



**Message from Andrew McLelland, Auburn University
AAA GNP Section President**

Dear fellow GNP colleagues,

It is an honor for me to serve as the 2015-2016 President of the Government and Nonprofit (GNP) Section of the American Accounting Association (AAA). Seventeen years ago, I presented my first governmental research paper at the annual meeting in New Orleans. I was a really nervous Texas A&M University Ph.D. student, and the members all made me feel welcome. They also provided valuable feedback on the paper and encouraged me to get involved with the section. When I attend conferences today, I still feel this way. Not only do we have the friendliest section in the AAA, I feel it is the most important area of accounting research. I believe we have the greatest ability to influence governmental and nonprofit practices with our collective research and expertise.

At the 2014 annual business meeting, we approved twenty two action steps organized under five strategic objectives. The five objectives are:

- Increase GNP section membership by 5 percent by September 2018.
- Increase the presence and visibility of the GNP research in our academy and with the public at large.
- Provide GNP members with teaching tools and information.
- Increase the involvement of GNP section members in promoting accountability and/or fiscal responsibility by governments.
- Improve the organization and communication of GNP information to our members.

See the GNP website for the detailed action steps. My year as your President will be focused on these action steps. I would like to thank past GNP Presidents Royce Burnett, Terry Patton, Jackie Reck, Suzanne Lowensohn, and Linda Parsons together with Alan Styles and Kathy Jarvis and all members for their efforts on our strategic plan.

The 2016 midyear meeting will be held in Arlington, VA on March 11-12, 2016. Mark your calendars now. You can book your rooms today at the Westin Crystal City. It is located one mile from Ronald Reagan National Airport (DCA). I would like to thank this year’s program chair, Tammy Waymire. For more information see the midyear call for papers and news later in the newsletter.

I look forward to seeing you at the midyear meeting!

Andrew McLelland
Email: mclelaj@auburn.edu

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Awards

2015 Enduring Lifetime Achievement Award

Penny Wardlow was awarded the AAA-GNP Enduring Lifetime Contribution Award at the 2015 AAA-GNP section's annual meeting. Penny served in numerous roles for the GNP Section. She served as Newsletter chair, Secretary and Treasurer, and then President during the 1995-1996 academic year.



Shown above from left to right: Andrew McLelland, Kathy Jarvis, Penny Wardlow, and John Trussel.

She taught on the faculty of the University of Maryland (College Park). She also taught at George Mason University (GMU) and the University of Georgia. Penny received her Ph.D. from the University of Georgia in 1985.

Penny is co-author with Michael Granof, University of Texas, of the textbook, *Core Concepts of Government and Not-for-Profit Accounting*, John Wiley & Sons, Inc., 2003, 2011 (2nd ed.). She has published articles on pension accounting, local government audit, accounting education, and other issues in various journals.

In 1989, while Penny was on the George Mason accounting faculty, the GASB asked her to head up their pensions projects. She became a resident academic fellow at the GASB on leave from GMU. At the end of her leave she joined the GASB staff as its first Research Manager, with responsibilities for advising the board and staff on research issues, as well as heading up pensions

and other standards projects and the GASB's ongoing conceptual framework efforts. The pension project resulted in the issuance in 1994 of GASB Statements Nos. 25 and 27 on pension reporting and No. 26 on note disclosures for OPEB. The pension standards took 10 years of GASB research and deliberation. They were the first comprehensive standards for government pensions and provided a conceptual and financial reporting framework for pensions.

Penny also was the project manager for the finalization of GASB Statement No. 33 on non-exchange transactions. Penny worked extensively on the standards for the new financial reporting model under GASB Statement No. 34 and wrote the basis for the board's conclusions concerning the conceptual foundation of the new model. Penny retired from the GASB staff in March 2000. During her career, Penny also was active in Federal government financial reporting issues and served as consultant to several Federal government agencies.

2014 Enduring Lifetime Achievement Award

Gary Giroux was awarded the Enduring Lifetime Achievement Award at the 2014 annual business



Shown above from left to right: Andrew McLelland, Dana Forgiore, Gary Giroux, Don Dies, and Mary Fisher.

meeting in Atlanta, GA. Gary was the Shelton Professor of Accounting at Texas A&M University. He has published in Accounting

Review, Journal of Accounting Research, Accounting, Organizations and Society, Journal of Accounting and Public Policy, and numerous other journals. He is the author of five books, including Earnings Magic and the Unbalance Sheet: the Search for Financial Reality. His primary research and teaching interests are in auditing and governmental accounting.

