

GOVERNMENT & NONPROFIT NEWS

American Accounting Association

Volume 26 Number 3 * Fall 2002

PRESIDENT'S MESSAGE

Susan C. Kattelus
Eastern Michigan University

I welcome the opportunity to follow in Don Deis' footsteps and the other notable names in GNP education and research who have served in this role. Thank you for your leadership, Don. As we honored Earl Wilson at the annual AAA meeting in San Antonio in August 2002 with the Enduring Lifetime Contribution Award, I was struck by the generous spirit with which recipients of this award and past presidents have shared their time and talent with us. This section has been a collegial home for me, and I know that many of you have also collaborated with members on research, shared best teaching practices, and served together in academic and professional meetings. I encourage all of you to invite a colleague to join—we're a bargain at \$10 a year!

Look for a notice about our mid-year meeting in Washington, DC, probably January 31-February 1, 2003. As I write this message on September 11, 2002, I remember why our mid-year plans for 2002 were changed from Washington DC to Baton Rouge. At my first GASAC meeting in New York City in January 2002, at the suggestion of George Gasser, recently retired State Treasurer of New York and representative of the Council for State Governments on the GASAC, I visited Ground Zero and was profoundly affected. George shared his experiences with us about losing fellow government financial managers from his office, making sure ATMs worked and that paychecks were reissued that week. Stories about government and nonprofit managers can help students understand the relevance and complex accounting issues in the sectors of the economy we study.

We expect our mid-year meeting to be larger than usual in attendance because many may not be able to afford the annual meeting in Hawaii later in 2003. For that reason, we are moving the annual business meeting to the mid-year meeting this year. We may find that to be a preferred time to do it, as have other sections, but we can assess how it goes this year.

If I have a theme this year, it is to recognize linkages—across public administration and business schools, as Rita Cheng and John Engstrom and I just wrote about in the Fall 2002 issue of the *Journal of Government*

Financial Management, and within out accounting discipline with our auditing, systems, managerial, financial and taxation colleagues. There are many ways we can leverage our institutional knowledge of GNP entities to add a valuable perspective to mainstream accounting and financial reporting issues.

Our website gets better all the time. Check it out at <http://coborgs.isu.edu/aaagnp> and I thank Kitty Pumphrey for her work on it.

Enjoy your Fall semester!

CALL FOR PAPERS

2003 Midyear GNP Section Conference

The Annual Midyear Government and Nonprofit (GNP) Section Conference will be held in Washington, D.C. during late January or early February 2003. Similar to last year, a special research session will be held during the conference. Submission of papers relating to any aspect of Government and Nonprofit accounting is encouraged.

Submission Guidelines: Submissions should take an appropriate form to permit review of their originality, quality and usefulness. Submissions are not eligible for consideration if they have been published or accepted for publication. Papers accepted for presentation at the 2003 Midyear Government and Nonprofit Section Conference can also be submitted for presentation at the AAA Annual Meeting scheduled for August 2003.

Submission Deadline: Four copies of submissions must be received by October 15, 2002, to be considered for the program. Early submission is highly encouraged. Submissions and questions should be addressed to:

Jayaraman Vijayakumar
Department of Accounting, School of Business
Virginia Commonwealth University
1015 Floyd Avenue, Richmond
VA 23284-4000
Phone: (804) 828 7157, Fax: (804) 828 8884
Email: jvijayak@vcu.edu

PAST-PRESIDENT'S MESSAGE

Donald Deis (2001-2002)

Thank you for the honor to serve as your President for the past year. I thank all of my fellow officers, past-presidents, regional coordinators, committee chairs and members for their significant contributions to making the Section, in my view, simply the finest in the AAA. Because of their efforts, all of the Section activities at the AAA meeting in San Antonio were both interesting and well attended.

