



# Government & Nonprofit

N E W S

American Accounting Association

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## PRESIDENT'S MESSAGE

**Richard C. Brooks**

**West Virginia University**

I am honored to serve as President of the GNP Section for the 2003-04 year. This is an excellent organization and I thank the membership for the opportunity to serve in this capacity. I also want to thank Sue Kattelus for her leadership over the past year. Throughout her year as President, Sue passed along tips to me that will surely be helpful to me.

Being a member of the GNP Section has been extremely beneficial to me. I have met many people that are now friends as well as trusted colleagues. The collegiality of the people in this section cannot be overstated. Indeed, I think it is the amicable nature of the members that sets this section apart.

This year I would like to see our membership grow. To accomplish this goal, all of us must help to spread the word about the GNP Section. Please encourage a colleague to join the Section. The benefits of membership surely exceed the cost. Members at doctoral granting institutions can be extremely helpful in this effort by promoting GNP research and encouraging doctoral students to join the Section. Explain to them the benefits of being a member.

It was good to see those of you who attended the 2003 annual AAA meeting in Hawaii. What a setting for a meeting! On Sunday, August 3, the GNP Section sponsored a morning CPE session titled, "Teaching Governmental and Nonprofit Accounting: The New Hot Topics." That afternoon, the Section sponsored a CPE session titled, "Contemporary Issues Relating to Performance, Performance Reporting, and Performance Measurement in Government and Nonprofit Research." Sixteen registrants attended the morning session while 20 attended the afternoon session. Monday through Wednesday was chock full of concurrent sessions dedicated to GNP accounting. More specifically, the AAA allotted the GNP Section five concurrent sessions allowing for the presentation of 15 papers. In addition, three GNP papers were featured at the annual meeting paper forums. All in all, the GNP Section was well represented at the meeting.

Bill Holder (University of Southern California) was the speaker at the GNP luncheon on Monday, August 4. Bill is currently serving on the Governmental Accounting Standards Board and provided insightful comments regarding current issues confronting the GASB. At the GNP luncheon, Kenneth A. Smith (Pepperdine University) was presented with the "2003 Annual Meeting Outstanding GNP Research Paper" award. The award, consisting of a plaque from the GNP Section, was in recognition of his paper, "City Performance Reporting: A Test of Political and Economic Incentives." Congratulations, Ken! At the end of the luncheon, Sue Kattelus was presented with a clock from the Section for her distinguished service as president of the GNP Section during 2002-03.

Last year, the annual business meeting was held at the 2003 Midyear Meeting in Washington, D.C. because of the potential reduction in the number of members that would be able to attend the annual meeting in Hawaii. At the 2003 Annual Meeting in Hawaii, the Executive Committee met on Monday, August 4 and discussed the possibility of continuing to hold our annual business meeting during the GNP midyear meeting instead of during the annual AAA meeting. Sue Kattelus (past President) has e-mailed a survey to the members and will let me know which alternative has more member support. *(continued on next page)*

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Several years ago, Judy Welch (President 1998-99), updated the by-laws of the section. Changes were made to make the terminology of the by-laws consistent with that of the AAA, to make descriptions of activities consistent with operations, to create a standing Information Technology Committee, and to formalize the Webmaster position. It has been five years since those revisions were made and it may be time to take another look at the by-laws to see if any additional changes are necessary.

The 2004 Midyear Meeting will be held February 6 - 7 in Houston, Texas. The meeting will be hosted by the C.T. Bauer College of Business at the University of Houston. A block of rooms has been reserved at the Hilton University of Houston from Thursday, February 5 thru Sunday, February 8. The group rate is \$89 for single occupancy and \$99 for double occupancy. Reservations must be made by January 6, 2004. Please be aware that the hotel will be closed beginning December 24, 2003 and will reopen January 5, 2004 (no one will be available to take reservations while the hotel is closed) - so make your reservations early!

As in the past, the registration fee for the 2004 Midyear Meeting will include a continental breakfast on both Friday and Saturday morning, a box lunch each day, and dinner on Friday evening. A registration form is included with this newsletter. The program is not yet finalized, but we expect to follow the format of recent midyear meetings, which included research paper sessions in addition to presentations from local professionals.

