



# *American Accounting Association*

## Government and Nonprofit Section

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### **GOVERNMENT & NONPROFIT NEWS**

American Accounting Association

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#### **PRESIDENT'S MESSAGE**

**Marc A. Rubin**  
**Miami University**

This year's annual mid-year meeting of the GNP Section took place in Norwalk on February 4 and 5 and was co-hosted with the Government Accounting Standards Board (GASB). This was the third such meeting the Section has held in conjunction with the GASB. Having the GASB co-host this meeting allows academics and the members and staff of the GASB the opportunity to meet and exchange ideas. Most of the sessions at this year's meeting addressed new forms of state and local government information and new methods of communications. About 50 Section members were in attendance at the meeting along with a number of the GASB personnel. I hope everyone in attendance found the sessions to be as informative and beneficial as I did. I would like to particularly thank Penny Wardlow for her extraordinary help in coordinating the meeting. Penny has been an invaluable resource and liaison between the Section and the GASB. On behalf of the section, I want to wish Penny well on her retirement from the GASB. I would also like to thank all the GASB members and staff who helped with the meeting especially Tom Allen, David Bean and Ellen Falk. I would also like to thank all of the Section members who participated.

This meeting attracted some new members. In particular, the Section helped sponsor two current doctoral students attend the meeting. I believe it is critical for the Section to continue to reach out and attract new members through

programs such as doctoral student grants. I hope we can continue this program and others like it into the future. The Section's ability to continue to make viable contributions to government accounting teaching and research depends on the ability to convince academics that this is an important and significant area that can be rewarding personally and professionally.

I am pleased that G. Robert Smith, Jr. (Smitty) has agreed to chair the technology committee and Penny Wardlow the long-range planning committee. Both committees deal with issues that are important for the future of the section. John Engstrom has also volunteered to coordinate the development of a Section history. This is critical if the Section is to operate efficiently. Officers, chairs and coordinators need to know about the successful programs of their predecessors as well as documents that have been prepared by the Section. If any members are interested in helping with any of these efforts, please contact the chair or myself

I would like to extend my congratulations to William Holder of the University of Southern California for his appointment as the newest member of the GASB. At the same time I would like to thank Robert Freeman for his efforts during his tenure at the GASB. Bob represented the academic perspective in an articulate

and professional manner. He sets a high standard for others to follow.

The Executive Committee of the Section is always seeking new ideas to serve its membership. If you would like to serve the Section or have suggestions for programs or other services the Section can offer its members, please contact any officer, chair or coordinator.

It is not too early to start making plans for the annual meeting this year in Philadelphia. As in prior years, the Section will be sponsoring continuing education workshops, research paper sessions and a luncheon. More details regarding the annual meeting will be available in the summer newsletter.

Hope to see you at the annual meeting.

1. It was moved and seconded that the minutes of the prior annual meeting be approved.
2. Former Presidents of the GNP Section in attendance were recognized.
3. Rita Cheng provided the Secretary/Treasurer's report. The cash balance as of June 30, 1999 was \$25,951.34. This balance compares favorably with previous year's balances of \$20,504.05 for 1998 and \$24,672 for 1997. Total GNP membership was 521 as of June 30, 1999. This is down from 540 in 1998 and 605 in 1997.
4. Dana Forgione presented the Outstanding Annual Meeting Paper Award to Thorne, McGowan, and Strand, for their paper entitled: "*A Public Sector Analysis of the Relationship Between Audit Pricing and Audit Contract Type.*" There was no dissertation award this year. Dana reported that 19 papers were submitted and 6 were accepted to two paper sessions and 3 were accepted for the research forum. In all, 10 papers were rejected. Our acceptance rate was 32% for the program (6/19). There were 7 presenters and 20 attendees at the GNP Research Workshop held Sun. 8/15 1-5p.m.
5. Smitty reported that he received two applications for funding of doctoral dissertations. Awards went to Elizabeth Keating (Northwestern) and Andrea Roberts (George Washington). A travel grant was given to Andy McClellon (Texas A&M) to reimburse him for actual expenses to attend the annual meeting. Next year we will give travel awards for both the mid-year and annual meeting.
6. Rich Brooks gave a newsletter update. He reported that three issues of the newsletter were published this

## SECRETARY/TREASURER REPORT

**Rita H. Cheng**  
**U of Wisconsin - Milwaukee**

The annual business meeting was held on Monday, August 16, 1999 at the annual AAA Meeting in San Diego. The minutes of that meeting follow.

year. Rich will be continuing on as editor for another year. He will be publishing dissertation abstracts from doctoral students.

