



American Accounting Association

Government and Nonprofit Section

GOVERNMENT & NONPROFIT NEWS

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PRESIDENT'S MESSAGE

Rita Cheng

University of Wisconsin - Milwaukee

I first would like to thank Marc Ruben for his service to the GNP section. Looking back on the activities of 1999-2000 helped me to better appreciate Marc's leadership in advancing the section's ability to promote the importance of GNP accounting.

As I begin my year as GNP section president, I reflect back on the collective contributions of many former officers and committee chairs and would like to thank the membership for giving me this opportunity to contribute in my own small way.

The GNP sessions at the 2000 annual meeting were well attended and interesting. Our luncheon speaker, John Saidel, City Controller of Philadelphia gave us a humorous account of the complexities and importance of sound government accounting and financial management. On a more serious side, we were able to participate in several outstanding paper sessions and panel sessions on nonprofit, state, local, federal, and international GNP accounting and reporting topics. I came away from our annual meeting re-energized and convinced that our GNP section activities are very important to my continued development. I hope you feel the same!

In order for the section to continue its promotion of the GNP area and to allow the section to provide the services and foster the relationships that help in fulfilling our objectives, we need all of our members actively engaged in our activities. Former officers and committee chairs of this section have a long tradition of staying involved in section activities. There are also many opportunities for new members to get involved. Our website (<http://www.bs.ac.cowan.edu.au/aaagnp/>) lists our activities and committees. I urge you to select one or more activities to participate. Contact information for the 2001 committee chairs and regional coordinators is available on our website or in the AAA directory.

In addition, each fall the President of the AAA asks the section presidents for names of colleagues who might be interested in serving on AAA committees. AAA committees available for potential appointment are listed on the AAA website (<http://www.rutgers.edu/accounting/raw/aaa/about/volcomm01-02.htm>). If you are interested in any appointment to one, or more of these committees, please contact me by November 1. I would like to submit as many GNP Section members as possible.

Finally, occasionally we are able to nominate section members for appointment as representative to professional organizations. We are fortunate to have several major standard setting and advisory bodies. GAASAC: James Holder, University of Southern California; FASAB: James Patton, Pittsburgh; GASAC: John H. Engstrom. Other members are active in task forces and the list is too long to mention. With the help of these individuals, we have had many opportunities for continued interaction with the standard setters in our annual meetings. I encourage you all to provide these section members with your outstanding input you have provided to GNP section discussions.

In 1999-00, the Executive Committee agreed to undertake formal strategic planning as part of the overall AAA focus on long-range planning. The goal is that the GNP section could be more effective and efficient if we have a clear set of goals and priorities. Look for more information on strategic planning in our announcements and future issues. If you are interested in strategic planning please contact me.

At the request of the membership for a warm weather venue, our midyear meeting will be held in sunny San Antonio, TX on February 9 -10, 2001. In addition to the weather, we will also enjoy a lively two days of discussion on GNP issues. Our agenda includes sessions on implementation of GASB34 with local practitioners, opportunities to discuss the growing importance of nonprofit accounting, focus on the global issues of GNP, establish a forum for the exchange of ideas and projects, and provide some time to begin strategic planning for the year. I hope to finalize the program for the mid-year meeting by mid October. If you are interested in helping organize the meeting or participate in the meetings, please let me know as soon as possible. The AAA office staff is working on the hotel and your calendars and watch for a flyer with details soon.

Thank you again for this opportunity to serve the membership of the Government and Nonprofit Section. Come to San Antonio with your thoughts and ideas. We will continue to be an active and vibrant section.

SECRETARY/TREASURER REPORT

Don Deis

Louisiana State University

The annual business meeting was held Monday, August 14, 2000 at the Marriott Hotel in Philadelphia, Pennsylvania. The minutes of that meeting follow.

