

ATA Committee Reports 2013-2014

ATA/PwC Doctoral Dissertation Award Committee

Awards Committee

Concerns of New Faculty Committee

Curriculum and Assessment Committee

Finance Committee

Logistical Issues Committee

Long Range Planning Committee

Membership and External Relations Committee

Nominations Committee

Outstanding Manuscript Award Committee

Research Resources and Methodologies Committee

Site Selection Committee

Teaching Innovation Award Committee

Teaching Resources Committee

Technology Resources Committee

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Andrew Schmidt, PhD, MST
 Assistant Professor of Accounting

ATA/PwC Doctoral Dissertation Award Committee Report

The 2013/2014 ATA/PwC Doctoral Dissertation Award Committee consisted of the following members:

Andrew Schmidt - Chair	North Carolina State University	apschmid@ncsu.edu
Jeri Seidman	University of Texas at Austin	jeri.seidman@mcombs.utexas.edu
Linda Krull	University of Oregon	lkrull@uoregon.edu
Jeff Paterson	Florida State University	jpaterson@cob.fsu.edu
Rebeckah McCarty	Northeastern University	r.mccarty@neu.edu
Ed Outslay	Michigan State University	outslay@bus.msu.edu
Andrew Griffith		agriffithdba@gmail.com
Jacob Thornock	University of Washington	thornocj@uw.edu
Brian Spilker	Brigham Young University	brian_spilker@byu.edu

The committee received eight submissions that met all of the requirements to be considered for the 2013/2014 dissertation award, listed as follows:

Paper	Title	Author/PhD Granting Institution
01	The Effects of Taxes on the Market for Corporate Control	Andrew Bird/University of Toronto
02	Tax Professionals and Antecedents to Aggressive Decision Making: An Examination of Client Identification and Economic Importance	Beth Vermeer/Drexel
03	Unintended Consequences of Linking Tax Return Disclosures of Tax Uncertainty to Financial Reporting for Tax Uncertainty	Erin Towery/UT-Austin
04	Financial Reporting and Tax Responses to Employee Whistleblowing Allegations	Jaron Wilde/Texas A&M
05	Financial Accounting Consequences of Temporary Tax Law: Evidence from the R&D Tax Credit	Jeff Hoopes/University of Michigan
06	Does a Common Set of Accounting Standards Affect Tax-	Lisa DeSimone/UT-Austin


Accounting

Department of

	Motivated Income Shifting for Multinational Firms?	
07	Executive Overconfidence and Financial Reporting	Luke Watson/Penn State
08	Ordinary Income Taxes, Risk Pricing, and the Implied Cost of Equity Capital	Shane Stinson/Texas Tech

The winner of the 2013/2014 dissertation award WILL BE ANNOUNCED AT THE ATA LUNCHEON.
VOTING RESULT ARE AVAILABLE FROM THE COMMITTEE CHAIR.

Sincerely,



Andrew Schmidt
Assistant Professor Accounting

Awards Committee Final Report

Members of the committee included Shelley Rhoades-Catanach, Marty Wartick, Tim Rupert, Ed Outslay, John Barrick, and Dave Stewart as chair. The committee was great and I think we had a successful year.

My report will be brief. Our main objective and task was to select the individuals who would receive the Sommerfeld and Service awards for 2013-14. I believe we have selected very deserving individuals and we are excited to present their names and the awards at the ATA luncheon in Atlanta.

We selected one Sommerfeld Award and two Service Awards. We did something a little different in that we informed the recipients that they had been selected. We felt it would be nice to give them a chance to have family or friends be able to attend this special occasion if they chose to invite them. So the names are still not available to the general membership of the ATA, but rather limited to members of the committee, presenters, and the recipients themselves.

Finally, Catherine Banks of EY is in charge of ordering the sculpture and having it delivered to the recipient's home address.

If you have any questions, please let me know.

A handwritten signature in black ink that reads "Dave M Stewart". The signature is written in a cursive, slightly stylized font.

Dave Stewart, Chair
Awards Committee

Concerns of New Faculty Committee Final Report

Members of the committee included April Poe, Eric Weisbrod, Janet Huston, John Dexter, Roy Clemons, Stephan Davenport, Tim Biggart and Dave Stewart as chair. The committee was great and I think we had a successful year.

My report will be brief. Our main objective and task was to organize the New Faculty Breakfast and see what the impact would be of inviting Ph.D. students to the breakfast. I believe that I am in somewhat of a unique position in that I was the Chair of this committee for the past two years. The breakfast in 2013 which was limited to just New Faculty members, was sparsely attended, and even though it provided a nice welcome to the ATA, it didn't accomplish anything more.

In 2014, with the inclusion of the Ph.D. students we had over 60 in attendance and it was an entirely different dynamic. I really felt like there was an energy and excitement in the room that did not exist in the prior year. Even though the Ph.D. students had been together earlier in the week, I could still hear a lot of positive networking happening at the breakfast. Pete Lisowsky, a relatively new member of the ATA, did a great job of talking about how flexible and beneficial being a member of the ATA can be. It was short and simple, but I believe a lot of positive goodwill was generated by this breakfast.

I do not know how much the breakfast cost, but if the funds are available I think we should consider the combined breakfast for future meetings.

If you have any questions, please let me know.

A handwritten signature in black ink that reads "Dave M Stewart". The signature is written in a cursive, flowing style.