7. The following committee reports were given –

**Nominating:** Rhode Icerman announced the committee's slate of officers for the 1999-2000 year as follows:

President	Marc Rubin
President-Elect	Rita Cheng
Secretary/Treasurer	Don Dies
V.P. for Practice	Sam McCall

There were no nominations from the floor. The slate was elected by acclamation.

**Standards** (Mary Fischer) --The only activity this year will be the response to the college and university exposure draft document. Mary asked all interested GNP members to participate in the GNP response. Please send comments to Mary at [fischer@mail.uttyl.edu](mailto:fischer@mail.uttyl.edu). Kitty Pumphrey will be taking over as chair of this committee for 1999-2000.

**International** (Saleha Khumawala) - Information was distributed regarding the DSI international conference to be held in Athens, Greece from July 4-7, 1999. A paper session on topics in the GNP area and a workshop on Corruption/Fraud in the Public Sector were scheduled. Saleha will be co-editing a special issue on public sector corruption in a forthcoming *Journal of Public Budgeting, Accountability and Financial Management*. Saleha also informed members that the International Consortium on Government Financial Management had some research money available for academic projects.

**Membership** (Jim Kurtenbach) - We currently have 521 members. We did not do a directory this year. The section will explore creating a web page for members to input/update their addresses into a database of GNP members. We will plan on creating a directory that will be mailed/disseminated electronically. Earl Wilson suggested a membership drive for our section. Updating and reprinting the section brochure was also discussed. Paul Copley will look into offering section members a discount on RIGNA as a benefit of membership.

**Webmaster** (Andrew Priest) - The web page has been redesigned. The section members thanked Andrew for his work and complimented the new format. Andrew announced a new section on the webpage devoted to GASB ED/Standards announcements and our section response, education materials, a listing of recent publications, and a place to post working papers.

**Regions** (Marc Rubin) - Regional attendance was down and manuscript submissions were generally fewer this year than in the past. Suzanne Lowensohn reported that the Southeast Region had no GNP paper submissions, and held a panel session on NFP topics that was well attended. Kitty Pumphrey reported that the Western Region had 2 papers submitted and one was accepted (a 50% acceptance rate). The paper was presented in a mixed session and attendance was poor. John Engstrom reported that Paul Riley spoke on Statement 34 at the Midwest Region, Doug Ziegenfuss reported no papers at the Mid-Atlantic, and Jim reported no papers at the Southwest Regional.

8. **Old Business:** The GNP By-laws changes were included in the summer newsletter and summarized for the members. The amendments include new language to better describe current practice and include a new committee on Technology. The membership approved the amendments.

9. Judy Welch thanked the membership for their service to the section during the past year and turned the gavel over to Marc Rubin.

10. Marc Rubin thanked Judy for her service and presented her with a gift of appreciation from the section.

11. Marc addressed the section and thanked them for their ongoing intellectual, collegial, and social support. He expressed his honor to serve as section president and he plans to build the section. He encouraged each

**Education** (Sue Kattelus) - Thirty-five people and eight presenters attended the GNP Education Workshop on Sunday August 15, 1999 and 16 of those attending were new people to the section. Sue attributes much of the enrollment success to the announcement sent to all department chairs requesting that schools send the person teaching GNP topics to our workshop. The mid-year meeting also had a significant educational focus. Presentation materials will be available to section members on the section webpage. Sue also encouraged members to participate in the GNP syllabus exchange.

member to become involved in one or more Section activities. He asked for the member's ongoing support to promote the importance of GNP to the AAA. Marc announced that the GASB has agreed to host the 2000 mid-year meeting. The meeting will be held on February 4 & 5 at the GASB offices in Norwalk, CT. Marc announced the new committee chairs. Marc also informed the members that Jim Patton is serving as a new member of the FASAB and preliminary plans for the 2000 annual meeting include the FASAB and federal accounting issues.

