



**American
Accounting
Association**

**Government and
Nonprofit**

Government & Nonprofit News

Volume 46 Number 1 ■ Fall 2025

**Message from Linda Ragland,
University of New Hampshire
AAA GNP Section President**

Dear GNP Section Members,

I am honored and humbled to serve as the President of the Government and Nonprofit (GNP) section of American Accounting Association (AAA) for the 2025-2026 academic year. The GNP section has been my academic home for over fourteen years. Reflective of this time, it has been a privilege to meet and collaborate with an extraordinary group of talented individuals who have provided me with guidance, friendship, encouragement, and opportunities to develop and improve in my research, teaching, and service roles. To each of you, I say “*a heartfelt thank you.*”

As we start the 2025-2026 academic year, I first recognize and thank Erica Harris for her years of service to our section and for serving as GNP section President this past academic year. I hope that I can follow in her footsteps as well as the footsteps of those who served before her. Related, I know that the GNP leadership path is a collective effort comprised of Executive Committee (EC) members, who volunteer endlessly. For this, I deeply thank Vaughan Radcliffe - President-Elect; Erica Harris - Past President and Nominating Committee Chair; Alan Styles - AAA Council Representative; Rebecca Bloch – Secretary/Treasurer; Dana Forgione - V.P. & Director of Education and Research; Barry Marks - Historian.

On behalf of the EC, we too know that the GNP section would not function without the tireless work of the GNP Standing Committees and Chairs. A sincere thank you to all including Jackie Jamsheed – Accounting and Auditing Standards Chair; Kyle Smith - Doctoral Program Liaison; Amanda Peterson – Education Chair; Paul Wong – Information Technology Chair and Midyear Meeting Research Program Chair; Ryan McDonald - Annual Meeting Research Program Chair; Suzanne Lownesohn - GASAC Member; Denise Juvenal – International Committee Chair; Zhanel DeVides and Tharindra Ranasinghe – Membership (and Social Media) Co-Chairs; Erica Harris – GNP Research Brown Bag Chair; and Fred Yebba - GNP Newsletter Editor. We also extend gratitude to Thomas Vermeer – Editor of our section’s journal (Journal of Governmental & Nonprofit Accounting). In addition, we acknowledge the generous financial support from KPMG and the contributions of our Vice President of Practice, Corbin Neiberline. We would also be remiss if we did not thank Tammy Waymire – Senior Research Manager at the Governmental Accounting Standards Board (GASB) for her dedication in building strong connections between the standard setting process and academia.

Looking forward – As part of our mission “*to foster an environment that promotes the development of teaching, research, and service for the government and nonprofit communities*” we are excited to announce that the

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theme of our agenda this year is “grassroots.” We are focusing attention on three strategic objectives: growing our section, strengthening our pipeline, and developing our collaborative efforts.

First, we are working to **grow our section**. In this vein, we are increasing our outreach efforts with the establishment of a standing committee on social media. The inaugural committee chairs (Tharindra Ranasinghe and Zhanel DeVides) are charged with helping us establish a GNP social media presence (on LinkedIn) to increase connections with those that might be interested in following our section’s activities. We hope that triangulating the GNP section’s website and newsletter with a LinkedIn page will help us build a stronger presence and membership base. A huge thank you to Tharindra Ranasinghe and Zhanel DeVides for generating the idea of this initiative!

Second, we are continuing the long-standing campaign to **strengthen our pipeline** for those interested in GNP accounting. To this point, we have two major initiatives. As a pilot, we are including a Doctoral and New Scholars Consortium at the 2026 MYM that will provide resources for those interested in researching, teaching, and/or service activities in the GNP space. We thank Vaughan Radcliffe for creating this initiative and Kyle Smith for chairing (the GNP portion of) this exciting event! Related we established a standing committee charged with promoting the annual GNP brown-bag research workshop series that will meet online at a minimum of twice a year. A deep thank you to Erica Harris for creating this initiative. A major goal of these initiatives is to foster engagement between our senior GNP scholars and the pipeline of new/junior scholars that may be interested in GNP accounting.

