



Government & Nonprofit

N E W S

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PRESIDENT'S MESSAGE

Richard C. Brooks, West Virginia University

I just returned from the 2004 GNP Midyear Meeting. For those who were not able to attend, the meeting was held February 6-7, 2004 at the University of Houston and was hosted by the C.T. Bauer College of Business. The Bauer College provided the facility as well as refreshments for the meeting. Each morning attendees enjoyed an excellent breakfast courtesy of the UH Department of Accountancy and Taxation. University of Houston Professor Saleha Khumawala made the on-site arrangements and the meeting went without a hitch. I was very lucky to have such an outstanding contact person on-site – THANKS Saleha for all of your efforts.

Forty-five people pre-registered for the meeting and six more registered on-site for a total of 51 attendees. The meeting began on Friday morning with a GASB Update session presented by Greg Allison (University of North Carolina at Chapel Hill) and Bob Freeman (Texas Tech University). The second presentation featured Tony Chiappetta (Grant Street Group) who spoke about competitive electronic bidding of municipal bond and note issues. Tony explained how the competitive bidding process provided by his firm can result in lower interest costs for government entities that issue debt. Next, Kevin Candee from the Johnson Space Center presented a very interesting and informative talk on "space accounting." We then broke for a hot "Tex-Mex" lunch that was enjoyed by all.

The afternoon began with a discussion of health care accounting and auditing. Presenters included: Clifford Bottoms, Senior Vice President and CFO of the Harris County Hospital District; Ronald Dieterich, Senior Vice President of St. Luke's Episcopal Hospital; and Dana Forgione from Florida International University. Next, David Ellis, Executive Director for Financial Reporting at the University of Houston and Mary Fisher from the University of Texas at Tyler shared their expertise in the college and university accounting and auditing area. They described the implementation of GASB 34/35 in the college and university environment. The final session for the day featured the presentation and discussion of four nonprofit research papers. Friday evening, attendees were treated to an outstanding South American dinner at Americas in Houston.

Saturday morning began with Margaret O'Donnell, Program Director of the American Humanics Non-Profit Certificate Program at the University of Houston and Rita Cheng of the University of Wisconsin at Milwaukee describing nonprofit management programs offered at their respective universities. Next, three local government research papers were presented and discussed. The final session featured four nonprofit research papers two of which were presented by current Ph.D. students at the University of Houston. The meeting concluded with an executive committee meeting. Special thanks go to Professor Jayaraman 'VJ' Vijayakumar (Virginia Commonwealth University) for coordinating the research sessions held during the meeting.

The 2004 Midyear Meeting provided attendees with the potential to earn 11 continuing professional education credit hours. Approximately 40% of the meeting was devoted to practice oriented issues; 35% was devoted to research issues and 25% was devoted to education issues. The research sessions provided authors with a chance to present their research and receive feedback from discussants and attendees. As mentioned above, two research papers were presented by current University of Houston Ph.D. students. The GNP Midyear Meeting is an excellent forum for Ph.D. students working in the government or nonprofit area to present their research in a congenial atmosphere. I encourage all GNP section members that mentor Ph.D. students to encourage their students to attend future GNP midyear and annual meetings. The GNP section has grant programs that provide financial resources to assist Ph.D. students with their dissertation research as well as to attend the GNP midyear and/or annual meeting (application procedures for the GNP Dissertation Grant and the GNP Travel Grant are detailed elsewhere in this newsletter).

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The annual meeting of the American Accounting Association will be held in Orlando, Florida, August 8–11, 2004. On Sunday, August 8th, the GNP section will sponsor two CPE sessions. The morning session will be dedicated to GNP education issues while the afternoon session will be dedicated to GNP research issues. On Monday, August 9th, the GNP Section will sponsor a luncheon with the annual business meeting to follow immediately afterward. Please note that you need not sign-up for the GNP section luncheon in order to attend the annual business meeting.

The business meeting will address a variety of issues including: (1) the possible conversion of the “Newsletter” to an on-line only format; (2) election of officers for FY 2004-05; (3) plans for the 2005 midyear meeting; and (4) the GNP web site. Please contact me if you would like to have a particular issue included in the business meeting agenda.