12. The meeting adjourned.

## **MID-YEAR MEETING REPORT Penny Wardlow GASB**

On February 4 and 5, the GASB co-hosted the annual mid-year meeting of the Government and Nonprofit Section (GNP) of the American Accounting Association (AAA). The AAA is the leading association in the United States for university accounting faculty. Members of the GNP Section have a special interest in governmental accounting and auditing for all levels of government and all kinds of nonprofit organizations. As GASB chair Tom Allen reminded the attendees in his opening remarks, the Section has traditionally been very supportive of the GASB, which has benefitted from a variety of research projects conducted by Section members over the years. Forty-nine academics attended from all over the United States, with professors from Italy and the United Kingdom adding an international component.

This was the third meeting of its kind at the GASB, the previous two being in 1992 and 1996. Whereas the previous meetings had focused on the GASB's then current agenda, the main themes of the 2000 meeting

were new kinds of information and new ways of communicating it, the GASB's long-term agenda, and ideas for future research. Hopefully, the sessions stimulated interest in research topics of significance for the GASB's future agenda, and provide sufficient lead-time for academic researchers to conduct a thorough examination of the issues involved in each topic. In his remarks during the meeting, director of research David Bean encouraged collaboration between Section members and GASB staff to research and publish articles on accounting topics of mutual interest.

Presenters and moderators included GASB members Tom Allen, Robert Freeman, Cynthia Green, Edward Klasny, Paul Reilly, and Richard Tracy; GASB staff members David Bean, Wilson Campbell, Randal Finden, Wesley Galloway, Dean Mead, Roberta Reese, Ken Schermann, and Penny Wardlow; and professors James Chan, University of Illinois–Chicago; Barbara Chaney, North Carolina State University; Paul Copley, University of Georgia; Gil Crain, Montana State University; Dana Forgione, University of Baltimore; Susan Kattelus, Eastern Michigan University; Saleha Khumawala, University of Houston; Terry Patton, University of Wisconsin–Oshkosh; Kitty Pumphrey, Idaho State University; and Marc Rubin, Miami University (Ohio).

In addition to the technical sessions, the Board, staff, and Section members took advantage of the meeting breaks and meals to exchange ideas. As with the previous meetings, both the GASB and the academic attendees indicated that they found the technical sessions and the opportunity to interact useful for their current and future projects.

## **IFAC-PUBLIC SECTOR COMMITTEE ACCOUNTING STANDARDS**

**Jesse Hughes  
Old Dominion University**

The following special report on the status of international governmental accounting standards was extracted from the International Federation of Accountants publication "*IFAC Quarterly*." To stay up to date on developments in this area, please go to [www.IFAC.org](http://www.IFAC.org).

In preparation for the meeting, GASB staff and Section members worked together for several months on joint presentations that would be of interest to both the GASB and the academic community. Technical sessions included: *Financial Reporting and the Internet: What are the Issues?*; *Service Efforts and Accomplishments Reporting: Current State and Future Issues*; *Infrastructure Accounting Issues*; *Financial Condition Indicators*; *Research into Decision Making by Financial Statement Users*; *Policy- and Practice-Oriented Research Issues*; and *Governmental and Nonprofit Accounting Research: Where Is It Now? Where is it Going?*

The Public Standards Committee (PSC) Standards Project Subcommittee met in Ottawa in July 1999 and in Auckland in October 1999. At both meetings the subcommittee worked on proposed International Public Sector Accounting Standards (IPSASs). In particular, the Subcommittee considered a revised *Guideline for Governmental Financial Reporting*, (Exposure Drafts 1-8), and an ED, "*Financial Reporting under the Cash Basis of Accounting*."

