



**American
Accounting
Association**

Government and
Nonprofit

Government & Nonprofit News

Volume 34 Number 1 ■ Fall 2011

**Message from Suzanne Lowensohn,
Colorado State University
AAA GNP Section President**

Dear fellow GNP colleagues,

I'd like to thank you for allowing me the opportunity to serve as the President of the GNP Section during the 2011-12 academic year! As I mentioned in Denver, I am very honored to serve this Section which has meant so much to me throughout my career! I have been involved with the Section for at least 15 years in various roles. In return I have gained friendships (too many to count), co-authors (5 and counting), job offers, letters of recommendation for tenure, and tremendous support.

My primary goal for the upcoming year is to maintain and enhance the camaraderie and strength of this Section by examining "who we are" and setting a strategic path for where we hope to go as a Section. Our membership numbers fluctuate between about 375 and 450, including student members. When I used the AAA database for research purposes in 2003, the GNP Section had well over 500 members, and I've heard mention of the days about 10 years ago when the goal was 1,000. The characteristics of our members have changed even during the time that I have been a part of the Section, so I think now is a good time to survey current members, create a directory of members and member interests, and consider directions that the Section might want to pursue in the future.

In the meantime, as you'll see in this newsletter, the Section remains vibrant. First, we should recap Annual Meeting events from Denver. Special thanks to Terry Patton, who scheduled an impressive slate of events, and past President, Linda Parsons, who juggled sessions so that the Section could host Gene Dodaro, Comptroller General of the United States and head of the U.S. Government Accountability Office. Thanks also go out to all the reviewers, discussants, and moderators for their efforts. We had a strong turnout for the GNP luncheon, and it was great to see everyone in my backyard – even though many exchanges (unfortunately) involved a quick hello walking between hotels or concurrent sessions!

The Section's research opportunities are promising, as our Section journal, JOGNA, prepares for its inaugural online publication. In addition, I am pleased to announce that the Journal of Accounting Education has commissioned a special issue for GNP teaching articles and cases. (Special thanks to

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Larita Killian for initiating this opportunity.) The deadline for submission is September 1, 2012, and teaching-related submissions to the midyear meeting will automatically be considered for this special issue. Finally, a committee has been established to examine the future of RIGNA within the Section's publication repertoire.

The GASB has been active, issuing several exposure drafts and a preliminary views document in recent months. We have been talking about responding to such documents for a great while, yet we have not done so as a Section in quite some time. The GASB is a great friend to our Section, and the staff appreciate our input. Let's keep Ken Smith busy with thoughts on Section responses to GASB activities.

Finally, I hope to see all of you in beautiful San Diego, California on March 2-3, 2012. Please mark your calendars and start looking for low-cost airfare to Southern California for the 2012 midyear meeting. (I didn't think most would want to return to Denver in March, but I heard requests for a western meeting, so please join us! Special thanks to Alan Styles for his onsite help!) We were fortunate to obtain midyear meeting funding from KPMG. (Special thanks to Randy Elder for spearheading this funding request.) Paper and emerging topic submissions are due December 5. Let's keep Andy McLelland busy!

See you in sunny California!

Suzanne

Thanks to the JOGNA Reviewers

The *JOGNA* editorial board and the Government and Nonprofit section appreciate the editorial input and support of the following reviewers during the first year of the journal's existence.

Janice F. Bell
Babson College

Frederick W. Lindahl
The George Washington University

Paul A. Copley
James Madison University

Justin Marlowe
University of Washington

Donald R. Deis, Jr.
Texas A&M University–Corpus Christi

Kimberly K. Moreno
Northeastern University

Mary L. Fischer
The University of Texas at Tyler

Marc A. Rubin
Miami University

Marshall A. Geiger
University of Richmond

Jason D. Schloetzer
Georgetown University

Karen Kitching
George Mason University

Michael P. Schoderbek
Rutgers, The State University of New Jersey

Jagan Krishnan
Temple University

Stefanie L. Tate
University of Massachusetts Lowell

Krishna R. Kumar
The George Washington University

Jayaraman Vijayakumar
Virginia Commonwealth University

Have you seen?

Andrew J. McLelland, Auburn University
Alan K. Styles, California State University - San Marcos

GNP research is published in a wide range of journals. Since you can't read them all, this recurring feature of the newsletter highlights some recent research that you may have missed.