The nominating committee has put forth the following slate of officers for FY 2004-05:

President: Mary L. Fischer (University of Texas - Tyler)
Vice President: Dana A. Forgione (Florida International University)
VP for Practice: John McCarthy (PriceWaterhouseCoopers)
Secretary/Treasurer: G. Robert “Smitty” Smith (Middle Tennessee State Univ)

Based on prior annual meetings, I expect that the GNP section will be allotted several concurrent sessions over the three meeting days. The summer issue of the Newsletter will provide more specific details regarding GNP sessions and activities to be held during the annual meeting. Please plan to attend the GNP sessions during the annual meeting as well as the CPE sessions offered on Sunday. Hope to see you in Orlando!

Midyear Meeting Report

by Jayaraman Vijayakumar,

We had a large number of research paper submissions for the mid-year. A total of ten papers, spread over three research sessions were presented at this years mid-year meetings. As always, the quality of the presentations and the discussant’s comments that followed were excellent. My thanks once again to all the reviewers, discussants, and moderators for their cooperation and effort in making this process and the program a terrific success. The papers presented and the authors are:

1. “Marginal Spending and Efficiency in Charities,” Andrea Alston Roberts (Boston College), Pamela Smith (University of Texas at San Antonio), and Karen Taranto (The George Washington University)
2. “Determining Cash Flows from Operations using Form 990 Data,” **Mary Fischer (University of Texas at Tyler)**, Teresa Gordon (University of Idaho), and Saleha Khumawala (University of Houston)
3. “Ownership Structure, Goals, and Performance Measures in CEO Compensation Contracts,” **Ola Smith (Western Michigan University)**
4. “The Price of Doing Good: Executive Compensation in Nonprofit Organizations,” Peter Frumkin (Harvard University), and **Elizabeth Keating (Harvard University)**
5. “Audit Quality of Local Government Authorities in England and Wales,” **Gary Giroux (Texas A&M University)**, and Rowan Jones (University of Birmingham - U.K).
6. “The Determinants of Auditee Satisfaction and Perceived Audit Quality in Local Governments,”

Suzanne Lowensohn, Laurence Johnson, and Donald Samelson (Colorado State University).

8. “The Information Content of the Local Fund Balance: Comparing the Influence of Economics, Organization, and Management,” **Justin Marlowe (University of Wisconsin at Milwaukee)**

9. The Effects of Nonprofit Organizational Factors on Private Donations: Evidence from recent data on the Nonprofit Times 100, Nicholas Marudas (Auburn University – Montgomery), and **Fred Jacobs (Georgia State University)**

10. “Assessing Models of Financial Vulnerability for the Nonprofit Sector,” **Elizabeth Keating (Harvard University)**, Mary Fischer (University of Texas – Tyler), Janet Greenlee (University of Dayton), and Teresa Gordon (University of Idaho)

In addition, a new feature in this year’s meeting was the presentation by two doctoral students (Rabih Zeidan and Cathy Liu, both from the University of Houston) of their preliminary research papers. The idea behind this is to show not just the strong support of the section for doctoral students, but also to provide exposure and valuable feedback (special thanks to several of you at the meeting for doing this) concerning their research. We hope to make this a regular feature for the future. The research proposals presented were:

1. “Determinants of Efficiency Factors in Public Hospitals,” **Rabih Zeidan (University of Houston)**
2. “Information content of NFP Annual Reports and its Determinants,” **Cathy Liu (University of Houston)**

AAA Annual Meeting - Orlando 2004

CPE Workshop - Research

by Jayaraman Vijayakumar,

Like in previous years, we will be having a research CPE session during the annual meetings. The session will be on Sunday, August 8, in the afternoon between 1-4.30 p.m. The tentative title for the session is "Contemporary Issues and Research Relating to Disclosure Practices in Governments and Nonprofits". Presenters so far include Drs. Charles Barragato (Long Island University. – C.W. Post), Elizabeth Keating (Harvard University), Dr. Dana Forgione (Florida International University), Dr. Jacqueline Reck (University of South Florida), and Dr. James Kurtenbach (Iowa State University and Congressman, Iowa). We are still trying to get a few more distinguished individuals to be a part of this program, and will be finalizing the program in the next few weeks. I request and encourage members attending the Orlando meetings to sign up for the CPE research session for two reasons: 1. The program promises to be relevant and interesting with several of the presenters talking about their own research in these areas, with ample discussion time devoted to examining areas for future research, and 2. All fees from the session go to our GNP section.

