

Faculty Perspectives on Governmental and Nonprofit Accounting Topics

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Abstract

This study explores accounting educators' perceptions of the importance of various governmental and nonprofit accounting topics for coverage in an undergraduate accounting course. We surveyed 490 accounting professors who specialized in governmental and nonprofit accounting as noted in the *Accounting Faculty Directory*. We received responses from 181 professors, representing a response rate of 36.9 percent. The findings reveal that there is widespread agreement among professors regarding the perceived importance of many topics. Respondents stated the single most important issue facing the profession is the implementation of GASB 34. The most frequently cited issue facing governmental and nonprofit accounting education is not having enough time to adequately cover relevant topics. This information can help professors in tailoring curricula to focus on the most critical topics. The findings offer insight into curricula development and teaching strategies.

Introduction

Governmental accounting and auditing practices have undergone significant changes in recent years. Since June 1999, the Governmental Accounting Standards Board (GASB) has issued fourteen statements and one interpretation that directly impact financial accounting and reporting for states, local governments, colleges and universities. These standards also serve as a guide for the preparation of external financial reports of these entities. GASB 34, "Basic Financial Statements – Management's Discussion and Analysis for State and Local Governments," is perhaps one of the most comprehensive standards issued by GASB. After several years of conducting research, preparing preliminary reports and following due process procedures, GASB released Statement #34. In order to provide insight about the role of governmental and non-profit accounting, accounting educators need to be aware of how topical sections in this area are perceived. As such, the research question we address is as follows: Which governmental and nonprofit accounting topics do accounting educators consider to be most relevant?

Using the *Accounting Faculty Directory*, we surveyed 490 professors indicated as having a specialization in governmental and nonprofit accounting. In addition to ranking governmental and nonprofit accounting topics, professors were questioned concerning pedagogy. We are interested in learning the type of courses being offered (stand-alone course or as an integrated part of another course), the level at which the courses are offered (undergraduate or graduate), and the resources used in teaching (textbooks, computer-based assignments, etc.). We also asked the professors to give us their opinions on the single most important issue facing both governmental and nonprofit accounting practice and education.

Our findings reveal that there is widespread agreement among professors on the perceived importance of many topics. Moreover, respondents stated the single most important issue facing the profession is the implementation of GASB 34. Finally, the most frequently cited issue facing governmental and nonprofit accounting education is not having enough time to adequately cover relevant topics. Taken together, our research provides additional insight relative to faculty perceptions of the importance of specific governmental and nonprofit topics that undergraduates entering the

accounting profession should have knowledge. In doing so, more information is available to make curricula decisions and guide instructional efforts.

The remainder of the paper is organized as follows. The next section addresses prior literature and the research question. This is followed by a brief description of the survey methodology and results. Next, we describe the results of the overall ranking of topics and the rankings by academic rank and accreditation status. The final section presents our conclusions, the limitations of the study, and some suggestions for future research.

Literature Review and Research Question

Changes in the governmental financial reporting model, revisions to governmental auditing standards and increased government regulations have created a need for accounting graduates to be aware of specific requirements in the governmental/nonprofit areas. Epps and Brown (1992) concluded that academic institutions are neglecting the needs of governmental accountants. Their study indicates there is a need to increase the level of governmental training at the undergraduate level.

While many schools appear to recognize the need to expose their graduates to some amount of governmental accounting, according to Dittenhofer and Sennetti (1994), few schools require students to take an undergraduate governmental accounting course. Dittenhofer and Sennetti surveyed 492 public and private universities to assess (1) whether governmental accounting was being taught, (2) the level at which it was being taught, (3) whether the course was required or used as an elective, (4) the length of the course, if taught as part of another course and 5) the characteristics of the instructors. They determined that greater emphasis should be placed on teaching the subject matter that is important not only to students, but also to the government and its citizens. The results were as follows:

- Only 44 schools out of the 258 taught governmental accounting as a required course.
- The course was required at more non-AACSB schools than at AACSB schools.
- The course was usually offered as a graduate course rather than an undergraduate course.
- Approximately 68 percent of the respondents indicated that the faculty members had experience in governmental accounting and in governmental auditing.

