

**Government and Nonprofit (GNP) Section
American Accounting Association
Officers and Operations Manual**

**Approved by Executive Committee
Updated: October 23, 2025**

The Officers and Operations Manual contains the Government and Nonprofit (GNP) Section's policies, procedures, and general information about the Section, Officers, Committee Chairs and Members, and Regional Coordinators. It is intended to provide guidance to GNP members and officers in carrying out their respective responsibilities. The Manual is subject to changes as approved by the Executive Committee.

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I. Vision, Mission, Purposes, and Objectives of the Section

Vision

Empower GNP members to impact the community through their teaching, research or service roles.

Mission

To foster an environment that promotes the development of teaching, research and service for the government and not-for-profit communities.

Purposes and Objectives

The Section endeavors to create and disseminate knowledge of government and nonprofit accounting including auditing, taxation, economics, health care, public administration, and public finance by promoting excellence in research, teaching, and practice. The Section encourages and supports new scholars and educators in the field. Specific objectives of the Section include the following:

1. To initiate, encourage, and sponsor research in governmental and nonprofit accounting and to publish or aid in the publication of the results of research. (The term accounting will be construed broadly to include auditing, cost accounting, budgeting, international accounting and appropriate conjoint interests with such disciplines as management, finance, political science, healthcare and public administration.)
2. To advance instruction in the area of governmental and nonprofit accounting and to encourage qualified individuals to enter careers in the teaching of governmental and nonprofit accounting.
3. To advance the development and application of accounting concepts and standards and seek their adoption for financial statements prepared for external purposes in the fields of governmental and nonprofit accounting.
4. To advance the development and uses of accounting for internal management purposes in the fields of governmental and nonprofit accounting.
5. To advance a widespread knowledge of accounting among qualified students and the general public relating to the fields of governmental and nonprofit accounting.
6. To facilitate interaction between the fields of governmental and nonprofit accounting and other areas of accounting specialization such as auditing, taxation, etc., as well as allied disciplines such as economics, public administration, public finance, etc. In part this will be achieved through Liaison activities with related organizations in these disciplines.

II. OFFICER DUTIES AND RESPONSIBILITIES

Officers, as defined by the bylaws, include the following individuals, and duties for each are identified below.

1. President

- a. The President is responsible for administering the affairs of the Section.
- b. The President will act as Chair of the Executive Committee and will preside at all meetings of the Section.
- c. Except for committee members previously appointed to terms that have not yet expired, the President has the authority to appoint Chairpersons and members to the standing and other committees, task forces, and regional coordinators. The chairpersons of the standing committees may recommend persons as members of their committees, but the power to appoint such members rests with the President. The President also has the discretionary power to remove members of committees, or Regional Coordinators of the Section. Recommendations concerning regional coordinators should come to the President from the President-Elect who is the Coordinator of the Regions.
- d. The President will preside over the annual meeting of the Executive Committee which takes place just prior to the annual meeting over which he or she presides.
- e. The President will preside over the annual business meeting of the Section at the end of the term to which he or she has been elected. The President-Elect will be given time on the annual business meeting agenda.
- f. The President will receive, on behalf of the Executive Committee, the annual financial report from the Secretary/Treasurer prior to the annual business meeting.
- g. After the Executive Committee reviews the annual financial report, distributes the report to the Editor of the Newsletter (also Chairperson of the Newsletter Committee) for publication in the Newsletter or electronic communication of the report to Section members.
- h. The President is authorized to approve Section expenditures. Nevertheless, the President will seek guidance from other appropriate members of the Executive Committee regarding non-routine expenditures. No other person is authorized to approve expenditures.
- i. At the beginning of his or her term, the President will prepare and circulate to the officers and chairpersons of Section committees a set of charges spelling out each of the desired goals and objectives for the coming year.
- j. The President receives, on behalf of the Executive Committee, annual activity reports (prior to the annual business meeting) from the President-Elect, Secretary/Treasurer, Council Representative, and Chairpersons of Standing Committees, ad hoc Committees, and/or Task Forces.
- k. After the annual activity reports are reviewed by the Executive Committee and presented at the annual business meeting, the President will provide a summary of activities that will be published in the Newsletter of the Section.
- l. The President represents the Section's interests with the AAA and in interaction with organizations external to the AAA. The latter function may be delegated to an officer or other section member.