Special thanks Research Chair Randy Elder, whose efforts led to a record number of GNP papers included in the concurrent sessions of the meeting and to Kitty Pumphrey who revitalized the Section's website (<http://coborgs.isu.edu/aaagnp/>). Under Jayaraman ("Vijay") Vijayakumar's direction, a research subcommittee on electronic data availability study was initiated and will be posted to the Section website soon. This is a living project that will be passed on to each successive assistant to the Research Chair. Larry Johnson now assumes that responsibility, as Vijay becomes Research Chair.

As most of us can attest, data availability has long been a deterrent to enticing doctoral students to consider GNP dissertation topics. In part, the Section's dissertation data grant program was established to combat this issue. The ongoing electronic data availability project is another approach to encourage GNP research. You can help. If you find unique GNP data available on the Internet or in electronic format (e.g., CD Rom), please provide this information to Larry or Vijay. On this theme, Linda Parsons (George Mason University), a past dissertation data grant recipient, received two awards at the Section business meeting—Best Dissertation and Best Annual Meeting Paper. Dan Tinkelman (Pace University) also received a Best Annual Meeting Paper Award. Speaking of awards, fellow past-president John Engstrom, our historian, is gathering information on past award recipients, officers, and other significant historical events to add to our website. If you have any information to share with John in this regard please contact him at jengstrom@niu.edu.

The final award at the Business Meeting in San Antonio was also the highlight of the meeting. **Earl Wilson** was awarded the **Enduring Lifetime Achievement Award** by past-president Rita Cheng. Earl's contributions to scholarship, education, and service within the Section are extensive. Nonetheless, Rita's recitation of those

contributions in the award ceremony was, frankly, awe-inspiring. Earl announced that he is retiring this Fall and, on behalf of the Section, I wish him a happy retirement and hope that we will see him at future Section events. In my initial message a year ago, I stated that the Section has always been there to "lend a hand." Earl Wilson embodies that sentiment in that phrase.



Rita Chen Presents Earl Wilson the GNP's Enduring Lifetime Achievement Award

CALL FOR PAPERS

Journal of Public Budgeting, Accounting & Financial Management

Don Deis, Accounting Section Editor

JPBAFM, an academic journal for public administration and accounting topics, seeks research and informed commentaries in the GNP area. Now approaching its 15th year (the first five under the title *Public Budgeting & Financial Management*), JPBAFM has been ranked second among 34 journals in the public budgeting area (Forrester and Watson, *Public Administration Review* 1994: 474-482). Accounting GNP manuscripts can be directed to me by either snail mail or email as follows:

By mail (send 3 copies): Professor Donald Deis, Department of Accounting, E. J. Ourso College of Business Administration, 3101 CEBA, Louisiana State University, Baton Rouge, LA 70803-6304, Telephone (225) 578-6214.

By email (paper and separate cover letter): drdeis@lsu.edu [Formats: Microsoft Word, WordPerfect, Acrobat (omit cover page and author id)] For style guidelines refer to:

<http://www.fau.edu/divdept/cupa/journal.htm#editorial>

RESEARCH UPDATE

Randy Elder
Syracuse University

2002 AAA Annual Meeting in San Antonio, TX

Nineteen papers were submitted to the GNP Section for the 2002 annual meeting. Nine papers were accepted for presentation, including three papers that were presented in interdisciplinary sessions, and four papers were accepted for the research forum. As indicated in the table below, GNP submissions continued their favorable trend compared to overall submissions. GNP Section members are strongly encouraged to submit papers to the Section for next year's annual meeting (See Call for Papers).

	2002	2001	2000
Total AAA submissions	626	676	690
GNP submissions	19	18	13
Total AAA sessions	106	106	104
GNP sessions	3	3	2

2002 GNP Annual Meeting Best Paper Awards

were presented at the GNP Business Meeting on Thursday, August 15, 2002 to Linda Parsons of George Mason University for "The Impact of Financial Information and Voluntary Disclosures on Contributions to Not-for-Profit Organizations: A Field-based Experiment," and Dan Tinkelman of Pace University for "When Are Charities' Average Fund-Raising Ratios Informative of their Marginal Fund-Raising Costs?" Congratulations to both recipients for their outstanding research.

