

## Exhibitors

ARC Publishing Company	Jan Tiefel
CCH	Larry Norris
McGraw Hill	Steve DeLancey
Prentice Hall	Alana Bradley, Sharon Lavoy
South West Publishing	Sandi Price
Tax Analysts	Shown Swangin-Horton

Mark your calendar!  
The 2002 ATA Midyear Meeting will be held  
on February 15 and 16, 2002, at the  
Wyndham New Orleans at Canal Place.

## **AMERICAN TAXATION ASSOCIATION**

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The Tax Section of the American Accounting Association

**2001  
Mid-Year Meeting  
and JATA Conference**

# Taxation in a New Economy

**Phoenix  
Sheraton Crescent Hotel  
February 16-17, 2001**

**Sponsored by The KPMG Foundation**

# Welcome to Phoenix



## Continuing Professional Education

We plan to comply with requirements necessary for you to receive CPE credit for attending the sessions at this meeting.

## What to See and Do in Phoenix

Phoenix weather in February is generally fantastic, perfect for golf, tennis and swimming. The hotel provides complimentary transportation to MetroCenter, Arizona's largest shopping and entertainment complex. MetroCenter offers 25 restaurants and hundreds of shops. Castle 'n Coasters amusement park features a 90-foot-high corkscrew roller coaster, miniature golf, bumper boats and an array of games. Additional information about Phoenix attractions can be found at <http://www.fodors.com/miniguides/>.

The ATA has arranged complimentary use of the Crescent Hotel's health and fitness center for all ATA registrants staying at the hotel.

## 2001 ATA Mid-Year Meeting Program Committee

Ken Abramovicz, University of Alaska at Fairbanks  
Susan Anderson, University of North Carolina at Greensboro  
Debra Callihan, Virginia Tech University  
Anne Christensen, Portland State University  
Eli Dicker, KPMG  
Sanjay Gupta, Arizona State University  
Charlene Henderson, Louisiana State University  
Bambi Hora, University of Central Oklahoma  
Gil Manzon, Boston College  
Nancy Nichols, James Madison University  
Dave Stewart, Brigham Young University  
Janet Trewin, Drexel University  
Scott Yetmar, Drake University  
Jeff Gramlich (Chair), University of Hawaii at Manoa

**Terrence P. Ryan**

As Director of State & Local Taxes for Apple Computer, Inc., Terry Ryan is responsible for all corporate matters concerning state and local taxes. In 1992, Ryan sponsored California Internet nexus legislation allowing out-of-state retailers to publish catalogs on in-state computer servers without creating taxable presence. In 1995, he helped draft California's regulation 1501.1, which defines how research and development contracts are taxed. Most recently, he spoke as an expert before the U.S. Advisory Commission on Electronic Commerce. A member of the Board of Directors of the California Taxpayers Association, Ryan serves as an advisory editor for *State Income Tax Alert* and *e-Commerce Taxation*. Ryan has a B.S. in Accounting and an M.B.A. with an emphasis in accountancy from Eastern Illinois University.

**Thomas R. Robinson**

Tom Robinson is an Associate Professor of Accounting at the University of Miami. Robinson utilizes technology to improve students' learning in his financial statement analysis and personal financial planning courses. He publishes regularly in professional journals such as the *Journal of Accountancy*, *Journal of Financial Statement Analysis*, and the *Journal of Accounting, Auditing and Finance*. Robinson currently serves as President of the Miami Society of Financial Analysts and as a member of the Financial Accounting Policy Committee of the Association for Investment Management and Research. He has a Ph.D. from Case Western Reserve University.

**Michelle Thompson**

Michelle Thompson is a Senior Tax Analyst with Enron Corporation. Prior to joining Enron on a full-time basis in December 1998, she served as an intern with Enron in Summer 1998. Thompson has an accounting degree from Louisiana State University.

**Kevene Wright**

Kevene Wright is in the fifth year of the Master in Professional Accounting program at the University of Texas at Austin. Having completed internships with Arthur Andersen and Kraft Foods, Wright will join Arthur Andersen following graduation in May 2001.

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Biographical sketches of non-ATA speakers are provided so that ATA meeting participants can become acquainted with these guests. It should be emphasized that the ATA and its midyear meeting would not function without the active involvement of its many hardworking and distinguished volunteer members who are too numerous to mention. Jeff Gramlich accepts responsibility for all errors and omissions from the biographical data provided by each speaker.