“Monitoring by Auditors: The Case of Public Housing Authorities,” by Barbara Murray Grein and Stefanie L. Tate. *The Accounting Review* (Volume 86, Issue 4, 2011):1289-1320

The authors examine the unique reporting requirements of nonprofit public housing authorities (PHAs) to study the effect of audits on financial information both generally and when management is incentivized to misrepresent data. Using seven years of data from 3,600 PHAs for both pre- and post- audit financial data, the authors identify potential areas at risk of manipulation based on PHA specific incentives. They find that auditors get PHAs to book economically and statistically significant audit adjustments. Additionally, they find a correlation that audits appear to decrease potential management bias, particularly reducing the risk of an overstatement. In summation, performing an audit appears to matter in this low-litigation risk, nonprofit arena where there is a small presence of Big 4 auditors.

“Budgeting for Legitimacy: The Case of an Australian University,” by Jodie Moll and Zahirul Hougue. *Accounting, Organizations and Society* (Volume 36, Issue 2, 2011):86-101

This field study of an Australian university examined the use of accounting in the legitimization of an organization. The researchers analyze data collected from a combination of interviews, study of documents and observation. They analyzed the data using a latent content analysis. The results of the study highlight how internal constituents, when disaffected with the values reflected in a budget system, can act in a way to potentially undermine the external legitimization of an organization. Infrequent

interaction between accounting and external constituents allowed administrators of the university to preserve the external image despite the discontent of the internal constituents.

“Enhancing the Role of Accountability in Promoting the Rights of Beneficiaries of Development NGOs,” by Brendan O’Dwyer and Jeffrey Unerman. *Accounting and Business Research* (Volume 40, Issue 5, 2010):451-472

This paper provides an extensive discussion and research study of the application of downward accountability in the process of allocating government aid to developing countries. Downward accountability is an important component in a rights-approach to development – informing beneficiaries of their rights in the process and empowering them to claim their rights. This form of accountability includes the beneficiaries of the funds in the assessment of the effectiveness of the NGOs. The authors describe the mechanics and benefits of downward accountability. Specifically, the researchers examined downward accountability for aid channeled through Irish non-governmental development organizations (NGDOs). For a sample of Irish NGDOs’ assess the “extent to which downward accountability mechanisms are perceived to be realising their potential in practice.”

“Making Concessions: Political, Commercial and Regulatory Tensions in Accounting for European Roads PPPs,” by Anne Stafford, Basilio Acerete and Pam Stapleton. *Accounting and Business Research* (Volume 40, Issue 5, 2010):473-494

This research study contrasts the financing and accounting for infrastructure development in Spain and the United Kingdom. The researchers also compare these approaches to developments in IFRS for *Service Concession Agreements*. These two countries have used public private finance (PPP) to construct and maintain roads since the 1970s (Spain) and the 1990s (United Kingdom). The authors discuss the historical origins of PPP in both countries and adoption in various regions of the globe. In this article they also highlight the differing international perspectives on financial reporting and economic outcomes. The choice of Spain and United Kingdom provide contrasting

(Have you seen...? continued)

economic and regulatory influences on the emphases of financial reporting – codified law vs. common law; equity vs. creditor, substance vs. form. Stafford et al. provide substantial historical and comparative data for accounting systems and approaches to financial reporting for PPP. The article provides both an analysis of PPP and the challenges facing adoption of IFRS.

“The Effect of Board-Manager Agency Conflicts on Non-Profit Organisations' Earnings and Cost Allocation Manipulations,” by Marc Jegers. *Accounting and Business Research* (Volume 40, Issue 5, 2010):407-420

For the first time a comprehensive formal model of earnings manipulations in nonprofit organizations has been developed, taking into account agency problems that exist between management and the board within nonprofit organisations. Two indicators are examined, organizational earnings and disaggregated financial performance, the last ones being affected by possible manipulations of indirect cost allocation. The model makes an assumption that managers are risk-neutral, while taking into consideration the impact of performance indicators and disclosed earnings on externally raised funds. Different solutions emerge depending on the (dis) utility parameters involved. At least for all interior solutions, dealing with agency problems, it is shown that a single mechanism is at work in all the situations analysed. Therefore, at both the organisational and disaggregated levels, more agency problems give rise to more manipulations.

