



**Message from Jacqueline Reck,
University of South Florida
AAA GNP Section President**

Here we are heading into summer! The first thing you know it will be time to attend the annual meeting. If I didn't get to see you at the midyear meeting, I hope you are able to make it to the annual meeting in Anaheim.

Thank you to all those who attended and helped make the midyear conference here in St. Petersburg such a success! I extend a special thank you to Alan Styles, our midyear conference chair, for all of his help. A part of the conference success is attributable to the research working papers submitted to the conference. Four research work paper sessions were held, along with a round table research working paper discussion session. There were 37 members who provided the valuable service of reviewing the papers submitted to the midyear conference.

We had several interesting and informative sessions provided by policy/standard-setting representatives and industry representatives. Some highlights from the sessions included:

- Jim Dalkin, U.S. Government Accountability Office indicated that the *Standards for Internal Control for the Federal Government* (The Green Book) are in the process of being revised and should be out for public comment in 2013. As part of the revision the Green Book will be harmonized with COSO.
- Dean Mead, GASB, provided an update on new standards and discussed two forthcoming proposals that should be of interest to the GNP membership – measurement and application of fair value and a concept statement related to measurement. Eventually, the GASB will also be addressing recognition in the conceptual framework.
- Kate Head, CPA, CFE, CISA at the University of South Florida, provided an interesting presentation on high risk internal control failures in governments and not-for-profits. She identified five high risk areas and how risks in each area could be mitigated. The five high risk areas identified were: impact of people on processes, enterprise risk management, application controls, internal reporting and assignment of responsibility.
- Lori Nissen, partner at KPMG, discussed challenges facing auditors of government and not-for-profit entities. She identified that with regard to the client staffing challenges included the quality and competence of the staff, the level of ownership and sense of responsibility felt by staff, technical acumen, segregation of duties, lack of resources and generational gap. From her perspective, engagement staff challenges she faces include: a lack of “premier” client status making it hard to

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attract audit talent to the government/not-for-profit audit sector, limited exposure to technical matters, lack of familiarity with the industry, compliance testing, lack of long-term career opportunities in the audit sector, and monitoring of CPE compliance.

- Nancy Templin, CFO of All Children’s Hospital, provided us with insight on the political and regulatory changes faced by her industry, and some of the costs associated with all of the changes that are occurring.
- Anne Fritz, City of St. Petersburg Finance Director, gave a very frank presentation on the challenges faced in implementing GASB standards. In particular, Anne addressed implementation of GASB Statement 54 on redefined fund balances, GASB Statement 61 on the financial reporting entity, and the City of St. Petersburg’s decision to not early implement the revised pension standards.

If you have never attended a midyear meeting you may want to consider joining us in the future given we have such great industry representation, which allows academics to receive current information on what is happening in the government and not-for-profit industries.

During the month of June it is my intent to send out for vote the by-laws revisions discussed at last year’s annual meeting. If we can vote on these changes over the summer, we will have the new by-laws in place in time for the annual meeting in August. So please look for these revisions.

As I mentioned in my last letter, one of my goals this year was to start work on a strategic plan for the GNP Section. To date, I have held two ad hoc committee meetings. Members of the committee include the past-president and several members of the current GNP board – Suzanne Lowensohn, Terry Patton, Royce Burnett, Andy McLelland, and Alan Styles. Additional information on the progress of the committee is provided in another section of the newsletter.

I look forward to seeing you in August at the annual meeting!

Jackie Reck
jreck@usf.edu

Nominating Committee Report

The proposed slate of officers for the 2013-2014 year is:

- 1) VP and Director of Education and Research - Don Deis
- 2) Council Representative Elect - Tom Vermeer
- 3) Secretary/Treasurer - Andy McLelland

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 cannot read them all, this feature of the newsletter highlights some recent research that you may have missed.