1. It was moved and seconded that the minutes of the prior annual meeting be approved.
2. Marc Rubin recognized former Presidents of the GNP Section in attendance.
3. Donald Deis provided the Secretary/Treasurer's report. The cash balance at June 30, 2000 was \$27,009.64. This balance is \$750 less than the balance at the beginning of the fiscal year. The midyear meeting at GASB produced a net cash inflow of \$1,409. Total GNP membership rose to 736 members. There were 544 domestic members, 159 international members, and 33 associate members. This total is up from 679 last year.
4. Marc Rubin recognized two doctoral students attending the AAA conference that received \$500 **travel grants** from the GNP Section. The students were **Nick Marudus** (Georgia State University) and **Chuck Barragato** (City University of New York-Baruch College). Also recognized were two recipients of midyear meeting travel grants: **Royce Burnett** (Oklahoma State University) and **Linda Parsons** (University of Houston). Marc mentioned that there were no applications for dissertation research grants this year.
5. Dana Forgione, Research Chairperson, presented the **Outstanding Annual Meeting Paper Award** to **Angela K. Gore** (University of Oregon) for her paper entitled, "*The Effects of GAAP Regulation on Local Government Disclosure.*" Dana reported that submissions were down from previous years with only 13 papers submitted. Historically, the section averages 18 to 20 submissions for each meeting. Six papers were accepted for two concurrent working paper sessions and three papers were accepted for the research forum. The CPE session was devoted to international GNP issues and was well attended. Dana presented the **Best Dissertation Award** to **Elizabeth Krahmer Keating** (Northwestern University) for her dissertation entitled, "*Audit Quality and Performance Evaluation: An Analysis of the US Credit Union Industry.*"
6. Rich Brooks, newsletter editor, gave a newsletter update. The deadline for the next issue is September 15, 2000.
7. The following committee reports were given:
 - 1 Education: Due to low enrollment, the education CPE session for the AAA conference was canceled. Three members of the education committee presented a session at the 23rd Public Administration Teaching Conference in Ft. Lauderdale, Florida. The session was entitled, "*Teaching Accounting for Governmental and Nonprofit Entities: Accounting Professors' Perspectives.*" Papers related to the presentation will be considered for a special symposium in the *Journal of Public Budgeting, Accounting & Financial Management*. A panel session with FASAB Board members (David Mosso, Philip Calder, and Jim Patton) and Gary Previts, former chair of the AICPA FASAB Review Team, was added to the main program.
 - 2 Standards: Kitty Pumphrey reported that the standards committee had responded to one AICPA proposed Statement on Auditing Standards and two GASB Exposure Drafts. The committee responded in support of both GASB exposures drafts on "Recipient Reporting for Certain Shared Nonexchange Revenues" and "Disclosures about Year 2000 Issues—A Recission of Technical Bulletin 98-1 and 99-1." The committee stated in its comment to AICPA proposed "Amendment to Statement on Auditing Standards No. 69, The Meaning of Present Fairly in Conformity with Generally Accepted Accounting Principles in the Independent Auditor's Report," the "we believe that it is inappropriate to formally recognize the authoritative status of FASAB in a Statement of Auditing Standards." Kitty

stated that the committee took this stance because of the lack of due process and independence at FASAB. Kitty asked interested GNP Section members to contact her about participating in the section responses.

- 3 International: Saleha Khumawala reported that the international committee organized a panel session at the AAA Second Globalization Conference held in Cambridge, England July 15-17, 2000. The panel session was entitled, "The Scope and Direction of International Public Sector Accounting." Panelists were Shyam Sunder (Yale University), Rowan Jones (Birmingham University, UK), and James Chan (University of Illinois at Chicago). Section
 - 5 Regions: Kathy Wilkicki, Mid-Atlantic Region, reported that no GNP theme papers were submitted to the regional meeting. Suzanne Lowensohn, Southeast Region, said that 5 papers were submitted (up from 0 the prior year). Two of the five papers were accepted for concurrent session presentation the other three papers were presented in a research forum. Treba Marsh, Southwest Region, reported that 3 papers were submitted and that all the papers were accepted for a paper session. She also indicated an education workshop was held at the regional meeting. Rich Brooks announced that he will be coordinating the 2001 Mid-Atlantic Regional Meeting held in Morgantown, WV March 29-31.
8. Old Business
- 1 Rich Brooks said that he had been contacted by vendors about advertising in the section newsletter. Rich indicated that the AAA does not have a policy to prohibit section advertising. Each section can decide the amount it wishes to charge. The executive committee will study this issue in the upcoming year.
 - 2 John Engstrom offered to coordinate a section history. Having started in 1975, the section is now 25 years old. The section endorsed this proposal.
- members also presented papers at concurrent sessions of the conference. Saleha made a call for papers for a special issue of the *Journal of Public Budgeting, Accounting & Financial Management* on corruption and fraud in the public sector. The 3rd Globalization Conference will be held in Germany next summer.
- 4 Technology: Robert "Smitty" Smith said to send him an email if you are not on the email list for the section. A discussion about the section website occurred. Kitty Pumphrey offered to have the website maintained at Idaho State. She said that it would be free to the section.
 - 3 Marc Rubin indicated that Penny Wardlow was interested in working on a long range planning project. Marc said that he had been contacted by 4 or 5 additional people interested in the project.
 - 4 Marc Rubin proposed that the section develop a strategic plan.
9. New Business
- 1 GASB Contribution, a motion to was made and seconded to approve a \$2,000 contribution to the GASB. A friendly amendment was offered to raise the amount to \$2,500 as a way to show our appreciation for their efforts toward the successful midyear meeting held at GASB his year. The amendment was approved and the motion to contribute \$2,500 to GASB was passed by acclamation.
 - 2 Lee Parker, editor of Accounting, Auditing & Accountability Journal (AAAJ), expressed an interest in connecting the Public Interest Section with the GNP Section at the upcoming AAAJ conference in Adelaide, Australia.
 - 3 Jim Chan announced the June 2001 CIGAR Conference and said more information can be obtained at his website at UIC.
 - 4 Relmond Van Daniker announced that the National Association of State Auditors,