University of Houston Professor Saleha Khumawala arranged for the C.T. Bauer College of Business to host the 2004 GNP Midyear Meeting. She has been invaluable in making arrangements for the meeting. I owe her a great debt of gratitude. Saleha, your efforts are very much appreciated!!

I hope to see you all in Houston in February. Until then, have a great semester.



**See y'all in Houston!!**

## **2003 National Meeting in Hawaii**

by Jayaraman Vijayakumar

### **"Outstanding Research Paper" award**

The GNP section award for the "Outstanding Research Paper" for this years annual meeting was awarded to **Ken A. Smith** of Pepperdine University, for his paper titled "City Performance Reporting: A Test of Political and Economic Incentives". The award was presented to him by the outgoing section President Sue Kattelus during the section's luncheon. On behalf of the section, our heartiest congratulations to Ken Smith for his achievement. We wish him further success in his research efforts.

### **GNP Research in Hawaii !!!!**

The annual meetings in Hawaii contained five research paper sessions exclusively devoted to GNP research. In all, 15 research papers were presented in these five sessions. In addition, the section was also allotted space for 3 research forum paper presentations. Sessions were relatively well attended, even given the various other attractions of Hawaii. We thank all presenters, reviewers, moderators, and discussants for their excellent hard work and support of the sections research efforts, and hope that they will continue to do so in future also.

The number of sessions allotted to the section is partly a function of the number of submissions we receive. With the deadline for the next annual meeting in Orlando coming up soon in January 2004, we request members to keep up the flow of submissions so that we as a section can continue to get more sessions allotted for next year.

In addition to the research sessions, the section also conducted a research CPE session on Sunday, August 3, 2003. The session titled "Contemporary Issues Relating to Performance, Performance Reporting, and Performance Measurement in Government and Nonprofit Research" was well attended and addressed a variety of topics and research issues in the area of Performance measurement and reporting. We thank Dana Forgione (Florida International University), Sarah Nutter (George Mason University), Kitty Pumphrey (Idaho State University), and Ken Smith (Pepperdine University) for their excellent presentations. The feedback that has been received from participants about the session is overwhelmingly positive.

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# Midyear Meeting

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The 2004 Midyear Meeting of the Government & Nonprofit Section of the AAA will be hosted by the C.T. Bauer College of Business at the University of Houston in Houston, Texas on February 6-7, 2004.

A block of rooms have been reserved at The Hilton University of Houston Hotel and Conference Center The Hilton University of Houston from Thursday, February 5<sup>th</sup> thru Sunday, February 8<sup>th</sup>. The group rate is \$89 single occupancy and \$99 double occupancy (to get the group rate you will need to mention that you are with the American Accounting Association). Reservations must be made by January 6, 2004. The Hilton University of Houston is approximately 7.6 miles from the William P. Hobby Airport and approximately 22.1 miles from Bush Intercontinental Airport. The hotel does not have a shuttle service so attendees will need to make taxi arrangements upon arrival at the airport. Hotel contact information is:

The Hilton University of Houston Hotel and Conference Center  
4800 Calhoun  
Houston, Texas 77204-3902  
phone: (713) 743-2471 or 1 (800) HOTELUH

## TOUR NASA

A tour of the Johnson Space Center has been planned for Saturday, February 7, 2004 at 3:30 pm. The complete three hour guided tour will cost \$9.95 per person (assuming we have a minimum of 15 people). Alternatively, we can always take a FREE limited tour of the Space Center and end the evening with dinner on the Waterfront in Kemah!

**A unique feature of this year's Midyear Meeting is a session on "space accounting".**

## Call for Papers

The 2004 Midyear Meeting of the Government & Nonprofit Section of the AAA will be hosted by the C.T. Bauer College of Business at the University of Houston in Houston, Texas on February 6-7, 2004.