“Nonprofit Resource Allocation Decisions: A Study of Marginal versus Average Spending”

by Karen A. Kitching, Andrea Alston Roberts, and Pamela C. Smith. *Journal of Governmental & Nonprofit Accounting*: (Volume 1, Issue 1, 2012): A1-A19.

Kitching et al. investigates how managers of charities react to budget changes. Specifically, they look at changes in the program spending ratio (program spending divided by total spending) when budgets both increase and decrease to examine if donor pressure influences spending decisions. Using a sample of 5,626 charities from 1986-2007, the authors find that spending decisions are asymmetric. When budgets decrease, charities reduce the program spending ratio faster than they increase the ratio when budgets increase. The authors also suggest that some charities perceive greater pressure to conform to donor pressure than others as charities that are small, rely little on contributions, receive no government support, and report zero fund raising decrease the program spending ratio when budgets increase.

“Nonprofit Boards: Size, Performance and Managerial Incentives” by Rajesh K. Aggarwal, Mark E. Evans, and Dhananjay Nanda. *Journal of Accounting and Economics* (Volume 53, Issue 1-2, 2012): 466-487

Aggarwal et al. examined the relationship between board size of nonprofit organizations and program/governance characteristics. Specifically, they investigate whether diversity in programs offered by the nonprofits is related to the number of board members. Also, is the size of the board

related to the managers' incentives and nonprofits' financial performance? They test their hypotheses with data provided in Form 990 filings from 1998 to 2003 for 35,000 nonprofits. The results suggest that board size is positively associated with number of programs for the nonprofits, negatively associated with manager pay-performance and positively associated with program spending and revenues. An examination of the results by traditional versus commercial sources of revenues indicate that board size has a positive relationship for traditional sources of revenues and negative relationship for commercial activities.

“The Influence of Elections on the Accounting Choices of Governmental Entities” by Nolan Kido, Reining Petacchi, and Joseph Weber. *Journal of Accounting Research* (Volume 50, Issue 2, 2012): 443-476

Kido et al. investigate the relationship between gubernatorial elections and accounting choices for states in the U.S. Specifically they examine whether the liabilities of compensated absences and unfunded pension liabilities vary fiscal periods prior to gubernatorial election and non-election years. The authors provide a background to financial reporting standards for governments in the U.S. and discussion of the accounting discretion for the liability associated with compensated expenses. They hypothesize that the liabilities will be lower in the fiscal year prior to an election year subject to incentives and ability to apply the accounting discretion. Incentives examined are state's budget flexibility and the state's expected financial health. They posit ability is influenced by the independence of the state's auditor and the state's controller. Their model focuses on the relationships for the compensated absences liability. The researchers test their model using a sample of state CAFRS for election and non-election years from the period 2000 to 2008. The results suggest that the states apply accounting discretion in a manner that leads to relatively lower liabilities for compensated absences in the fiscal year prior to a gubernatorial election. They also find that the relative size of the liabilities is influenced by the incentives of fiscal health and budget flexibility, the independence of the state auditor and the independence of the state controller. The researchers tested their hypotheses for an

additional significant liability for many states, the unfunded pension liability. The results of the analysis find similar results except they observe no influence on the relative size of the unfunded pension liability by state budget flexibility.

“Effects of Financial Efficiency and Choice to Restrict Contributions on Individual Donations” by Michael Hu, Wei Li, and Evelyn McDowell. *Accounting Horizons* (Volume 26, Issue 1, 2012): 111-123

Hu et al. investigate the relationship between the financial efficiency of nonprofit organizations and donations behavior. Specifically they examine how generously donors will provide funds to low and high financially efficient organizations when they can and cannot restrict donations to preferred choices. The researchers use an experiment to test hypotheses on the relationships with undergraduate students as participants. The students were randomly distributed in a 2 x 2 design with financial efficiency as high (85 percent program ratio) and low (25 percent), and donor choice operationalized as all funds to organization versus funds to a selection of eight donation purposes for the organization. The results of the experiment do not show that financial efficiency directly influences individual donation amounts, but the results do suggest that allowing donors to restrict their donations does on average lead to high donation amounts. Analysis of the joint influence of financial efficiency and choice of restricted donations suggests that although donations for high financial efficiency are not impacted by donor choice, low financially efficient organizations could increase donations by providing the donor the ability to restrict donations. The authors discuss opportunities for further research and the practical implications of their findings.