“The Impact of Regulation on the U.S. Nonprofit Sector: Initial Evidence from the Nonprofit Integrity Act of 2004,” by Daniel G. Neely. *Accounting Horizons* (Volume 25, Issue 2, 2011):107-126

California passed the Nonprofit Integrity Act (NIA) of 2004, after several high-profile financial frauds in the corporate and nonprofit sectors were perpetrated in the early 2000s. This regulation sought to mitigate fundraising abuses by California charitable organizations while increasing financial transparency. California charitable organizations pre and post Act are

studied to gain comprehension of the Act's initial impact. According to the study, following the implementation of the Act, a limited reported improvement in financial reporting quality combined with an increase in accounting fees are key findings. Following the implementation of the Act executive compensation increased for the California nonprofits subject to the Act however, the increase exhibited by the population of all nonprofits was greater. In conclusion, the initial impact of the NIA and similar regulations appear greatest for organizations that had not previously conducted financial statement audits.

“Fraudulent Tax Refunds: The Notorious Career of Harriette Walters,” by Philip F. Jacoby, Sebastian Lorigo and Brent T. McCallum. *Current Issues in Auditing* (Volume 5, Issue 1, 2011):A23-A38

By processing fraudulent real estate tax refunds Harriette Walters embezzled more than \$48 million over 20 years from the District of Columbia. Internal control inefficiencies enabled the fraud to go undetected. This article describes the Walters fraud and the internal control inefficiencies from the COSO framework perspective. The analysis of this case will be helpful in understanding the importance of effective internal controls for detecting and preventing fraud in a variety of organizational settings.

“Reporting of General Infrastructure Assets under GASB Statement No. 34,” by Thomas E. Vermeer, Terry K. Patton and Alan K. Styles. *Accounting Horizons* (Volume 25, Issue 2, 2011):381-408

The researchers examine the financial reporting for general infrastructure assets by U.S. states. GASB Statement No. 34 requires governments to record and report on infrastructure assets in the CAFR. The paper provides information on the development and details of the reporting requirements. The Statement provides governments the option to either record depreciation for infrastructure assets or disclose the costs incurred to maintain the assets at a predetermined condition, the modified approach. Vermeer et al. collected and analyzed data from state CAFRs for the period 2001 to 2008. They expanded on this analysis by contacting the

(Have you seen...? continued)

Controllers/Comptrollers of the 50 states. The results of their analysis highlight how variation in the estimated maximum useful lives and the states' use of different condition measurement methods, make comparison across states difficult. Contact with controllers/comptrollers provides insights into the decision of states whether to record depreciation or adopt the modified approach – a decision frequently determined by the existence of an asset management system for the state's infrastructure assets. Based on their findings they recommend that the GASB require more detailed disclosures for recorded infrastructure assets and limit the acceptable measurement scales and condition levels for the modified approach.

“Public Mandates, Market Monitoring, and Nonprofit Financial Disclosures,” by Thad D. Calabrese. *Journal of Accounting and Public Policy* (Volume 30, Issue 1, 2011):71

Calabrese examines the regulatory and market influences on the choice of financial accounting basis by U.S. not-for-profit organizations. Specifically, he investigates the relationship between federal/state requirements for audits, donor gift restrictions and a not-for-profit organization's adoption and use of accrual based accounting. The paper provides an overview of the demand for financial disclosures from both public officials and donors. Calabrese collected data (1.3 million observations) from the National Center on Charitable Statistics (NCCS)-Guidestar National Nonprofit Research Database for a substantial sample of 501 (c)3 public charities (191,000) for the period 1998 to 2003. The results of the study highlight that the majority of NPOs subject to audit requirements by federal or state agencies (less than 30% of NPOs) follow the accrual-basis of accounting. For the remaining NPOs, approximately 46% do not report according to the accrual-basis of accounting. For these NPOs not subject to the audit requirement, restricted donor gifts increase the use of accrual-

based accounting. Additional analysis of NPOs switching from cash-based to accrual-based accounting, indicates that mandates for audits and restricted donor gifts also influence NPOs decision to adopt accrual-based accounting.

You may also be interested in *National Tax Journal*, Volume 64, Issues 1 & 2, March and June 2011.

The March issue contains an article that examines the impact of facilities on the cost of education in Texas School Districts. Included in the May issue are articles on how charitable giving responds to incentives and income; U.S. defense contracts during the tax expenditure battles of the 1980s; and how well social security recipients are protected from inflation.