Comptrollers and Treasurers (NASACT) is looking for people interested in working on a core services study.

10. Nominating Committee

Judy Welch announced the committee's recommended slate of officers for the 2000-2001 year as follows:

President	Rita Cheng
President-elect	Donald Deis
Secretary/Treasurer	Sue Kattelus
V.P. for Practice	Andrew Blossum ("Drew") (KPMG)

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

11. Marc Rubin thanked the membership for their service during the past year and turned the gavel over to Rita Cheng.

12. Rita Cheng thanked Marc for his service to the section and indicated that she was mailing him a gift of appreciation from the section.

13. Rita addressed the section and thanked the membership for the honor and opportunity to serve as its President in the coming year. She observed that her first involvement with the section was as a

The submission deadline for papers for the 2001 annual meeting in Atlanta is January 11, 2001. GNP section members are strongly encouraged to submit papers to the section for next year's annual meeting. The GNP section is one of the AAA sections selected to pilot optional electronic submission of papers for the annual meeting. Further information will be included in the call for papers from the AAA.

GASAC UPDATE

John H. Engstrom
Northern Illinois University

The quarterly meeting of GASAC was held in New York City on Friday, September 8. As your representative, I am reporting the following items of interest:

1. Earl Morris, trustee of the Financial Accounting Foundation reported that two of the government FAF trustees, Paul Soglin

doctoral student 15 years ago and that the section has helped her career immensely over that time. Noting the difference in height between herself and several others in the section, Rita joked "I want to be proof that the little person can contribute." She invited everyone to contribute to the section. Rita announced plans for the 2001 Midyear Meeting in San Antonio, Texas on February 9th and 10th. Tentatively, the meeting will hold a panel session on "Perspectives on GASB No. 34," a session on comparative governmental international issues, and a strategic planning session.

14. The meeting was adjourned.

RESEARCH PROGRAM REPRESENTATIVE REPORT

Randy Elder
Syracuse University

The **2000 Annual Meeting GNP Research Workshop** on "Research in International Governmental & Nonprofit Accounting" was held in the afternoon on Sunday, August 13, 2000. This successful workshop included presentations by Jim Chan, Adolf Enthoven, Gary Giroux, Rowan Jones, Saleha Khumawala and Khi Thai. Please contact Randy Elder (phone: 315-443-3359; e-mail: rjelder@som.syr.edu) if you have suggestions for a topic for the research workshop at the 2001 annual meeting in Atlanta, or if you have an interest in organizing a session.

and Ned Regan, will be rotating off and will be replaced. Two FASB members will be rotating off also, Gerry Mueller and Gaylen Larson. Two GASB members, Cindy Green and Ed Mazur, will be up for reappointment.

2. Bill Holder was welcomed as the newest member of GASB.
3. The GASB website has a list of early implementers of GASB 34. For a listing of early implementers of GASB 34 see: <http://rutgers.edu/Accounting/raw/gasb/repmodel/implementers.html>.
4. GASB has received few responses to the note disclosures ED, as of the date of the meeting.
5. GASB has applied for a three-year extension of the Sloan Foundation Grant for SEA reporting.
6. The AICPA Audit and Accounting Guide for State and Local Governments will come out in 2001. That guide will not add any accounting guidance, so there will be no formal exposure period.