You may also be interested in *Abacus* Volume 48, Issues 1-3, March, June, and September 2012.

“The First Quarter Century of the GASB (1984-2009): A Perspective on Standard Setting (Part One)” by Helen M. Roybark, Edward N. Coffman, and Gary J. Previts.

“The First Quarter Century of the GASB (1984–2009): A Perspective on Standard Setting (Part

Two)” by Helen M. Roybark, Edward N. Coffman, and Gary J. Previts.

“The Role of Fair Value Accounting in Promoting Government Accountability” by Manuel Pedro Rodríguez Bolívar and Andrés Navarro Galera.

“Reporting on Infrastructure in Australia: Practices and Management Preferences” by R.G. Walker and Stewart Jones.

Also check out, *National Tax Journal*, Volume 65, Issues 1-3, March, June, and September 2012.

“For-Profit Higher Education: An Assessment of Costs and Benefits” by Stephanie Riegg Cellini.

“Strategic Fiscal Interdependence: County and Municipal Adoptions of Local Option Sales Taxes” by Gregory S. Burge and Brian Piper.

“Fast Money? The Contribution of State Taxes Amnesties to Public Revenue System” by John L. Mikesell and Justin M. Ross.

**Reports recently issued by the GAO that may be of interest:
Actions Needed to Reduce Fragmentation, Overlap, and Duplication and Achieve Other Financial Benefits, GAO-13-279SP, April 9, 2013**

Ethics and Integrity in Auditing, A Prerequisite for Good Government, GAO-13-506CG, March 17, 2013

Financial Audit, U.S. Government's Fiscal Years 2012 and 2011 Consolidated Financial Statements, GAO-13-271R, January 17, 2013

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

GNP Section Mid-Year Meeting



GNP Midyear Conference, March 8-9, 2013, St. Petersburg, Florida

The 2013 Midyear conference was held at the Hilton St. Petersburg Bayfront in downtown St. Petersburg. Thanks to KPMG for their sponsorship, the attendees, the AAA staff and Jackie Reck for helping to make this a successful and enjoyable meeting. Twenty-four papers were submitted with nineteen accepted for presentation at the conference in four concurrent sessions and a breakfast round-table session.

Friday we had great speakers and enlightening presenters followed by our customary off-site dinner. After an initial welcome from Jackie and myself, Mary Barth, President-elect of the AAA provided some insights on the future direction of the AAA. Jim Dalkin, Director of the U.S. Government Accountability Office (GAO) discussed the *Standards for Internal Control in Federal Government*, or Green Book. The GAO is currently working on an update of the Green Book. Dean Mead, Research Manager at the Governmental Accounting Standards Board (GASB), provided an update on new standards and research projects at the GASB. Lori Nissen, Partner at KPMG spoke on the *Challenges of*

Auditing Government and Nonprofit Entities. Kate Head, Associate Director, Internal Audit and Compliance, University of South Florida, discussed *High Risk Internal Control Failures in NFP and Governmental Agencies*. At lunch, the President and CEO of the Florida Association of Nonprofit Organizations, Marina Pavlov, spoke about the history of the organization.

In the afternoon speaker sessions we heard from two local finance officers. Anne Fritz, Finance Director, City of St. Petersburg spoke about their experiences implementing GASB standards. The CFO for All Children's Hospital in St. Petersburg, Nancy Templin updated us on how changes in the health care industry are impacting its financial reporting. Ken Smith and Marc Rubin, coauthors with Don Deis of the FAF report *Independent Academic Study of the Scope of the GASB: Accounting and Accountability – Topics and Processes*, discussed the research conducted and the conclusions of their report. They also provided an update on the FAF's GASB Scope Project and its call for comments. In the last Friday session we focused on the teaching of government and nonprofit. A panel of GNP textbook authors – Terry Patton, Jackie Reck, Craig Shoulders and Michael Granof – provided their perspectives on teaching GNP classes. At the end of a stimulating day of speakers, we walked to the end of the St. Petersburg Pier for a beautiful view of the bay and some Spanish/Cuban cuisine.