Third, we are **developing our collaborative efforts**. In spirit of this, we are excited to announce that we are working with the Public Interests, Ethics, and Sustainability (PIES) section of AAA to have a collaborative 2026 Midyear Meeting (MYM). Our section and the PIES sections have synergies that we hope can spark new connections and research ideas. A huge thank you to Linda Parsons for generating the idea of this collaboration.

In closing – it takes a village! If you are new, I/we welcome you to the GNP section of AAA. If you are a current member, thank you for the engagement and support. Please do not hesitate to contact me, the Executive Committee, and/or the Standing Committee Chairs if you have any questions or feedback about our section. Related, please save the date. Our Midyear Meeting will be held at the University of New Hampshire on March 20 - 21, 2026. We plan to have a dynamic program with insightful practitioner and research sessions. A special thank you to Paul Wong who is this year’s Midyear Meeting Research Program Chair and to Kyle Smith for organizing the GNP (portion of the) Doctoral / New Scholar consortium. More details about the meeting can be found at:

[2026 Government and Nonprofit \(GNP\) Section Midyear Meeting | American Accounting Association](#)

With sincere gratitude,

Linda Ragland
linda.ragland@unh.edu



2025 Annual Meeting Recap

Rebecca Bloch, Research Program Chair & Annual Meeting Program Chair

The 2025 Annual Meeting of AAA was held in Chicago, IL on August 2nd -6th at the Hyatt Regency Chicago. Based on AAA records, 62 GNP section members registered for the meeting. What a great turnout!

For the Annual Meeting, the GNP section agenda included:

- GNP Section Luncheon & Business Meeting on Monday August 4, 2025 from 12:00-1:45pm (Luncheon); The section business meeting immediately followed the luncheon at 2:00 - 3:15 p.m. Brian Zygmunt (Partner with Crowe LLP in their Not-for-Profit and Higher Education Practice in Chicago) and Jeremy Fine (CFO of Illinois Institute of Technology) were the distinguished luncheon panelists.

- Research Sessions: The GNP section had four concurrent research sessions. There were a total of 17 submissions for the Annual Meeting. Fifteen papers were accepted. Eleven papers were part of the four concurrent sessions, two papers were part of poster sessions, and two papers were withdrawn.

- Program for Annual Meeting: The full annual meeting program info. can be found at <https://aaahq.org/Meetings/2025/Annual-Meeting/Program>

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 our distinguished lunch panelists (as presented above) for speaking at GNP section events. We also sincerely thank Erica Harris for her strong leadership as our section President.

During the section luncheon and business meeting – four awards were announced. The Annual Meeting Program Best Paper Award (Rebecca Bloch, Chair), the Outstanding Dissertation Award (Kyle Smith, Chair), the Enduring Lifetime Achievement Award and the Meritorious Service Award (Nancy Feng, Chair).



Annual Meeting Best Paper Award: *"The Role of Federal Agency Accounting Quality in Federal Budget Allocation"* Jiapeng He (The Chinese University of Hong Kong – Shatin, N.T.) and Ningzhong Li (University of Texas at Dallas).

Outstanding Dissertation Award: Taylor James (University of Southern California). *"Doing Good on the Down Low: Corporate Philanthropy and Public Disclosure Decisions"*

Please see the next section in the newsletter for details on the Enduring Lifetime Contribution Award and the Meritorious Service Award.

Nominating Committee Report on GNP Section Awards

By Nancy Chun Feng, Suffolk University, GNP Section Nominating Committee Chair

The Nominating Committee received multiple strong nominations for the Enduring Lifetime Contribution Award and the Meritorious Service Award this year. Following a majority vote, Linda Parsons and Tammy Waymire were selected as this year's award recipients. Linda was recognized at the GNP Section Luncheon, and Tammy was honored during the GNP Section Business Meeting at the 2025 AAA Annual Meeting in Chicago.