- m. The President provides archival material to the Section Historian.
 - n. The President approves travel supplements to Section members up to a total of \$500 in consultation with the Vice-President and Secretary/Treasurer.
2. President-Elect and Coordinator of Regions
- a. The President-Elect previously served as the Secretary-Treasurer, unless the position is filled by the procedure for filling a vacancy.
 - b. The President-Elect assists the President in administering the affairs of the Section and serves as Coordinator of Regions.
 - c. The President-Elect recommends to the President persons to serve as Regional Coordinators.
 - d. The President-Elect monitors and coordinates the activities of the Regional Coordinators.
 - e. The President-Elect prepares a set of charges, at the beginning of the term in office, in conformity with the President's charges, to be distributed to the Regional Coordinators.
 - f. The President-Elect works with the Chairpersons of the Standing Committees of Education, Membership, Newsletter, and Research to make sure that Section interests are properly represented at the annual regional meetings. The normal operating cycle of the Regions in terms of their annual meetings creates difficult problems of timing which must be taken into account by the Coordinator of the Regions and the Regional Coordinators.
 - g. The President-Elect begins preparation to assume the position of President by:
 - i. Preparing a list of Committee Chairs to be submitted to the AAA prior to the year he or she will take office.
 - ii. Distributing a copy of the by-laws and officers and operations manual, detailing the committee charge and chairperson's duties, to the committee chairs when the office of President is assumed.
 - h. The President-Elect will act on behalf of the President when that person is unable to carry out a particular function.
 - i. The President-Elect prepares an annual activity report submitted to the President prior to the annual meeting for review by the Executive Committee and for presentation at the annual business meeting.
 - j. The President-Elect provides archival material to the Section Historian.
 - k. The President-Elect performs other duties as may be assigned by the President.
3. Past President
- a. The Past-President chairs the GNP Section Nomination Committees for Secretary/Treasurer, Vice-President for Education and Research, Council Representative-Elect and Enduring Lifetime Contribution Award.
 - b. The Past-President ensures that a call for nominations is made to Section members soliciting nominations for the positions of Secretary/Treasurer, Vice President for Education and Research and Council Representative-Elect and for the Enduring Lifetime Contribution Award. Such calls can be made either via electronic communications to the members or through publication in the Section newsletter, or through both means.
 - c. The Past President provides archival material to the Section Historian.

- d. The Past-President assists the President and President-Elect in their efforts to implement the Section strategy.
- 4. Secretary-Treasurer
 - a. The Secretary-Treasurer maintains the records of Section meetings, policies, and procedures.
 - b. The Secretary-Treasurer works with AAA professional staff relative to collection and disbursement of Section funds.
 - c. The Secretary-Treasurer reports to Section members at the business meeting on the financial affairs of the Section and provides that information for dissemination to Section members.
 - d. The Secretary-Treasurer prepares the minutes of the annual Executive Committee meeting and the annual business meeting. (Note that in a given year, the minutes are taken by the outgoing Secretary-Treasurer who reads the minutes at the following meeting for approval.) The annual business meeting minutes are to be prepared and submitted for publication in the Section Newsletter.
 - e. The Secretary-Treasurer works with the Chair of the Membership Committee to reconcile membership information and revenues from memberships credited to the Section by the AAA.
 - f. The Secretary-Treasurer updates the by-laws to reflect actions taken by the membership during his or her term.
 - g. The Secretary-Treasurer provides archival material to the Section Historian.
 - h. The Secretary-Treasurer performs other duties as may be assigned by the President.
- 5. Historian
 - a. The Historian provides historical perspective at Executive Committee and Section business meetings and aids in providing continuity to the Section.
 - b. The Historian maintains and updates the Section Operations Manual.
 - c. The Historian accepts, organizes, and collates materials submitted by Officers, Committee Chairs, Regional Coordinators, and Section members, to provide an accurate historical record of Section activities that can be retrieved in a timely manner.
- 6. Vice President for Practice
 - a. The Vice President for Practice serves as a liaison between the Section and members of the practice community and communicates research results with implications for practice to the practice community.
 - b. The Vice President for Practice provides the Section with a practicing professional's perspective on outstanding issues as they arise.
 - c. The Vice President for Practice consults with, and acts as a resource for, all standing committees, as appropriate.
 - d. The Vice President for Practice acts as a formal liaison with those organizations in which he or she also holds memberships.
 - e. The Vice President for Practice suggests programs for the annual and regional meetings which will be of interest to both academic and professional members.
 - f. The Vice President for Practice seeks ways to strengthen the linkages between academic members of the GNP Section and the professional community which shares their research and educational interests.