Reports recently issued by the GAO of that may be of interest:

For-Profit Schools: Large Schools and Schools that Specialize in Healthcare Are More Likely to Rely Heavily on Federal Student Aid
GAO-11-4, Oct 4, 2010

Management Report: “Improvements Needed in Controls over the Preparation of the U.S. Consolidated Financial Statements,” GAO-11-525, May 26, 2011

Management Report: “Improvements Needed in SEC's Internal Controls and Accounting Procedures,” GAO-11-348R, Mar 29, 2011

Fiscal Year 2010 U.S. Government Financial Statements: “Federal Government Continues to Face Financial Management and Long-Term Fiscal Challenges,” GAO-11-363T, Mar 9, 2011

If you have seen any published research papers you think would be of interest to our section please send them to Andy at mclelaj@auburn.edu or Alan at astyles@csusm.edu.

GNP Section Mid-Year Meeting

The **2012 Government and Nonprofit Section Midyear Conference** of the American Accounting Association will be held at the Hilton Mission Valley Hotel in beautiful San Diego, CA on March 2-3, 2012. The preliminary program includes speakers from GASB, FASB, and the GAO, in addition to speakers from the San Diego area.

An award will be given to recognize the best paper submitted for the conference. We also encourage doctoral students to attend the conference at a reduced rate, and Ph.D. student travel grants are available (See <http://aaahq.org/GNP/newsheadline/travel.htm>).

We welcome theoretical, practical and pedagogical papers on any government or nonprofit accounting research topic. We encourage the submission of full Completed Studies, as well as Emerging Studies. All full papers submitted to the conference will be considered for the best paper award. Please submit your work by the **December 5, 2011** deadline. To submit Completed Studies or Emerging Studies:

- Prepare two separate documents, one for your paper, one for your abstract.
- Do not include any author name(s) or contact information in either document.
- Both documents should be double-spaced, in 12-point font, with 1" margins.

Early submission is highly encouraged.

Call For Volunteers

If you are interested in reviewing manuscripts, or being a moderator or discussant, please follow these steps:

- Go to the [AAA GNP Section SPRS](#).
- Once you are logged into your account, click "Modify Profile/Volunteer Information."
- Scroll down the profile page until you see the Volunteer Information drop down lists. In the drop down list for "Conference Role(s) Interested In," select those roles in which you would like to serve for the IAS Section Conference. The meeting coordinators will search for you based upon your selections in this drop down list.

We would like to thank the KPMG Foundation for its generous support in sponsoring the 2012 Government and Nonprofit Section Midyear Meeting.

FASB Chairman Announces Additions to Financial Reporting Agenda

On November 9, 2011, Leslie F. Seidman, chairman of the Financial Accounting Standards Board (FASB), announced the addition of two agenda projects—a standard-setting project and a research project—intended to improve financial reporting of not-for-profit organizations. The objectives of these projects encompass suggestions received by the Board from its Not-for-Profit Advisory Committee at the Committee’s September 2011 meeting.

“The FASB shares the Committee’s belief that, while sound, the existing standards for financial statements of not-for-profit organizations can be updated and improved to provide better information to donors, creditors, and others,” stated Ms. Seidman. “As discussed at today’s Board meeting, FASB members agree it is time to revisit and refresh the not-for-profit financial reporting model, which is nearly two decades old.”

The standard-setting project will focus on the financial statements and related notes that are unique to not-for-profit organizations. It will reexamine existing standards for financial statement presentation by not-for-profit organizations with a focus on improving the current net asset classification scheme and information provided in financial statements and notes about an organization’s liquidity, financial performance, and cash flows.

The research project will study other means of communication that not-for-profit organizations currently use in telling their financial story. Specifically, the project will:

1. Review best practices followed by not-for-profit organizations in this area and how such communications enhance the understanding of donors, creditors, and other stakeholders about the financial health and performance of the organization; and
2. Determine whether the Board, through its leadership or standard-setting efforts, can contribute to promoting such communications.

“On behalf of the FASB, I’d like to thank the members of the Not-for-Profit Advisory Committee for volunteering their time and expertise to developing their recommendations,” added Chairman Seidman. “We greatly appreciate their efforts and their willingness to share specific ideas on how financial reporting about not-for-profits can be improved.”

More information about the agenda projects will be available in the coming weeks at www.fasb.org. Information about the Not-for-Profit Advisory Committee is available at www.fasb.org.

GASB Chairman Announces Additions to Technical Plan for Final – Third of 2011

GASB Chairman Robert H. Attmore has announced the addition of two projects to the Board's technical agenda for the final four months of 2011. The final-third technical plan includes a major project that addresses fair value measurement and application, and a narrow scope practice issue related to technical corrections to existing standards.

The technical plan anticipates, in addition to the continued deliberation of projects on the GASB's current technical agenda, the issuance of a Preliminary Views on financial projections as they relate to economic condition reporting; an Exposure Drafts in the technical corrections project; the 2011–2012 *Comprehensive Implementation Guide*, and the updated versions of the guides that make up the User Guide series.