The GNP Section Enduring Lifetime Contribution Award was presented to Linda Parsons, the Joe Lane Endowed Professor of Accounting at the University of Alabama's Culverhouse School of Accountancy. Dr. Parsons's research is widely-cited (over 3,100 citations) and published in a variety of outlets, including *The Accounting Review*, *Auditing: A Journal of Practice and Theory*, *Journal of Business Ethics*, *Behavioral Research in Accounting*, *Nonprofit & Voluntary Sector Quarterly*, and *Journal of Governmental and Nonprofit Accounting*. She is a renowned scholar and educator in nonprofit and governmental accounting research. She is universally respected by students and colleagues, winning numerous teaching and research awards. Linda's commitment to the AAA and GNP is unmatched. She has served many roles for the GNP section, including as President, Secretary-Treasurer, Southeast Regional Representative, AAA Council Representative, Newsletter Editor, and on various committees. For the AAA, she has served on the Governance Committee and currently serves on the Board of Directors (Focusing on Membership). She has also served on numerous editorial boards, has been a book reviewer and editor, was a member of the FASB's Nonprofit Advisory Committee, United Way Worldwide's Audit Committee, a Board member and Treasurer of ARNOVA. She is a University of Alabama Safe Zone Ally and DEI Council member, and was appointed by the mayor to Elevate Tuscaloosa's Advisory Council. Congratulations to Linda for this well-deserved award! Shown above are Rebecca Bloch, Linda Parsons, Erica Harris, and Nancy Feng (right to left in the photo).



The GNP Section Meritorious Service Award was presented to Tammy Waymire (*Tammy could not attend the event, so we are sharing a photo of her award instead.*) in recognition of her outstanding and sustained contributions to the GNP Section and to the advancement of governmental accounting research and education. As Senior Research Manager at the Governmental Accounting Standards Board (GASB), Tammy leads key research initiatives and fosters collaboration between the GASB and the academic community. Within the American Accounting Association's GNP Section, Tammy has been an active and influential leader for more than 17 years. She has served as Section President, Treasurer/Secretary, Midyear Research Program Chair, and Chair of both the Accounting Standards and Nominating Committees. In addition, she has been a long-standing member of the *Journal of Governmental & Nonprofit Accounting* (JOGNA) Editorial Board and a frequent contributor to GNP meetings as a panelist, reviewer, and discussant. Her published research in *JOGNA* and related outlets has advanced understanding of governmental accounting and strengthened the connection between academic research and practice. Tammy's professional accomplishments, intellectual contributions, and exceptional service exemplify the mission of the GNP Section. She continues to be a model of leadership, scholarship, and collegiality—qualities that make her highly deserving of this recognition. Congratulations, Tammy!



Statement of Gratitude and Thanks to the GNP Section

By Linda Parsons, The University of Alabama

I am deeply honored and humbled to have received the Enduring Lifetime Achievement Award—one of the greatest honors of my career. Thank you to the GNP section, the nominations committee, and those who put my name forward for this recognition.

As Erica Harris so aptly stated at our recent meeting in Miami, the GNP section truly feels like a family, and it has been mine for the past 27 years. Starting during my time as a PhD student, I was met with encouragement, thoughtful advice, and unwavering support from so many senior scholars in the field. I was fortunate to receive a PhD travel grant, a dissertation grant, and the Outstanding Dissertation Award—early affirmations that helped shape my path.

As an assistant professor, the feedback from those who attended my presentations and served as discussants was invaluable in helping me establish myself. I met lifelong collaborators and dear friends, and I was lucky enough to have senior colleagues from this section write tenure letters for me (more than once).

Later, as an associate professor, I had the privilege of serving the section in various leadership roles, including as president and council representative. Now, as a full professor, I enjoy mentoring new members of our GNP family and serving on the editorial board of *JOGNA*.

These are just a few of the many ways in which the GNP section has enriched my professional and personal life. I am profoundly grateful to all who have contributed to making this section such a supportive and vibrant community.