- g. The Vice President for Practice provides archival material to the Section Historian.
- 7. Vice President for Education and Research
 - a. In his or her three-year term, the Vice President for Education and Research promotes government and nonprofit research and improvements in the teaching of government and nonprofit accounting.
 - b. The Vice President for Education and Research establishes networks between Section members, the AAA, and organizations outside of the AAA pursuing similar issues as those pursued by the Section.
 - c. The Vice President for Education and Research serves as an *ex officio* member and chair of the Editor Nominating Committee.
 - d. The Vice President for Education and Research assists the chair of the education Committee and the Chair of the Research Committee in the development of CPE sessions at the AAA annual meeting.
 - e. The Vice President for Education and Research assists the Editor of the Section journal in fulfilling the responsibilities of that position and serves as interim Editor when needed.
 - f. The Vice President for Education and Research assumes the duties of the President in the event that the President or the President-Elect positions are vacant.
- 8. AAA Council Representative
 - a. In his or her three-year term, the Council Representative attends all AAA Council meetings, with any costs not paid by the AAA to be borne by the Section.
 - b. The Council Representative reports in a timely manner all relevant Council meeting information to the Section Executive Committee.
 - c. The Council Representative will submit an annual report to the Section President prior to the annual business meeting for review by the Section Executive Committee and presentation at the Section annual business meeting.
 - d. In the event the Council Representative cannot attend the Council meeting, the President will designate the Council Representative-Elect or other alternate to attend.
- 9. AAA Council Representative-Elect
 - a. The Council Representative-Elect will be a past or current Section President.
 - b. In his or her one-year term, the Council Representative-Elect prepares to assume the position of Council Representative by supporting the current Council Representative.

III. STANDING COMMITTEE RESPONSIBILITIES

- 1. Executive Committee (EC)
 - a. Composition. The Executive Committee consists of all officers, chairs of standing committees, regional coordinators, and the three immediate past Presidents.
 - b. Charge. The Executive Committee is responsible for directing the affairs of the Section and formulating plans, policies, rules and procedures necessary to achieve the purposes and objectives of the Section. Specific functions of the Executive Committee include:

- i. Propose changes in the by-laws for submission to the members of the Section for approval.
 - ii. Approve changes in the Officers and Operations Manual.
 - iii. Approve changes in dues before submission to the members.
 - iv. Approve major decisions referred to it by the President.
 - v. Fulfill oversight responsibility for Section's financial position and condition.
 - vi. Review the activity reports of the regions and the standing committees and ad hoc committees of the Section prior to the presentation of these reports at the annual business meeting.
- c. Meetings, procedures and policy actions.
 - i. The Executive Committee will meet at least once a year prior to the annual business meeting.
 - ii. A mid-year Executive Committee meeting may be held by the President at his or her discretion.
 - iii. Items subject to action at a particular meeting of the Executive Committee shall normally be included in a written agenda prepared by the President and distributed to the members of the Committee prior to the meeting with sufficient time for reasonable reflection.
 - iv. Major policy actions relating to items not included on the written agenda distributed in advance of the annual meeting of the Committee will be presented at one Executive Committee meeting for discussion and will be acted upon at the next scheduled meeting.
 - v. Where action is required that cannot be delayed for a full year, the President can convene a special meeting or meetings of the EC (meeting or meetings may be live or web-based). The President will ensure sufficient advance notice is given to all EC members before conducting such a meeting. The EC can approve voting by mail, electronic or other media. The EC may approve, subject to unanimous consent of the members participating in any meeting, suspending the rule for items to be presented at one EC meeting and acted upon at the next meeting.
 - vi. Eight members of the EC, including a minimum of three officers, constitutes a quorum.
- d. Compensation. No Section officer, committee chairperson, regional coordinator, or other member providing services to the Section will receive any compensation in the form of honoraria, professional fees, stipends, etc., from the AAA or the Section for performance of Section duties.
- e. Reimbursement of expenses. Section officers, committee chairpersons, and regional coordinators may be reimbursed from funds generated by the Section for expenses incurred in connection with their duties, using the standard AAA expense reimbursement policy. Such reimbursements must be approved by the Section President. Reimbursement of the Section President's expenses must be approved by the Secretary/Treasurer.
- f. Officer rotation.

