

**Journal of Governmental & Nonprofit
Accounting**

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



**American
Accounting
Association**
Government and
Nonprofit

Journal of

Governmental & Nonprofit

Accounting

December 2017

Information Packet

INTRODUCTION

The *Journal of Governmental & Nonprofit Accounting (JOGNA)* is the academic journal of the American Accounting Association's Government and Nonprofit Section. *JOGNA's* objectives are to promote, publish, and build the community of those conducting research in governmental and nonprofit accounting, and to create new knowledge in this field.

To this end, the role of the editorial board is to identify promising manuscripts and to advise and support authors during the submission process.

Appropriate topics for the journal include, but are not limited to:

- Financial reporting by Governmental and Nonprofit Organizations
- Governance practices in Governmental and Nonprofit Organizations
- Audit markets for Governmental and Nonprofit Organizations
- Financing Governmental and Nonprofit enterprises
- Budgeting and financial management in Governmental and Nonprofit Organizations
- Evaluating charitable organizations
- Performance audits
- State oversight of local governments
- The role of accounting in political markets
- The use of accounting information in markets for philanthropic resources
- Financial and nonfinancial performance metrics in Governmental and Nonprofit Organizations
- Compensation in Public Sector and Nonprofit Organizations
- Regulation of reporting requirements for Governmental and Nonprofit Organizations
- Federal Accounting Standards
- Evaluating the public policy objectives, consequences, and performance of Governmental and Nonprofit Organizations
- Government Auditing Standards
- Government Cost Accounting Standards and the CASB

Appropriate methodologies include, but are not limited to:

- Empirical studies using archival data
- Laboratory studies
- Theory-based analysis
- Case studies
- Ethnography and field research
- Accounting history

EDITORS AND EDITORIAL BOARD

Editor

Vaughan S. Radcliffe

Western University

Vaughan S. Radcliffe is Professor of Managerial Accounting and Control at the Ivey Business School. He is a Past President and former Research Committee Chair of the Canadian Academic Accounting Association (CAAA), the publisher of the *Financial Times*-ranked journal *Contemporary Accounting Research*. He is a winner of Ivey's school-wide MBAA teaching award for excellence in M.B.A. teaching; he is also a winner of the school's Research Merit award. His work has appeared in *Accounting, Organizations and Society*; *Contemporary Accounting Research*; *Journal of Business Ethics*; *Accounting, Auditing and Accountability Journal*, and others. Professor Radcliffe has served as an editor of *Contemporary Accounting Research* and is a member of six editorial boards including *Accounting, Auditing and Accountability Journal*.

Former Editor of *JOGNA*

2012–2016

William R. Baber, Georgetown University

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SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to *JOGNA* for the period from 2014 to 2017.

TABLE 1
Annual Activity Summary – For the Journal Year

Year	Manuscripts In-Process, Beginning of Year	New Submissions Received	Resubmissions Received	Manuscripts Available for Evaluation	Decision Letters Sent	Manuscripts In-Process, End of Year
	(a)	(b)	(c)	(a)+(b)+(c) = (d)	(e)	(d)–(e) = (f)
2017	2	16	10	28	24	4
2016	3	10	8	21	19	2
2015	3	11	7	21	18	3
2014	2	10	17	29	26	3

- (a) Includes submissions in the editor's hands, but excludes revise and resubmit editorial decisions in authors' hands.
- (b) New manuscripts, excluding resubmissions.
- (c) Resubmissions of previous revise and resubmit editor decisions.
- (d) Evaluation means all actions by referees, associate editor, and/or editor are complete and the manuscript has been returned to the authors.
- (e) Manuscripts processed with a decision returned to the author, including manuscripts returned by the editor without involving referees.
- (f) Submissions where a decision has not yet been sent to the author (note that in-process excludes revise and resubmit editorial decisions that are now in the authors' hands).

Table 2 shows acceptance and rejection rates for the period from 2014 to 2017.