The subcommittee also considered the submissions analysis on the *Invitation to Comment, The Development of International Public Sector Accounting Standards: Which Bases of Accounting?*, and a proposed concept outline for preparing guidance on the transition from cash to accrual accounting.

### *Guideline for Governmental Financial Reporting*

The subcommittee considered a revised Guideline at its Auckland meeting and recommended several changes to the Guideline for consideration by the full PSC at its meeting in Mexico in January 2000. The Guideline is expected to be finalized and published early next year. International Public Sector Accounting Standards subject to the full PSC's consideration of the recommendations arising from the submissions received on the Invitation to Comment (see below), IPSASs 1-5 will be revised and ready for publication around May 2000.

The subcommittee also considered comments received regarding:

ED 6, Consolidated Financial Statements and Accounting for Controlled Entities;

ED 7, Accounting for Investments in Associates; and

ED 8, Financial Reporting of Interests in Joint Ventures.

EDs 6-8 were issued in December 1998 with a four-month comment period. About 30 comments were received on these exposure drafts. The comments indicated broad-based support for the exposure drafts, but raised a number of important issues for consideration. The subcommittee has considered the issues raised in the For more than ten years the IFAC Public Sector Committee has developed guidance on public sector accounting within a framework of four bases of accounting-- cash, modified cash, modified accrual and accrual accounting. The comments received on the Guideline ED and the first five IPSAS EDs encompassed a broad spectrum of opinion. There was widespread support for the development of standards for the cash basis and the accrual basis, and a range of views in relation to the two "intermediate" bases (the modified cash basis and the modified accrual basis).

Some respondents supported the PSC's decision to develop standards for modified cash accounting and modified accrual accounting. However, other respondents expressed concern at the practical implications of developing financial reporting standards that require entities to comply with one of the four defined bases.

The PSC considered the comments submitted and debated the various arguments. Based on its analysis of the submissions related to the Guideline and EDs 1-5, and after consideration of the issues, the PSC proposed several changes to the way in which it develops IPSASs. In July 1999, the PSC issued the *Invitation to Comment, The Development of International Public Sector Accounting Standards: Which Bases of Accounting?* The Invitation to Comment sought the views of constituents on a number of proposals in relation to the future development of International Public Sector Accounting Standards. Specifically the Invitation to Comment sought the views of constituents on proposals to:

Develop standards for the cash basis of accounting and the accrual basis of accounting only. Standards would no longer be developed for the two "intermediate" bases of accounting -- modified cash and modified accrual.

Publish standards separately for each of the cash and accrual bases, in the form of a single, comprehensive standard for the cash basis and a series of standards for the accrual basis.

comments, amended the proposed IPSASs, and submitted them to the full PSC for consideration at its January 2000 meeting.

#### *The Invitation to Comment*

Develop guidance to assist entities in making the transition from cash accounting to accrual accounting, recognizing that there will be a variety of different transition paths, depending on the circumstances of each individual jurisdiction.

Introduce transitional provisions into its individual accrual standards, as a means of providing entities with time to fully implement the standards. The transitional provisions would address areas likely to cause difficulties for public sector entities, such as property, plant and equipment, provisions and contingencies, and pension liabilities.”

## **GASAC UPDATE**

**John H. Engstrom**  
**Northern Illinois University**

The Governmental Accounting Standards Advisory Council (GASAC) held its quarterly meeting in New York City on January 31, 2000. This is my third year (of a normal four) that I have represented the AAA on GASAC. I am now the vice-chair of the agenda committee.

David Bean reported on a number of projects that are active, now that the new reporting model is out. We had extensive discussion on note disclosures. It was pointed out that the new statement on note disclosures will be comprehensive; that is, it will present a complete set of requirements for notes and will replace the requirements that are found in various sources.

Additional projects under way include implementation guides for both preparers and users, school districts, municipal bond analysts, and colleges and universities. Work continues on concepts; hopefully, Penny Wardlow will be able to continue to contribute from her new home in Athens, GA.