Papers addressing any aspect of government or nonprofit accounting are welcome. A blind review process will be used to select papers to be presented at the meeting. Ph. D. students are especially encouraged to submit. Papers accepted for presentation at the 2004 GNP Midyear Meeting can also be submitted for presentation at the 2004 AAA Annual Meeting. Papers may be submitted either by e-mail (to Prof. Vijayakumar at [jvijayak@vcu.edu](mailto:jvijayak@vcu.edu), as an attached Word document,) or by hardcopy (send four copies to the address below). The deadline for submission is October 15, 2003. Decisions concerning acceptance for presentation will be sent to authors by December 3, 2003. For more information and/or questions, please contact:

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# GASB update

by Terry K. Patton

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In June, the Governmental Accounting Standards Board (GASB) issued Technical Bulletin (TB) No. 2003-1, Disclosure Requirements for Derivatives Not Reported at Fair Value on the Statement of Net Assets. The TB is intended to clarify note disclosures requirements for governments when they are a party to a derivative as of their fiscal year-end. Such governments are required to make five types of note disclosures unless they already report the fair value of the derivative on the face of their statement of net assets.

The governments are to disclose their objective for entering into the derivative, the significant terms of the transaction, the fair value of the derivative at the reporting date, the exposure to certain risks that could result in financial loss, and debt service requirements of associated debt. Significant terms of the transaction could include the notional, face, or contract amount of the derivative used; underlying indexes or interest rates; options embedded in the derivative; the dates the derivative became effective and is scheduled to terminate; and the amount of cash paid or received when the derivative was initiated.

Risk disclosures are limited to derivatives outstanding at the date of the statement of net assets. Risks to be disclosed include credit risk, interest rate risk, basis

risk, termination risk, rollover risk, and market-access risk.

Most governments will not be affected by this TB because they are not a party to a derivatives transaction.

However, the TB is designed to address the disclosure requirements for an increasing number of governments that are entering into a wide array of derivative transactions, most predominant among these being interest rate swaps. Interest rate swaps effectively convert variable-rate debt to fixed-rate debt or fixed-rate debt to variable-rate debt. For governments with derivative transactions, the TB is effective for financial statements with fiscal years ending after June 15, 2003.

In August, the GASB issued an Exposure Draft (ED) of a proposed Statement titled Economic Condition Reporting: The Statistical Section, an amendment of NCGA Statement 1. This ED proposes revisions to the statistical section that accompanies a state or local government's basic financial statements to include government-wide financial information. (The statistical section is a required part of the comprehensive annual financial report (CAFR), but governments are not required to prepare a statistical section if they present basic financial statements in a report other than the CAFR.) The comment deadline for the ED is November 28, 2003.

## **Fourth Asian Pacific Interdisciplinary Conference in Accounting**

Singapore 4 – 6 July 2004 & APIRA 2004 Emerging Scholars' Colloquium (2 – 3 July 2004)

Organised by Singapore Management University

(Supporting Organisation: Nanyang Business School, Nanyang Technological University) in association with Accounting, Auditing & Accountability Journal

For full conference and colloquium details, access the SINGAPORE APIRA website now!

<http://www.accountancy.smu.edu.sg/Apira/index.htm>



## Call for Papers!

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### 10th World Congress Of Accounting Historians

The 10th World Congress of Accounting Historians will meet in the USA with a dual venue of St. Louis, MO, and Oxford, MS, from August 1-5, 2004. The Congress will commence in St. Louis on August 1 to celebrate the centenary of the first International Congress of Accountants that was held in St. Louis in 1904 as a part of the World's Fair commemorating the Louisiana Purchase and Lewis & Clark Expedition.

Papers are invited on any accounting history topic, such as changes in governmental accounting over the years. Papers that address any of the three Congress themes are particularly desired. The three Congress themes are:

1. International Congresses of Accountants (i.e., why has governmental accounting received so little emphasis in the more recent Congresses)
2. Accounting for Transportation and Financial Industries
3. Archival-Based Accounting Research

Manuscripts for review should be sent to:

Dr. Dale L. Flesher  
Patterson School of Accountancy  
University of Mississippi  
University, MS 38677  
E-mail: [acd1f@olemiss.edu](mailto:acd1f@olemiss.edu)

The deadline for submissions is February 28, 2004.

