

Feng, Nancy C. (Full Professor)

Refereed Journal Articles

Journal Article, Academic Journal

Feng, N. C., Greenlee, J. (2024). GOVERNANCE, PERFORMANCE, AND COMPENSATION IN NONPROFIT ORGANIZATIONS: A REVIEW OF RECENT EMPIRICAL NONPROFIT RESEARCH. *Journal of Governmental and Nonprofit Accounting*.
<https://meridian.allenpress.com/jogna>

Feng, N. C., Neely, D. G. (2023). Walden Conservatory of Music: A case examining the financial performance of a not-for-profit organization. *Issues in Accounting Education*, 38(3), 105–118. <https://doi.org/10.2308/ISSUES-2020-052>

Feng, N. C., Neely, D. G., Hao, X. (2022). Board Chair CEO Relation, Board Chair Characteristics, and Nonprofit Executive Compensation. *Journal of Public and Nonprofit Affairs*. www.jpna.org/index.php/jpna

Burke, Q., Feng, N. C., Neely, D. G. (2022). Wisconsin's Lavish Lure for Foxconn: An Instructional Case in Governmental Accounting. *Journal of Governmental and Nonprofit Accounting*, 11(1), 1-19. <https://doi.org/10.2308/JOGNA-2021-019>

Fuerman, R. D., Feng, N. C., Heron, N. (2022). Wells Fargo: Did KPMG Perform its Duties? An Auditing Case about Consumer Fraud. *Corporate Ownership and Control*, 19(2), 6. <https://virtusinterpress.org/-2022-Issue-2-.html>

Singhvi, A., Feng, N. C. (2021). Audit Committee Effectiveness Characteristics and Auditor Switches Involving Industry Specialists. *Corporate Ownership & Control*, 18(3), 57-65. <https://doi.org/10.22495/cocv18i3art5>

Vakkuri, J., Johanson, J.-E., Feng, N. C., Giordano, F. (2021). Governance and accountability in hybrid organizations – past, present and future. *Journal of Public Budgeting, Accounting & Financial Management*, 33(3), 245-260. <https://www.emeraldgroupublishing.com/journal/jpbafm>

Feng, N. C. (2020). Individual auditor characteristics and audit quality: evidence from nonprofits in the US. *Journal of Public Budgeting, Accounting & Financial Management*, 32(4), 551-575. <https://doi.org/10.1108/JPBAFM-10-2019-0157>

Feng, N. C. (2020). The Impact of Noncompliance and Internal Control Deficiencies on Going Concern Audit Opinions and Viability of Nonprofit Charitable Organizations. *Journal of Accounting, Auditing, and Finance*, 35(3), 637-664. <https://doi.org/10.1177/0148558X18774904>

Feng, N. C., Malik, M. (2020). Carryforward Effects of CSR Champions. *Accounting Horizons*, 34(3), 113–128. <https://doi.org/10.2308/horizons-17-083>

Feng, N. C., Neely, D. G., Slatten, L. A. (2019). Stakeholder Groups and Accountability Accreditation and Governance in Nonprofit Organizations. *Journal of Public Budgeting, Accounting & Financial Management*, 31(2), 218-236. doi.org/10.1108/JPBAFM-08-2018-0088.

Kurt, A. C., Feng, N. C. (2019). Firm Performance Implications of Using Qualitative Criteria in CEO Bonus Contracts. *Advances in Management Accounting*, 31(55-89).