Fair Value Measurement and Application

The objective of this project is to reexamine the definition of fair value, the measurement methodologies, and application to elements of financial statements and the related note disclosures. The project will address issues relating to the fair value of alternative investments, for which there is no existing guidance. The project could potentially also address the measurement of derivative instruments and investments reported in governmental funds. The Board is due to consider the project's scope in October, and then begin deliberating recognition and disclosure issues.

An Exposure Draft is expected to be released in the first quarter of 2013.

Technical Corrections

The objective of this practice issue is to resolve conflicting accounting and financial reporting guidance that resulted from the issuance of two recent standards, Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and*

AICPA Pronouncements. The project will review and consider alternative solutions for issues that have been brought to the attention of the staff through the GASB technical inquiry process regarding risk financing, valuation of loans, and recognition of rental revenues and expenses for certain operating leases.

An Exposure Draft was issued in October 2011 and is available on the GASB website. The deadline for comment is December 16, 2011.

More Information

Additional information about both projects is available on the GASB website, www.gasb.org, on the Current Projects page of the Projects section.

Gordon Receives Award

Teresa Gordon, University of Idaho, received the 2011 Daniel D. Robinson Accounting Award from NACUBO (The National Association of College and University Business Officers). The award recognizes excellence and leadership of an individual who demonstrates a continuous commitment to the advancement of college and university accounting and reporting. The award honors Daniel D. Robinson, a retired partner with the accounting firm KPMG Peat Marwick who was responsible for company services to higher education.



Congratulations Teresa!

Call for Papers

Journal of Accounting Education

(Special Issue – GNP Accounting)

The *Journal of Accounting Education* invites submissions for a special issue devoted to government and nonprofit education. Submissions for this special issue should be original work that deals in some manner with topics relevant to government and nonprofit education (including accounting for health care organizations). The editors for this special issue solicit high quality manuscripts of various types and research paradigms (for example, field or experimental investigations, archival or survey research). Of particular interest for this special issue are educational cases and other types of teaching resources.

The deadline for submissions is 01 September 2012, with initial review completed by **15 October 2012**. Early submissions are welcome, and education-related submissions to the American Accounting Association (AAA) 2012 Government and Nonprofit (GNP) Section midyear meeting will automatically be considered for this special issue.

(The deadline for submission to this meeting is **05 December 2011**. See http://aaahq.org/calls/2012_GNP.cfm for details.)

Potential contributors are encouraged to contact the guest editors to discuss ideas and topics. Submissions should be made electronically and simultaneously to both guest editors (listed below). Authors should submit the following items: (1) statement that the submitted work is original, that it has not been published elsewhere, and that the paper is not currently under review by any other journal; (2) separate cover page, containing title of the manuscript and complete contact information for each author; and (3) full copy of the manuscript copy itself, without any author identification. The first page of the manuscript should contain the title of the paper, an Abstract, and a listing of keywords.

For further information, please contact either of the following guest editors:

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The *Journal of Accounting Education (JAEd)* is a refereed journal published quarterly by Elsevier. The *JAEd* is dedicated to promoting and publishing research on accounting education issues and to improving the quality of accounting education worldwide. The *Journal* provides a vehicle for making results of empirical studies available to educators and for exchanging ideas and instructional resources that help improve accounting education. The *Journal* includes three sections: A Main Articles Section, a Teaching and Educational Notes Section, and an Educational Case Section. Manuscripts published in the Main Articles Section generally present results of empirical studies, although non-empirical papers are sometimes published in this section. Papers dealing with innovative teaching approaches, pedagogy, etc., that are not properly categorized as cases, which are published in a separate Case Section of the journal. Instructional resources published in the *JAEd* should meet relevant educational objectives and be available for general use. The *JAEd* publishes manuscripts on all topics that are relevant to accounting education, including uses of technology, learning styles, assessment, curriculum, and faculty-related issues.