## Welcome from ATA President Shirley Dennis-Escoffier

The 2001 ATA Midyear Meeting provides an opportunity to renew our ties with others in our profession, to learn something new, and to rejuvenate ourselves in the sunshine of Phoenix. Jeff Gramlich and his committee have been working hard planning a program that should have something of interest to everyone.

Friday's program has two new features this year. For those who arrive early, KPMG will present a technical CPE session on "E-commerce and related tax issues" beginning at 8:00 Friday morning. Then Friday afternoon will be devoted to research where you will have a choice between the annual JATA Conference and education and legal research sessions. We are particularly interested in knowing whether you think these new sessions should be continued in future years, so please make sure to give us your comments and suggestions.

Saturday morning has three concurrent sessions for each time slot making for difficult choices. As a follow-up to the Friday afternoon research sessions, the Research Resources and Methodologies Committee will show you how you can link legal research with other research methods, while the other sessions show you how to teach an online course or help you learn ways to instill the AICPA's core competencies in your tax students (a hot topic at last year's meeting). Following the morning coffee break, there are three more sessions to choose from ranging from editors' tips on strategies for successful research to a discussion of the advantages and disadvantages of using the AICPA's model tax curriculum to how to make the best use of internships.

The meeting's theme of "Taxation in a New Economy" is reflected in the new Saturday afternoon plenary panel discussion on Internet taxation. This session will immediately follow luncheon speaker, David Bullington, Vice President of Taxes for Wal-Mart Stores, Inc. So after his luncheon speech, David will join a panel in the same room to discuss the present and future of Internet taxation. Finally, closing out the program, you will move to your choice of 3 rooms depending on whether your interest lies in using Blackboard, WebCT, or in doing your own thing on the web to improve your course.

I encourage new members to attend the New Faculty Breakfast on Saturday morning where the Concerns of New Tax Faculty Committee will offer you some insight into ways to improve your chance of career success. I also recommend that new faculty get involved in the ATA's committees and become active participants in the Association's activities.

Finally, I would like to thank KPMG, LLP for their continuing support of this meeting and the related JATA Conference supplement. This meeting would not be possible in its current form without the generous support of KPMG.

2001 Midyear Meeting and JATA Conference  
Phoenix, Arizona  
February 16-17, 2001

Program

***Taxation in a New Economy***

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**Saturday, February 17, 2001**

7:45 a.m. - 11:45 a.m.  
Canyon C

**ATA Trustees Meeting**

8:00 - 11:50 a.m.  
Crescent A

**KPMG-sponsored CPE Program:  
“E-Commerce & Related Tax Issues”**

(break: 10:00-10:30)

Three professionals from KPMG’s Washington national tax office will review current e-business models and practices, share insights from practical experience, and discuss the tax implications of developments in e-commerce. Topics of discussion will include:

- ⇒ Tax considerations of E-business models
- ⇒ State and local sales and use taxation of e-commerce
- ⇒ State and local income taxation of e-commerce
- ⇒ State and local efforts to reform sales taxation of e-commerce
- ⇒ Congressional responses to state tax of e-commerce
- ⇒ International taxation of e-commerce

**Presenters**

Jeffrey A. Friedman, Partner, KPMG Washington National Tax Office

Steven K Rainey, Partner, KPMG Washington National Tax Office

Stephen R. A. Bates, Senior Manager, KPMG Washington National Tax Office

10:00 a.m.  
Crescent foyer

**Registration opens**

10:00-6:30 p.m.  
Crescent foyer

**Publisher exhibits**

12:00-1:15 p.m.  
Phoenix ABC

**Buffet lunch**

Department of Treasury’s Office of Tax Policy on domestic and international electronic commerce tax issues. His duties included participating on the Advisory Commission on Electronic Commerce, representing the United States at the Organization for Economic Cooperation and Development (OECD), and developing tax policy positions on domestic tax issues associated with electronic commerce. Earlier in his career, Friedman served in KPMG’s State and Local Tax practice. Friedman holds B.S. and J.D. degrees from the University of Maryland and an LL.M. from Georgetown University Law Center.

**Diane L. Hardt**

Diane L. Hardt is Administrator of the Division of Income, Sales and Excise Taxes in the Wisconsin Department of Revenue. Hardt is responsible for tax policy and administration of all income, franchise, sales/use and excise taxes in Wisconsin, including processing, audit, and collections. Beyond managing her division of 800 permanent and 600 seasonal employees, in March 2000 Diane became Co-Chair of the Streamlined Sales Tax Project. A CPA, Hardt is a graduate of the University of Wisconsin-Madison, and is currently an Executive MBA student there.