### Southeast Regional AAA Meeting

Southeast Regional AAA Meeting will be held on April 1-3, 2004, in Lexington, Kentucky. The deadline for paper submissions is November 1 (no fee!), or January 10, 2004 (\$20 fee must be included with submission after November 1).

Bill Stout is coordinating the review of GNP papers. If you are interested in reviewing papers for the SEAAA, contact him at [william.stout@louisville.edu](mailto:william.stout@louisville.edu).

Eastern Kentucky University is hosting the meeting. More information on the meeting is available from the AAA website.

### Journal of Public Budgeting, Accounting, and Financial Management

“Rational Choice Theories and the Future of Public Financial Management”

Deborah A. Carroll and Justin Marlowe, symposium editors

Despite its relative infancy, the public/rational choice perspective has earned a wide following throughout the social sciences. This perspective has also been highly influential within public budgeting, accounting, and financial management, as evidenced by the enormous body of research that can be linked to positive accounting theory, the Tiebout model, rational actor accounts of the budget process, and other theories that adhere to rational choice assumptions. However, there has also been a notable backlash against rational choice, particularly among those who attribute financial outcomes to political, organizational, institutional, cultural and other forces. This symposium will present papers that broaden our understanding of what role, if any, that rational choice will play in the future of public budgeting, accounting, and financial management research. Papers that approach these issues from an interdisciplinary or multi-disciplinary perspective are especially welcome. Submissions may adhere, but are certainly not limited to, the following suggested themes:

*The Boundaries of Rational Choice:* We are especially interested in papers that demonstrate how, if at all, rational choice theories can be integrated into other sub-disciplines and conceptual frameworks where they have not been widely utilized. Alternatively, papers that discuss why rational choice is not compatible with other frameworks would be welcomed.

*Advocating Rational Choice:* Rational choice advocates should submit papers demonstrating how rational choice assumptions provide superior results



in comparison with other theories, help to clarify complex financial management processes and phenomena, or are in fact valid and/or useful.

*Critiques of Rational Choice.* Rational choice critics should submit papers demonstrating why rational choice assumptions are not valid, or why alternate theories provide more robust explanations. Those alternative perspectives may include prospect theory, institutional theory, poliheuristic decision theory, etc.

Potential research questions might include:

- How have political, organizational, cultural, or other forces led to the creation of the seemingly “irrational” institutional constraints that act upon budgeting at all levels of government?
- Are managers, policymakers, and citizens capable of rational financial decision-making?
- Is the adoption of innovations in budgeting, accounting, and financial management evidence of a rational response, or the search for legitimacy among governments?

Please submit the following via electronic mail:

- An electronic copy of the manuscript in MS Word or Rich Text format. Manuscripts should be free of any identifying material or references.
- A cover letter, in a separate electronic file, containing contact information and a short biographical statement (less than 150 words) for each author. For papers with multiple authors, please designate one as the corresponding author.
- Contact information for three (3) potential reviewers in a separate electronic file.

The deadline for all submissions is January 1, 2004. Please submit all materials via electronic mail to:

Justin Marlowe  
Department of Political Science  
University of Wisconsin-Milwaukee  
[jmarlowe@uwm.edu](mailto:jmarlowe@uwm.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, 2004**. Submit newsletter items (max 350 words per item) to:

Saleha Khumawala, Editor  
Government & Nonprofit News  
University of Houston  
370 Melcher Hall 360-A  
Houston, Texas 77204-6023  
Phone: (713) 743-4829  
Fax: (713) 743-4828  
E-mail: [saleha@uh.edu](mailto:saleha@uh.edu)

10/01/03

### Kudos!!

Congratulations to Angela Gore, University of Oregon, and her co-authors Kevin Sachs and Charles Trzcinka. Their paper, “Financial Disclosure and Bond Insurance” was recently accepted for publication and is forthcoming in the Journal of Law and Economics. The authors would like to thank the GNP section for their help and encouragement.

Congratulations to Donald Deis on his new position at the University of Missouri – Columbia. Don is now the Joseph A. Silvoso Distinguished Director for the School of Accountancy. We wish you the best of luck in your new job, Don!!