A study by Miller and Van Daniker (1999), which covers a five-year period ending in 1999, shows there has been only a slight increase in the percentage of schools offering either undergraduate or graduate courses in governmental accounting. Their findings indicate positive, but insignificant, progress in this area. They recognize that students who take the Certified Public Accountant (CPA) or Certified Government Financial Manager (CGFM) exams, students who work for CPA firms with local governments as clients, or students who work in government at the local, state or federal level, will benefit from the knowledge obtained in a separate governmental accounting course. Campbell et al. (2000) note that many accounting programs focus on corporate accounting and leave some graduates unprepared for the governmental and nonprofit sector. Their study further suggests that students who were required to take a governmental and nonprofit course performed better on the Accounting and Reporting section of the CPA exam (restructured in 1994) than students without this requirement.

An analysis of topical issues in relation to the debate over the content of curriculum has been addressed in prior studies (e.g. Albrecht and Sack, 2000; Campbell et al., 2000). For example, Albrecht and Sack (2000) surveyed 783 professionals and educators to assess which accounting topics in general are most important. They asked participants to rank various topics from 1 (not important), 2 (somewhat important - part of a course), 3 (moderately important - one college course), or 4 (very important - more than one course). One of the most interesting findings was the difference in rankings between practitioners and educators. There were seven topics that practitioners considered more important than educators. Practitioners ranked broadening-type courses, such as information systems, business strategy, and business law, higher than traditional accounting courses. These findings support the criticism that accounting course content and curriculum are too narrow and often are not reflective of the practical issues in the real world (Albrecht and Sack 2000).

Other studies have concentrated on the content of specific accounting courses. There have been numerous studies

conducted on auditing courses. Bryan and Smith (1997) surveyed 223 auditing professors to obtain their perceptions of the importance of various auditing topics. More recently, the Auditing Section of the American Accounting Association commissioned a study of auditing and assurance courses offered in the United States and several other countries. Schwartz and Stout (1987) questioned practitioners and educators about their opinions on tax education requirements for undergraduate accounting majors. Much has been studied and debated concerning accounting education in general and the course content and curriculum requirements of specific accounting areas, auditing in particular. Issues concerning governmental accounting, however, have received less emphasis. Nonprofit accounting issues are often neglected altogether or considered synonymous with the governmental sector. Our study is designed to assist accounting educators in making curricula decisions to address pertinent governmental and nonprofit accounting issues.

Research Method

In this study, the respondents were asked to complete a questionnaire designed to obtain their opinions on the relative importance of governmental and nonprofit accounting topics in an undergraduate accounting course. Each professor was asked to rate each topic on a Likert scale ranging from unimportant (1) to very important (5). The overall rankings were derived from arithmetic means calculated from the Likert scores.

We pre-tested the initial questionnaire by sending it for review and comments to a sample group of professors who taught governmental and nonprofit accounting. Minor revisions were incorporated into the final version of the questionnaire, based upon the comments received from these professors. We excluded the data gathered during this pre-testing process from the reported results. Twenty-four topics were selected for inclusion on the questionnaire, based on a review of current texts, journal articles and the AICPA exam content specifications for the governmental and not-for-profit section of the Uniform CPA Examination.

We mailed the questionnaires to 494 professors, who indicated a specialization in governmental and nonprofit accounting according to the *Accounting Faculty Directory*. We mailed a cover letter describing the study, a questionnaire and a self-addressed, postage-paid envelope to each individual. We asked the participants to answer the questionnaire using the undergraduate curriculum as the reference point. Four instruments were returned undeliverable. Of the 490 instruments mailed, 181 (36.9 percent) completed instruments were returned. This response rate is comparable to prior studies of a similar nature. Bryan and Smith (1997) reported a 30.3 percent response rate and Cargile and Bublitz (1986) reported a 24.8 percent response rate.

To test for the presence of non-response bias, we utilized the wave technique (Ratneshwar and Stewart 1989). We sent two mailings to the participants. The original mailing of the survey instrument was considered the first wave. Approximately thirty days later, a second mailing was sent to the participants, which was considered the second wave. In the first wave, we received a total of 139 usable responses. We mailed a second request approximately 30 days later and received 42 usable responses. The wave technique is based on the assumption that the respondents of the second wave are similar to non-respondents in the population because these respondents did not respond to the first wave. Using a two-tailed t-test, we compared the respondents' group mean scores from the first mailing to those of the second mailing for the various items on the questionnaire. This test revealed that there were no significant differences in the professors' responses to the two mailings. Thus, non-response bias was not a problem in this study. A chi-square independence of classification analysis was also conducted to compare the two groups. No statistically significant differences were discovered between the groups.