- Fuerman, R., Feng, N. C. (2019). Securities Class Actions in the United States and Canada against Chinese Companies and their Auditors: An Empirical Investigation. *Journal of Forensic and Investigative Accounting*, 11(1), 103-137. web.nacva.com/JFIA/Issues/JFIA-2019-No1-7.pdf
- Feng, N. C. (2018). Response to GASB Invitation to Comment on "Revenue and Expense Recognition (Project No. 4-6l)". *Journal of Governmental and Nonprofit Accounting*, 7(1), 97-103. aaajournals.org/doi/pdf/10.2308/ogna-52328
- Fuerman, R. D., Feng, N. C. (2018). Securities Class Actions of Chinese Companies. *Corporate Ownership and Control*, 15(4), 24. www.virtusinterpress.org/-Corporate-Ownership-and-Control-.html
- Angelini, J., Feng, N. C. (2018). The Effect of Deduction Phaseout on Charitable Giving. *Tax Notes/Tax Analysts*, 158(5), p. 631-639.
- Feng, N. C., Elder, R. J. (2017). Post-SOX Downward Auditor Switches and their Impacts on the Nonprofit Audit Market. *Journal of Accounting and Public Policy*, 36(5), 379-398. www.journals.elsevier.com/journal-of-accounting-and-public-policy/
- Feng, N. C., Neely, D. G. (2017). Going Concern Disclosure for Local Governments. *Journal of Public and Nonprofit Affairs*, 3(2), 176-196. www.jpna.org/index.php/jpna
- Feng, N. C., Angelini, J. (2016). The Effect of Economic Recession on UBI of Nonprofits. *Tax Notes*, 152(11), 1537-1548. www.taxnotes.com/
- Fogel, K., El-Khatib, R., Feng, N. C., Torres-Spelliscy, C. (2015). Compliance costs and disclosure requirement mandate: some evidence. *Research in Accounting Regulation*, 27(1), 83-87. <http://www.sciencedirect.com/science/article/pii/S1052045715000119>
- Slatten, L. A., Feng, N. C., Neely, D. G. (2015). Accountability standards for nonprofit organizations: Do organizations benefit from certification programs? *International Journal of Public Administration*. <http://dx.doi.org/10.1080/01900692.2015.1023444>
- Earley, C. E., Feng, N. C., Kelly, P. T. (2015). The City of Providence, RI: A case examining the financial condition of a municipality. *Issues in Accounting Education*, 30(2), 127-139. <http://dx.doi.org/10.2308/iace-51042>
- Feng, N. C. (2014). Economic consequences of going concern audit opinions in nonprofit charitable organizations. *Journal of Governmental and Nonprofit Accounting*, 3(1), 20-34. <http://aaajournals.org/loi/ogna>
- Angelini, J., Feng, N. C. (2014). How Federal Marginal Tax Rate Changes Affect Municipal Bond Coupon Rates. *State Tax Notes*, 74(8), 457-464.
- Feng, N. C., Ling, Q., Neely, D. G., Roberts, A. A. (2014). Using Archival Data Sources to Conduct Nonprofit Accounting Research. *Journal of Public Budgeting, Accounting & Financial Management*, 26(3), 458-493. <http://pracademics.com/index.php/2014-11-14-17-24-14/current-issue/1134-using-archival-data-sources-to-conduct-nonprofit-accounting-research>
- Tate, S. L., Feng, N. C. (2013). Perceived quality auditors in the non-profit sector: evidence from request for proposal choices. *Mustang Journal of Accounting and Finance*, 4(October), 65-96. http://www.mustangjournals.com/MJAF/v4_MJAF_2013.pdf

Feng, N. C. (2013). Fiscal year end and non-lateral auditor switches. *Journal of Applied Accounting Research*, 14(3), 268 - 292.
<http://www.emeraldinsight.com/journals.htm?articleid=17098575>

Demirkan, S., Feng, N. C., Mintchik, N., Pevzner, M., Sierra, G. (2013). Comment on Consultation Paper, A Framework for Audit Quality. *Current issues in Auditing*, 7(2), 11-22. <http://aaajournals.org/loi/ciia>

Feng, N. C., Pevzner, M. (2013). Comments by the Auditing Standards Committee of the Auditing Section of the American Accounting Association on PCAOB Release No. 2013-002 Proposed Framework For Reorganization of PCAOB Auditing Standards and Related Amendments to PCAOB Auditing Standards and Rules. *Current Issues in Auditing*, 7(2), C7-C10. <http://aaajournals.org/doi/pdf/10.2308/ciia-50534>

Pevzner, M., Feng, N. C., Robertson, J., Zadeh, M. Y. (2013). Comments by the Auditing Standards Committee of the Auditing Section of the American Accounting Association on the International Auditing and Assurance Standards Board request for comments on ISA 720 The Auditor's Responsibilities Relating to Other Information in Documents Containing or Accompanying Audited Financial Statements and the Auditor's Report Thereon. *Current Issues in Auditing*, 7(2), C1-C6.
<http://aaajournals.org/doi/pdf/10.2308/ciia-50478>

Book Chapters

Book, Chapter in Scholarly Book-New

Feng, N. C., Greenlee, J. S. (2023). Chapter 18 Empirical Archival Data Sources and Data Issues for Nonprofit Accounting Research. In Linda Parsons; Daniel Tinkelman (Ed.), *Research Handbook in Nonprofit Accounting*. Edward Elgar Publishing.

Presentations

Feng, Nancy Chun (Presenter & Author), Gross, Andrew (Author Only), Neely, Daniel, Saxton, Gregory, American Accounting Association (AAA) Annual Meeting, "The tax cut and jobs act and its impact on nonprofit organizations," American Accounting Association, DC. (August 2024).