I am truly humbled to join the list of remarkable scholars who have received this award before me.

Thank you again for this extraordinary honor.

Linda Parsons

Congratulation – News!

By Linda Ragland, The University of New Hampshire

Congratulations to Jacqueline Reck! In August 2025, the Board of Trustees of the Financial Accounting Foundation (FAF) announced the reappointment of Jacqueline Reck to serve on the [Governmental Accounting Standards Board](#) (GASB). Reck, who was originally appointed to the GASB Board in July 2022, will serve her second term effective July 2026, concluding in June 2032.

J. Reck is the Robert Keith Professor - Lynn Pippenger School of Accountancy at the University of South Florida (USF). In sync with the start of her first term at the GASB, she stepped down after serving for ten years as the Associate Dean for Financial Management and Academic Affairs for the Muma College of Business at USF. In addition to teaching governmental, nonprofit, and financial accounting, J. Reck has focused her research portfolio on governmental accounting and auditing, accounting information systems, and the reporting and use of financial information. In 2020, the American Accounting Association's GNP Section recognized J. Reck with the *Enduring Lifetime Contribution Award*

Check out our Brown Bag Research Workshops

Research, Research, Research --- The Government and Nonprofit (GNP) section is sponsoring a series of **online Brownbag webinars** to **provide researchers feedback** on GNP research studies. These sessions will be held (at a minimum) semi-annual.

Please check with contact Erica Harris at erharris@fiu.edu for more information about the sessions and/or check out the GNP website for announcements on the workshops at <https://aaahq.org/GNP>



CIGAR Network

The Comparative International Governmental Accounting Research (CIGAR) Network is an organization whose mission is to promote worldwide discussion and research on comparative governmental accounting. The group sponsors conferences and workshops dedicated to governmental accounting research themes.

CIGAR will host its **18th CIGAR Workshop - June 22-24, 2026** in Valletta, **Malta**, at the University of Malta at the Valletta Campus | St Paul's Street. The workshop theme is “**Financialisation and measurement in public sector financial reporting and management accounting.**”

Important dates

- Deadline for abstract submissions - 31 Jan. 2026
- Deadline for acceptance of abstracts -28 Feb. 2026
- Deadline for full papers - 30 April 2026

For more information about the conference, please visit:

[CIGAR Network - 18TH CIGAR WORKSHOP 2026, JUNE 22-24, 2026, VALLETTA, MALTA](#)

CIGAR was co-founded in 1987 by James Chan (University of Illinois at Chicago), Rowan Jones (University of Birmingham), and Klaus Lüder (German University of Administrative Sciences Speyer). The first conference was held in Chicago, but since that time, US involvement has ebbed and flowed. There are several research outlets associated with the group and/or identified on the CIGAR website at <http://cigar-network.net/>

Journal of Governmental and Nonprofit Accounting (JOGNA) Update

By Thomas Vermeer, Editor

I hope your fall semester is going well, and you are enjoying the fall season.

In my last newsletter piece, I announced the call for a special section of JOGNA. I am excited to announce that we have received some excellent submissions for this special section. The submission deadline for the special section is March 30, 2026. So, please consider submitting a well-written shorter manuscript for this special section. In addition, if you are interested in reviewing more practitioner/non-econometric papers, please email me indicating your interest in reviewing for this special section. Detailed information about the call is available on the JOGNA website at:

<https://aaahq.org/portals/0/documents/calls/2024/CFP%20JOGNA%20Current%20Issues%20Facing%20GNP.pdf>

During the summer, I reviewed the manuscripts presented at the mid-year meeting this year in Miami. For those manuscripts that I believe had potential to be published in JOGNA, I personally reached out to the authors and encouraged them to submit their papers to JOGNA. I plan to continue this practice moving forward for our mid-year meetings. So, please consider submitting your work to the 2026 GNP mid-year meeting. You will not only receive excellent feedback from your colleagues at the meeting, but I will read your paper and, if I believe there is a fit, I will reach out to you personally.