Demographic Data

Table 1 presents selected demographic data from the survey. Approximately 39 percent (70) of the respondents were full professors and another 38 percent (69) were associate professors. Approximately 46 percent (83) of the professors had over 20 years teaching experience with 95 percent having more than five years of teaching experience. We received responses from 114 AACSB-accredited schools (62.98%) and 65 from non AACSB-accredited schools (35.92%). Only 64 schools (35.36%) indicated that the accounting department was separately accredited. Approximately 87 percent (158) of the respondents held the CPA certification while only 15 percent (28) of the respondents held the CGFM designation. In addition, many of the respondents held multiple certifications.

Overall Ranking

Table 2 presents the participants' overall ranking of the relative importance of governmental and nonprofit accounting topics in an undergraduate course. The topics ranked as the top three are all topics related to the GASB 34. These topics include (1) government-wide financial statements, (2) funds and fund accounting, and (3) fund financial statements. Other areas that were perceived to be very important by the professors included accounting standards: states/local governments (4th), the comprehensive annual financial report (5th), government-type funds (6th), accounting standards for nonprofits (7th), revenue and contributions for nonprofits (8th), and restriction on resources for nonprofits (9th). The topics of business-type activities and financial statement format for non-profit organizations were tied for 10th place.

Surprisingly, despite the current perceptions that teaching ethics is very important, ethics (mean score of 3.75) was ranked 16th out of 24 topics by governmental and nonprofit accounting faculty. After the Enron, WorldCom, and other accounting scandals, everyone is asking what has happened to ethics in accounting. Some scholars think that "accounting programs have become largely technical writing in nature, suggesting that instruction in ethical behavior has gone by the wayside" (Madison, 2002, p.24). In other areas in accounting, ethics has received an increased amount of coverage in the accounting curriculum. Ten years ago, ethics education was taught primarily in auditing classes, but now the requirement for the course has expanded in various other business fields (Madison, 2002). Perhaps the professors may have felt that this material was adequately covered in other courses. Only one topic failed to be deemed as important. This topic, federal governmental accounting and reporting, was ranked last (no. 22) with an overall mean of 2.60.

Ranking By Academic and Accreditation Status

In addition to the overall ranking of topics, Table 3 also shows the rankings of the various topics by the academic status of the faculty and by the accreditation status of the institution. The motivation for these subgroup analyses is as follows. First, we want to determine whether the relative ranking of the higher academic status professors will provide additional insight. Second, we want to determine whether the accreditation status of the schools would influence the perceptions of the professors and would lead to differences in opinion regarding the relative ranking of topics. The analyses reveal that neither the academic status of the faculty nor the accreditation status of the institution has an influence on the ranking of the topics. Wilcoxon's rank sum test was used to determine whether ranking by academic status was significantly different from the overall ranking. The result of this test shows no significant difference between academic status and overall ranking.

An examination of the relative rankings of topics by the respondents' subgroup (full professor, associate professor, assistant professor and instructor/lecturer) does yield some interesting results. A high degree of consistency exists among the subgroups, suggesting a certain amount of consensus among the respondents. The top ten topics for each academic status included nine of the same items. The highest-ranking topic "government-wide financial statements" was first for each academic status, except the associate professor. The associate professors ranked this topic third and ranked the "funds and funds accounting" topic as the most important. There were some slight differences noted in the bottom rankings. However, the "federal government" topic was ranked last by all participants, regardless of academic or accreditation status.

The majority of the professors agreed that topics related to GASB 34 were the most important. Most programs have struggled with these topics and are trying to decide how to handle the overall course in the curriculum. Based upon the results from this study, most schools are emphasizing topics related to GASB 34. There appears to be little emphasis on topics related to colleges and universities, auditing nonprofit organizations and federal governmental accounting.