- i. The President, the President-Elect, the Vice President for Practice, the Secretary/Treasurer, and the Council Representative-Elect each serve a one-year term commencing on the day of the Executive Committee Meeting held during the AAA annual meeting in the year following their election.
- ii. The President-Elect becomes the President after serving one term as President-Elect, and the Secretary/Treasurer becomes the President-Elect after serving one term as Secretary/Treasurer.
- iii. Standing committee chairs for which the composition is not prescribed (e.g., Nominations Committee) are appointed for a one-year term, which may be extended by the incoming President, with the goal of rotating positions to permit other members to participate in the leadership of the Section.

2. Nominations Committee

- a. Composition. For purposes of nominating the Secretary/Treasurer, Vice President for Education and Research, and Council Representative-Elect, the Nominations Committee will consist of the immediate three Past Presidents and the President-Elect. The immediate Past President will Chair the Committee. For the purposes of nominations for the Enduring Lifetime Contribution Award, the Nominations Committee will consist of the immediate four Past Presidents and the President. The immediate Past President will Chair this committee also.
- b. Charge.
 - i. The Nominations Committee is responsible for nominating a Secretary/Treasurer for the coming term. Such nomination should be accomplished by April 30 following the year of the immediate Past President's term of office.
 - ii. Once every three years, the Nominations Committee is responsible for nominating a candidate to serve as the Vice President for Education and Research. Nomination of the Vice President for Education and Research should be accomplished by April 30.
 - iii. Once every three years, the Nominations Committee is responsible for nominating a candidate to serve as Council Representative-Elect. Nomination of the Council Representative-Elect should be accomplished by April 30.
 - iv. The Nominations Committee is responsible for bringing forth nominees for the Enduring Lifetime Contribution Award, using the following criteria:
 - 1. The award need not be made in each year.
 - 2. Recipients need not be members of the Section or the AAA.
 - 3. The award will consist of a plaque and a letter outlining the recipient's contribution to the field.
- c. Nominating procedure.
 - i. The Nominations Committee will publish the name of the nominee for the position of Secretary/Treasurer either in the last newsletter to appear just before the annual business meeting of the Section, or

communicate the nomination to Section members through other means such as e-mails and postings on the Section website. Additional nominations may be made by a petition signed by not less than 25 regular members of the Section submitted to the President 15 days prior to the beginning of the election. Persons so nominated must previously have agreed to serve if elected.

- ii. The Nominating Committee will publish the name of the candidate for Vice President for Education and Research either in the last newsletter to appear just before the annual business meeting of the Section, or communicate the nomination through other means such as e-mails and postings on the Section website.
- iii. The Nominations Committee will publish the name of the candidate for Council Representative-Elect either in the last newsletter to appear just before the annual business meeting of the Section, or communicate the nomination through other means such as e-mails and postings on the Section website.

d. Election procedure. Elections will be conducted by mail, facsimile, or electronic vote. Only regular members are eligible to vote.

e. The procedure for selection of the Editor Nominating Committee and the election process is discussed in Section V.

3. Research Committee

a. Composition. The research committee will have Co-Chairpersons who are the Mid-Year Meeting Program Coordinator and the Annual Meeting Program Coordinator, where the Mid-Year Meeting Program Coordinator is selected by the incoming President with the input of other officers and the Annual Meeting Program Coordinator was the Mid-Year Meeting Program Coordinator in the most recent previous year. Additional committee members may be appointed to the committee at the suggestion of the Co-Chairpersons.

b. Charge.

- i. Responsible for encouraging research in the area of governmental and nonprofit accounting through appropriate programs and policies.
- ii. Organizes continuing professional education workshops, concurrent technical and professional programs in the areas of governmental and nonprofit accounting and auditing for both the mid-year meeting and the annual AAA meeting. This activity requires that a call for papers be published in the Newsletter or other official AAA communications; a call for and selection of referees, moderators, and discussants for scholarly concurrent sessions; and the selection of papers through a blind review process.
- iii. Acts as liaison from the Section to the Technical Program Committee of the AAA which plans the sessions to be held at the AAA annual meeting.
- iv. Organize events and activities that promote original research in the areas of governmental and nonprofit accounting and auditing.