Feng, Nancy Chun (Presenter & Author), Greenlee, Janet (Author Only), American Accounting Association (AAA) Annual Meeting, "Governance, Performance, and Compensation in nonprofit organizations: A Review of Recent Empirical Nonprofit Research," American Accounting Association, San Diego, CA. (August 2023).

Feng, Nancy Chun, The Budget Panel/Workshop of The New England Chapter of the Society of Professional Journalists, "Governmental Accounting and Budgeting," New England Chapter of the Society of Professional Journalists, virtual. (June 7, 2023).

Feng, Nancy Chun (Presenter & Author), Greenlee, Janet (Author Only), American Accounting Association Governmental and Nonprofit Section Midyear Meeting, "Nonprofit Accounting Research: Where Do We Find Data and How Can We Use It?," Suffolk University, Denver, CO. (March 10, 2023).

Fuerman, Ross (Author Only), Feng, Nancy Chun (Presenter & Author), Heron, Nicole (Author Only), American Accounting Association (AAA) Annual Meeting, "Wells Fargo: Did KPMG Perform its Duties? An Auditing Case about Consumer Fraud," American Accounting Association, San Diego, CA. (August 2022).

Fuerman, Ross (Author Only), Feng, Nancy Chun (Presenter & Author), Heron, Nicole (Author Only), European Accounting Association (EAA) Annual Congress, "Wells Fargo: Did KPMG Perform its Duties? An Auditing Case about Consumer Fraud," European Accounting Association, Bergen, Norway. (May 2022).

Burke, Qing (Presenter & Author), Neely, Daniel (Author Only), Feng, Nancy Chun (Author Only), American Accounting Association Annual Meeting, "Wisconsin's Lavish Lure for Foxconn: An Instructional Case in Governmental Accounting," American Accounting Association, Online. (August 2021).

Feng, Nancy Chun, American Accounting Association Annual Meeting, "Prospective Nonprofit Publication Outlets- A Panel Discussion with Journal Editors," American Accounting Association, Online. (July 30, 2021).

Feng, Nancy Chun (Presenter Only), Harvard University Workshop, "Nonprofit Accounting," Smart Woman Securities, Virtual. (September 26, 2020).

Feng, Nancy Chun (Author Only), Neely, Daniel G (Author Only), Hao, Xiaoting (Presenter & Author), American Accounting Association Annual Meeting Governmental and Nonprofit Section, "BOARD CHAIR CEO RELATION, BOARD CHAIR CHARACTERISTICS, AND NONPROFIT EXECUTIVE COMPENSATION," American Accounting Association, Virtual. (August 2020).

Feng, Nancy Chun (Presenter & Author), 2020 CIGAR Workshop Concurrent Session, "Individual Auditor Characteristics and Audit Quality: Evidence from Nonprofits in the U.S.," Suffolk University, Virtual. (June 16, 2020).

Feng, Nancy Chun (Presenter & Author), Neely, Daniel G (Author Only), Hao, Xiaoting (Author Only), American Accounting Association Governmental and Nonprofit Section Midyear Meeting, "BOARD CHAIR CEO RELATION, BOARD CHAIR CHARACTERISTICS, AND NONPROFIT EXECUTIVE COMPENSATION," Suffolk University, Norwalk, CT. (March 7, 2020).

Feng, Nancy Chun (Presenter & Author), Neely, Daniel G (Author Only), 2019 AICPA Government Performance and Accountability Committee Conference, "Going Concern Disclosure in Local Governments," AICPA, Boston, MA. (October 1, 2019).

Neely, Daniel (Author Only), Feng, Nancy Chun (Presenter & Author), American Accounting Association Annual Meeting, "Walden Conservatory Music: A case examining the financial performance of a not-for-profit organization," American Accounting Association, San Francisco. (August 14, 2019).

Neely, Daniel (Presenter & Author), Feng, Nancy Chun (Author Only), American Accounting Association Governmental and Nonprofit Section Midyear Meeting, "Walden Conservatory Music: A nonprofit case," American Accounting Association, Norwalk, CT. (March 8, 2019).

Feng, Nancy Chun (Presenter Only), Harvard University, "Nonprofit Accounting," Smart Woman Securities, Harvard University. (October 9, 2018).

Feng, Nancy Chun (Presenter & Author), Neely, Daniel (Author Only), Slatten, Lise Anne (Author Only), American Accounting Association Annual Meeting, "The Association Between Governance and Accountability Accreditation Programs in Nonprofit Organizations," American Accounting Association, Washington DC. (August 7, 2018).