He is co-authoring two books at this time: Primordial Soup and The Dark Side of Capitalism. Please visit www.GaryGiroux.com for more information and to follow Gary's blog.

AGA Cornelius E. Tierney/Ernst & Young Research Award

Annette Pridgen was recently awarded the AGA's Cornelius E. Tierney/Ernst & Young Research Award for contributions to the government financial management profession through her

research and by supporting others in their research. She has been a member of AGA for nearly 30 years.



Annette Pridgen with Past AGA President Bill Miller.

AAA Executive Council Activities

By Thomas Vermeer, GNP Section Representative to the AAA Executive Council

The overall theme at the Association wide level of the AAA is “things are changing.” The core of this change is the AAA Board of Directors’ creation of four “Centers for Advancing Accounting” with expectations of significant funding for these centers and more significant cash inflows. The four centers are: (1) Education, (2) Research, (3) Practice, and (4) Public Interest. Susan Crosson, formerly at Emory University, has been hired as the Director of the Center for Advancing Accounting Education. During the 2014/2015 year, the AAA Board of Directors approved the following five initial Center projects:

- Accounting is “Big Data” conference – This was held on September 3-4, 2015 in New York City at the Marriott Marquis. The conference was a blend of academics and practitioners. It was sold out by the middle of the summer. I will have more information regarding the conference in the near future.
- One Hour of Accounting - Similar to the Hour of Code (see <https://hourofcode.com/us/en>). The AAA plans to produce a video on the Hour of Accounting. Specific content of the video and other important details have yet to be determined.
- Fix the Debt speakers for the Regions Pilot National Speaker Series – As part of the regional meeting pilot program, the AAA has been working on providing fix the debt speakers for these meetings.
- Curated Repository of Teaching Resources – The Education Center is working on coordinating and facilitating a repository of teaching resources.
- Exploring Channels to Speak to Practice and Society – The purpose of this project is to find better avenues to disseminate our research to practice and society.

Related to the Centers and the “Big Data” conference, AAA is working with Powerlytics to obtain data that schools could subscribe to (similar to the AAA FASB academic access). Powerlytics data comes from the IRS, Department of Labor, Census Data, and North American Industry Classification System (NAICS). If you would like more information about Powerlytics, please visit <http://www.powerlytics.com/>

AAA implemented a data policy for all AAA publications. This policy states that “more than one person must vouch the data” for all submissions to AAA journals. This policy came from the AAA Publications Ethics Task Force. The policy is available at: <http://aaahq.org/About/Governance/Policies-Procedures>

In early 2015, AAA purchased a new headquarters building and plans to sell the old buildings on Bessie Drive. Renovations are currently being done at the new headquarters building and the AAA hopes to move in early 2016. The new building is significantly larger than the current location and will facilitate the growing needs of the AAA headquarters. There are also plans to

lease unused space in the new location to other tenants.

Two new AAA journals were launched in 2014/2015 – Journal of Financial Reporting from the Financial Accounting and Reporting Section and the Journal of Forensic Accounting Research from the Forensic Accounting Section.

In 2015, the AAA retracted 25 papers, plus one section of one article because of a pattern of misconduct identified in a report of James Hunton by Bentley University. The AAA found no evidence that Dr. Hunton’s coauthors were aware of or complicit in Dr. Hunton’s actions. More information about the retraction and a link to the Bentley University report can be found: <http://aaahq.org/Research/AAA-Journals>

I hope this information provides you a good sense regarding recent activities at AAA National and the Executive Committee. If you have any questions regarding these or other items at the AAA national level, please touch base with me. I appreciate the opportunity to represent the GNP section on the AAA Executive Council.

Journal of Governmental and Nonprofit Accounting News

By Vaughan S. Radcliff, Editor Elect

I very much appreciated the support of the Editor Nominating Committee and the Section’s Executive in appointing me as the second editor of JOGNA. I would start by acknowledging the work that Bill Baber has done in founding the journal. As one of those who worked on the task force that established JOGNA, I don’t think any of us then anticipated just how hard it would be to establish a new journal. JOGNA benefits from its status as a journal of the American Accounting Association, but it seems to be inevitable that building firm foundations for a new academic outlet takes much time and effort.

