

## Journal of Governmental & Nonprofit Accounting

A Publication of the Government and Nonprofit Section of the American Accounting Association

### ARTICLES

#### **Controlling for Corporate Governance in Nonprofit Research**

Colleen M. Boland, Erica E. Harris, Christine M. Petrovits, and Michelle H. Yetman

#### **FASB's Not-for-Profit Financial Reporting Project: Analysis of Letters to ASU 2016-14 Exposure Draft**

Donald R. Deis, Jr. and Arpita Shroff

#### **The Right Stuff: Are Not-For-Profit Managers Really Different?**

Krista Fiolleau, Theresa Libby, and Linda Thorne

#### **Do Employee Fraud Reporting Intentions Differ between For-Profit and Nonprofit Organizations?**

Andrea Scheetz, Tonya D. W. Smalls, Joseph Wall, and Aaron B. Wilson

### COMMENTARIES

#### **AAA Government and Nonprofit Section Response to the AICPA's Exposure Draft and Invitation to Comment Related to the Uniform CPA Examination**

Suzanne L. Lowensohn, Brian P. McAllister, and Tammy R. Waymire



**American  
Accounting  
Association**  
Governmental and  
Nonprofit

Journal of

Governmental & Nonprofit

Accounting

V.9 N.1 2020

**AMERICAN ACCOUNTING ASSOCIATION**  
Board of Directors

President	Elaine G. Mauldin, University of Missouri
President-Elect	Robert D. Allen, The University of Utah
Past President	Terry Shevlin, University of California, Irvine
Vice President–Finance	Mark S. Beasley, North Carolina State University
Vice President–Research & Publications	Mark L. DeFond, University of Southern California
Vice President–Education	Beth B. Kern, Indiana University
Director–Focusing on Membership	Ann C. Dzurainin, Northern Illinois University
Director–Focusing on International	Giorgio Gotti, The University of Texas at El Paso
Director–Focusing on Segments	Audrey A. Gramling, Oklahoma State University
Director–Focusing on Intellectual Property	Mary Harris Stanford, Texas Christian University
Director–Focusing on Academic/Practitioner Interaction	John Hepp, University of Illinois at Urbana-Champaign

The American Accounting Association was founded in 1916 as the American Association of University Instructors in Accounting. Its present name was adopted in 1936. The Association is a voluntary organization of persons interested in accounting education, research, and practice.

**Membership in the Association is available at the following annual rates.**

**Full membership:**

The membership dues of \$345.00 include *Accounting Education News* and the online selection of all three Association-wide journals: *The Accounting Review*, *Accounting Horizons*, and *Issues in Accounting Education*. (This does not include Section journals.) Full members may also opt to receive hard copies of AAA journals for an additional cost:

The Accounting Review . . . . .	with Print Option \$85.00	Total U.S. \$430.00
Accounting Horizons . . . . .	with Print Option \$55.00	Total U.S. \$400.00
Issues in Accounting Education . . . . .	with Print Option \$55.00	Total U.S. \$400.00
All three Association-wide journals . . . . .	with Print Option \$195.00	Total U.S. \$540.00

**Associate membership:**

Full-time students are eligible for associate membership at \$100.00, which includes *Accounting Education News* and access to all three Association-wide journals: *The Accounting Review*, *Accounting Horizons*, and *Issues in Accounting Education*. (This does not include Section journals.) Members may also opt to receive hard copies of AAA journals for an additional cost. (Teaching Notes for *Issues in Accounting Education* are not available to students.)

The Accounting Review . . . . .	with Print Option \$85.00	Total U.S. \$185.00
Accounting Horizons . . . . .	with Print Option \$55.00	Total U.S. \$155.00
Issues in Accounting Education . . . . .	with Print Option \$55.00	Total U.S. \$155.00
All three Association-wide journals . . . . .	with Print Option \$195.00	Total U.S. \$295.00

In addition, AAA Section journals *Accounting Historians Journal*, *Accounting and the Public Interest*, *Auditing: A Journal of Practice & Theory*, *Behavioral Research in Accounting*, *Journal of Emerging Technologies in Accounting*, *The Journal of the American Taxation Association*, *Journal of Financial Reporting*, *Journal of Forensic Accounting Research*, *Journal of Information Systems*, *Journal of International Accounting Research*, *The ATA Journal of Legal Tax Research*, and *Journal of Management Accounting Research* are available to all AAA members. Full members may belong to one or more Sections: Academy of Accounting Historians; Accounting, Behavior and Organizations; Accounting Information Systems; Accounting Programs Leadership Group; American Taxation Association; Auditing; Diversity; Financial Accounting and Reporting; Forensic Accounting; Gender Issues and Worklife Balance; Government and Nonprofit; International Accounting; Management Accounting; Public Interest; Strategic and Emerging Technologies; Teaching, Learning and Curriculum; and Two-Year College. Each Section assesses its own dues, which are collected by the Association.

Inquiries concerning membership, subscriptions, advertisements, permissions, and other matters related to the Association (other than submission of manuscripts) should be sent to American Accounting Association, 9009 Town Center Parkway, Lakewood Ranch, FL 34202.  
Telephone: (941) 921-7747 • Fax: (941) 923-4093 • Email: [Info@aaahq.org](mailto:Info@aaahq.org).