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# On the International Scene

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## **Reforming Government Accounting and Budgeting in Europe**

Rowan Jones

Klaus Lüder (German Postgraduate School of Administrative Sciences, Speyer) and Rowan Jones (University of Birmingham, UK) have been co-directing, over the past two years, a project comparing the government accounting and budgeting systems of nine European countries. The budget for the project was €280,000, funded by the German auditing arm of PriceWaterhouseCoopers.

Governmental accounting in Europe is diverse, between countries and - at different levels of government - within countries. This diversity, of course, includes different measurement rules and disclosures but it also includes some more fundamental differences in accounting and budgeting systems. All of the countries studied have implemented or are implementing some form of accrual accounting in at least one of their levels of government. In this, there is an increasing influence of the International Public Sector Accounting Standards (IPSAS) of the Public Sector Committee of the International Federation of Accountants. The European Union has not so far shown any interest in harmonising governmental accounting in the member states. However, the European Commission is now committed to accrual accounting in its own affairs, using IPSAS that have been processed by the Commission.

The product of this research is an approximately 1100-page book that describes, for the core government services, government accounting and budgeting in each country, at national and local levels (and state or regional levels, when applicable), in their current and prospective forms. Nine countries are addressed, representing Northern Europe (Finland, Sweden), Central Europe (Germany, Netherlands, Switzerland), Southern Europe (France, Italy, Spain) and the UK and Ireland (UK). Each of the country studies was written by one or more nationals of the relevant country. A chapter has been

added on the reform of the European Commission's accounting system. In addition, the book includes a cross-country study to provide an understanding - in the form of the elaboration, typification and classification of patterns - of the implemented, ongoing and intended accrual accounting and budgeting reforms.

The book will be published in November 2003. Details are available at [www.pwcglobal.com](http://www.pwcglobal.com); use search term 'CIGAR-Network'. [At the time of writing, the order form is only in German but the order form will soon be available in English as well.]

## **International Federation of Accountants**

Anthony Amoruso

The Public Sector Committee of the International Federation of Accountants (IFAC) released a proposed International Public Sector Accounting Standard entitled "Impairment of Assets" in September 2003. The proposed standard applies to all public sector entities other than Government Business Enterprises and prescribes procedures related to the identification of impaired assets, the measurement and recognition of impairment losses, the reversal of impairment losses recognized in prior years, and relevant disclosures. The draft also contains appendices that provide examples of impairment indicators and the measurement of impairment losses. This project has been under consideration by IFAC since the Public Sector Committee issued an Invitation to Comment in July 2000. As a result, the proposed standard reflects comments and concerns raised to date by numerous constituents. In addition, the introduction to the draft highlights a number of matters of particular interest identified by the Committee. The exposure draft is available for free download through the IFAC website ([www.ifac.org](http://www.ifac.org)). The exposure period ends January 31, 2004.

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# GNP Section Grants Available

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## GNP Section 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 (address, 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.

## 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 15** for our **midyear meeting** (February 6 and 7, 2004, Houston, TX) and

**May 1** for the **annual AAA meeting** in August (in Orlando, Florida)

Please send your letter of application to:

Dr. Suzanne Lowensohn  
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 you can contact Suzanne at [Suzanne.Lowensohn@business.colostate.edu](mailto:Suzanne.Lowensohn@business.colostate.edu) or (970) 491-7481.



**American Accounting Association**  
**Registration Form GNP Mid-Year Meeting**  
**February 6-7, 2004 – Houston, Texas**

MEMBER ID# \_\_\_\_\_ NAME \_\_\_\_\_  
(from mailing label) (Please print.)

NICKNAME (for badge) \_\_\_\_\_ GUEST'S NAME (if attending) \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_ ZIP \_\_\_\_\_ COUNTRY \_\_\_\_\_

EMPLOYER (ORGANIZATION) \_\_\_\_\_

PHONE: HOME ( ) \_\_\_\_\_ OFFICE ( ) \_\_\_\_\_ FAX ( ) \_\_\_\_\_

EMAIL \_\_\_\_\_

Registration fee includes a continental breakfast and a box lunch on Friday and Saturday, as well as dinner on Friday.