- v. Responsible for encouraging cross-fertilization between disciplines such as economics, public administration, etc. and government and nonprofit accounting and auditing in the areas of research.
 - vi. If needed, recommends members of the Research Committee to the President.
 - vii. Prepares an annual activity report to be submitted to the President prior to the annual meeting for review by the Executive Committee and for presentation at the annual business meeting.
 - viii. Conducts the Best Annual Meeting Paper Award, Best Mid-Year Meeting Paper Award, and the Enduring Contribution to Literature Award programs. Committees review submitted papers and select the recipient(s) for each award. Recipients' names, paper titles, and university affiliation must be submitted to the President in sufficient time so that plaque(s) can be ordered from AAA for presentation at the annual meeting. Awards consist of a plaque for each awardee.
4. Education Committee – charges and duties of the Chairperson.
- a. Responsible for the development and administration of GNP educational CPE workshops conducted at the mid-year and annual meetings.
 - b. Responsible for coordinating the activities of the Education Committee with the Coordinator of Regions and the Regional Coordinators.
 - c. Recommends members of the Education Committee to the President.
 - d. Prepares an annual activity report to be submitted to the President prior to the annual business meeting. The activity report will be reviewed by the Executive Committee and presented at the annual business meeting.
 - e. Carries out such tasks as may be assigned by the President.
 - f. Provides archival material to the Section Historian.
5. Membership Committee – charges and duties of the Chairperson.
- a. Maintains an up-to-date membership list.
 - b. Prepares an annual membership directory and oversees its production and distribution to the members.
 - c. Reconciles the membership list maintained by the Section with that maintained by the AAA administrative offices.
 - d. Develops and maintains membership brochures and other membership materials.
 - e. Works with the Coordinator of Regions and the Regional Coordinators to promote GNP membership at the regional meetings of the AAA.
 - f. Works with the President to make membership materials available at the AAA annual meeting.
 - g. Works with the President to broaden the attractiveness of the Section with particular attention to the governmental and nonprofit areas to academic and professional members.
 - h. Recommends members of the Membership Committee to the President.
 - i. Provides archival material to the Section Historian.
 - j. Prepares an annual activity report to be submitted to the President prior to the annual meeting for review by the Executive Committee and for presentation at the AAA annual meeting.

- k. Carries out such tasks as may be assigned by the President.
- 6. Newsletter Committee – charges and duties of the Chairperson/Editor of the Newsletter
 - a. Reports on Section activities.
 - b. Prepares and/or facilitates preparation of a periodic newsletter, at least fall and spring.
 - c. Reports on current developments in governmental and nonprofit accounting.
 - d. Reports on GNP research and educational programs and activities presented at the regional meetings of the AAA, the GNP mid-year meeting, and at the AAA annual meeting.
 - e. Reports on educational activities and programs in governmental and nonprofit accounting.
 - f. Recognize past Presidents/Officers the year they retire or the year before they retire.
 - g. Recommends members of the Newsletter Committee to the President.
 - h. Prepares an annual activity report to be submitted to the President prior to the annual meeting for review by the Executive Committee and for presentation at the annual business meeting.
 - i. Carries out such tasks as may be assigned by the President.
- 7. Doctoral Liaison Committee – charges and duties of the Chairperson
 - a. Promotes doctoral students' interest in governmental and nonprofit accounting issues.
 - b. Coordinates with the Membership Committee to promote doctoral student membership.
 - c. Evaluates opportunities for the Section to enhance the role of government and nonprofit research in doctoral education.
 - d. Promotes participation in the GNP Outstanding Dissertation Award Program.
 - e. Facilitates the exchange of course syllabi for doctoral seminars.
 - f. Encourages GNP speakers for seminar programs at various doctoral programs.
 - g. Selects Doctoral Dissertation Grant recipients, and, if needed consults with the Research Committee.
 - h. Administers the GNP Travel Grant Program.
 - i. Administers the GNP Outstanding Dissertation Award Program.
 - j. Provides archival material to the Section Historian.
- 8. Information Technology Committee – charges and duties of the Chairperson
 - a. Initiates, encourages, supports, and sponsors the use of technology in Section activities.
 - b. Coordinates with the AAA on the format and content of the Section website.
 - c. Provides technology updates related to research, pedagogy and practice to the Section website.
 - d. Communicates information about evolving technologies that may be of research pedagogical or practice interest with Section members.
 - e. Assists as needed in planning sessions at GNP-sponsored meetings.
- 9. International Committee – charges and duties of the Chairperson
 - a. Develops, to the extent feasible, joint programs with the Government Committee of the International Section.

