal of Business Ethics*. (2022).

**Abstract:** In 1856, the State of Ohio began an enumeration of its population to count and identify people with disabilities. This paper examines the ethical role of the accounting profession in this project, which supported the transatlantic eugenics movement and its genocidal attempts to eliminate disabled persons from the population. We use a theoretical approach based on Levinas who argued that the self is generated through engagement with the Other, and that this engagement presupposes a responsibility to and for the Other.

We show that successive waves of legislation relied on State and County auditors along with Township clerks and assessors to conduct the mechanics of the enumeration of the population, which focused on the identification, categorization, and counting of the disabled people of the State. We argue that the accounting-based technologies of enumeration and reporting objectify the enumerated person and deny the auditor’s pre-existing ethical obligation to this new Other. We show how the financial expertise and structures of the State were engaged in the execution of this mandate, which remained in place for over a century and supported a program of institutionalization. We consider the ramifications of this for our understanding of the ethical role of public sector accounting in the United States over this period, which has been under-explored.

**“Leave it in! Analyzing the responses to a proposal to remove governmental accounting from the certified public accountant examination”** by R. Flasher, L. Didia, and J. Skomra. *Journal of Public Budgeting, Accounting & Financial Management*. (online early).

**Abstract:**

**Purpose**

Leveraging lobbying theory, the authors analyze responses to the American Institute of Certified Public Accountants (AICPA) proposal suggesting the removal of state and local governmental accounting from the content tested on the uniform certified public accountant (CPA) examination. Furthermore, the authors compare the responses to a prior exam content review to place the uniqueness of the more recent response in perspective.

**Design/methodology/approach**

The authors examine 181 comment letters obtained from the AICPA website. In addition, the relative concentration of governmental entities across the USA is studied for correlation with the response rate.

**Findings**

Consistent with lobbying theory, the authors find that participating governmental entities overwhelmingly argued for the retention of governmental accounting. In contrast, most other groups of respondents (accounting firms, state societies, etc.) had at least one letter that agrees with the removal of the content.

**Originality/value**

While the letter writers appear to be successful in retaining the governmental accounting content on the CPA exam, the majority of the detailed content has been placed within a specialized area

on the new version of the CPA exam, expected to be deployed in 2024. This means that fewer CPA candidates will be exposed to governmental accounting than under the current regime. It has implications for governmental units seeking qualified candidates to fill their staffing needs especially as fewer universities offer governmental accounting courses.

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

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## Let Us Hear from You

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The deadline to submit items for inclusion in the next issue of **Government & Nonprofit News** is tentatively set for October 15, 2023. Submit newsletter items (maximum of 350 words) per item to:

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## GNP Section Officers – 2022-23 Academic Year

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