CPE Workshop - Education

by G. Robert Smith

At the Honolulu AAA meeting, I was the moderator for a GNP paper session. In it, many of the authors kept referring to NPOs. In all their references, I failed to see what net pension obligations had to do with their presentations. Then I realized they weren't talking about pensions, they were talking about nonprofit organizations!

Seriously, I think most of us do a good job teaching state and local governmental accounting and reporting. But if you are like me, you could use some help with those nonprofit (or is it not-for-profit), college and university, and hospital chapters. Well, this CPE session is for you. We plan to have several speakers or panels discuss how they teach each of these topics and help us out with our teaching techniques.

So, if you need help with those pesky NPOs (and who doesn't!), then this is the CPE session for you! We hope to see you in Orlando.

GASB Update

Robert H. Attmore Elected Chairman of the Governmental Accounting Standards Board

Norwalk, CT —The Financial Accounting Foundation has announced that Robert H. Attmore, a former Deputy State Comptroller, New York State Comptroller's Office, has been elected Chairman of the Governmental Accounting Standards Board (GASB), effective July 1, 2004. Mr. Attmore will succeed Tom L. Allen, who has served as GASB Chairman, commencing in 1995, and is not eligible for reappointment. The appointment was made by the Foundation's Board of Trustees, which has oversight responsibility for the GASB and the Financial Accounting Standards Board.

Mr. Attmore is currently President of Attmore & Associates in Albany, New York, where he provides consulting services to government agencies and other entities. He established his firm in 2003 after having served the State of New York for 23 years. As Deputy State Comptroller from 1986 to 2003, he provided leadership to a staff of more than 500 employees. Previous to this post, he held the positions of Assistant Deputy State Comptroller and Director of Internal Audit of the State Office of Mental Health, respectively. Prior to holding those positions, he was in public accounting with Deloitte Haskins & Sells in New York City.

In commenting on the appointment, Robert E. Denham, Chairman of the Financial Accounting Foundation, stated, "The Foundation is very fortunate to have recruited Robert Attmore from a long list of highly qualified candidates. His experience in state accounting and fiscal matters for the State of New York should be a tremendous asset to the GASB. We also want to thank Tom Allen for the outstanding service he has provided to the GASB during the past ten years. Under Tom's leadership, the GASB has made many important contributions to governmental accounting, including the establishment of a landmark financial reporting model, Statement 34, which is advancing the utility of financial statements."

Environmental Project

by Kathryn Jervis

The GASB has a project on its agenda for guidance related to the display and disclosure of pollution remediation obligations. The standard will establish methods for measuring and reporting pollution remediation liabilities. The GASB intends to issue a Preliminary Views document in the fourth quarter of 2004, an Exposure Draft in the third quarter of 2005, and

a final standard in 2006. At the present time, the Board has reached tentative conclusions related to the recognition of remediation obligations when certain events occur, and associated costs. Wes Galloway is the

assigned staff consultant on the project. Kathryn Jervis, Washington and Lee University, is developing research related to this topic, and closely follows the GASB's deliberations on this project.

Federal Accounting

by Robert Bramlett

The arcane activities of the FASAB normally interest only those paid to prepare or audit federal financial statements, but the meeting scheduled for March 3-4 may include a bit of an exception. In recent years the Board has experienced a complete turnover in membership, so that none of the original members remain. Not surprisingly, a new group of people means new perspectives. Accordingly, the Board has been revisiting some issues, including accounting for social insurance.