7. GASB still has a position open for an academic person to fill the position created by Penny Wardlow's retirement.
8. Cindy Green expressed a desire to work with the academic community to help stimulate an interest by students in governmental accounting.
9. A good deal of time was spent on the issue of electronic reporting and the impact on standards setting, audit coverage.

IFAC UPDATE

Jesse Hughes
Old Dominion University

The Public Sector Committee of the International Federation of Accountants (located in New York) has been very busy since the last **GNP News**. In May 2000, IFAC issued the following:

1. Study 11, **Governmental Financial Reporting**, which is a very comprehensive review (284 pages) of the governmental accounting practices of many countries. This study laid the foundation for the accounting standards that are being issued by the Public Sector Committee and would be very beneficial for your library if you are interested in doing public sector research internationally.
2. These standards adapt, where necessary, the private sector international accounting standards issued by the International All of the above are available in electronic format through the IFAC Web site (<http://www.ifac.org>). The comment deadline for EDs 9-13, the ITC, and the new study is November 30, 2000 and the comment deadline for EDs 14 and 15 is January 30, 2001. If you would like to be a member of the GNP International Standards Subcommittee and respond to these IFAC documents, please contact Jesse Hughes by October 15 (e-mail: jhughes@odu.edu).

GASB UPDATE

Catherine Staples
Randolph Macon College

Throughout the summer, the Governmental Accounting Standards Board (GASB) focused on numerous issues, including other post-employment benefits, affiliated organizations, and the conceptual framework project on communication methods. In addition, as part of its commitment to improving communications with the public, the GASB issued its first plain-language supplement to a due process document.

Board deliberations on several projects had been delayed until the issuance of Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*. Since its release in June of 1999 the Board has begun to reexamine many of these issues. In particular, the other post-

Accounting Standards Committee (located in London) to a public sector context. This relationship is explained in the **Preface to International Public Sector Accounting Standards**.

3. The first eight international public sector accounting standards (IPSAS) are as follows:
 - a. Presentation of Financial Statements
 - b. Cash Flow Statements
 - c. Net Surplus or Deficit for the Period, Fundamental Errors and Changes in Accounting Policies
 - d. The Effects of Changes in Foreign Exchange Rates
 - e. Borrowing Costs
 - f. Consolidated Financial Statements and Accounting for Controlled Entities
 - g. Accounting for Investments in Associates
 - h. Financial Reporting of Interests in Joint Ventures
4. The first exposure draft (ED 9) was also issued and deals with **Financial Reporting under the Cash Basis of Accounting**.

In July 2000, IFAC issued the following:

1. ED 10, Revenue from Exchange Transactions
2. ED 11, Inventories
3. ED 12, Construction Contracts
4. ED 13, Financial Reporting in Hyper inflationary Economies
5. ED 14, Property, Plant and Equipment
6. ED 15, Leases
7. An Invitation to Comment (ITC) on *Impairment of Assets*
8. A new study on *Corporate Governance in the Public Sector*

employment benefits project and its related concerns have come back to the forefront of discussions. Several education sessions have been held to provide the Board with an intense review of the history and background of the project and to familiarize new and old members with the significant issues requiring consideration. This review process has resulted in a revised project plan that culminates in the issuance of two Exposure Drafts by the fourth quarter 2001. Their review also identified several concerns that need to be addressed. These include the employer's liability for these benefits, the concept of the substantial plans, plan curtailments and settlements, and the employer's transition liability. Plan reporting issues such as funding vehicles and criteria for reporting plan net assets also will be examined. To assist in these deliberations, an expanded task force of twenty-eight individuals with experience and expertise with other post-employment benefits will be appointed.

In other matters, several tentative decisions were reached by the Board in the affiliated organizations project. First, in an effort to aid in the identification of organizations that should be reported as component units of a primary government, the Board proposed the development of specific criteria to be used by preparers. The Board tentatively agreed that the proposed criteria should be designed such that if all the criteria are met by an organization then it is considered a component unit and would be included on the primary government's financial statements using discrete presentation. The Board also tentatively agreed that if the proposed criteria cannot be met by an organization but significant assets are held by that organization for the benefit of the primary government, the government should report its interest in those assets and the net change in its interest during the period.