Although I am excited about our special section, the main focus and mission of JOGNA continues to be publishing high quality academic manuscripts. So, please consider JOGNA as an outlet for your academic 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.

Overall, my goal is to increase the quality of submissions to JOGNA which will result in an increase in manuscripts published. If you have any questions or concerns regarding JOGNA, please contact me at tvermeer@uab.edu

Thanks, Tom

2026 Government & Nonprofit Section Midyear Meeting Mark Your Calendar!

By Linda Ragland, University of New Hampshire

GNP Section of AAA

Event: 2026 Midyear Meeting

Date: March 20-21st, 2026

Location: University of New Hampshire



The leadership of the Government and Nonprofit (GNP) Section is excited to announce our 2026 meeting! Please make plans to attend the 2026 GNP Section Midyear Meeting to be held in Durham, New Hampshire at the University of New Hampshire on March 20-21, 2026.

As part of a collaboration – we are also delighted to announce that our meeting will include:

- (a) research sessions for the Public Interest, Ethics, and Sustainability (PIES) Section of AAA &
- (b) a Consortium for students and new scholars interested in GNP and/or PIES research.

The meeting will provide an opportunity to:

- Network and collaborate with colleagues.
- Remain current on issues in the GNP and PIES area, including FASB, GASB, and FASAB updates.
- Learn about new and emerging GNP and PIES 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.

More Information can be found at: <https://aaahq.org/Meetings/2026/GNP-Midyear-Meeting>



Report on the Governmental Accounting Standards Advisory Council Meetings

By Suzanne Lowensohn, University of Vermont

The Fall 2025 Governmental Accounting Standards Advisory Council (GASAC) meeting was held on October 20 and 21 in the TWA Hotel at JFK Airport.

GASB Chair Joel Black's [report on second quarter activities](#) highlighted significant work performed on the Revenue and Expense Recognition, Infrastructure Assets, and Subsequent Events projects. No new projects were added to GASB's technical agenda, but a pre-agenda research activity was added to evaluate required pension and OPEB disclosures in light of the introduction of "essentiality" criteria introduced in Concepts Statement 7. New GASB member, Robert Scott, joined the Board in July, and our own Jackie Reck was appointed to a second term on the GASB (through 2032).

GASAC member feedback was sought on the following GASB projects: 1) Revenue and Expense Recognition, 2) Infrastructure Assets, 3) Subsequent Events, and 4) Going Concern Uncertainties and Severe Financial Stress.

GASB staff presented pre-agenda research on GAAP Structure. The project examines potential changes to the current dual-authority structure (e.g., original pronouncements and codification) and explores whether a single authority structure, similar to that of FASB, should be considered. Staff also presented work on Voluntary Digital Financial Reporting. A taxonomy is being developed to facilitate digital financial reporting in the government sector on a voluntary basis or in response to future developments associated with the Financial Data Transparency Act (FDTA).

Suzanne Lowensohn, GASAC vice chair, is completing her GASAC tenure at the end of the year. The Financial Accounting Foundation plans to approve AAA's next GASAC representative at its November meeting.

The next GASAC meeting is scheduled for March 23 and 24, 2026. GNP membership feedback on issues is strongly encouraged! Many organizations form committees to review pre-meeting materials and prepare responses to related discussion questions. If you have interest in any of the topics noted above or on GASB's agenda or pre-agenda items and would like to participate in AAA responses to GASAC materials, please contact Section President, Linda Ragland at Linda.Ragland@unh.edu.

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.

Academic articles:

“Nonaudit Services and Governmental Financial Reporting Quality, Audit Quality, and Audit Efficiency: Evidence from the North Carolina Municipal Audit Market” by A. Yebba, R. Elder, and A. Lulseged. *Auditing: A Journal of Practice & Theory*. In Press.