Saturday began with our third annual round-table research breakfast session – an opportunity to discuss six research papers over a hardy hot breakfast. We followed the breakfast session with four concurrent sessions: Government Financial Reporting, Not-for-Profit Accounting and Accounting for Hospitals, History and Teaching of Governmental Accounting, and Auditing of Local Governments and Nonprofits. Breaking with recent tradition, we enjoyed a sit-down lunch for our Executive Board Meeting.

During the Executive Board Meeting many members shared fond memories of a frequent attendee at the GNP Midyear – Louis Stewart – who passed away in 2012. The GNP midyear meeting is a wonderful opportunity for us to

catch-up with each other, learn how the GNP community is developing across the nation and the world, and to welcome and support new members of our growing GNP community.

Personally, I would like to especially thank Jackie Reck, GNP President, Kathy Casper at AAA headquarters and the numerous reviewers, moderators and discussants; Jackie for her guidance, support to me and her work with the guest speakers, hotel and restaurant in St. Petersburg; Kathy for the frequent emails and telephone calls that helped me to navigate the new submission system.

See you all on the West Coast in Anaheim, California for the AAA Annual Meeting!

Alan Styles, Program Chair 2013 GNP Midyear Conference, California State University San Marcos.

Strategic Planning Meetings

One of the president's goals for the current year was to begin work on a strategic plan for the GNP section. Two meetings have been held to start the discussion on a strategic plan for the GNP.

At the first meeting, held on December 18, 2012 the goals of the committee were to try and identify stakeholders, the direction of the section and how the committee should proceed. The results of the meeting were as follows:

- Stakeholders
 - Primary stakeholders – although there are many stakeholders the primary stakeholder group is faculty. There are many types of faculty members:
 - Government and not-for-profit
 - Research and teaching
 - Practitioner researchers versus academic researchers
 - Secondary stakeholders include students, regulators, oversight bodies, and professional organizations, among others. These secondary stakeholders are touched by or interact with faculty stakeholders

- Direction for the section – a number of ideas were discussed; however, no one direction was identified.
- How do we proceed – The implementation table from the APLG Strategic Directions document was determined to be a good roadmap. The committee decided it would meet before the midyear to discuss vision and mission.

A second meeting was held on March 7, 2013 to discuss the Vision and Mission Statements. After much discussion the committee felt it had a vision and mission that it was ready to present to the membership for comment. The vision and mission are:

Vision (defined as what we would like to achieve. The vision should be forward looking and powerful):

Empower GNP members to impact the community through their teaching, research or service roles.

Mission (defined as the purpose for the GNP's existence):

To foster an environment that promotes the development of teaching, research and service for the government and not-for-profit communities.

The above meeting report is provided by the ad hoc committee – Suzanne Lowensohn, Terry Patton, Royce Burnett, Andy McLelland, Alan Styles and Jackie Reck.

Notes from the Governmental Accounting Standards Advisory Council (GASAC) – by Jackie Reck

The most recent meeting of the Governmental Accounting Standards Advisory Council (GASAC) was on February 21 and 22, 2013. Dan Ebersole, secretary and treasurer of the FAF Board of Trustees, discussed the status of the FAF's review of the GASB's scope and agenda-setting process. Since Dan's presentation the FAF issued a proposal for comment regarding GASB's scope and agenda-setting process. Comment letters were due by April 30. Given the

importance of the proposal, section e-mails and announcements at the midyear meeting strongly encouraged GNP members to comment on the proposal.