The term "social insurance" covers several programs, but the two largest by far are Social Security and Medicare. The level of interest and controversy regarding accounting for these programs far exceeds that associated with any other federal accounting topic. SFFAS 17, Accounting for Social Insurance, calls for recognition only of benefits "due and payable," with extensive supplementary reporting of various measures and projections. Among these is a table of actuarial present values, called the "Statement of Social Insurance" (SOSI).

Reflecting the new perspectives on the Board, SFFAS 25 recently defined the SOSI as a basic financial statement, but did not call for recognition of an actuarial value on the balance sheet. The Board's discussion of social insurance in March may provide some indication of what additional changes, if any, the members would like to see.

The meeting's agenda and links to briefing papers are usually posted to FASAB's website a few days before the meeting. Detailed minutes are posted a few weeks after the meeting. More details on this and other FASAB projects are available at www.fasab.gov

In a related development, the Public Sector Committee of the IFAC recently published two invitations to comment, including one on accounting for social policies. Comments are requested by June 30. See <http://www.ifac.org/News/LastestReleases.tml?NID=10746399841923328>

AICPA

by Donald R. Deis Jr.

Government Performance Accountability Committee (GPAC) Update

Mission: The AICPA Government Performance and Accountability Committee serves the public who depend on CPAs to help ensure government accountability and optimize performance by supporting CPAs serving all levels of government (whether employees or service providers), to:

- 1) Promote greater accountability and the integrity of government operations, information and information systems,
- 2) Explore ways to increase the CPA's role in measuring, managing, improving and innovating government performance,
- 3) Increase the body of knowledge and promote competencies to fulfill the mission,
- 4) Represent the interests, promote involvement and enhance the value of CPAs serving government and
- 5) Liaise with other professional bodies with interest in maximizing government accountability and performance.

Current Events: The AICPA's Government Performance Accountability Committee (formerly called Members in Government or "MIG") is working on a number of initiatives that are relevant to members of the AAA GNP Section. Currently, GPAC is working on a recruiting video to encourage more CPAs in government. The primary target audience is college students and early career CPAs (e.g., one to five years of experience). The video is scheduled to make its premier at the annual meeting of the AAA in Orlando as part of Comptroller General David M. Walker's speech (tentatively scheduled). The video will be distributed on DVD at the meeting and through the AICPA website. GAO has recruiting videos that are suitable for classroom use. The videos are available at www.gao.gov under the "Careers at GAO" link on the left. A second major initiative led by GPAC is the creation of a Center for Government Audit Quality and a related audit committee member/elected official toolkit. The Center will house a website under www.aicpa.org with numerous resources including the toolkit in pdf and zip format. The center should be up and running at the end of 2004. In the meantime, the AICPA center for public company audits (<http://www.aicpa.org/cpcf/homepage.htm>) and a

related audit committee member toolkit (<http://www.aicpa.org/Audcommctr/toolkits/homepage.htm>) provide an illustration of what to expect from the governmental side. GPAC is also interested in fostering research projects and publication opportunities with the GNP Section. Look for future calls in this newsletter for research in selected topic areas and opportunities to co-author best practice and case studies for the practitioner outlets including the *Journal of Accountancy*.

GPAC Members

Constantin (Costa) Triantaphilides, Committee Chair, City Auditor - City of Fort Worth; Paul Carlson, Nebraska State Accounting Division; Frank Crawford, Crawford Associates, PC; Debra Kay Davenport, Arizona Auditor General's Office; Donald Ray Deis, Jr., University of Missouri-Columbia; Lena Ellis, City of San Antonio, Finance Department; Jeanette Franzel, US General Acctg Office; Joanne Griggs, City of Virginia Beach, Audit Services, Charlotte Montgomery, Illinois State Museum; Robin Johnson Needleman, Defense Finance & Accounting Service; Edward James Torres, NYC Board of Education, Division of Instructional & Information Technology; Robert Fred Wilson, PA Public Utility Commission, Bureau of Fixed Utility Services; Dave Zavada, Chief, Financial Reporting & Grants Branch, Office of Management and Budget, Office of Federal Financial Management.