**Thomas P. Howard**

Tom Howard is the Editor-designate of *Issues in Accounting Education*, and has served on the editorial boards of the *Journal of Accounting Education*, *Advances in Accounting*, and *Accounting Education: A Journal of Theory, Practice, and Research*. He is also the Director of the Culverhouse School of Accountancy at the University of Alabama, having served in this capacity since 1992. In December 2000 he received the FSA/Joseph A. Silvano Faculty Merit Award from the Federation of Schools of Accountancy. Howard’s articles have appeared in *Accounting Review*, *Journal of Accounting Research*, *Contemporary Accounting Research*, and other research journals. He has a Ph.D. from Arizona State University and is both a Certified Public Accountant and a Certified Fraud Examiner.

**James A. Largay III**

Jim Largay is Arthur Andersen & Co. Alumni Professor of Accounting at Lehigh University. On May 1, 2000, Largay began a three-year term as Managing Editor and Editor of *Accounting Horizons*. He specializes in financial accounting and reporting with particular expertise in business combinations and consolidated financial statements, cash flow reporting, foreign currency translation, financial statement analysis and derivative financial instruments. He has authored or co-authored over forty articles that appear in *The Accounting Review*, *Journal of Accountancy*, *Accounting Horizons*, *Financial Analysts Journal*, and other journals and books. Largay holds a Ph.D. from Cornell University and is a CPA.

**Steven K. Rainey**

Steve Rainey is a Partner with KPMG LLP in the firm’s Washington National Tax Practice where he leads the e-Tax Solutions Group is the Partner-in-Charge of e-Tax Alliances for KPMG. Rainey frequently speaks on a variety of taxation topics and publishes articles in publications such as *Journal of Taxation*, *Tax Management International Journal*, and the *Journal of Bank Taxation*. He has served as Adjunct Professor in the Master of Taxation Program at DePaul University and in the LL.M program at the University of Baltimore. Rainey is a CPA and holds bachelors and masters degrees in accounting from the University of Florida.

### **Hendon Blaylock**

Hendon Blaylock is an Instructional Design Consultant for eCollege.com. In this position, he conducts group seminars and consults with individual client instructors to enhance the design and development of online courseware using the eCollege.com system. Blaylock and his colleagues at eCollege.com design and develop online courseware and provide comprehensive quality audits of individual courses. Prior to joining eCollege.com, he worked in the mortgage banking industry and later served the Federated States of Micronesia as National Economic Development Projects Administrator and as Advisor to the FSM Development Bank. Blaylock holds a B.S. in Business Administration from Louisiana State University and an M.S. in Instructional Design and Development from the University of South Alabama.

### **David Bullington**

David Bullington is Vice President of Taxes for Wal-Mart Stores, Inc. and has overall responsibility for the management and strategic direction of all Wal-Mart tax functions. Bullington is a highly involved participant in the debate over taxation of e-commerce. He has provided testimony to the Streamlined Sales Tax Project, the Advisory Committee on Electronic Commerce, and the Commerce Committee of the U.S. Senate. Prior to coming to Wal-Mart in 1994, Bullington was a tax partner with Ernst & Young in the Birmingham, Alabama office. Bullington participates as a member of the Financial Executives Institute Committee on Taxation, and serves as Chairman of the Tax Advisory Committee on Electronic Commerce of the International Mass Retail Association. He holds both the CPA and CMA designations.

### **Ed Coats**

Ed Coats is Vice President of Tax and Audits for Enron Corporation. He oversees all tax audits worldwide, manages state taxes, analyzes tax legislation, and directs Enron's Tax Analyst Program. Prior to joining Enron, Coats worked for the Geosource, AMAX Petroleum and Texas Eastern companies. He holds a B.S. in Accounting from Louisiana Tech University.

### **Kara Edgcomb**

Kara Edgcomb is currently enrolled in Arizona State University's Master of Taxation program and will graduate May 2001. She has interned with the Phoenix office of Deloitte & Touche and has agreed to work full time in that office upon graduation. Edgcomb has an undergraduate degree from ASU.