Over the course of the day-and-a-half meeting, GASAC members provided feedback to the Board on issues associated with several projects, including:

- Financial guarantees,
- Fair value measurement and application,
- Recognition and measurement approaches under the conceptual framework,
- The hierarchy of generally accepted accounting principles (GAAP).

The financial guarantees project is considering how governments account for and report financial guarantees that they extend or receive from others primarily without remuneration (nonexchange transactions). The GASB is scheduled to issue a final statement on financial guarantees in the second quarter of 2013.

The fair value measurement and application project is examining how governments determine fair value for investments and certain other assets. Members of the GASAC provided feedback on lending assets, donated capital assets, life settlement contracts, natural resource assets, and capital assets held for sale. The GASB is expected to issue an Exposure Draft related to this project June 2013.

The project addressing measurement approaches and recognition under the GASB's conceptual framework has two primary objectives: 1) to develop recognition criteria for *whether* information should be reported in financial statements and *when* that information should be reported, and 2) to consider the measurement approach or measurement approaches that conceptually should be used in financial statements. The GASB is considering separating the measurement and recognition aspects into two projects. Given the difficulty in addressing issues related to recognition, GASB felt it would be a better approach to separate the two segments and allow the measurement component to move forward. There is an immediate need to finalize

the measurement conceptual component of the project due to the impending fair value measurement exposure draft. The GASB is expected to issue an exposure draft addressing the measurement portion of the project in June 2013 in conjunction with the fair value measurement and applications proposal.

The GAAP hierarchy project reduces the number of GAAP levels in the hierarchy. Issues addressed at the GASAC meeting related to: 1) the Board's approach to evaluating the individual questions and answers in the *Comprehensive Implementation Guide* prior to exposure for public comment, and 2) how the GASB Concepts Statements would influence the evaluation of the appropriateness of nonauthoritative literature. It is the intent that the *Comprehensive Implementation Guide* will be included as GAAP under the new hierarchy.

GASAC members also provided input to the GASB regarding their organizational (or individual) priorities with respect to projects being considered for the GASB's technical plan. The project prioritization discussion of research projects and potential projects ranked the following as the GASAC members' top 10 suggested priorities for the GASB's technical agenda:

- Electronic financial reporting
- Reexamination of the financial reporting model (Statements 34, 35, 37, and 46)
- Fiduciary responsibilities
- Interim financial reporting
- Accounting for leases
- 2a7-like pools
- Debt refunding and other extinguishments of debt (Statements 7, 23, and 62)
- Tax abatement disclosures
- Note disclosures (Statements 38 and 40)
- Reporting unit presentations.

It should be noted that many of these items have been highly ranked by the GASAC for a number of years.

2013 Annual Meeting GNP Workshop

The Governmental and Nonprofit Accounting Classroom: A Framework for Motivating and Teaching Students

Presenter: William A. (Billy) Morehead, PhD, CGFM, CPA, CPM

Billy Morehead will be leading a half-day workshop on teaching governmental and nonprofit accounting at the annual meeting in Anaheim. The *pre-conference event* will be held **Sunday, August 4, 2013, 8:00 – 11:00 a.m.**, and is certain to be beneficial to those currently teaching or anticipating teaching a governmental and nonprofit accounting course. We are excited about the workshop, as Billy is a nationally recognized expert in governmental accounting. As the past national president of the Association for Governmental Accountants (AGA), Billy has been the recipient of numerous awards including the AGA's Robert W. King Memorial Award, the AGA's National Educator Award, and the AGA's Presidential Award (on two separate occasions). Billy has a proven record of successfully leading CPE events, and he is active in the AICPA, the Mississippi Society of CPAs, and numerous other professional organizations. Currently an associate professor at Mississippi College, Billy is the former interim dean of the College of Business at Delta State, where he also served as vice president for finance and administration. His background also includes auditing with the Mississippi Auditor's Office, as well as a one-year leave of absence in which he and his wife served as International Service Corps volunteers in West Africa.