GASAC recommended that GASB issue a document that would rescind the year 2000 guidance early. Statement 36 on shared revenue should be out in the 2nd quarter of 2000. An interpretation on modified accrual accounting may be out before that. In addition, GASB will be

spending a lot of time on a statement regarding “*Other Postemployment Benefits.*”

Congratulations go out to Bill Holder, who will be replacing Bob Freeman at the GASB on July 1. Our next meeting will be in Miami in May, in conjunction with the National Federation of Municipal Bond Analysts.

Academic research often offers insights relevant to the standard-setter, but those insights may not be appreciated without special efforts to communicate. As the newest of the “rule 203” boards, the Federal Accounting Standards Advisory Board (FASAB) may receive less attention from academics than FASB and GASB. FASAB publishes a free newsletter describing its current projects and listing staff contacts. We would be happy to hear from you regarding any of our projects. You can access back copies and sign up to receive future editions of the newsletter at [www.financenet.gov/fasab](http://www.financenet.gov/fasab). Statements of Standards, Concepts, and exposure drafts are available there as well.

## **GASB & FASB NEWS**

William W. Holder, the Ernst & Young Professor of Accounting at the University of Southern California, has been appointed as a part-time member of the **Governmental Accounting Standards Board** for a five-year term, effective July 1, 2000. He replaces Robert J. Freeman, the Distinguished Professor of Accounting at Texas Tech University. Having served as a Board member for 10 years, Dr. Freeman is not eligible for reappointment.

G. Michael Crooch, a partner and director of the International Professional Standards Group at Arthur Andersen, has been appointed as a member of the **Financial Accounting Standards Board**, effective July 1, 2000. Mr. Crooch replaces James J. Leisenring, who is not eligible for reappointment.

## **GASB 33 & 34**

**GASB 33:** Candidates will be responsible for GASB 33 beginning with the May 2000 examination. Pronouncements superseded by GASB 33 will no longer be eligible for testing commencing with the May 2001

## **FASAB NEWS** **Robert Bramlet** **Assistant Director, FASAB**

examination.

**GASB 34:** Candidates will be responsible for GASB 34 beginning with the November 2000 examination. Pronouncements superseded by GASB 34 will no longer be eligible for testing commencing with the May 2001 examination.

## **GNP RESEARCH**

**Elizabeth Krahmer Keating** completed her thesis at the Harvard Business School under the supervision of Professor Paul M. Healy. Her research entitled: “Audit Quality and Performance Evaluation: An Analysis of the US Credit Union Industry,” resulted in two papers. Abstracts of the two papers appear below.

The first paper examines the determinants of credit unions’ audit quality choice and the implications of this choice on disclosure management and financial distress. Credit unions provide a setting with large variation in audit quality, ranging from a “self audit” to an independent CPA audit. I find credit unions select higher audit quality if faced with higher business risk, size and agency costs. Audit quality is inversely associated with the probability of earnings management but is not associated with other forms of disclosure management. However, audit quality is not associated with an increased likelihood of financial distress or failure. My findings suggest that other forms of monitoring, such as regulatory examinations, may substitute for low audit quality. Accordingly, mandating higher audit quality alone may not have a substantial effect on the quality of reported financial results or the likelihood of financial distress.

The second paper examines performance evaluation in the credit union setting. Using data from a moderate-sized credit union, the essay employs a case-study approach to examine the role of annual budgeting, pricing of services, and compensation.

## MEETINGS

**The 2000 Southwest Regional Meeting of the AAA** is scheduled for March 15-18, 2000 in San Antonio, TX. The program Coordinator is James E. Groff (University of Texas at San Antonio).

**The 2000 Ohio Regional Meeting of the AAA** is scheduled for April 6-8, 2000 in Columbus, OH. The program coordinators are Garry P. Arlinghaus and Clayton A. Hock (Miami University).