Twenty-five members attended the **2002 Annual Meeting GNP Research Workshop** held in the afternoon on Wednesday, August 14, 2002. The session focused primarily on auditing issues. Presenters included Terry Patton (GASB) on GASB research projects, Ed Douthett (George Mason University) on data analysis, Suzanne Lowensohn (Colorado State University) on behavioral research, and Elizabeth Keating (Northwestern University) and Andrea Alston Roberts (Boston College) on nonprofit research. Thanks to the presenters for their efforts in putting together a great workshop. Please contact Jayaraman Vijayakumar at 804-828-7157 or email jvijayak@mail1.vcu.edu if you have suggestions for a topic for the research workshop at the 2003 Annual Meeting, or if you have an interest in organizing a session.

EDUCATION REPORT

Mary Fischer
University of Texas at Tyler

The continuing education GNP workshop was held Wednesday morning August 14. Some 27 interested folks attended the session.

Terry Patton presented an update on GASB current events, research projects, and agenda items. He encouraged GNP section members to review GASB agenda items and let the Board know about mutual research interest. Patton itemized each of the current GASB projects and provided an estimate of when the standards would be forth coming. He also shared with the group new Board research topics and projects.

G. Robert Smith then explained to the group how to present the major fund calculation to students. He also shared various teaching techniques and schedules to assist faculty in their presentation of the GASB 34 reporting model.

Don Raux reviewed techniques he used in the classroom to enhance student participation and learning. He paid special attention to challenging student's critical thinking and performance.

Several different curriculums and approaches to nonprofit accounting education were presented. Rita Chen, Elizabeth Keating, and Susan Kattelus shared what their respective institutions were presenting as nonprofit education and programs. Saheha Khumawala presented information on a managerial accounting program rather than a financial accounting program.

John Engstrom encouraged everyone attending the workshop to become involved with the GFOA by becoming a financial statement reviewer. Several remarked that they learned more about GNP accounting in the review process than they ever imagined.

Other than the too loud presentation from the next-door section, the attendees' evaluations reported that the workshop met or surpassed their expectations. One attendee suggested that Smitty talked too fast and should slow down. Overall, the workshop conveyed an incredible amount of research topics, education tools, and classroom information in a very short period of time.

International Update

Jesse Hughes, Old Dominion University

Much is happening throughout the world as international bodies encourage countries to move from the cash to the accrual basis of accounting. The **Public Sector Committee of the International Federation of Accountants** has issued 18 International Public Sector Accounting Standards (IPSASs) dealing with the accrual basis. Also, an Invitation to Comment (on Impairment of Assets) and three Exposure Drafts have been issued. As expected, the IPSAS (#17) on Property, Plant, and Equipment (PP&E) was also controversial in the international standard setting process. The standard (effective 1 January 2003) applies to specialist military equipment and infrastructure assets but does not apply to heritage assets. PP&E is to be recognized on the cost basis but revaluation to fair value is allowed as an alternative treatment. To assist countries in the implementation of the IPSASs, a study (#14) titled *Transition to the Accrual Basis of Accounting: Guidance for Governments and Government Entities* was issued. All these documents can be downloaded free of charge from the IFAC website at www.ifac.org.

The **International Monetary Fund** has issued the *Government Finance Statistics Manual* (GFS) to provide statistics for the analysis of fiscal policy. It provides a comprehensive analytic framework on the accrual basis of accounting within which the statistics can be summarized and presented in a form appropriate for analysis, planning, and policy determination. To the extent possible, the GFS system has been harmonized with the 1993 System of National Accounts. The detailed coding structure identified in the manual supports preparation of a Balance Sheet, Statement of Government Operations, Statement of Sources and Uses of Cash, and Statement of Other Economic Flows. Attempts were made to harmonize the GFS with the IPSASs but some differences exist. For example, the GFS Manual specifies that all assets and liabilities should be valued at their current market value. Further, weapons and equipment (i.e., ships, aircraft, etc.) used to release those weapons are charged to expense in the year of acquisition.