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Call for Papers Workshop on Accounting, Non-governmental Organizations and Civil Society

A workshop on Accounting, Non-governmental Organizations and Civil Society is scheduled for December **2012**. The workshop is sponsored by Accounting, Organizations and Society and Department of Accounting, London School of Economics and Political Science. The organizers are Matthew Hall (LSE), David Lewis (LSE) and Brendan O'Dwyer (Amsterdam Business School)

DESCRIPTION: In recent years the non-government/non-profit sector has expanded in numerous ways, whether through a rise in the number of organizations, an increased level of economic activity, or a greater role in welfare provision, humanitarian and development assistance and the formation of public policy. Despite these developments, little is understood about the practice, meanings and implications of accounting in this expanding and increasingly more influential sector. Thus, the aim of the workshop is to promote examination of the role of accounting in the context of non-governmental organizations and civil society. The workshop is interdisciplinary in focus and aims to bring together scholars from a variety of fields, including accounting, management and organization, development studies, social entrepreneurship, philanthropy and the non-government and voluntary sectors. The Journal of Accountancy (J of A) recently published an initial news brief on the work the FASB's Not-for-Profit Advisory Committee (NAC) is doing. A copy of that story, which was taken from the February NAC meeting highlights, is available at <http://www.journalofaccountancy.com/Web/20114009.htm>

PAPER SUBMISSION PROCEDURE:

Conference papers must be submitted via email by 30th September **2012** to Matthew Hall (m.r.hall@lse.ac.uk). Authors will be notified of their acceptance to the workshop by 30th October **2012**. A financial contribution towards conference expenses will be made to authors of accepted papers. Authors of selected papers from the

conference will be invited to submit revised papers for a special issue of Accounting, Organizations and Society, subject to the normal review processes of the journal.

FURTHER INFORMATION: More information about the workshop is available at:

<http://www2.lse.ac.uk/accounting/facultyAndStaff/profiles/Matt%20AOS%20Workshop.pdf>

GNP Section Awards

The following individuals received awards at the annual meeting in Denver in August. Congratulations to all award winners.

- **Outstanding Research Paper Award for the 2011 Annual Meeting** - This award went to Qianhua (Qi) Ling Marquette University and Daniel Neely of the University of Wisconsin-Milwaukee for their paper entitled "The Association between Nonprofit CEO Compensation Change, Performance Signals, and Excess Cash Holding"
- **Outstanding Doctoral Dissertation Award** – Mary Im received this award for her dissertation from the University of Georgia, entitled "The Effects of Funding Sources on Agency Costs in Not-for-Profit Organizations." Mary is now an assistant professor at the University of Alabama-Birmingham.
- **Doctoral Dissertation Grants** – There were two dissertation grants for \$750 each awarded this year.
 - Cathy Scott of Jackson State University for "Adoption of Sarbanes-Oxley Measures by Nonprofit Organizations: A study of Community Action Agencies"
 - Jean Zhang of George Washington University for "Compensation and Financial Performance Measures: The Case of Municipal Managers"Congratulations to both Cathy and Jean.

State and Local Government Review

Dear Colleague,

The Editor of the State and Local Government Review, Michael Scicchitano, and I need your assistance in updating your areas of research interest and expertise.

In our effort to assemble a good-fit set of reviewers for manuscripts submitted to the journal for consideration, it is very important for us to be able to identify the appropriate persons for this critical role. With your help, we are hopeful that we will be able to plug in a few key words to our data bank to quickly generate a list of potential reviewers. In addition, this updated information should also permit us to better distribute the work load of the review process, as well as utilize more of you in this process.

In order to update your areas of expertise, please go to <http://mc.manuscriptcentral.com/slgr> and log in. If you do not know your password, type in your email address at the FORGOT YOUR PASSWORD? box and click on Go.

Once you have entered the SLGR site, go to "Edit Account," one of four choices at the top right hand corner of your screen. You will be able to update all of your account information.

Please continue through your account until you reach the Areas of Expertise section and fill it in before clicking on "Finish."

Your help is greatly appreciated.

If you have any difficulties logging in, contact me for assistance at jbenton@usf.edu or lamb@cviog.uga.edu.

Sincerely,

Ed Benton
Managing Editor
State and Local Government Review

Let Us Hear from You

The deadline to submit items for inclusion in the next issue of **Government & Nonprofit News** is **April 1, 2012**. Submit newsletter items (max 350 words per item) to:

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Following are the GNP section officers for the 2011-12 academic year.

Suzanne Lowensohn
Colorado State University
President

Jacqueline Reck
University of South Florida
President-Elect

Terry Patton
Midwestern State University
Secretary-Treasurer

Marc Rubin
Miami University
VP & Director of Education and Research

Barry Marks
University of Houston-Clear Lake
Section Historian

Dana Forgione
University of Texas – San Antonio
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Ken Smith
University of Washington
Accounting & Auditing Standards Chair

Andrea Alston Roberts
University of Virginia
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