The session is designed to help those who are currently teaching governmental and nonprofit (GNP) accounting, as well as those who may teach it in the future. Regardless of the structure of the GNP course at your institution (whether it is of traditional length or abbreviated, geared toward undergraduate or graduate students, stand-alone or included within another course), you should expect to gain resources and insight that will assist you in your course. With Billy's leadership, participants should walk away with new resources that will help them on their journey and a renewed enthusiasm for teaching GNP. No advance preparation is required.

2013 Annual Meeting Sessions Government and Nonprofit Section

Monday August 5, 2013 — 10:15 am-11:45 am

1.25 Pension Accounting, SOX in Government, and Audit Efficiency in Canada

(NASBA Field of Study: Accounting)

Moderator: Mary Fischer, The University of Texas at Tyler

[Economic Consequences of Pension Accounting Rules](#)

James Naughton, Northwestern University; Reining Petacchi, Massachusetts Institute of Technology; Joseph Weber, Massachusetts Institute of Technology;
Discussant: Alan K Styles, California State Univ. San Marcos

[Auditors' and Governmental Financial Officers' Views on Expanding the Sarbanes-Oxley Act to the State and Local Government Sector](#)

Alan Reinstein, Wayne State University; Mohammad J. Abdolmohammadi, Bentley University; Stefanie L. Tate, University of Massachusetts-Lowell; Cathleen L. Miller, University of Michigan-Flint;
Discussant: Bambi Hora, University of Central Oklahoma

[The Problems of Governmentality: The Wilson Committee and the Genesis of Efficiency Auditing in Canada.](#)

Clinton Free, University of New South Wales; Vaughan S Radcliffe, University of Western Ontario; Mitch J Stein, University of Western Ontario;
Discussant: Jean Zhang, Virginia Commonwealth University

Monday August 5, 2013 — 4:00 pm-5:30 pm

3.28 Nonprofit Contracting, Audit Committees and Finances

(NASBA Field of Study: Accounting)

Moderator: Robert W Duron, Husson University

[Accounting-Based Performance Metrics and Executive Compensation in Nonprofit Organizations](#)

Karen Sedatole, Michigan State; Amy Swaney, Michigan State; Michelle Yetman, University of California - Davis; Robert Yetman, UC-Davis;
Discussant: Daniel Neely, University of Wisconsin-Milwaukee

[The Impact of Audit Committee Composition and Governance Structures on School District Finances](#)

Nina T Dorata, St John's University; Cynthia R Phillips, St John's University;
Discussant: Kevin T Rich, Marquette University

[Does Board Financial Monitoring Matter in the Government Sector? Evidence from Municipal Financial Reporting Quality and Fiscal Policies](#)

Angela K Gore, George Washington University; Kevin T Rich, Marquette University; Jean X Zhang, Virginia Commonwealth University;
Discussant: Jayaraman Vijayakumar, Virginia Commonwealth University

Tuesday August 6, 2013 — 10:15 am-11:45 am

4.32 Tax Exempt Bonds; Fiscal Health and Tax Exempt Status and Unrestricted Net Assets

(NASBA Field of Study: Accounting)

Moderator: Charles W Stanley, Baylor University

[Build America Bonds – An Empirical Analyses of Characteristics and Issuer Benefits](#)

Kenneth Daniels, Virginia Commonwealth University; Jack Dorminey, West Virginia University; Brent Smith, Virginia Commonwealth University; Jayaraman Vijayakumar, Virginia Commonwealth University;

Discussant: Barry R Marks, University of Houston-Clear Lake

[Is the Loss of Tax-Exempt Status for Previous Filers Related to Indicators of Financial Distress?](#)

John M. Trussel, University of Tennessee Chattanooga;

Discussant: Mary Fischer, The University of Texas at Tyler

[Indirect Correlates of Municipal Unrestricted Net Assets](#)

Laurence Johnson, Colorado State University; Suzanne Lowensohn, Colorado State University; Stephen Davies, Colorado State University;