I have a number of objectives for my time as editor, but I will focus on what I see as the three most immediate ones. We are in need of quality submissions, so I will focus on initiatives to

increase the number of submissions to the journal. Secondly, we need to speed the process and publish more papers, so in conjunction with reviewers, I will work to help authors through the development of their work and bring it to the most successful outcome that is feasible. Finally, we need to forge a stronger connection between the journal and GNP Section members. Members must see themselves and their colleagues as having a real stake in the journal and they must see it as a high quality outlet for their most interesting and innovative work.

Key to this last point is the role of the Editorial Board, which appears below. I have taken soundings and have combined this with my own sense of candidates and have used this information to put together what I believe is a

broadly-based board that is representative of the GNP Section. I have retained the bulk of current board members, but crucially tried to incorporate a substantial body of people with expertise in GNP research borne of their own academic work. I believe that when members look at the board, they will recognize people likely to be appreciative and supportive of the best in GNP research, and that recognition will foster a greater flow of submissions and so provide the lifeblood of a successful section journal. To be responsive to international members, I have also added board members from outside of North America. While I have tried to cover a broad cross section of GNP researchers, I recognize that some may feel there may be omissions. The board will be reviewed over time with rotation of members. But, the overall goals will remain the same, and they are values that I hope to bring to the journal: I hope that JOGNA will be representative of the high value GNP research that is being conducted today and that it will be truly inclusive of a broad range of methods and bodies of thought.

I welcome suggestions, ideas and feedback and I will turn to section members for guidance as I go about my editorial duties. I would close by again thanking the leaders of the section who had faith in me to do this work. Since its inception I have always seen JOGNA as an outlet with the ability to lift up GNP research, to help it flourish and to make careers in GNP research more feasible. As Bill Baber's successor, I see my overall goal as being to continue efforts to further JOGNA as it was first envisaged, as an institution that would

lift up and strengthen GNP research and so strengthen our community. Thank you again to those who selected me for this role; it is a privilege to serve and I will do my best.

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Michael Granof, University of Texas-Austin
Erica Harris, Rutgers - Camden
Kerry Jacobs, U of New South Wales-Canberra
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Lee Parker, RMIT University
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Peter Skaerbeck, Copenhagen Business School
Stefanie Tate, Univ of Massachusetts-Lowell
Thomas Vermeer, University of Delaware
Gregory Waymire, Emory University
Robert Yetman, Univ of California-Davis
Jerold Zimmerman, University of Rochester

GASAC Update

By Jackie Reck

The Governmental Accounting Standards Advisory Council (GASAC) met on July 20 and 21 in Nashville, Tennessee. As is practice, the GASAC meets once a year in conjunction with the annual meeting of one of the representative organizations on the GASAC. This year GASAC meet in Nashville in conjunction with the National Association of College and University Business Officers.

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

- The fiduciary responsibilities project
- Leases project
- Tax abatement disclosures
- Asset retirement obligations

- Debt extinguishments
- The financial reporting model reexamination project

The GASAC also received reports, including an overview of the strategic plan, from the Financial Accounting Foundation and GASB chair, David Vaudt.

The feedback from the preliminary views document on fiduciary responsibilities was reviewed along with the tentative conclusions made by the GASB Board. Areas currently being addressed include the project scope, a focus on how to determine control of an asset, determining whether a government is controlling the asset as a fiduciary and determining whether the government is the fiduciary.

A preliminary views document was also released on lease accounting and measurement. Its comment period closed in April of this year. The GASB Board has reaffirmed subsequent to the feedback from the preliminary views document that all leases are considered financings of the right to use an underlying asset, and as a result one approach will be used to account for leases. Lessor accounting would also follow a single approach, allowing for better alignment with lessee accounting.

A final tax abatement standard was released in August and is available on the GASB web-site.

Asset retirement obligations are on the GASB technical agenda, and are undergoing initial

deliberations. Currently, there is inconsistent reporting of asset retirement obligations; therefore, an objective of the project is to improve the quality and consistency of reporting. The GASB has tentatively agreed to define and asset retirement obligation based on the FASB definition – a legal obligation associated with the retirement of a capital asset.

The GASB is examining existing guidance on debt extinguishments, in part due to the increased activity in this area.