- b. Provides an international dimension to the work of the Accounting and Auditing Standards Committee.
 - c. Promotes collaboration with the Comparative International Governmental Accounting Research (CIGAR) network.
 - d. Supplies information on government and nonprofit activities in other countries via submission to the Newsletter.
 - e. Promotes membership in the Section by individuals from countries other than the United States.
 - f. Provides archival material to the Section Historian.
10. Accounting and Auditing Standards Committee
- a. The President may choose co-chairpersons for this committee.
 - b. Responds and/or facilitates responses to discussion, memoranda, exposure drafts, and similar requests for input issued by the GASB, FASB, AICPA, or other standard-setting groups related to governmental and nonprofit accounting and auditing.
 - c. Seeks input from international sources regarding their opinions about proposed standards, with the expectation that respondents from a different environment may offer insight stemming from an alternative point of view.
 - d. Extends membership on the Standards Committee to overseas members of the Section's International Committee.
 - e. Participates in hearings of the standard-setting organizations, testifying on behalf of the Section when appropriate.
 - f. Encourages Section members to respond to standard setters' requests for input.
 - g. Provides archival material to the Section Historian.
11. Brown Bag Research Workshop Committee – charges and duties of the Chairperson
- a. Promotes government and nonprofit accounting research.
 - b. Coordinates with the President to schedule a minimum of two GNP brown bag research workshops (online) per academic year.
 - c. Promotes (and/or recaps) the workshops on the GNP section's website at AAA, in the GNP Newsletter, and on the GNP section LinkedIn page.
 - d. Administers the call for workshop papers and sets up the online registrations.
 - e. Provides every year to the Executive Committee at the AAA annual meeting a report detailing submissions, acceptances, and workshops held.
12. Social Media Committee – charges and duties of the Chairperson
- a. Initiates, encourages, supports, and sponsors the use of technology in Section activities.
 - b. Coordinates with the Information Technology chairperson and the GNP Newsletter editor on social media content.
 - c. Manages the Section's social media account (i.e., LinkedIn page). The social media account will have regular posts on GNP-related news such as conference announcements (e.g., dates/locations; call for submissions and volunteers; planned speakers), award winners, Journal of Governmental and Nonprofit Accounting updates, brown bag research workshop updates, technology updates related to research, pedagogy and practice, and will highlight significant initiatives.

- d. Provides every year to the Executive Committee at the AAA annual meeting a report about the Section's social media (LinkedIn account) activities.

IV. REGIONAL COORDINATORS – CHARGES AND DUTIES

1. Charge. Regional Coordinators (regions are Mid-Atlantic, Midwest, Northeast, Ohio, Southeast, Southwest, and Western) are responsible for maintaining active GNP programs in each of the geographic regions of the AAA. The primary means for maintaining an active GNP program in each region is for each GNP Regional Coordinator to promote governmental and nonprofit accounting and auditing research paper sessions and educational workshops at the AAA regional meetings. Regional Coordinators should make every effort to develop workshops, independent of the meeting itself. The workshops should adhere to the following financial guidelines:
 - a. The net revenues of such workshops should be sent to the Section's account at the AAA.
 - b. No honorarium or cost reimbursement for speakers may be offered without prior authorization from the Section President.
 - c. Members of the Section may be charged a lower registration fee than nonmembers.
 - d. Registration fees for graduate students may be waived at the option of the Regional Coordinator.
2. Other duties. Regional Coordinators are responsible for placing a call for papers in the appropriate issues of the AAA Newsletter and the GNP Section Newsletter, providing copies of regional programs to the Section Historian, and promoting the GNP Section and its activities in the regions.
3. Term of position. Regional Coordinators are appointed for a one-year term, which may be extended by the incoming President, with the goal of rotating positions to permit other members to participate in the leadership of the Section.

V. JOURNAL OF GOVERNMENTAL & NONPROFIT ACCOUNTING (JOGNA)

1. The Journal of Governmental & Nonprofit Accounting (JOGNA) is the official, refereed journal of the GNP Section.
2. Editor appointment and term of office. The Editor of JOGNA will be appointed by the Executive Committee from a list of candidates submitted by the Editor Nominating Committee to serve a term of three years. No person may serve as Editor for more than two full, consecutive terms. In the event an Editor assumes the duties during a prior Editor's term (see e. below), the Editor may serve no more than six consecutive years in total, if then selected for two subsequent full terms.
3. Procedures for the selection of the Editor:
 - a. The Vice President for Education and Research will serve as *ex officio* member and Chair of the Editor Nominating Committee.
 - b. The Editor Nominating Committee will be elected at the end of the current Editor's first year of service.
 - c. No fewer than 90 days prior to the annual business meeting, the President will call for nominations for the Editor Nominating Committee. All regular members are eligible for the Committee, except for the current Editor and members of the current Nominating Committee. The nominees will be included on a ballot and

distributed to the Section membership for voting. The election of the Committee will occur by mail, facsimile, or electronic vote. The three nominees receiving the most votes will be deemed the Editor Nominating Committee.