Abstract: We analyze the association between nonaudit services and upcharges, additional fees charged at the conclusion of the audit, and audit/financial reporting quality for North Carolina municipal governments. Nonaudit services are allowed with appropriate safeguards for audits under AICPA auditing standards, including governmental audits. The impact of the auditor providing financial statement preparation services on audit/reporting quality is mixed. These services are associated with a higher likelihood of a government receiving the GFOA CAE, a proxy for high reporting quality. However, these services are associated with a higher likelihood of receiving a letter of deficiency from the government monitoring agency, a proxy for low reporting quality. Auditor provided bookkeeping services are positively associated with on time reporting. Upcharges are negatively associated with the CAE award, but also negatively associated with letters of findings, suggesting upcharges help address reporting problems to comply with state reporting requirements.

“Do Big 4 Firms Provide Higher Audit Quality in Government Audits? Evidence from Canadian Provincial Consolidated Financial Statements” by J. Cziffra, Z. Singer, and J. Zhang. *Auditing: A Journal of Practice & Theory*. 2025

Abstract: Audit quality is influenced by both the demand for and the supply of audits. A major challenge in audit quality research involves isolating supply effects. The audits of Canadian provincial governmental entities present an appealing setting, where there is low variation in the demand for audit quality. Our analysis, employing various audit quality metrics, reveals that Big 4 firms underperform both government auditors and non-Big 4 firms in our setting. We find robust evidence that less government audit knowledge is a key channel through which Big 4 auditors underperform. Additionally, the weaker performance of Big 4 firms may be due to lower effort. Insights from interviews with government audit executives and audit committee members provide evidence supporting the quantitative results. Our results are robust to propensity score matching and to tests that address alternative explanations. Our findings have important implications for governments, audit committees, and auditors in the government sector.

“The Moderating Effect of Tax Incentives on Donor Sensitivity to Nonprofit Efficiency” by I. Rajsky. *Journal of Governmental & Nonprofit Accounting*. 2025.

Abstract: This study examines the moderating effect of tax incentives on donor response to efficiency. By using state-level marginal tax rates to introduce tax variation in the nonprofit organization (NPO) program efficiency model from Weisbrod and Dominguez’s (1986) seminal paper, I demonstrate that donors are more likely to contribute to less efficient NPOs when presented with high tax incentives. This result challenges the premise by Weisbrod and Dominguez (1986) that donor response to the after-tax cost of giving is exaggerated and indicates that donors consider

both the after-tax cost and the program cost of giving when making donation decisions

“The Relationship Between Budget Participation and Internal Control: Evidence from Government Finance Officers” C. Camors, B. Guragai, P. Hutchison, B. Lang. *Journal of Governmental & Nonprofit Accounting*. 2025.

Abstract: This study examines the relationship between local government finance officer budget participation and internal control quality. We gathered survey data to capture finance officer perceptions of budget participation, information about their government’s characteristics, and individual demographics. We subsequently hand-collected archival data regarding the internal control quality outcomes of the government to pair with survey responses. Results indicate that finance officers with more involvement in budget processes are associated with better internal control quality, as proxied by material weaknesses, significant deficiencies, compliance with regulations, and audit timeliness. Furthermore, we find that female and uncertified finance officers (non-CPAs) are associated with higher-quality internal control if they are more involved in the budget process. We also find that budget committees constrain the saliency of budget-related information in improving internal control quality. Our results shed light on the benefits of engaging finance officers in the budget development processes in governmental entities.

“Nonprofit Governance, Financial Resources and Crisis Response” by A. Beck, E. Harris, and D. Neely. *Journal of Governmental & Nonprofit Accounting*. 2025.

Abstract: Nonprofits provide an important societal role by fulfilling community needs for goods, services, and resources—particularly during times of crisis, when needs are most urgent. However, increases in community demands are not always equally matched by increases in nonprofits’ financial and human resources. Using the COVID-19 pandemic as a setting for investigating how nonprofits respond to crises, we examine the attributes of nonprofits that respond most quickly,

in the quarter immediately following the declaration of an international health emergency. Our most robust finding is that early responders are better governed, whereas some evidence also suggests that they have more financial resources relative to nonresponders. Further, we find governance and financial resources complement each other in ensuring a timely response and that donors reward these early responders with higher donations.