In conjunction with the affiliated organizations project, the Board tentatively approved a proposed amendment to GASB Statement No. 14, *The Reporting Entity*, requiring the discrete presentation of any organization meeting the newly proposed criteria.

The Board also continued its discussions on the conceptual framework project on communication methods, focusing most of its attention on the limits of general purpose external financial reporting. Other issues considered were the role of financial statements, notes, required supplementary information, and supplementary reports within general purpose external financial reporting. No decisions were reached and discussions on this project will be continued at a future date.

Finally, in June the Board issued an Exposure Draft (ED), *Certain Financial Statement Note Disclosures*, which proposes the creation, modification, and repeal of certain financial statement disclosure requirements. At the same time, as part of its strategic plan to improve communications with the public, the Board issued its first plain-language supplement to a due process document. Designed to improve the quantity and quality of the responses received by the Board during due process, the plain-language supplement and the ED were distributed to financial statement users. While the ED presents the specific technical and implementation-oriented guidelines of the proposal, the supplement utilizes a format more suitable to users who are not preparers or auditors of financial statements. A non-technical version of an ED should allow users to focus on the information content of the proposed issue. The Board hopes to receive comments

Elizabeth K. Keating (Northwestern University) completed her dissertation entitled, *Audit Quality and Performance Evaluation: An Analysis of the US Credit Union Industry*, at the Massachusetts Institute of Technology under the direction of Paul M. Healy. An abstract of her dissertation follows.

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.

FUTURE MEETINGS

from users that focus on whether or not the proposals satisfy users' needs for government financial information.

DISSERTATION ABSTRACTS

Robert J. Yetman completed his dissertation entitled, *Tax-motivated Cost-shifting by Tax-exempt Organizations*, at the University of North Carolina at Chapel Hill under the direction of Doug Shackelford. An abstract of his dissertation follows:

Although not-for-profit organizations are generally exempted from income taxation, they are subject to tax on profits generated by activities unrelated to their primary exempt purpose. The purpose of the tax on unrelated income is to prevent unfair competition with for-profit entities and to raise revenue. In the aggregate, not-for-profits report annual losses on their taxable activities of over \$1 billion on \$4 billion of revenues. In contrast, they report aggregate profits of over \$50 billion on their tax-exempt activities. This study uses a new database of actual tax returns to compare firm-specific estimates of pre-shifted costs to actual cost allocations in order to determine how much of the reported losses on taxable activity are due to cost-shifting. Results find that over one-half of reported costs related to taxable activities is the result of shifting, suggesting that the unrelated business income tax as currently structured falls short of fully achieving its two objectives.

The 2001 Mid-Year Meeting of the GNP Section of the AAA is scheduled for February 9-10, 2001 in San Antonio, TX. Mark your calendar.

The 2001 Southwest Regional Meeting of the AAA is scheduled for February 27-March 3, 2001 in New Orleans, LA. The meeting is being hosted by Oklahoma City University.

The 2001 Mid-Atlantic Regional Meeting of the AAA is scheduled for March 29-31, 2001. The meeting will be held at the Lakeview Scanticon Resort in Morgantown, West Virginia. The resort has an excellent golf course and continuing education programs will allow for a round of golf to be played either before the afternoon session or after the morning session. The West Virginia University Division of Accounting is hosting the meeting. The program Director is Richard C. Brooks (West Virginia University). The deadline for submitting papers is November 1, 2000. For more information visit www.be.wvu.edu/aaa2001.

The 2001 Midwest Regional Meeting of the AAA is scheduled for April 5-7, 2001 at the Hilton Frontenac in St. Louis MO.

The 2001 Ohio Regional Meeting of the AAA is scheduled for April 19-21, 2001 in the Cleveland, Ohio area. The Deadline for submitting papers is **December 4, 2000**. Direct papers and inquiries to: Dr. Gerald P. Weinstein, Department of Accountancy, John

Carroll University, University Heights, OH 44118; (phone: 216-397-4609; e-mail: weinstein@jcu.edu).

The 2001 Southeast Regional Meeting of the AAA is scheduled for April 26-28, 2001 in Tampa, Florida. The meeting is being hosted by University of North Carolina at Wilmington and University of Tampa. The co-program coordinators are Daniel M. Ivancevich and Susan Ivancevich (both of University of North Carolina at Wilmington).

The 2001 Northeast Regional Meeting of the AAA is scheduled for May 3-5, 2001 in Portland, ME. The program Chair is Philip Jagolinzer (University of Southern Maine).