### **Nicholas Fiore**

Nicholas Fiore, Esq., is Editor of the AICPA's *The Tax Adviser* magazine, and has served in this position since 1982. Prior to that, he worked for Prentice Hall, editing their multivolume *Federal Tax Service* and writing and editing their *Private Letter Rulings* publication. Fiore is a member of the New Jersey and Pennsylvania bars, and of the American Society of Magazine Editors. He received his law degree from Pennsylvania State University, and a B.S. in Accounting from the University of Scranton.

### **Jeffrey A. Friedman**

Jeff Friedman is a Partner in KPMG's Washington National Tax Practice and a member of KPMG's e-Tax Solutions Group, where he specializes in the tax implications of electronic commerce and electronic business processes. Prior to rejoining KPMG, Friedman served as an Attorney-Advisor for the U.S.

## **Friday 1:30-3:30 p.m. concurrent sessions**

1:30-3:30 p.m.  
Crescent A

### **(1) Seventh Annual JATA Conference: Interesting and relevant issues in taxation - (Part 1 of 2)**

- Evidence of tax clienteles for common stock via the trading activity following dividend increases.

Jim A. Seida, Indiana University  
Discussant: Terry Shevlin, University of Washington

- Do firms use the deferred tax asset valuation allowance to manage earnings?  
Christine C. Bauman, University of Wisconsin-Milwaukee; Mark P. Bauman, University of Illinois-Chicago; Robert F. Halsey, Babson College  
Discussant: Lillian F. Mills, University of Arizona

1:30 – 3:30 p.m.  
Crescent B

### **(2) Legal Research Session**

- The expanded taxpayer confidentiality privilege: A review and assessment of IRC Section 7525.

Christine C. Bauman, University of Wisconsin-Milwaukee; Anna C. Fowler, University of Texas-Austin

- A modest proposal: That the matching principle should play a role in measuring taxable income.

Gene Seago, Virginia Polytechnical Institute and State University

- Qualified research for purposes of the research activities credit: Are the requirements too narrow and too complicated?

Kent Swift, Montana State University-Bozeman

- Taxation of eCommerce:  
A comprehensive update

Hughlene A. Burton, University of North Carolina at Charlotte; Casper E. Wiggins, University of North Carolina at Charlotte

**Friday 1:30-3:30 p.m. concurrent sessions continued**

1:30-3:30 p.m.  
Crescent C

**3) Tax Education Roundtable Discussion Session.**

Two topics will be discussed:

- Using oral and written communication techniques to enhance learning.
- Effectively employing case studies in tax education.

Expected participants include:

John Everett, Virginia Commonwealth University;  
Sharon Ford, Stetson University; Nancy Nichols,  
James Madison University; Judith Sage, University  
of Southern Colorado; Lloyd Sage; and Donald  
Samelson, Colorado State University.

Session leader: Cherie O'Neil, Colorado State  
University

3:30-4:00 p.m.  
Crescent foyer.

**Refreshment Break**

4:00-6:00 p.m.  
Crescent A

**(1) Seventh Annual JATA Conference:  
Interesting and relevant issues in taxation -  
(Part 2 of 2)**

- The impact of deductibility limits on  
compensation contracts: A theoretical  
examination.

Shelley Rhoades-Catanach, Villanova University;  
Robert Halperin, University of Illinois-Urbana-  
Champaign;  
Young Kwon, University of Illinois at Urbana-  
Champaign

Discussant: Richard Sansing, Dartmouth College

- The influence of firm maturation on firms' rate  
of adjustment to their optimal capital  
structures.

Kenneth J. Klassen, University of Waterloo; Jeffrey  
Pittman, Memorial University of Newfoundland;  
Discussant: Dan Dhaliwal, University of Arizona

4:00-6:00 p.m.  
Crescent B

**(2) Tax Education Research Session**

- Tax return cases for an entities based  
introductory tax course.

Nathan Oestreich, San Diego State University;  
Robert Capettini, San Diego State University;  
Martha Doran, San Diego State University;  
Kevin Lightner, San Diego State University.