“External Monitoring Costs at U.S. Private Foundations” A. Allen, and B. McAllister. *Journal of Governmental & Nonprofit Accounting*. 2025.

Abstract: Our paper examines the association between private foundation external monitoring costs and constructs related to internal monitoring, agency problems, organizational complexity, and investment opacity. We provide evidence that active donations are negatively associated with external monitoring costs. We interpret this as evidence that active donors provide more effective monitoring, and therefore pay lower external monitoring costs. We also find that board size is positively associated with external monitoring costs, consistent with larger boards being less effective internal monitors. Furthermore, we provide evidence that higher average board compensation results in lower external monitoring costs, which suggests that higher board compensation encourages more effective internal monitoring. We find a negative association between the grant ratio and external monitoring costs. Finally, we find positive associations between external monitoring costs and variables related to organizational complexity and investment opacity. Our research has implications for researchers and policymakers.

Case studies:

Community Psychological Support Services: A Not-For-Profit Case Applying the Code of Professional Conduct for Accountants Not in Public Practice” by K. Caratan, T. Carlson, S Luttman and S Parker. *Issues in Accounting Education*. In press.

Abstract: The ability to assess the ethical culture and organizational effectiveness of a client or employer entity is key to the accountant's ability to uphold professional standards. Also critical are an understanding of the ethical requirements for accountants not in public practice and the ability to apply such requirements in a realistic setting. Community Psychological Support Services is a not-for-profit (NFP) entity (based on a real organization) facing multiple challenges in governance, internal control, and regulatory compliance. Students will understand and apply the Code of Professional Conduct for Members in Business, including using the threats and safeguards conceptual framework, in a setting that incorporates internal control and governance issues encountered in the real world. The case objectives are consistent with the Pathways Commission's (2015) call for students to develop the foundational characteristics of professional judgment and

skepticism by practicing acting as an accounting professional in a setting that incorporates ambiguity.

Other Research:

Book Translation – Gardener of Governance by R. Lenz and B. Enslin.

Dr. Rainer is a finance and corporate audit executive with over 30 years of international experience in global organizations. He holds a PhD in Economics and Management Science from the Louvain School of Management, Belgium. Recognized for thought leadership with multiple industry awards – coined The Gardener of Governance (Lenz 2021) metaphor and concept for internal auditors. Serves as an independent board member and as a university lecturer specializing in corporate governance and internal auditing.

Denise Juvenal plans to translate this book for Portuguese language next year. She is also the ambassador of Gardener of Governance.

Let Us Hear from You

The deadline to submit items for inclusion in the next issue of **Government & Nonprofit News** is tentatively set for April 1, 2026. Submit newsletter items (maximum of 350 words) per item to:

Alfred A. Yebba, Newsletter Editor
E-mail: ayebba@fairfield.edu

Check out our Resources!

Please check out the GNP Resource Tab on our webpage (<https://aaahq.org/GNP>) to learn more about:

- National organizations that impact GNP Accounting
- Doctoral Dissertation Grants
- Resources for Authors (e.g., editing services and manuscript screening tools)

Volunteer Opportunities



Enhance your career and engage with the GNP Section of AAA by volunteering.

For opportunities, please reach out to section officers and/or committee chairs (listed below) and/or sign-up at:

<https://www2.aaahq.org/aaaforms/volunteer/sections.cfm>

GNP Section Officers: 2025-26 Academic Year

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Alfred Yebba, Fairfield University

NOMINATING COMMITTEE

(Includes nominations for the Enduring Lifetime Contribution Award)

Erica Harris, Florida International University (Chair)

Nancy Feng, Suffolk University

Brian McAllister, University of Colorado, Colorado Springs

Vaughan Radcliffe, Western University