The GFS Manual is available at www.imf.org/external/pubs/ft/gfs/manual/index.htm.

GASB Update

Terry Patton

During its July 2002 Board meeting, the Governmental Accounting Standards Board (GASB) considered the structure of its technical agenda, which is the GASB's plan for scheduling and staffing projects. The Board decided to restructure its agenda into four categories: current projects, current research projects, long-term research projects, and monitoring projects.

The Board is currently deliberating projects in the *current projects* category. *Current research projects* generally are scheduled to be added to the current projects agenda within the next year. Staff actively works on current research projects for several months to a year prior to the projects being added to the current projects agenda. Staff does a limited amount of work on *long-term research projects*, which are not scheduled to be deliberated by the Board within the next year. The *monitoring projects* category is reserved for topics that are of interest to the Board, but for which the Board does not intend to devote significant resources in the foreseeable future.

Also, during its July Board meeting, the GASB reconsidered the priorities that it was placing on various projects and updated its *current projects* agenda. The *current projects* agenda now includes: asset impairment; economic condition--phase 2; environmental liabilities, financial instruments; implementation guide update; note disclosures--deposit and investment risk; other postemployment benefits; budgetary comparisons--perspective differences.

The Board has spent a considerable amount of time deliberating many of these projects. The Board issued an Exposure Draft (ED) for a proposed statement on deposit and investment risk disclosures in June 2002. The objective of this project is to determine the extent to which disclosures about deposit and investment risks would be necessary for users to assess an entity's risk of a potential loss of a significant amount of resources. The ED proposes disclosures for credit risk, concentration of credit risk, interest rate risk, foreign currency risk, and a modification to the Statement 3 custodial credit risk disclosures. The Board expects to have received comments to this ED by the end of September, and plans to begin deliberations on a final statement beginning in November.

The Board is planning to issue ED's for the asset impairment and budgetary comparison schedules—perspective differences projects before the end of the year. The objective of the asset impairment project is to develop criteria for identifying asset *impairment* and measurements for recognizing impairments in the financial statements. Board members have discussed and tentatively agreed upon a definition of asset impairment and a number of impairment indicators for governmental and subsidized assets.

The objective of the budgetary comparison schedules—perspective differences project is to provide reporting guidance to governments that use budgetary structures (such as program budgets) that are not GAAP-based (referred to as *perspective differences*). The Board has tentatively agreed to allow governments that are not able to present budgetary comparison schedules for their general fund and major special revenue funds (as required by Statement 34, paragraph 130) due to perspective differences to present budgetary comparison schedules based on the fund, organization, or program structure that the government uses for its legally adopted budget.

CALL FOR NOMINATIONS GNP SECTION AWARDS

Outstanding Dissertation Award in Governmental and Nonprofit Accounting. The Government and Nonprofit Section seeks nominations for the Outstanding Dissertation Award, given 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 Honolulu, HI. 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 five 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, 2003. The dissertation must have been successfully defended prior to submission, but must not have been defended before March 1, 2002.

Nominations, by self or others, should be made to the

Chairman of the Outstanding Dissertation Award Committee, Professor Suzanne Lowensohn, Department of Accounting, College of Business, Colorado State University, Fort Collins, CO 80523-1271.

Notable Contribution Award in Government and Nonprofit Accounting. The Government and Nonprofit Section is soliciting nominations for the Notable Contribution Award for 2003. 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 2003 national AAA meeting in Honolulu, HI.

Nominations should be accompanied by a short statement of support and must be sent by April 1, 2003 to: Professor Jayaraman Vijayakumar, Department of Accounting, School of Business, Virginia Commonwealth University, Richmond, VA 23284-4000.

Stay in Touch with the GNP Section

Do you know Smitty? Well, he wants to know you; or, more precisely, he wants to know your e-mail address.