**The 2000 Southeast Regional Meeting of the AAA** is scheduled for April 6-8, 2000 in Savannah, Georgia. The program coordinator is Leslie Fletcher (Georgia Southern University).

**The 2000 Midwest Regional Meeting of the AAA** is scheduled for April 13-15, 2000 in Indianapolis, IN. The program Coordinator is Michael F. Foran (Wichita State University).

**The 2000 Northeast Regional Meeting of the AAA** is scheduled for April 20-22 in Boston, MA. The program Coordinator is Priscilla A. Burnaby (Bentley College).

**The 2000 Western Regional Meeting of the AAA** is scheduled for May 11-13, 2000 in Salt Lake City, Utah. The program coordinator is Lela M. (Kitty) Pumphrey (Idaho State University).

**2000 International Symposium & Workshop.** The International Society for Research in Healthcare Financial Management will present its 6th Annual International Symposium & Workshop 2000 on August 10-12, 2000 at the Hyatt Regency Baltimore on the Inner Harbor, Baltimore, MD. Outstanding papers will be eligible for publication in the Society's premier refereed journal, *Research in Healthcare Financial Management*, Vol. 6, No. 1. Visit the Society's website at: [www.RHFM.org](http://www.RHFM.org) or call: 1-410-837-5253 for details.

**The 2000 Accounting Behavior and Organizations Research Conference** will be held October 6-7, 2000 in Chicago, IL. The deadline to submit a paper is May 15,

**The 2000 Mid-Atlantic Regional Meeting of the AAA** is scheduled for March 23-25, 2000 and will be hosted by the University of Delaware. The meeting will be held at the Wyndham Garden Hotel, Wilmington, DE.

2000. The non-refundable submission fee is \$50 payable to AAA/ABO. The deadline to register for the conference is September 5, 2000. Early registration fee is \$215 (\$165 for submitting authors; \$56 for doctoral students). For additional information contact either Professor Timothy J. Fogarty; Case Western University; Cleveland, OH (Phone: 216-368-3938; Fax: 216-368-4776; E-mail: [tjf@po.cwru.edu](mailto:tjf@po.cwru.edu)) or Professor Dennis Blin; Bryant College; Smithfield, RI (Phone: 401-232-6402; Fax: 401-232-6319; E-mail: [dbline@bryant.edu](mailto:dbline@bryant.edu)).

## GRANTS & AWARDS

**GNP Section Doctoral Student Travel Grants Awarded:** The GNP section sponsored the attendance of two doctoral candidates at the 2000 Midyear GNP meeting. **Royce D. Burnett** (Oklahoma State University) and **Linda M. Parsons** (University of Houston) each received a \$500 travel grant to attend the meeting. Feedback from both recipients indicates that the meeting was very informative and that their interests in government and nonprofit research were strengthened.

**GNP Section Doctoral Dissertation Grant:** The GNP section offers a \$1,500 doctoral dissertation grant. To apply for the grant an applicant must submit a grant application by May 15, to: Jim Kurtenbach; GNP Doctoral Program Liaison; Iowa State University; 342B Carver Hall; Ames, IA 50011 (Phone: 515-294-9994; E-mail: [jmk@iastate.edu](mailto:jmk@iastate.edu)). The grant application consists of a letter that explains the nature of the project, current stage of the project, estimated completion date, how the award of a dissertation grant would contribute to the project, and identify other grants received for the dissertation. The request should be accompanied by a:

1. budget detailing the items and amounts for which funding is requested;
2. a copy of the dissertation proposal;



3. a letter from the dissertation chairperson stating the proposal has been defended and accepted, or if not yet defended, that a firm commitment exists to

**GNP Section Doctoral Student Travel Grant:** Applicants for a \$500 travel grant to attend the AAA annual meeting in Philadelphia should send a letter that details their area of interest in GNP teaching and research by May 15, to: Jim Kurtenbach; GNP Doctoral Program Liaison; Iowa State University; 342B Carver Hall; Ames, IA 50011 (Phone: 515-294-9994; E-mail: [jmk@iastate.edu](mailto:jmk@iastate.edu)).