The 2001 Western Regional Meeting of the AAA is scheduled for May 3-5, 2001.

GNP GRANTS & AWARDS AVAILABLE

project, and identify other grants received for the dissertation. The proposal must include (1) a budget detailing the items and amounts for which funding is requested; (2) a copy of the dissertation proposal; and (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 permit the applicant to proceed with the proposed dissertation.

Submissions are reviewed by members of the GNP Section Research Committee using a blind review process. The winner or winners are selected based on these reviews. Payment of the award usually occurs after qualifying expenditures are made and the necessary receipts are submitted. However, consideration will be given to requests for advance funding.

Proposals must be received by January 15 and July 15 each year and should be sent to: James M. Kurtenbach, Department of Accounting & Finance, College of Business, Iowa State University, Ames, IA 50011-2063.

Outstanding Dissertation Award in GNP 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 2001 national meeting of the AAA in Atlanta, GA. 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*.

GNP Doctoral Dissertation Grant. The GNP Section's dissertation grant program helps defray certain costs for individuals conducting dissertation research on governmental and nonprofit topics. The objective of the program is to encourage research in the areas of governmental and nonprofit accounting. Information on the program and instructions for applying are provided below.

The applicant must be a candidate for a doctoral degree with a major or emphasis in accounting from any doctoral granting institution (domestic or foreign).

The awards cover actual cost of authorized expenditures, not to exceed \$1,500 in total. Awards may be used to defray or reimburse costs directly related to and necessary for completion of the dissertation. Authorized expenditures include travel to collect data, purchase of data, and preparation and mailing of questionnaires. With adequate justification, other costs essential to completion of the dissertation, such as coding of data and data entry, may also be considered for funding. Funds will not be provided for costs such as tuition and fees, computer use charges, word processing, printing and binding the dissertation or the purchase of computer hardware or software.

The applicant must submit a proposal 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

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, 2001. The dissertation must have been successfully defended prior to submission, but must not have been defended before March 1, 2000.

Nominations, by self or others, should be made to the Chairman of the Outstanding Dissertation Award Committee: Professor Randy Elder, Department of Accounting, School of Management, Syracuse University, Syracuse, NY 13244-2130.

Notable Contribution in GNP Accounting Award. The Government and Nonprofit Section is soliciting nominations for the Notable Contribution Award for 2001. Consideration shall 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 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 2001 national meeting of the AAA in Atlanta, GA.

Nominations should be accompanied by a short statement of support and must be sent by April 1, 2001 to: Professor Randy Elder, Department of Accounting, School of Management, Syracuse University, Syracuse, NY 13244-2130.

CALL FOR PAPERS, ABSTRACTS & CITATIONS

Wanda A. Wallace, The John N. Dalton Professor of Business Administration at The College of William and Mary will serve as Guest Editor for an themed issue of the **International Journal of Auditing**. Professor Wallace invites papers related to the interrelationship of external, internal and fraud auditing. The submission deadline is June 30, 2001. Two single sided copies of the manuscript along with the file on diskette should be submitted to: Jackie Bishop, Editorial Assistant, Management Audit Ltd, 6 Market Street, Sleaford, Lincolnshire, NG34 7SF, England. Authors should



Government and Nonprofit Section

MISCELLANEOUS

New Edition of Text Available. The 12th Edition (Copyright 2000) of "Accounting for Governmental and Nonprofit Entities" by E. Wilson, Susan C. Kattelus and Leon E. Hay is now available. Contact your Irwin/McGraw-Hill representative for a desk copy.

A FOND FAREWELL

Ken Brown will be retiring from the School of Accountancy at Southwest Missouri State University effective December 31, 2000. Ken will be pursuing a number of personal interests upon retirement. Ken asked that the following note to be included in this issue of *Government & Nonprofit News*:

note that they wish the manuscript be considered for inclusion in the themed issue of the journal. The author's name(s), title(s) of their academic department(s), and institution(s) of affiliation should appear on a sheet separate from the title of the paper and separate from any text.

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 sharing his/her work by submitting an abstract (max 350 words) 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).

During my ten years as an academic, I found that my GNP Section friendships and fellowships surpassed those of any during my prior careers. My best wishes go to the Section and its members. You are an outstanding group of individuals. Ken W. Brown (email: kwb237f@smsu.edu).

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 February 15, 2001. Submit newsletter items (max 350 words per item) to:

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