Smitty is the Chair of our Information Technology Committee and the incoming Chair of the Education Committee. Right now, the IT Committee's principle job seems to be to send out e-mails announcing various Section activities. Smitty knows he doesn't have everyone's e-mail address. So, if you are not currently receiving e-mail messages from Smitty, please send him your address. We want the Section's distribution list to be as complete as possible.

Please send your e-mail address to: smitty@mtsu.edu

CALL FOR NOMINATIONS

2003 Innovation in Accounting Education Award

The American Accounting Association requests nominations for the Innovation in Accounting Education Award. The intent of the award is to encourage innovation and improvement in accounting education. The award will recognize significant programmatic changes or a significant activity, concept, or set of materials. The winner may be an individual, a group of individuals, or an institution.

AWARD CRITERIA AND PROCESS: The primary criteria used by the Selection Committee to judge submissions include: innovation; demonstrated educational benefits; and adaptability by other educational institutions or to other situations.

Nominations: Nomination letters are encouraged from individuals who are aware of innovative work done by others, as well as from those involved with the innovation. The nomination letter should include the name(s) of the individuals or institution involved and a brief description of the innovative work, and must be submitted no later than **January 15, 2003**.

Submission of Materials: Once nomination letters are received, the Committee will request application materials from nominees and will provide details on the submission process and deadline.

Mailing Instructions: Nomination letters should be sent to Jane F. Mutchler, Ernst & Young Professor of Accountancy, Robinson College of Business, University Plaza, Georgia State University Atlanta, GA 30303-3083. **Electronic submissions are preferred and encouraged. Send electronic submissions to jmutchler@gsu.edu**

AWARD PRESENTATION: The winner will be announced in the Accounting Education News. The award, a plaque and \$5,000, funded by the Ernst & Young Foundation will be presented at the 2003 AAA Annual Meeting.

Although publication is not a requirement for receiving the award, the award-winning innovation will be eligible for publication in *Issues in Accounting Education* as a scholarly article, subject to the normal manuscript review process.

CALL FOR PAPERS 2003 AAA Annual Meeting in Honolulu, Hawaii

The 2003 Annual Meeting will be held during August 3, 2003 to August 6, 2003 in Honolulu, Hawaii. The number of sessions allocated to the GNP Section is related to the number of manuscripts submitted to our Section. Please consider submitting your work for possible presentation at the Annual Meeting.

Submissions must be received by January 6, 2003. Please note the slightly earlier date for submissions this year. Submissions received before midnight Dec. 16, 2002 will not be subject to a submission fee. A submission fee of \$50 applies for papers submitted after that date.

Papers to be presented at the 2003 GNP Section Midyear Meeting are eligible for submission to the 2003 Annual Meeting. Papers should not be submitted that have been either published or accepted for publication, or that will be presented at more than one AAA Section or Regional Meeting during Spring 2003.

Submissions must be made on line to the AAA at <http://aaahq.org/AM2003/submit.cfm>. AAA headquarters staff will take the appropriate steps to ensure anonymity. Further information on submission procedures and submission fees will be included in the Fall 2002 issue of Accounting Education News. Questions regarding the submission process can be directed to the GNP Section annual meeting program liaison:

Jayaraman Vijayakumar (VJ)
Department of Accounting, School of Business
Virginia Commonwealth University
Richmond, VA 23284-4000
Phone: (804) 828-7157, Fax: (804) 828-8884
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1. Rates; \$300/full page; \$200/half page; \$100/quarter page.
2. Advertising copy must be submitted in a MS Word document file.
3. All advertising copy is subject to approval by the advertising committee.

GNP Section Grants Available

Doctoral Dissertation Grants

The GNP Section sponsors a competitive dissertation grant program to help defray certain costs (up to \$1,500) for individuals conducting dissertation research on governmental and nonprofit topics. An applicant must be a doctoral candidate with a major or emphasis in accounting from any doctoral granting institution in the United States of America or foreign country. Applications must be received by May 1.