**Brief biographical information concerning  
Outside (non-ATA) speakers and panelists**

**Jon W. Abolins**

Jon W. Abolins is the Vice President of TAXWARE International's Tax and Government Affairs Department. In this position, he is responsible for all tax decisions pertaining to all TAXWARE programs. Abolins applies his knowledge of tax law to products that address transaction-based taxes (i.e., sales and use, gross receipts, excise, VAT, etc.) as well as real and personal corporate property taxes. He is also responsible for sustaining TAXWARE's relationships with tax authorities and legislative bodies around the globe, frequently advising them in their efforts to simplify laws and rules through technology. Abolins frequently speaks to such entities as the Streamlined Sales Tax Project, the National Governors' Association, the U.S. Conference of Mayors, the National Conference of State Legislatures, the Multistate Tax Commission, CommerceNet, and Harvard Law School's International Tax Program. Abolins is a graduate of the University of Southern California and Boston University School of Law.

**Kari Barlow**

Kari Barlow is Manager of Web Development for the College of Business at Arizona State University. Her job responsibilities center around supporting faculty efforts to integrate proven teaching strategies with appropriate technologies. Barlow has an extensive background in courseware development and online instruction, as well as broad experience both using and training in Cooperative Learning. Barlow holds both a B.A. in Education and an M.A.E. in Instructional Technology, and has 15 years of experience in operational technology and 8 years of training and teaching experience..

**Stephen R.A. Bates**

Stephen Bates is a Senior Manager in KPMG's Washington National Tax Practice, focusing his efforts in the International Corporate Services and e-Tax Solutions Groups. His practice includes providing tax advice to multinational corporations on transactional and controversy matters such as international mergers and acquisitions, e-business ventures, and transfer pricing. Prior to joining KPMG, Stephen was an international tax associate with Weil, Gotshal & Manges LLP. Stephen holds a B.A. from Northwestern University and a J.D. from George Washington University Law School.

**Jacob Beeson**

Jake Beeson is a student in the Master of Tax program at Arizona State University. He has served as a tax intern with Deloitte & Touche for about six months. Beeson graduated with a bachelors degree from the ASU School of Accountancy in May 2000. When he graduates this May he will join the Deloitte & Touche tax practice.

**Matthew Behrens**

Matthew Behrens is in the fifth year of the Master of Professional Accounting program at the University of Texas at Austin. He has completed an internship with Deloitte & Touche and will graduate in May 2001.

## Saturday 1:30-2:45 p.m. plenary session

**1:30 – 2:45 p.m.**  
Phoenix ABC  
**Panel discussion - Internet taxation**  
Panelists will discuss the present and future states of Internet taxation and focus on issues that they perceive to be most pertinent.

### Panelists

Jon Abolins, Vice President-TAXWARE International;  
David Bullington, Wal-Mart Stores Vice President for Taxes;  
Diane Hardt, Co-Chair of the Streamlined Sales Tax System for the 21st Century; and  
Terry Ryan, State and Local Tax Director- Apple Computer.  
Moderator: Debra Callihan, Virginia Tech University

**2:45 – 3:15 p.m.**  
Crescent foyer  
**Refreshment Break**

## Saturday 3:15 - 4:30 p.m. Concurrent Sessions

**3:15 – 4:30 p.m.**  
Crescent A  
**(1) Using WebCT to improve your course**  
Amy Dunbar, University of Connecticut, and Tom Pearson, University of Hawaii-Manoa, will discuss how they use WebCT to deliver great tax courses. In particular, they will describe the use of bulletin board and chat rooms, including an audio chat room, to increase student interaction. Amy also will illustrate how she uses Flash software to create interactivity on her course pages.

**3:15 – 4:30 p.m.**  
Crescent B  
**(2) Using BlackBoard and/or other course software to improve your course.**  
Tom Robinson and Kari Barlow will discuss ways to use BlackBoard software to improve tax courses. Tom is a professor from the University of Miami and Kari is Manager of Web Development at Arizona State University.

**3:15 – 4:30 p.m.**  
Crescent C  
**(3) Doing your own thing on the web to improve your course**  
Ron Tidd from Michigan Tech University and Steve Thompson from Florida Gulf Coast University will show how they develop their own web materials to offer a fantastic learning environment.