Kurt, Ahmet C (Presenter & Author), Feng, Nancy Chun (Author Only), SBS Faculty Research Presentations, "Firm Performance Implications of Using Qualitative Criteria in CEO Bonus Contracts," Suffolk University, Boston, MA. (January 25, 2018).

Feng, Nancy Chun, American Accounting Association Annual Meeting, "Government and Nonprofit Research Opportunities," American Accounting Association, San Diego. (August 6, 2017).

Fuerman, Ross (Presenter & Author), Feng, Nancy Chun (Author Only), Western Regional Meeting Concurrent Session, "Auditor Litigation Risk: China and Reverse Mergers," American Accounting Association, San Francisco. (April 2017).

Fuerman, Ross (Presenter & Author), Feng, Nancy Chun (Author Only), Annual Meeting, "Auditor Litigation Risk: China and Reverse Mergers," American Accounting Association, New York. (August 2016).

Feng, Nancy Chun (Author Only), Neely, Daniel G (Presenter & Author), American Accounting Association Annual Meeting, "A Review of Governmental Going Concern Opinions," American Accounting Association, New York City, NY. (August 8, 2016).

Malik, Mahfuja (Presenter & Author), Feng, Nancy Chun (Author Only), American Accounting Association Annual Meeting Ethics Research Symposium, "Carry forward Effects of CSR Champions," American Accounting Association, New York City, NY. (August 7, 2016).

Feng, Nancy Chun (Author Only), Neely, Daniel G (Presenter & Author), 2016 Midwest Public Affairs Conference (MPAC), "Going Concern Disclosure in Local Governments," MPAC; Helen Bader Institute for Nonprofit Management; Ohio State University, Columbus, OH. (June 3, 2016).

Feng, Nancy Chun (Presenter & Author), Neely, Daniel G (Author Only), Suffolk University Accounting Department Meeting, "Going Concern Disclosure in Local Governments," Suffolk University, Boston, MA. (April 19, 2016).

Feng, Nancy Chun (Presenter & Author), Neely, Daniel G (Author Only), American Accounting Association Governmental and Nonprofit Mid-Year Meeting, "Going Concern Disclosure in Local Governments," American Accounting Association, Crystal City, VA. (March 12, 2016).

Fuerman, Ross (Presenter & Author), Feng, Nancy Chun (Author Only), Northeast Conference, "Auditor Litigation Risk: China and Reverse Mergers," American Accounting Association, Providence. (October 24, 2015).

Feng, Nancy Chun (Presenter & Author), Earley, Christine (Author Only), Kelly, Patrick (Author Only), American Accounting Association Annual Meeting, "The City of Providence, RI: A Case Examining the Financial Condition of a U.S. Municipality," American Accounting Association, Chicago, MI. (August 9, 2015).

Elder, Randy (Presenter & Author), Feng, Nancy Chun (Presenter & Author), Neely, Daniel G (Author Only), American Accounting Association Auditing Mid-year Meeting, "Consequences of Voluntary Audit Committee Adoption by Nonprofit Organizations," American Accounting Association, Miami, FL. (January 17, 2015).

Elder, Randal (Presenter & Author), Feng, Nancy Chun (Author Only), Neely, Daniel G (Presenter & Author), American Accounting Association, "Consequences of Voluntary Audit Committee Adoption by Nonprofit Organizations," American Accounting Association Annual Meeting, Atlanta, Georgia. (August 2014).

Feng, Nancy Chun (Presenter & Author), Neely, Daniel G (Presenter & Author), Elder, Randy (Author Only), American Accounting Association Governmental and Nonprofit Mid-Year Meeting, "Consequences of Voluntary Audit Committee Adoption by Nonprofit Organizations," American Accounting Association, Norwalk, CT. (March 29, 2014).

Feng, Nancy Chun (Discussant), American Accounting Association Auditing Midyear Meeting, "Discussant," American Accounting Association Auditing Midyear Meeting, San Antonio, TX. (January 2014).

Feng, Nancy Chun (Author Only), Neely, Daniel G (Presenter & Author), Slatten, Lise Anne (Author Only), American Accounting Association Annual Meeting, "Accountability standards for nonprofit organizations: Do organizations benefit from certification programs?," American Accounting Association, Anaheim, CA. (August 6, 2013).

Feng, Nancy Chun (Author Only), Earley, Christine (Presenter & Author), Kelly, Patrick (Presenter & Author), American Accounting Association Public Interest Mid-Year Meeting, "The City of Providence, RI: A Case Examining the Financial Condition of a U.S. Municipality," American Accounting Association, New Orleans, LA. (March 22, 2013).