AICPA Staff

John Morrow, Vice President; Pam Green, Project Manager.

Call for Participation in the AICPA National Governmental Accounting & Auditing Update Conference (GAAC)

The AICPA is offering five or six complimentary registrations to its annual GAAC conference in exchange for newsletter contributions on conference sessions to The CPA Letter, an AICPA publication. The registration fee being waived is \$645 for AICPA members and \$845 for non-members. The 2004 conferences will be held August 23rd and 24th in Washington D.C., and September 27th and 28th in Broomfield, CO. More information on the GAAC conferences can be found online at <https://www.cpa2biz.com/CPEConferences/Conferences.htm>. This offer is made through the AICPA Government Performance and Accountability Committee (GPAC), formerly known as the Members in Government Committee. For more information you can contact either Donald Deis (deisd@missouri.edu) or Pam Green at the AICPA (pgreen@aicpa.org).

International

Recent Development in International Standards

by Anthony J. Amoroso

The Public Sector Committee (PSC) of the International Federation of Accountants (IFAC) has recently released an updated study providing guidance on the transition to accrual basis accounting and issued two invitations to comment on financial reporting issues affecting governments. These documents are available for download from IFAC's website (www.ifac.org).

The second edition of IFAC's "Transition to the Accrual Basis of Accounting: Guidance for Governments and Government Entities" was completed in December 2003. This study provides guidance for governments and government entities migrating from cash basis to accrual basis accounting, including general issues associated with the transition and specific guidance related to current international accounting standards. The second edition of the study has been updated to reflect recent standards affecting segment reporting, provisions and contingencies, related party disclosures, and reporting under the cash basis of accounting.

In January 2004, the Public Sector Committee issued two invitations to comment (ITC) to obtain public input on critical financial reporting issues prior to developing exposure drafts. The first ITC, "Accounting for the Social Policies of Governments," addresses the financial reporting implications of government obligations to provide social benefits to individuals and organizations.

The second ITC, "Revenue from Non-Exchange Transactions (Including Taxes and Transfers)," proposes the adoption of an assets and liabilities approach to the recognition of revenue arising from transactions in which the parties do not exchange approximately equal value, including taxes, grants, donations, appropriations, and gifts. Comments on both documents are requested by June 30, 2004.

World Congress of Accounting Historians to Feature Governmental Accounting

by Dale L. Flesher, Congress Co-Convener

The 10th World Congress of Accounting Historians will be held August 1-5, 2004, with the dual venue of St. Louis, MO, and Oxford, MS. The keynote address will be given by Comptroller General David Walker. Mr.

Walker will speak on the history of GAO. The important role of governmental accounting in the early part of the 20th century, particularly at the first International Congress of Accountants in 1904, will be discussed at a plenary session. Concurrent sessions will include speakers on governmental accounting and accounting for not-for-profit agencies. The meetings begin on August 1 in St. Louis in tribute to the centenary of the first International Congress of Accountants. The group will

then move by motor coach to the University of Mississippi in Oxford, which houses the National Library of the Accounting Profession--the largest accountancy library in the world. The Congress will feature speakers from at least 17 different nations. For more information, contact Dale L. Flesher at the University of Mississippi (acd1f@olemiss.edu) or see the Congress website at:

<http://accounting.rutgers.edu/raw/aah/worldcongress/>

GNP Section Grants

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.

Midyear and Annual Meeting 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** and **May 1** for the **annual AAA August meeting** (in Orlando)

Please send your letter of application for both of the above grants 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 or (970) 491-7481

Research

by Jeffery Callen

Jeffrey Callen (University of Toronto), April Klein (New York University) and Dan Tinkelman (Pace University) recently published a paper on nonprofit governance entitled "Board Composition, Committees and Organizational Efficiency: The Case of Nonprofits in the December 2003 issue of Nonprofit and Voluntary Sector Quarterly.

by Louella Moore

The following is a summary of some of the findings from a paper by Louella Moore entitled Infrastructure Reporting Practices by State Governments in 2002 presented at the International Academy of Business and Public Administration Disciplines meeting January 23-25th, 2004 in New Orleans, LA.