## Friday 4:00-6:00 p.m. concurrent sessions continued

- An analysis of innovative skills-based approach to tax education: Issue-resolution-oriented learning in a multimedia setting.  
Kevin Barrett, Appalachian State University; Cheryl Knight, Appalachian State University; Roy B. Johnson, Southern Utah University
- Using a researcher-reviewer pedagogy to teach tax research skills.  
Richard Newmark, Old Dominion University; Marguerite Hutton, Western Washington University.
- A web based approach to teaching tax research fundamentals.  
Ralph Tower, Wake Forest University

**6:00-6:45 p.m.**  
Crestview Room or  
Phoenix Garden

### **Committee meetings**

**6:30-8:00 p.m.**  
Pavilion

**Outdoor reception**  
(weather permitting, otherwise Crescent C)

## Saturday, February 17, 2001

7:45-8:45 a.m. **Continental breakfast** Crescent foyer  
7:45-8:45 a.m. **New faculty breakfast** Crestview  
7:45 a.m.-5:00 p.m. **Publisher exhibits** Crescent foyer

### Concurrent sessions

**8:45-10:00 a.m.**  
Crescent A

### **(1) Linking legal and other research methods**

This session will examine possible linkages between legalistic research and other research methodologies such as empirical/archival or behavioral. The idea is that legalistic research can develop testable hypotheses.

#### Panel

Ken Klassen, University of Waterloo; Dan Murphy, University of Tennessee; Roby Sawyers, North Carolina State University.  
Moderator: Bob Halperin, University of Illinois

**Saturday 8:45-10:00 a.m. concurrent sessions continued**

**Saturday 10:30-11:45 a.m. concurrent sessions continued**

8:45-10:00 a.m.  
Crescent B

**(2) "So you want to teach an online course"**  
Hendon Blaylock, Instructional Design Consultant for eCollege.com, will discuss the strengths, weaknesses, and critical elements of an online course relative to traditional classroom teaching. Online education will be evaluated in terms of accepted axioms developed through theoretical and empirical educational research.

8:45 – 10:00 a.m.  
Crescent C

**(3) Best teaching practices: Are tax students getting what they need?**  
A panel of educators will discuss the core competencies that are particularly relevant for tax students and how they can be integrated into a tax accounting curriculum. Discussion will center on the AICPA's statements regarding core competencies.

Panel  
Kevin Misiewicz, University of Notre Dame;  
Kathleen Sinning, Western Michigan University; and  
Caroline Strobel, University of South Carolina.

10:00-10:30 a.m.  
Crescent foyer

**Coffee break**

10:30-11:45 a.m.  
Crescent A

**(1) Teaching Resources**  
A panel will discuss the advantages and disadvantages of using the AICPA's Model Tax Curriculum for undergraduate tax courses. Panelists will relate their good and bad experiences in changing from the old format to the new.

Panel  
Anna Fowler, University of Texas-Austin; Amy Dunbar, University of Connecticut;  
Shelley Rhoades Catanach, Villanova University;  
Moderator: Hughlene Burton, University of North Carolina-Charlotte.

10:30 – 11:45 a.m.  
Crescent B

**(2) Publishing tax research: What editors want to see.**  
Editors of leading tax journals will discuss critical issues that are currently demanding investigation, as well as strategies for research success.

Panel  
Fran Ayres, *JATA*  
Nick Fiore, *The Tax Adviser*  
Tom Howard, *Issues in Accounting Education*  
James Largay, *Accounting Horizons*  
Moderator: Gil Manzon

10:30 – 11:45 a.m.  
Crescent C

**(3) Internships in tax for accounting students**  
Tax students with internship experience, employers with internship programs, and tax educators will discuss:  
(a) The advantages and disadvantages of internships (b) The link between internships and recruiting, and (c) The successful design and management of internship programs.  
Audience questions and answers will be central to the session.

Panel  
Jacob Beeson, Kara Edgcomb, and Sanjay Gupta, Arizona State University;  
Matthew Behrens, Kevene Wright, and Steve Limberg, University of Texas-Austin;  
Ed Coats and Michelle Thompson, Enron Corp.  
Doug IZard, KPMG  
Moderator: Charlene Henderson, Louisiana State University.

11:45 a.m.-1:30 p.m.  
Phoenix ABC

**Lunch with speaker**

David Bullington, Vice President of Taxes for Wal-Mart Stores, Inc. will be our guest speaker.

Each of the editors from the just-completed editors' panel will be seated at a designated table. If you would like an opportunity to discuss research and the publication process, please join one of them. Each editor will be hosted by a member of the ATA midyear meeting committee.

<u>Editor</u>	<u>Host or hostess</u>
Fran Ayres, <i>JATA</i>	Sanjay Gupta
Nick Fiore, <i>The Tax Adviser</i>	Scott Yetmar
Tom Howard, <i>Issues in Accounting Education</i>	Nancy Nichols
Jim Largay, <i>Accounting Horizons</i>	Dave Stewart