Discussant: Reining Petacchi, Massachusetts Institute of Technology

Tuesday August 6, 2013 — 2:00 pm-3:30 pm

5.32 The Effect of Governance, Rating Agencies, and Certifications on Nonprofit Support

(NASBA Field of Study: Accounting)

Moderator: Maria da Conceição da Costa Marques, Instituto Superior de Contabilidade e Administração de Coimbra

[The Effect of Nonprofit Governance on Donations: Evidence from the Revised Form 990](#)

Erica Harris, Rutgers University, Camden; Christine Petrovits, George Washington University; Michelle Yetman, UC-Davis;

Discussant: Colleen Boland, Michigan State University

[Multiple Information Signals in the Market for Charitable Contributions](#)

Erica Harris, Rutgers University ; Daniel Neely, University of Wisconsin Milwaukee;

Discussant: Victoria Shoaf, St. John's University

[Accountability Standards for Nonprofit Organizations: Do Organizations Benefit From Certification Programs?](#)

Nancy Chun Feng, Suffolk University; Daniel Neely, University of Wisconsin-Milwaukee; Lise A Slatten, University of Louisiana at Lafayette;

Discussant: Aleksandra Brikman, Case Western Reserve University

Wednesday August 7, 2013 — 10:15 am-11:45 am

7.27 Unfunded Pensions and Audit Report Timing

(NASBA Field of Study: Accounting)

Moderator: Kamala Raghavan, Texas Southern University

[Audit Report Timeliness in Local Governments: An Investigation of Entities Exceeding Reporting Deadlines](#)

Corey S Cagle, University of North Alabama; Dale L. Flesher, University of Mississippi; Annette K Pridgen, University of Mississippi

[Unfunded Public Pension Liabilities and Citizen Oversight](#)

Kevin Rich, Marquette University; Jean X Zhang, Virginia Commonwealth University

Wednesday August 7, 2013 — 2:00 pm-3:30 pm

8.31 Nonprofit Healthcare and Nonprofit Stakeholder Characteristics

(NASBA Field of Study: Accounting)

Moderator: Claire Richards, Zayed University

[Antecedents in the Government - Nonprofit Relationship: The Case of Hospice](#)

Robert J Eger, Naval Postgraduate School; Maximiliano G. Mendieta, New Mexico State University;

Discussant: Kelly Noe, Stephen F. Austin State University

[The Effect of Regulatory Scrutiny on Accrual-Based and Real Activities Manipulations in For-Profit and Nonprofit US Hospitals](#)

Melvin A Lamboy-Ruiz, Iowa State University;

Discussant: Kathryn J Jervis, University of Rhode Island

[Stakeholder Characteristics and Not-for-Profit Accountability Mechanisms](#)

Jinhua Chen, Macquarie University; Maria Cadiz Dyball, Macquarie University; Alan Kilgore, Macquarie University;

Discussant: Ruth W Epps, Virginia Commonwealth University

Annual Meeting Reviewers 2013

The Government and Nonprofit section appreciate the input and support of the following reviewers:

Colleen Boland
Michigan State University

Bambi Hora
University of Central Oklahoma

Maureen Butler
University of Tampa

Patricia Johnson
Canisius College

Corey Cagle
University of Mississippi

Laurence Johnson
Colorado State University

Carolyn Callahan
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Willamette University

John Trussel
University of West Florida

Jayaraman Vijayakumar
Virginia Commonwealth University

Arlette Wilson
Auburn University

Jean Zhang
Virginia Commonwealth University

Did You Know?

New for 2013 - GASB Governmental Accounting Research System™Online is now being offered at no additional cost to FASB Codification subscribers through AAA. More information is available at <http://aaahq.org/FASB/Access.cfm>.

Let Us Hear From You

The deadline to submit items for inclusion in the next issue of **Government & Nonprofit News** is tentatively set for September 15, 2013. Submit newsletter items (max 350 words per item) to:

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Following are the GNP section officers for the 2012-13 academic year.

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