Perhaps of greatest interest to the GNP is the financial reporting model reexamination project. Periodically, the GASB reviews standards and given the length of time since Statement No. 34 was published, the GASB felt it was a good time to relook at the standard. The GASB is conducting pre-agenda research on the reporting model. In-depth interviews have been conducted with stakeholder groups and surveys have been conducted. At the GASAC meeting some of the interview and survey results were discussed. One item of note to the GNP section is the large user response to the survey by academics. Unlike many of the standards, academics were well represented in the survey results. Since the reporting model project is in its preliminary stages you can expect considerable additional deliberation and discussion by the GASAC.

If any member has questions or concerns about a GASAC meeting or any of its agenda items, please feel free to contact me.

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.

“The Relative Influence of Fund-Based and Government-Wide Financial Information on Municipal Bond Borrowing Costs” by Jacqueline L. Reck & Earl R. Wilson: *Journal of*

Governmental & Nonprofit Accounting: (Vol. 3, Issue 1, 2014). 35-57.
 Reck and Wilson provide evidence of the association between accrual-based financial

information provided by the GASB Statement No. 34 reporting model and new issue municipal bond borrowing costs. Given the controversy that surrounded the implementation of the GASB Statement No. 34 reporting model, questions that continue to be raised about the usefulness of the model, and recent calls for research on Statement No. 34 by the GASB, our study into the informativeness of the GASB Statement No. 34 model is timely and helpful in informing the GASB decision process. The findings of their study indicate that the Statement No. 34 model provides incremental information to the new issue market beyond that provided by the pre-Statement No. 34 model. Their results indicate that the Statement No. 34 model may allow creditors to better assess issuers' longer-term performance.

“Does Audit Committee Monitoring Matter in the Government Sector? Evidence from the Municipal Internal Control Quality” by Kevin T. Rich & Jean X. Zhang: *Journal of Governmental & Nonprofit Accounting*: (Vol. 3, Issue 1, 2014). 35-57.

Rich and Zhang investigate whether the presence of municipal audit committees is associated with internal control quality in the municipal setting. The evidence shows that only 20 percent of municipalities in their sample voluntarily maintained an audit committee during the sample period of 2001 through 2004. Their results highlight that municipalities with audit committees are associated with fewer internal control problems, which in turn suggests these cities should be less likely to experience future significant financial reporting failures. These results persist in specifications that use econometric procedures to address concerns about self-selection. Overall, their findings suggest that audit committee presence plays an important role in municipal financial oversight.

“How Do Directors of Nonprofit Organizations Perceive the Donor Evaluation Process?” by Qiu Chen: *Journal of Governmental & Nonprofit Accounting*: (Vol. 4, Issue 1, 2015). 1-16.

Donors to nonprofit organizations have gradually shifted from an evaluation process that focuses on financial metrics to a process that considers both

financial and nonfinancial metrics. This paper examines whether the shift prompts fairness judgments of the board of directors of nonprofit organizations and what factors contribute to their perceptions of fairness. Using an experimental methodology with nonprofit directors as participants, this study finds that directors perceive a balanced donor evaluation process to be procedurally fairer than a financially focused donor evaluation process. Furthermore, the informational feature of the donor evaluation process, not the donation outcome resulting from the donor evaluation process, contributes to forming the fairness perceptions of directors.

“The Use of Inter-Fund Transfers to Manage the “Bottom Line” in the Municipal Context” by Robert Felix: *Journal of Governmental & Nonprofit Accounting*: (Vol. 4, Issue 1, 2015). 17-31.

This study examines whether municipalities use inter-fund transfers to manage the general fund. Since the general fund is a municipality's largest fund, its financial position often reflects that of the whole municipality. Results indicate that transfers are used to manage the general fund toward zero. In particular, the tendency to use transfers to manage the general fund does not differ between general funds that had a positive and negative pre-managed change in fund balance, suggesting the incentive to report neither surplus nor deficit exists. Results also reveal that the practice of using transfers to manage the general fund toward zero is more substantial in municipalities with greater external oversight from citizens, creditors, state and federal granting agencies, and employees, as well as in municipalities with a strong-mayor form of government.

“The GASB No. 34 Impact of Budget-to-Actual Variances on Bond Ratings: Evidence from U.S. Cities” by Carolyn M. Callahan and Tammy R. Waymire: *Journal of Governmental & Nonprofit Accounting*: (Vol. 4, Issue 1, 2015). 32-52.