Notice of change of address should be mailed at least eight weeks in advance to ensure undelayed receipt of *Journal of Governmental & Nonprofit Accounting*. The submission fee of \$70.00 for section members and \$100.00 for non-section members, may be paid online (VISA, MasterCard, or American Express only) and should be paid *before* the article is submitted. Payments may be made at: <http://aaahq.org/Research/Journals/Information-for-Authors/Online-Payment/productcd/GNPJRNSUB>. Manuscripts should be submitted in electronic form. Detailed instructions can be found at <http://jogna.allentrack.net>. The editorial offices can be reached using the information below:

Vaughan Radcliffe, Editor  
Western University  
Email: [vradcliffe@ivey.ca](mailto:vradcliffe@ivey.ca)

Editorial Office  
Chelsea Matthews  
Phone: (941) 556-4122  
Fax: (941) 923-4093  
Email: [Chelsea.matthews@aaahq.org](mailto:Chelsea.matthews@aaahq.org)

*Journal of Governmental & Nonprofit Accounting* is an open access journal.

***Journal of Governmental & Nonprofit Accounting*** (ISSN 2155-3815 online) is published annually by the American Accounting Association, 9009 Town Center Parkway, Lakewood Ranch, FL 34202. Electronic access is included with membership dues.

EDITORIAL STAFF OF *JOURNAL OF GOVERNMENTAL & NONPROFIT ACCOUNTING*

EDITOR

VAUGHAN RADCLIFFE, *Western University, London, Ontario, Canada*

EDITORIAL ASSISTANT

CHELSEA MATTHEWS, *American Accounting Association*

EDITORIAL ADVISORY AND REVIEW BOARD

CHRISTOPHER EDMONDS, *University of Alabama at Birmingham, Birmingham, AL, USA*  
RANDAL ELDER, *Syracuse University, Greensboro, NC, USA*  
NANCY CHUN FENG, *Suffolk University, Boston, MA, USA*  
MARY FISCHER, *University of Texas – Tyler, Tyler, TX, USA*  
DANA FORGIONE, *University of Texas San Antonio, San Antonio, TX, USA*  
ANGELA GORE, *The George Washington University, Washington, DC, USA*  
MICHAEL GRANOF, *University of Texas at Austin, Austin, TX, USA*  
ERICA HARRIS, *Florida International University, Miami, FL, USA*  
KATHRYN JERVIS, *University of Rhode Island, Kingston, RI, USA*  
STEVEN KACHELMEIER, *University of Texas at Austin, Austin, TX, USA*  
SALEHA KHUMAWALA, *University of Houston, Houston, TX, USA*  
KAREN KITCHING, *George Mason University, Fairfax, VA, USA*  
MARLYS LIPE, *University of South Carolina, Columbia, SC, USA*  
SUZANNE LOWENSOHN, *University of Vermont, Burlington, VT, USA*  
DEAN MICHAEL MEAD, *GASB/Rutgers University, Norwalk, CT, USA*  
DANIEL NEELY, *University of Wisconsin at Milwaukee, Milwaukee, WI, USA*  
LEE PARKER, *RMIT, Melbourne, Australia*  
LINDA PARSONS, *University of Alabama, Tuscaloosa, AL, USA*  
TERRY PATTON, *Midwestern State, Wichita Falls, TX, USA*  
CHRISTINE PETROVITS, *College of William & Mary, Williamsburg, VA, USA*  
CATHERINE PLANTE, *University of New Hampshire, Dover, NH, USA*  
GARY PREVITS, *Case Western Reserve University, Cleveland, OH, USA*  
JACQUILINE RECK, *University of South Florida, Tampa, FL, USA*  
KEVIN RICH, *Marquette University, Milwaukee, WI, USA*  
PETER SKÆRBÆK, *Copenhagen Business School, Frederiksberg, Hovedstaden, Denmark*  
MARY STONE, *University of Alabama, Tuscaloosa, AL, USA*  
STEFANIE TATE, *University of Massachusetts Lowell, Lowell, MA, USA*  
JOHN TRUSSSEL, *University of Tennessee at Chattanooga, Chattanooga, TN, USA*  
TOM VERMEER, *University of Delaware, Newark, DE, USA*  
GREGORY WAYMIRE, *Emory University, Atlanta, GA, USA*  
TAMMY WAYMIRE, *Northern Illinois University, Murfreesboro, TN, USA*  
ALFRED YEBBA, *Binghamton University SUNY, Binghamton, NY, USA*  
ROBERT J. YETMAN, *University of California Davis, Davis, CA, USA*  
JEAN ZHANG, *Virginia Commonwealth University, Richmond, VA, USA*  
JEROLD ZIMMERMAN, *University of Rochester, Rochester, NY, USA*

AMERICAN ACCOUNTING ASSOCIATION

CHIEF EXECUTIVE OFFICER

Yvonne L. Hinson

PUBLICATIONS DEPARTMENT

Stephanie Austin

Nate Smith

Peyton Fultz

Chelsea Matthews

David Twiddy

Jan Kovarik (subcontracted)

OTHER AAA STAFF

Steve Matzke	Debbie Gardner
Barbara Brady	Beverly Collins
Shauna Bigelow	Michelle Russak
Barbara Gutierrez	Stephanie Glaser
Nancy Maciag	Kelli Gouwens
Tonya Davis	Karen Toney
Michele Morgan	Jean Thompson
Karen Toney	Kelly Lee
Mark VanZorn	Pat Stein
Joe Parisi	Mary Beth Gripshover
Suzanne Mullinnix	Darlene Dobson
Erlinda Jones	