The grant application should include:

1. An application letter explaining 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, the nature of other grants received for the dissertation, and contact information (phone and e-mail).
2. A budget detailing the items and amounts for which funding is requested;
3. A copy of the dissertation proposal;
4. 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.

Requested funds may be used to defray or reimburse costs directly related to and necessary for completion of the dissertation. Included among the authorized purposes for grant funding is 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 such costs as tuition and fees, computer use charges, word processing, and printing and binding the dissertation. In addition, grant funds will not be provided for purchase of computer hardware or software.

Send the application letter and attachments to: Dr. Suzanne Lowensohn (see address at end).

Travel Grants

The GNP Section is sponsoring \$500 travel grants for the midyear GNP section meeting and the 2003 AAA annual meeting. The grants are intended to assist doctoral students interested in GNP research by defraying a portion of the costs of attending these

meetings and to allow doctoral students interested in GNP topics to interact with GNP Section members.

In return for the grant, recipients will be expected to attend GNP workshops (at no cost, of course) where they will be introduced to Section members that have similar teaching and research interests.

Applicants should send a letter, which describes their interest in governmental and nonprofit accounting teaching and research and provides support on why they feel they should receive the grant. Please include an e-mail address and phone number.

The deadlines for travel grant submissions are:

December 1 for our **midyear meeting** (Washington, D.C. in late Jan/early Feb) and

May 1 for the **annual AAA August meeting** (in Hawaii)

Send the application letter and attachments to:

Dr. Suzanne Lowensohn (see address at end).
GNP Doctoral Program Liaison
Department of Accounting
College of Business
Colorado State University
257 Rockwell Hall
Fort Collins, CO 80523-1271

If you have further questions regarding either the doctoral or travel grants, you can contact Suzanne at Suzanne.Lowensohn@business.colostate.edu or (970) 491-7481.

International Manuscripts and Case Studies Needed

Jesse Hughes, Old Dominion University

The movement from the cash basis to the accrual basis of accounting for countries throughout the world is generating a lot of discussion. This transition lends itself to many areas of research. One potential source for publication of your research is the **Public Fund Digest** and many of the GNP members have published in this journal. This is a practitioner's journal that is published by the International Consortium of Government Financial Managers. If you are interested in publishing in this journal, please contact the Publications Editor at jhughes@odu.edu for further information.

**Nomination of Executive Committee
Officers for 2003-2004
Don Deis, Chair of Nominating Committee**

The nominating committee submits the following list of individuals nominated to serve as the Executive Committee of the Government and Nonprofit Section of the American Accounting Association for the term August 2003 through August 2004:

President:

Rich Brooks, *West Virginia University*

President-Elect:

Mary Fischer, *University of Texas at Tyler*

Vice President For Practice:

Andrew Blossom, KPMG, St. Louis MO

Secretary/Treasurer:

Dana Forgione, *Florida International University*

In accordance with an Executive Committee decision made at the August 15, 2002 Executive Committee meeting, officer elections will be held at the 2003 GNP Section Midyear Conference in Washington D.C. rather than at the 2003 AAA Annual Meeting in Hawaii since lower attendance is expected at the Hawaii meeting. The decision to move the elections to the Midyear Conference applies only to 2003-2004. Nominations from the floor are permitted under the Section's Bylaws (VI.A.2).

**CONGRATULATIONS!
Wanda Wallace receives the
AGA's Research Award**

Wanda A. Wallace, Ph.D., CPA, CMA, CIA, The John N. Dalton Professor of Business Administration at the College of William and Mary, has been selected as the recipient of the Association of Government Accountants' (AGA) 2002 Cornelius Tierney/Ernst & Young Research Award. Dr. Wallace was recognized for her "...visionary leadership, outstanding accomplishments and exceptional service..." Our section can be proud not only of Wanda's accomplishments and contributions to the profession, but also of Dr. Neil Tierney, another section member, for whom the award is named.

2001-2002 GNP SECTION

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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, 2003. Submit newsletter items (max 350 words per item) to:

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