Callahan and Waymire investigate the managerial incentives and debt cost effects associated with budget-to-actual variance disclosures required by

the GASB No. 34 reporting model. Empirically, they document associations between variances and municipal bond ratings in a sample of large U.S. cities over the period 2003–2006. The authors find a disproportionate share of favorable variances for revenues, expenditures, and the net (i.e., surplus/deficit). Further, they show that revenue variances in either direction are associated with lower bond ratings, i.e., precision is important in predicting revenues. In contrast, favorable expenditure variances are associated with higher bond ratings, i.e., imprecision may be tolerated if the variance is favorable. These associations exist despite indirect evidence of managerial incentives to create budgetary slack for both revenues and expenditures. The findings suggest that these disclosures required in the GASB No. 34 financial reporting model indicate factors that influence municipal debt costs.

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

IRS Examination Selection: Internal Controls for Exempt Organization Selection Should Be Strengthened - GAO-15-514, Jul 13, 2015.

Debt Limit: Market Response to Recent Impasses Underscores Need to Consider Alternative Approaches - GAO-15-476, Jul 9, 2015.

Financial Audit: U.S. Government's Fiscal Years 2014 and 2013 Consolidated Financial Statements - GAO-15-341R, Feb 26, 2015.

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 Midyear Call for Papers

The Government and Nonprofit (GNP) Section Midyear Meeting will be held March 11-12, 2016 at the Westin Crystal City in Washington, DC.

The online submission system for the Midyear Meeting is now open. Click [HERE](#) for more submission information. We welcome theoretical, practical, pedagogical and case-study papers on any government or nonprofit accounting research topic. We encourage the submission of completed studies, as well as emerging studies. Papers not accepted for concurrent sessions will be considered for the research roundtable. Papers

accepted for concurrent sessions will be considered for the best paper award. Please submit your work by the deadline of 11:59 pm EST on Saturday December 5, 2015.

Submitting authors and co-authors will be asked to volunteer to serve as reviewers of submissions, as well as moderators and/or discussants at the meeting. We also invite those who do not submit papers, but with interest in attending the conference, to volunteer as reviewers, moderators, and discussants.

Annual Meeting Reviewers, Discussants, Moderators, and Panelists

*Thanks to all reviewers, moderators, discussants, and research panelists
who made our GNP paper and panel sessions such a success.*

Reviewers:

- Fatima Alali, California State University Fullerton
- Amanda Beck, University of Alabama
- Rich C. Brooks, West Virginia University
- Roberta Cable, Pace University
- Donald P. Cram, State University of New York at Oswego
- Jack Dorminey, West Virginia University
- Jennifer Edmonds, University of Alabama at Birmingham
- Robert Eger, Naval Postgraduate School
- Randal J. Elder, Syracuse University
- Mary Fischer, University of Texas at Tyler
- R. Steven Flynn, Thomas More College
- Veronique Frucot, Christopher Newport University
- Michael J. Gallagher, DeSales University
- Shawn J. Gordon, University of Illinois at Urbana-Champaign
- Margaret Greenwood, University of Bath
- Kenneth House, Belmont University
- Kathryn J. Jervis, University of Rhode Island
- Denise Silva-Ferreira Juvenal, Pref. Cidade do Rio de Janeiro
- Stacey Kaden, Truman State University
- Prae Keerasuntonpong, Chulalongkorn University
- Linda Kidwell, University of Wyoming
- Bong HwanKim, Seoul National University
- Melvin Lamboy-Ruiz, Iowa State University
- Dongkuk Lim, Idaho State University
- Suzanne Lowensohn, Colorado State University
- Barry Marks, University of Houston-Clear Lake
- Michelle McGowan, King's College
- Jenna Meints, University of North Carolina at Greensboro
- Julia Morley, London School of Economics
- Linda M. Parsons, University of Alabama
- Agung Nur Probohudono, Universitas Sebelas Maret
- Luciano Gomes dos Reis, State University of Londrina
- Kevin Rich, Marquette University

- Kathleen Sobieralski, University of Maryland-University College
- Alan K. Styles, California State University-San Marcos
- Wayne Tervo, Murry State University
- Anne Thompson, University of Illinois at Urbana-Champaign
- John M. Trussel, University of Tennessee at Chattanooga
- Beth Vermeer, University of Delaware
- Thomas Vermeer, University of Delaware
- Mindy Wolfe, University of Waterloo
- Ying Zheng, Sun Yat-sen University
- Aleksandra Zimmerman, Case Western Reserve University

Discussants:

- Robert Duron, Husson University
- Erica Harris, Villanova University
- Barry Marks, University of Houston-Clear Lake
- Christopher McCoy, University of Alabama
- Evelyn A. McDowell, Rider University
- Jed Neilson, Penn State University
- Elizabeth H Turner, University of Southern Mississippi
- Claire Yan, University of Arkansas at Fayetteville

Moderators:

- Robert Duron, Husson University
- Erica Harris, Villanova University
- Barry Marks, University of Houston-Clear Lake
- Christopher McCoy, University of Alabama
- Evelyn A. McDowell, Rider University
- Jed Neilson, Penn State University
- Elizabeth H Turner, University of Southern Mississippi
- Claire Yan, University of Arkansas at Fayetteville

Research Panelists (Sunday afternoon):

- Daniel Neely, University of Wisconsin-Milwaukee
- Jacqueline Reck, University of South Florida
- John M Trussel, University of Tennessee at Chattanooga
- Tammy Waymire, Northern Illinois University

GNP Midyear Meeting News

Who	Government and nonprofit members, non-members, Ph.D. students, practitioners, and others
What	A mixture of speakers and papers over two days. We are working to include speakers from the Federal government since we are so close to Washington DC.
When	March 11 th and 12 th , 2016
Where	<p>Arlington, VA at the Westin Crystal City.</p> <ul style="list-style-type: none"> • One mile from Ronald Reagan Washington National Airport (DCA) • Complementary airport shuttle • Block room rate of \$159 • Adjacent to Crystal City Metro Station • Short ride to Washington DC attractions
Why	Network and collaborate with colleagues, remain current on issues in the GNP area, learn about new and emerging GNP research, present your paper, see old friends in the friendliest section of the AAA, meet co-authors with similar research interests, and come thank KPMG for supporting our meeting

Doctoral students are warmly invited to participate in the conference at a reduced rate, and student travel grants are available. Click [HERE](#) for more information.

We gratefully acknowledge the KPMG Foundation
for its generous support in sponsoring the 2016 GNP Midyear Meeting.

Governmental Help Wanted

By G. Robert Smith, Jr. (Smitty)

Since Fall 2008, Dwayne McSwain and I have been working on an annual update of a LexisNexis/Mathew Bender publication called *Applying Governmental Accounting Principles*. This volume was first edited by Mortimer A. Dittenhofer, who is (based on my last communication with Doug Ziegenfuss) probably the oldest surviving member of the GNP Section. Mort had a long and distinguished career including writing the first “Yellow Book” for the GAO.

Starting in the late 1980s, Mort began working on *Applying Governmental Accounting Principles*. He was the chief editor of this volume and assembled a team of contributors, some of whom I have listed here:

- James L. Chan, University of Illinois-Chicago
- Nancy J. Dunn, Treasurer and Chief Financial Officer of Radcliff College

- Jesse W. Hughes, Old Dominion University
- Rowan Jones, University of Birmingham, United Kingdom
- James M. Williams, Partner and National Director of Public Sector Accounting and Auditing Services, Ernst & Young
- Earl R. Wilson, University of Missouri–Columbia
- and many others.

Last year, Catherine Plante, University of New Hampshire, was added to this list when Dwayne and I asked her to update the Pension and OPEB Chapter. Now, we need others to volunteer to update chapters on (1) investments (including derivatives and securities lending transactions) and (2) liabilities and leases. Authors receive a small stipend for their work as well as their name

on a chapter in this prestigious publication. If you are interested, contact Dwayne to receive the current chapter for your preliminary review before agreeing to become an author.

Finally, as I have retired from the Section and as Chair, Department of Accounting, MTSU, this year will be my last as Contributing Co-Author (with Dwayne) for this volume. We are looking for someone to volunteer to be the new contributing co-author (although the final selection belongs to LexisNexis). In addition to having your name associated with this publication, you work as an independent contractor for LexisNexis and are paid for your work. Your assignment as Contributing Co-Author would begin in Fall 2016.

Let Us Hear From You

The deadline to submit items for inclusion in the next issue of **Government & Nonprofit News** is tentatively set for February 1, 2016. Submit newsletter items (maximum of 350 words per item) to:

Karen Kitching, Editor, Government & Nonprofit Newsletter
 George Mason University
 4400 University Drive, MSN5F4
 Fairfax, VA 22030
 Phone: (703) 993-9038
 E-mail: kkitchin@gmu.edu

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