Responses to Open-ended Questions

Open-ended questions generated a number of interesting responses. When asked about the single most important issue facing governmental and nonprofit accounting practice and governmental and nonprofit education, approximately 80 percent of those responding to the survey offered an opinion. Many of the responses could be grouped into fairly homogeneous categories and are summarized in Table 4. A total of 146 responses were received for the question concerning the practice of governmental and nonprofit accounting (Table 4, Panel A) and 144 responses were received for the question concerning education issues (Table 4, Panel B).

The most frequently mentioned issue facing governmental and nonprofit accounting practice was the implementation of GASB 34 (54 responses or 36.99 percent). Identifying GASB 34 as the most critical issue is consistent with the ranking of the topics by all respondents. Government-wide financial statements were ranked highest among the twenty-four topics. These new statements became effective with GASB 34, as one of the many features of the revised reporting model established to enhance the usefulness of governmental financial reports. According to Klansy and Williams (2000, p. 50), "The model's most dramatic change is to the handling of government wide reporting, bringing together government activities, business-type activities and discretely presented component units."

Nineteen respondents (13.01 percent) stated standardization of reporting format as the most important issue facing governmental and nonprofit practice, and fifteen respondents (10.27 percent) considered knowledge of fund accounting as most critical. It is interesting to note that the three most important practice issues are related to the topics ranked the highest overall (Table 2). Even though there was widespread consensus among the respondents concerning the top issues in governmental and nonprofit practice, this consensus was not without controversy. Thirteen respondents (8.90 percent) questioned whether GASB 34 was really the answer to governmental financial reporting. Many members of the Government Finance Officers Association (GFOA) also voiced their opposition to portions of GASB 34 (Denison et al., 2002). GFOA members were apprehensive about the process of implementation and the cost.

The most frequently cited issue facing governmental and nonprofit accounting education was not having enough time to adequately cover topics in the course (38 responses or 26.39 percent). In related questions, approximately 40 percent of the respondents indicated that the governmental and nonprofit course was not offered as a stand-alone course. Sixteen percent of the respondents indicated that the governmental and nonprofit topics were discussed in their advanced accounting course. As a result, limited time is available to deal with governmental and nonprofit issues. Many professors also expressed that making the subject interesting to the students was also critical to accounting education (37 responses or 25.69 percent). More than 16 percent (24 responses) felt that teaching GASB 34 properly was a critical issue. Faculty appears to agree that GASB 34 creates teaching challenges. Consequently, many schools are struggling with the challenges of incorporating GASB 34 into their curriculum. Consistent with Denison et al. (2002), faculty members in our study are also finding it difficult to present GASB 34 to students.

Participants were also asked to list the resources used in teaching the governmental and nonprofit accounting courses. The results are presented on Table 4, Panel C. One hundred sixty-nine respondents replied that textbooks were used; 111 utilized a Comprehensive Annual Financial Report; 54 used computer-based assignments; 35 used cases; and 34 indicated that they used other resources such as speakers, web articles, journal articles, presentations, etc.

Conclusions, Limitations and Future Research

This study investigates the perceptions of academic professors regarding the relative importance of governmental and nonprofit accounting topics coverage in an undergraduate accounting course. Although there have been many changes in governmental accounting in the last decade, the changes in the governmental and nonprofit accounting education curricula appear to be moving slowly and less comprehensively than the demands of the profession. Twenty percent of the respondents indicated that the governmental and nonprofit course was part of another course or not

covered at all. Many respondents indicated that there was not enough time in a one-semester course to cover all of the material. Additionally, 35.9 percent indicated that the course was covered on the graduate level. Twenty-eight percent of the respondents indicated that computer technology was integrated within the course, and a small percentage of the respondents indicated that higher-order learning activities were used in the course. Based on our findings, we encourage faculty to explore innovative delivery methods and higher-order learning activities, while simultaneously providing a framework for the students to comprehend the essentials of governmental and nonprofit accounting. What do these results suggest for the future direction of governmental accounting education? Given that many schools offer only one governmental course in the accounting curricula, we encourage faculty to critically assess the structure, content, and methods of presentation of that course. In addition, a number of states have adopted a 150-hour education requirement for the licensing of certified public accountant, which has led many schools to redesign their accounting curricula.