We no longer have to speculate about how state governments will choose to apply provisions of GASB34. Results are now in for fiscal year 2002, the first year of mandatory transition to the new model by state governments. A review of all available fiscal year 2002 state financial reports showed that 23 selected the modified approach while 24 used the straight line method. Reports for New Mexico, Vermont, and Rhode

Island were unavailable as of the cutoff date for the study, October 31, 2003. All but seven states (Alabama, New York, California, Alaska, Georgia, Montana, and Pennsylvania) reported all infrastructure retroactively in fiscal year 2002 and four of those states (New York, Georgia, Montana, and Pennsylvania) included some categories of infrastructure retroactively. Thus it would initially appear that since the majority of states have included their infrastructure assets retroactively, comparability problems during the transition period would be minimized.

However, capitalization thresholds varied widely; eleven states chose \$100,000 as a capitalization threshold for infrastructure, seven chose \$1M, and Louisiana used \$3 Million, while others claimed to capitalize all infrastructure. The Capital Assets per Person varied widely from state to state with a low of \$609 in Wyoming to a high of \$7869 in Hawaii. Second highest was Alaska with \$5871 even though they have not yet recorded infrastructure assets retroactively. The early data suggests that the infrastructure asset figures currently being reported should be used with caution pending additional study of differences in organizational structure or other issues such as oil trust funds in Alaska that may be impacting the reported balances. I am reminded of the dog who chased his tail, caught it, and then wondered Now what do I do with it?

Announcements

Section History

by Susan Kattelus

LOOK for a history of our section, year by year, to be posted soon to the GNP website. Each of our more than 25 years has been carefully written up by John Engstrom with Penny Wardlow's help. We thank them for capturing such important information.

Dr. Teresa Gordon has been selected by the National Association of College and University Business Officers (NACUBO) as the academic representative to the Accounting Principles Council committee to succeed Mary Fischer.

Smitty Has A Question

by G. Robert Smith

Have you ever noticed that every year at AAA we have our usual lunch meeting and/or business meeting. And,

of course, we have our sessions, paper presentations, and forums. BUT, we never have a beer! We also never do anything outside the meeting hall. Well, this year we are going to try some different things:

- If you are interested in getting together for a drink (beer, wine, soda, or whatever you like) and something to eat one evening (probably Sunday since that is the one night AAA doesn't do much) in Orlando, send me an e-mail message.
- If you are interested in having a little golf tournament (there is a course right there at the Marriott) or even a tennis tournament (there are courts there, too), send me an e-mail on that, too.

We'll just see what we can put together.

Remember, send the e-mail to smitty@mtsu.edu

Looking forward to hearing from y'all!

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



CALL FOR PAPERS

SOUTHERN AFRICAN ACCOUNTING
ASSOCIATION (SAAA) and the
INTERNATIONAL ASSOCIATION FOR
ACCOUNTING EDUCATION AND RESEARCH
(IAAER)

International Research Conference For Accounting Educators

DURBAN – KWAZULU-NATAL, SOUTH AFRICA
30 JUNE - 2 JULY 2004

The 2004 International Conference will be held at the
Holiday Inn Durban-Elangeni
(www.southern.sun.com/Sunrise/).

Papers on all aspects of accounting research are
welcome. Submit papers on Public Sector Accounting
and Nonprofit accounting to Saleha Khumawala at
saleha@uh.edu by the end of March 2004.

Accepted papers will receive, if requested by the author,
a fast-track review for publication in either the South
African Journal of Accounting Research (SAJAR) or the
Journal of International Financial Management (JIFMA,
the official journal of IAAER). For papers not selected
for publication in these two journals, we will provide a
list of suggested articles to Management Accounting
Research (MAR) and Accounting and Business Research
(ABR) for the editors to invite you for submission.

For more information contact C.S. Agnes Cheng at
acheng@uh.edu or Lesley Stainbank at
stainbankl@nu.ac.za

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
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350 words per item) to:

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