Will you be attending the dinner on Friday: YES NO

Please circle your lunch preference (Friday): Turkey Roast Beef Tuna Salad Vegetarian

Please circle your lunch preference (Saturday): Turkey Roast Beef Tuna Salad Vegetarian

Early Registration Fee (GNP Section Member)	\$125	_____
Early Registration Fee (GNP Section Non-member)	135	_____
Doctoral Student Registration Fee	25	_____
Late Fee (for payments received after January 6, 2004)	25	_____
Total Remitted for Registration	\$	_____

Make checks payable to: **American Accounting Association**

Mail registration form and check to: **American Accounting Association, 5717 Bessie Drive, Sarasota, FL 34233-2399**

**Credit Card Information:**

Only: \_\_\_\_\_ MasterCard \_\_\_\_\_ Visa

Account Number: \_\_\_\_\_ Exp. Date: \_\_\_\_\_

Signature: \_\_\_\_\_

(Registrations paid by a credit card may be faxed to AAA (941) 923-4093)

**Please check if applicable:**

\_\_\_\_\_ I have enclosed a letter indicating the type of special services I will require.

Members who have special needs, as covered by the Americans with Disabilities Act, are requested to notify Debbie Gardner at the American Accounting Association ([debbie@aaahq.org](mailto:debbie@aaahq.org) or 941-556-4101).

**Cancellation Policy:**

All cancellations must be received in writing at AAA in order to be processed. Cancellation requests received after January 15, 2004 will incur a \$25 cancellation charge. No refunds will be available for cancellations after January 29, 2004, or for no-shows.

## Financial Performance Measures for Local Governments on the Web

Radford University's Governmental and Nonprofit Assistance Center (GNAC) has created a web site that will assist in the evaluation of financial performance of local governments in Virginia. It contains key financial information from the new government-wide financial statements established under GASB Statement No. 34 for the local governments that reported under this standard in 2002.

The site is designed to provide easy to use comparative data from the statement of net assets and the statement of activities, as well as key financial ratios. Citizens, elected officials, finance officers and auditors will find the site useful in comparing key financial information among local governments.

Funding for this project was provided by a grant from the Alfred P. Sloan Foundation. The GNAC is also grateful for input on this project from the VGFOA and the Auditor of Public Accounts.

The site is [www.gnac.radford.edu](http://www.gnac.radford.edu) Comments and questions about the site should be sent to Bruce Chase at [bchase@radford.edu](mailto:bchase@radford.edu).

### GNP Research Data Availability – Request for More Information

Last year, the GNP section has posted on its website a report that provides some details of the various data sources available for GNP research. This report is available on the web at:

<http://coborgs.isu.edu/aaagnp/information/Research/dataAvailability.asp>

It is our intention to keep this report updated at least once a year to make it relevant and useful for our members and for anyone else interested in GNP research. In particular, we would like faculty members to expose this to doctoral students so that we can continue to get more researchers interested in GNP research issues.

As a part of the updating effort, we request members to visit the website above, review the report and provide us with feedback concerning any changes that need to be made to the report, new or other data sources that they may be aware of, and any other information that can be posted that would help members in their research efforts. Such feedback would be sincerely appreciated and be of great help in keeping the information posted to be as current and as comprehensive as possible. The feedback can be sent either to the GNP section webmaster Kitty Pumphrey ([pumplela@isu.edu](mailto:pumplela@isu.edu)), or to the current GNP Research

Director Jayaraman Vijayakumar [jjvijayak@vcu.edu](mailto:jjvijayak@vcu.edu)).

## Government and Nonprofit Section Objectives

1. To foster basic and applied research in financial and managerial accounting, as well as auditing, for government and nonprofit organizations; and
2. To improve the quality of accounting, financial reporting, and auditing in these organizations through advances in teaching, research, and service.

### Stay Connected 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 person responsible for sending 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](mailto:smitty@mtsu.edu)

### 2003 – 2004 GNP Section Officers

#### President

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[richard.brooks@mail.wvu.edu](mailto:richard.brooks@mail.wvu.edu)

#### President-Elect

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[Mary\\_Fischer@mail.uttyl.edu](mailto:Mary_Fischer@mail.uttyl.edu)

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