The findings presented in this study are subject to several limitations. First, the study is based on the perceptions of educators. As such, our study is limited by the subjectivity of the professors who teach governmental and nonprofit accounting courses. We feel that surveying a broader sample of faculty would not provide meaningful information. Accounting faculty members that have not taught governmental and nonprofit accounting courses would not be able to rank or indicate the importance of the various topics. Secondly, the study only examined selected topics. Other topics of interest might have been more relevant to the respondents.

Future research might include extending this analysis by focusing on the amount of technology that is integrated in the classroom and the type of delivery methods that are used. Secondly, it would be interesting to explore how much time is devoted to various topics in the course content. An extension of the research would be to investigate the perceptions of practitioners on the relevancy of the various topics covered in the classroom and skills needed in order to perform effectively as an entry-level accountant/auditor in the governmental sector. A comparison could then be made of the practitioners' views to those of professors.

TABLE 1
Demographic Data of the Respondents

Number of respondents = 181

Academic rank of respondents:	Numbers	Percent
Full professor	70	38.67%
Associate Professor	69	38.12%
Assistant Professor	31	17.13%
Instructor/Lecturer	<u>11</u>	<u>6.08%</u>
Total	<u>181</u>	<u>100.00%</u>
AACSB Accreditation Status:		
Business School		
Yes	114	62.98%
No	65	35.92%
No response	<u>2</u>	<u>1.10%</u>
Total	<u>181</u>	<u>100.00%</u>
Accounting Program		
Yes	64	35.36%
No	115	63.54%
No response	<u>2</u>	<u>1.10%</u>
Total	<u>181</u>	<u>100.00%</u>
Number of years teaching:		
1 - 5	10	5.52%
6 - 10	15	8.29%
11 - 15	37	20.44%
16 - 20	35	19.34%
Over 20	83	45.86%
No response	<u>1</u>	<u>.55%</u>
Total	<u>181</u>	<u>100.00%</u>
Professional designations: ¹		
CPA	158	87.29
CGFM	28	15.47
CMA	23	12.71
CFE	1	.55

¹Total responses for this question do not equal 181, since respondents could possess one, more than one or no professional designations. The percentages listed here represent the percent of total respondents who checked each designation.

TABLE 2
OVERALL RANKINGS

²Rankings of the Importance of Governmental and Nonprofit Accounting Topics

<u>Topic</u>	<u>Rank</u>	<u>Score</u>	<u>Std dev.</u>	<u>T-value</u>
Government-Wide Financial Statements	1	4.56	.7169	29.34 **
Funds and Fund Accounting	2	4.54	.6791	30.43 **
Fund Financial Statements	3	4.47	.7641	25.88 **
Accounting Standards: States/Local Governments	4	4.41	.7815	24.35 **
Comprehensive Annual Financial Report	5	4.38	.7715	24.06 **
Government Type Funds	6	4.32	.8681	20.26 **
Accounting Standards: Not-for-Profit	7	4.25	.8813	19.06 **
Revenues and Contributions: Not-for-Profit	8	4.23	.7443	22.17 **
Restrictions on Resources: Not-for-Profit	9	4.20	.7939	20.41 **
Business-type Activities (accounting and reporting)	10t	4.08	.8012	18.05 **
Financial Statement Formats: Not-for-Profit	10t	4.08	.7990	18.14 **
Financial Statement Objectives	11t	4.06	.8574	16.64 **
Financial Reporting Entity	11t	4.06	.8348	17.01 **
Financial Reporting Elements: Not-for-Profit	12	4.02	.8561	16.06 **
Financial Reporting Objectives: Not-for-Profit	13	3.99	.8333	16.06 **
Budgetary Process, Including Reconciliation	14	3.86	.8764	13.15 **
Expenses, Including Depreciation: Not-for-Profit	15	3.85	.8745	13.00 **
Ethics (in general)	16	3.75	1.0296	9.77 **
Fiduciary Activities (accounting and reporting)	17	3.63	.9667	8.77 **
Hospitals, Health and Welfare Organizations	18	3.51	.8732	7.83 **
Colleges and Universities (accounting and reporting)	19	3.34	.8673	5.33 **
Auditing Governments	20	3.24	.9951	3.30 **
Auditing Nonprofit Organizations	21	3.06	.9587	.78
Federal Government (accounting and reporting)	22	2.60	1.0428	-5.27 **

² This table reports the mean of the responses of the educators relative to the importance of governmental and nonprofit accounting topics in an undergraduate course. Responses are based on a Likert scale, where 1 = Unimportant to 5 = Very Important. Topics with the same mean score were assigned the same rank. "t" denotes a tie in the rankings. This table also reflects the results of a one-sample t-test conducted to determine if the population mean is significantly different from 3.0, the midpoint of the test variable. ** denotes significance at the 0.05 level.