**Outstanding Dissertation Award in Governmental and Nonprofit Accounting.** The Government and Nonprofit Section will make this award to the author of the doctoral dissertation judged to be the best contribution to governmental and nonprofit accounting research for the year. The award will consist of an honorarium and recognition at the national meeting of the AAA in Philadelphia, PA (August 13-16, 2000). Membership in the AAA or GNP Section is not necessary for nomination. The review criteria will be consistent with those used by academic accounting journals such as *The Accounting Review*.

One copy of the dissertation and ten copies of a 10-20 page summary addressing the relevance of the study to governmental or nonprofit accounting, the research methods employed and an overview of the findings should be submitted by April 1, 2000. The dissertation must have been successfully defended prior to submission, but must not have been defended before March 1, 1999.

Nominations, by self or others, should be made to the Chairman of the Outstanding Dissertation Award Committee: Professor Dana Forgione; Department of Accounting; Merrick School of Business; University of Baltimore; Baltimore, MD 21201-5779.

**Notable Contribution Award in Government and Nonprofit Accounting.** The Government and Nonprofit Section is soliciting nominations for the Notable Contribution Award for 2000. Consideration will be given to books, monographs, and journal articles on research topics and methods in the field of governmental or nonprofit accounting. The specific criteria are: (1) relevance of the subject to theory, practice, or instruction in public sector accounting; (2) potential interest to a

permit the applicant to proceed with the proposed dissertation.

large number of accountants, but especially those in the public sector area; (3) originality of the ideas presented, making the nomination a unique contribution to the literature; (4) clarity and organization of the exposition; (5) soundness and appropriateness of the research methodology; and (6) likelihood that the book, monograph, or journal article will encourage further research. Current officers of the GNP Section and members of the current selection committee are not eligible for the award. Recognition of the award will be made at the 2000 national AAA meetings in Philadelphia, PA.

Nominations should be accompanied by a short statement of support and must be sent by April 1, 2000 to: Professor Dana Forgione; Department of Accounting; Merrick School of Business; University of Baltimore; Baltimore, MD 21201-5779.

## MISCELLANEOUS

**Updated Text Available.** The 6th edition (1999) of *Management Control in Nonprofit Organizations*, by Robert N. Anthony and David W. Young is now available. Contact your Irwin/McGraw Hill representative for a desk copy.

**Teaching Materials Available.** A bibliography of materials containing approximately 300 healthcare and nonprofit cases, teaching notes, and several issue specific notes, is available from The Crimson Press Curriculum Center; c/o The Crimson Group, Inc.; Suite 323; 1770 Massachusetts Avenue; Cambridge, MA 02140 (Phone: 617-497-9600; Fax: 617-576-7693; E-mail: [75033.506@CompuServe.com](mailto:75033.506@CompuServe.com)).

The Curriculum Center sells the cases either individually (\$1.50 per copy made) or in course packets.

The Government & Nonprofit News is published three times a year (Spring, Summer and Fall) as a service to the GNP Section Members of the AAA. The deadline to submit items for inclusion in the next issue of **Government & Nonprofit News** is May 10, 2000. Submit newsletter items (max 350



words per item) to:

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Government and Nonprofit Section

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sharing his/her work by submitting an abstract to *Government & Nonprofit News*. Submissions should be made via e-mail to the Editor (rbrooks@wvu.edu) and should include the title of the dissertation, the student name, the doctoral advisor's name, the name of the school awarding the degree, and an abstract.

*Government & Nonprofit News* would also like to publish a listing of recently published journal articles of interest to the membership. If you see a published article that may be of interest to our membership please e-mail the complete citation to the Editor ([rbrooks@wvu.edu](mailto:rbrooks@wvu.edu)).

## CALL FOR ABSTRACTS & CITATIONS

To provide information regarding research in governmental and nonprofit accounting, *Government & Nonprofit News* wants to publish abstracts from completed dissertations related to government and/or nonprofit accounting. If you have chaired a government or nonprofit dissertation please ask your student to consider

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