TABLE 2
Annual Outcome Summary – By Journal Year Annual Cohort

Year	New Submissions Received	Number of Rejections	Percentage of Rejections	Number of Papers in Process	Percentage in Process	Number of Acceptances	Percentage of Acceptances
	(a)	(b)	(c) = b)/(a)	(d)	(e)=(d)/(a)	(f)	(g)=(f)/(a)
2017	16	3	19%	13	81%	0	0%
2016	10	6	60%	1	10%	3	30%
2015	11	7	64%	1	9%	3	27%
2014	10	6	60%	0	0%	4	40%

- (a) Number of submitted manuscripts from that year's cohort
- (b) Percent of rejected manuscripts from that year's cohort
- (c) Number of manuscripts still being evaluated (no report yet, revise, resubmit)
- (d) Percent of manuscripts from that year's cohort still being evaluated
- (e) Number of accepted manuscripts from that year's cohort
- (f) Percent accepted manuscripts from that year's cohort

AAA DIGITAL LIBRARY and CONTENT AGGREGATOR DOWNLOAD DATA

The American Accounting Association currently publishes 17 journals. Data are available for the journals listed in the table below. Table 3 shows the total number of downloads of full-text articles. The total below includes data from the AAA Digital Library (<http://www.aaajournals.org>) and our content aggregators (EBSCO, JSTOR, and ProQuest, if applicable).

TABLE 3
2016 AAA Digital Library and Content Aggregators Downloads (Full-Text)

Journals	Downloads
<i>The Accounting Review</i> *	974,213
<i>Accounting Horizons</i> *	271,726
<i>Issues in Accounting Education</i> *	216,922
<i>Auditing: A Journal of Practice & Theory</i>	203,106
<i>Journal of Management Accounting Research</i>	102,280
<i>Current Issues in Auditing</i>	95,046
<i>Journal of Information Systems</i>	86,981
<i>Behavioral Research in Accounting</i>	56,410
<i>The Journal of the American Taxation Association</i>	36,369
<i>Journal of International Accounting Research</i>	34,708
<i>Journal of Emerging Technologies in Accounting</i>	11,865
<i>Journal of Governmental & Nonprofit Accounting</i>	10,876
<i>Accounting and the Public Interest</i>	9,652
<i>The ATA Journal of Legal Tax Research</i>	5,788
<i>Journal of Financial Reporting</i>	2,590
<i>Journal of Forensic Accounting Research</i>	441

* Association-wide journal.

Other Important Statistics

1. Median time to first decision (2017): 63 days
2. Median time to final decision (2017): 80 days
3. Percentage of international authors: 0%

TOP 10 ARTICLES (AAA Digital Library, 2017)

1. Audit Firm Rotation, Auditor Specialization, and Audit Quality in the Municipal Audit Context
Randal J. Elder, Suzanne Lowensohn, Jacqueline L. Reck
2. Are Cost-Plus Defense Contracts (Justifiably) Out of Favor?
Chong Wang, Joseph G. San Miguel
3. The GASB No. 34 Impact of Budget-to-Actual Variances on Bond Ratings: Evidence from U.S. Cities
Carolyn M. Callahan, Tammy R. Waymire
4. The Use of Inter-Fund Transfers to Manage the “Bottom Line” in the Municipal Context
Robert Felix
5. Nonprofit Resource Allocation Decisions: A Study of Marginal versus Average Spending
Karen A. Kitching, Andrea Alston Roberts, Pamela C. Smith
6. Does Audit Committee Monitoring Matter in the Government Sector? Evidence from Municipal Internal Control Quality
Kevin T. Rich, Jean X. Zhang
7. A Case Study in the Net Reporting of Special Event Revenues and Costs
Daniel G. Neely, Daniel P. Tinkelman
8. Economic Consequences of Going Concern Audit Opinions in Nonprofit Charitable Organizations
Nancy Chun Feng
9. Government Reporting Timeliness and Municipal Credit Market Implications
Trent S. Henke, John J. Maher
10. How Do Directors of Nonprofit Organizations Perceive the Donor Evaluation Process?
Qiu Chen

TOP ISSUE USAGE (AAA Digital Library, 2017)

Rank		Number of Views
1	December 2015	10,802
2	December 2014	7,958
3	December 2012	3,941
4	December 2013	3,884
5	December 2016	1,387

TOP KEYWORD SEARCH (AAA Digital Library, 2015–2017)

Keyword		Searches Run
1.	Management	24,213
2.	Auditing	24,201
3.	Audit	22,129
4.	IFRS	20,722
5.	Audit quality	18,877
6.	Governance	15,618
7.	Accounting	14,576
8.	Financial accounting	13,753
9.	Earnings	13,053
10.	Auditor fees	12,313