- d. The Editor Nominating Committee will select the Editor-Elect for approval by the Executive Committee at the AAA Annual Meeting. The Editor-Elect that is selected by the Executive Committee will be announced at the business meeting. He or she will work with the Editor during the final year of the current Editor's term of service before assuming the duties of Editor.
 - e. In the event that an Editor is unable to serve, the Editor-Elect will assume the Editor's duties. If an Editor-Elect has not been chosen, or if the Editor-Elect is the current Editor (preparing to serve a second three-year term as Editor), the duties of Editor will be assumed by the Vice-President for Education and Research. The Vice President will perform the duties of Editor until a new slate of Editor candidates may be nominated by the existing Editor Nominating Committee and submitted to the Executive Committee for selection of the new Editor.
4. Editor's Charge. The Editor will be responsible for:
- a. Appointing an editorial board of JOGNA.
 - b. Appointing any Associate Editor(s).
 - c. Publishing an annual volume of JOGNA.
 - d. Working with the Executive Committee to determine the number of issues of JOGNA to be published per annual volume.
 - e. Serving as Chair of the Editorial Board.
 - f. Soliciting submissions of a high quality
 - g. Working with the Vice President for Education and Research to encourage governmental and nonprofit scholarship
 - h. Providing every year to the Executive Committee at the AAA annual meeting a report detailing submissions, acceptances, and in-process data regarding the manuscripts submitted to JOGNA.

VI. AWARDS

1. GNP Best Annual Meeting Paper Award Program. The program is administered by the Research Committee. The award consists of a plaque presented at the AAA Annual Meeting.
2. GNP Best Mid-Year Meeting Paper Award Program. The program is administered by the Research Committee. The award consists of a plaque presented at the AAA Mid-Year Meeting.
3. GNP Outstanding Dissertation Award Program. This program is administered by the Doctoral Liaison Committee. The award consists of a \$500 check and a plaque presented at the AAA annual meeting.
4. GNP Doctoral Research Grant. Annually, up to \$1,500 is available for distribution to doctoral students working on a GNP-related dissertation. Disbursements are only made to reimburse students for documented expenses that are directly related to the completion of a GNP-related dissertation. Documented expenses do not include wages or salary costs for the doctoral student applying for the grant. The program is administered by the Doctoral Liaison Committee.
5. GNP Travel Grant Program. Doctoral students interested in the GNP area may apply for and receive up to \$1,000 to travel to the GNP Mid-Year Meeting. Each year the

Section can award doctoral travel grants based on the recommendation of the Doctoral Liaison Chair and approval of the officers. No individual may receive more than one travel grant per year or more than two travel grants in total.

6. Enduring Contribution to the GNP Literature Award. This program is administered by the Research Committee and is awarded for a single (or perhaps a series) of notable (influential) research papers. This award consists of a plaque presented at the AAA Annual Meeting.
7. Enduring Lifetime Contribution Award. This program is administered by the Nominations Committee and is awarded for a lifetime contribution to teaching, research, or practice in government and nonprofit accounting. This award consists of a plaque presented at the GNP Mid-Year Meeting or AAA Annual Meeting.
8. Meritorious Service Award. This program is administered by the Nominations Committee and is awarded for significant service to the Government and Nonprofit Section or the field. The award consists of a plaque presented at the GNP Mid-Year Meeting or AAA Annual Meeting.

VII. ANNUAL BUSINESS MEETING

The Section will hold an annual business meeting during the AAA Annual Meeting. The tentative program for the annual business meeting should be circulated among the members of the Executive Committee on a timely basis prior to the business meeting.

The tentative program will include:

1. The agenda for the annual business meeting of the membership
2. Awards
3. Announcement of elections held by electronic ballot prior to the meeting
 - a. Secretary/Treasurer
 - b. Vice President for Education and Research (every three years)
 - c. Council Representative-Elect (every three years)
4. Such other business slated to come before the Section