Feng, Nancy Chun (Author Only), Kitching, Karen A (Presenter & Author), Myers, Linda A (Author Only), American Accounting Association Government and Nonprofit Mid-Year Meeting, "The importance of individual auditor characteristics for audit quality: evidence from nonprofits in the U.S.," American Accounting Association, St. Petersburg, FL. (March 9, 2013).

Feng, Nancy Chun (Presenter & Author), Kitching, Karen A (Author Only), Linda, Myers A (Author Only), American Accounting Association Auditing Mid-year Conference, "Do Auditor-in-Charge Characteristics Matter for Audit Quality? Evidence from Nonprofits in the U.S.," American Accounting Association, New Orleans, LA. (January 18, 2013).

Feng, Nancy Chun (Presenter & Author), Neely, Daniel G (Author Only), Slatten, Lise Anne (Author Only), American Accounting Association Northeast Region Meeting, "Accountability standards for nonprofit organizations: Do organizations benefit from certification programs?," American Accounting Association, Providence, RI. (October 2012).

Feng, Nancy Chun (Presenter & Author), Elder, Randal J. (Author Only), American Accounting Association Northeast Region Meeting, "The impact of post-SOX supplier capacity constraints on the nonprofit audit market," American Accounting Association, Providence, RI. (October 2012).

Feng, Nancy Chun (Presenter & Author), Annual Conference on Pacific Basin Finance, Economics, Accounting, and Management, "Economic consequences of going concern audit opinions in nonprofit organizations," Rutgers University, Rutgers University, NJ. (September 2012).

Feng, Nancy Chun (Author Only), Tate, Stefanie L, American Accounting Association Annual Meeting, "Perceived quality auditors in the non-profit sector: evidence from request for proposal choices," American Accounting Association, Washington D.C. (August 2012).

Feng, Nancy Chun (Presenter & Author), American Accounting Association Annual Meeting, "The Impact of Post-SOX Supplier Capacity Constraints On the Nonprofit Audit Market," American Accounting Association, Washington D.C. (August 2012).

- Feng, Nancy Chun (Author Only), Tate, Stefanie L, American Accounting Association Government and Nonprofit Mid-Year Meeting, "Identifying quality auditors in the non-profit setting: A new methodology," American Accounting Association, San Diego, CA. (March 2012).
- Feng, Nancy Chun (Presenter & Author), Elder, Randal J., American Accounting Association Government and Nonprofit Mid-Year Meeting, "The impact of post-SOX supplier capacity constraints on the nonprofit audit market," American Accounting Association, San Diego, CA. (March 2012).
- Feng, Nancy Chun (Presenter & Author), American Accounting Association Auditing Mid-Year Meeting, "Identifying quality auditors in the non-profit setting: A new methodology," American Accounting Association, Savannah, GA. (January 2012).
- Feng, Nancy Chun (Presenter & Author), Elder, Randal L, American Accounting Association Auditing Mid-Year Meeting, "The impact of post-SOX supplier capacity constraints on the nonprofit audit market," American Accounting Association, Savannah, GA. (January 2012).
- Feng, Nancy Chun (Presenter & Author), The 17th Annual International Symposium on Audit Research (ISAR), "Determinants of going concern audit opinions in nonprofit organizations," International Symposium on Audit Research (ISAR) Committee, Quebec, Canada. (June 2011).
- Feng, Nancy Chun (Presenter & Author), American Accounting Association Public Interest Mid-Year Meeting, "Economic consequences of going concern audit opinions in nonprofit organizations," American Accounting Association, Chicago, IL. (April 2011).
- Feng, Nancy Chun (Presenter & Author), American Accounting Association Government and Nonprofit Mid-Year Meeting, "Economic consequences of going concern audit opinions in nonprofit organizations," American Accounting Association, Birmingham, AL. (March 2011).
- Feng, Nancy Chun (Presenter & Author), American Accounting Association Auditing Mid-Year Meeting, "Economic consequences of going concern audit opinions in nonprofit organizations," American Accounting Association, Albuquerque, New Mexico. (January 2011).
- Feng, Nancy Chun (Presenter & Author), American Accounting Association Annual Meeting, "Determinants of going concern audit opinions in nonprofit organizations," American Accounting Association, San Francisco, CA. (August 2010).
- Feng, Nancy Chun (Presenter & Author), American Accounting Association Public Interest Mid-Year Meeting, "Economic consequences of going concern audit opinions in nonprofit organizations," American Accounting Association, Arlington, Virginia. (April 2010).
- Feng, Nancy Chun (Presenter & Author), American Accounting Association Auditing Mid-Year Meeting, "Determinants of going concern audit opinions in nonprofit organizations," American Accounting Association, San Diego, CA. (January 2010).