TABLE 3
Comparison of Rankings of the Importance of Governmental and Nonprofit Accounting Topics
by Academic and Accreditation Status

Topic ³	Overall Rank	Full Professor	Associate Professor	Assistant Professor	Instructor / Lecturer	AACSB Accredited	Non-AACSB Accredited
Government-Wide Financial Statements	1	1	3	1	1	2	1
Funds and Fund Accounting	2	2	1	3	2	1	2
Fund Financial Statements	3	3	4	4	3	4	3
Accounting Standards: States/Local Governments	4	4	5	5	6	3	6
Comprehensive Annual Financial Report	5	5	6	2	5	5	4
Government Type Funds	6	8	2	16	4	6	5
Accounting Standards: Not-for-Profit	7	6	8	8	10	7	12t
Revenues and Contributions: Not-for-Profit	8	7	9	6	9	8	10
Restrictions on Resources: Not-for-Profit	9	9	10	7	8	9	7
Business-type Activities (accounting and reporting)	10	15	7	9	15	11	9t
Financial Statement Formats: Not-for-Profit	10	11	14	10	7	10	11
Financial Statement Objectives	11	12	11	12	12	13	8
Financial Reporting Entity	11	10	16	11	11	12t	9t
Financial Reporting Elements: Not-for-Profit	12	13	12	13	16	12t	13
Financial Reporting Objectives: Not-for-Profit	13	14	13	14	18	14	12t
Budgetary Process, Including Reconciliation	14	16	17	18	14	16	14
Expenses, Including Depreciation: Not-for-Profit	15	17	15	17	19	15	16
Ethics (in general)	16	18	18	19	13	17	15
Fiduciary Activities (accounting and reporting)	17	20	19	15	23	18	17
Hospitals, Health and Welfare Organizations	18	19	20	20	17	19	18
Colleges and Universities (accounting and reporting)	19	21	21	21	21	20	19
Auditing Governments	20	22	22	22	20	21	20
Auditing Nonprofit Organizations	21	23	23	23	22	22	21
Federal Government (accounting and reporting)	22	24	24	24	24	23	22

³Topics with the same mean score were assigned the same rank. "t" denotes an tie in the rankings.

TABLE 4
Responses to Open-ended Questions

	Frequency	Percent
Panel A. Question 1:		
What do you feel is the single most important issue facing governmental and nonprofit accounting <u>practice</u> ?		
Responses:		
1. Implementation of GASB 34	54	36.99%
2. Standardization of reporting format	19	13.01%
3. General knowledge of fund accounting	15	10.27%
4. Is GASB 34 really the answer	13	8.90%
5. All others	<u>45</u>	<u>30.83%</u>
Total	<u>146</u>	<u>100.00%</u>
Panel B. Question 2:		
What do you feel is the single most important issue facing governmental and nonprofit accounting <u>education</u> ?		
Responses:		
1. Adequate time to cover topics in course	38	26.39%
2. Making subject interesting to students	37	25.69%
3. Teaching GASB 34 properly	24	16.67%
4. Lack of coverage of relevant topics	16	11.11%
5. All others	<u>29</u>	<u>20.14%</u>
Total	<u>144</u>	<u>100.00%</u>
Panel C. Question 3:		
What resources are used in teaching undergraduate governmental and nonprofit accounting? ⁴		
		% of Total <u>Respondents</u>
Responses:		
1. Textbook	169	98.37
2. CAFR	111	61.32
3. Computer-based assignment	54	29.83
4. Manual case-problem	35	19.34
5. Other resources	34	18.78

⁴Total responses for this question do not equal 181, since respondents could utilize more than one form of resource.

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