Dave Stewart, Chair
Awards Committee

MEMO

To: Andy Cuccia, President ATA
From: Dan Murphy, Chair, Curriculum and Assessment Committee
Date: July 3, 2014
Re: Final Report

The purpose of this report is to give you and the Board an update on our activities. For a number of reasons, the committee did not have extensive conversations and was unable to meet at the mid-year meeting.

While a formal charge was made to the committee, we first needed to establish whether an ATA committee was needed to focus on tax-related accreditation issues and whether the committee should continue or simply merge with the Teaching Resources Committee. In a nutshell, is there a compelling reason for the C&A Committee to continue?

While the committee agreed that the accreditation standards are program-based rather than sub-discipline-based (e.g., tax, audit, financial accounting, etc.) there was not a consensus on whether we need an ATA committee to focus on these accreditation issues. Some members expressed the view that the challenges they and others have had defining and measuring tax-related outcomes, “closing the loop”, etc. made the issue relevant to the ATA. On the other hand, there were others who believe that understanding the application of accreditation standards to the tax curricula is part of a broader discussion of accounting accreditation that falls more in the domain of a group like the TRC and/or APLG. I was unable to find a similar accreditation-focused committee for other AAA sections. It is fair to say that the committee is interested in learning more about accreditation standards and their applicability to the tax curriculum. It is also fair to say that there is not consensus whether a separate ATA committee focused on accreditation is needed.

Susan Anderson, Chair of the TRC, suggested consolidating the C&A and TRC committees. The C&A Committee is not in a position to endorse or reject this proposal. Some members believe that the importance of accreditation justifies having the C&A Committee. Other members view this proposal as reasonable and support consolidating the two committees.

Whether the two committees remain stand-alones or consolidate, there is member interest in holding sessions focused on accreditation issues unique to the tax curriculum.



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June 30, 2014

To: ATA Trustees
From: Gary McGill
Re: Finance Committee Report

Committee Members:

Gary McGill – Chair, University of Florida
Ben Ayers, University of Georgia
Beth Kern, Indiana University South Bend
Raquel Alexander, Washington and Lee University
Sandy Callaghan, TCU
Hughlene Burton, UNC Charlotte

Charges:

- Secure renewal of current ATA Sponsors' pledges of support for the 2014 Midyear Meeting.
- Invoice new and renewing sponsors and facilitate collection of pledges.
- Develop materials that describe the various levels of ATA sponsorship, including a list of benefits that accrue to the ATA as well as the sponsors. Provide the description to current and potential sponsors. Consider other alternatives/venues for promoting sponsorship.
- Consider additional options for financing ATA activities.
- Determine the amount of funds available for distribution in the ATA Memorial fund and provide a recommendation regarding how such funds should be used. Communicate findings to the Board of Trustees at the 2014 annual meeting so that funds can be utilized by the Doctoral Consortium Committee for attendance at the 2015 Consortium if appropriate.

Current Activity:

- 2014 firm support commitments were invoiced and paid in full for 2014 midyear meeting, 2014 doctoral consortium, and 2014 doctoral student travel.
- Deloitte to be invoiced \$5,000 for 2014 Teaching Innovation Award in July 2014 (at their request)
- 2014 Mid-year Meeting: Deloitte, EY, KPMG, & PwC all agreed to continue as Premium supporters (\$10,000 less credit for other support, resulting in net \$7,500 per firm gift). Grant Thornton has agreed to increase its support level to Premium level (\$10,000).
- KPMG additionally is continuing to sponsor the ATA/KPMG Tax Doctoral Consortium (committed through the 2016 Consortium).

- EY provided \$5,000 for Doctoral student travel funding for 2014 Consortium.
- All Mid-Year Meeting supporters were provided with information on benefits of meeting sponsorship at all levels and how to update website materials related to their support and most have worked with Zite Hutton, ATA Webmaster, to provide updates.
- For 2014, the ATA awarded two \$1,000 awards for PhD students to attend the Midyear meeting – one who played a role in the VITA program, and another a doctoral student with difficulty getting funding for the meeting. Decisions about support available at 2015 meeting to be determined before the 2014 Annual Meeting.

Final Report for ATA Mid-year Meeting Logistical Issues

June 2014

Committee Members: Hughlene Burton, University of North Carolina at Charlotte
Anne Christensen, Montana State University
Shirley Dennis-Escoffier, University of Miami (chair)

This year we:

- provided the site selection committee with information requested from the membership survey on location preferences and room pickup from prior meetings to assist them in making their selection;
- assisted the Vice President with logistical issues related to the mid-year meeting (such as food and beverages); and
- assisted the Vice President-elect with hotel contract issues.

Recommendation:

To make logistical issues easier for future Vice Presidents, the Trustees may wish to consider establishing a “memo of understanding” with AAA regarding the items or services that they will provide for our future mid-year meetings and the areas that ATA wants to continue to control. We will be glad to work with the Vice President (as well as anyone else) in determining how best to move forward so that the logistical part of our mid-year meeting is less onerous for the Vice President.

Charge #1: Using the spring 2012 membership survey as background, conduct an analysis of the ATA's current strengths and weaknesses, as well as the biggest challenges it will face in the next 3-5 years.

Strengths:

- We serve and support a general audience with diverse interests through the variety of session offerings at our midyear meeting. Our meeting is not focused primarily on research presentations (as other section meetings tend to do) but includes teaching, service, tax policy, and research sessions. We also encourage diversity of tax research through JLTR legal research sessions in addition to JATA conference research sessions.
- The ATA is very inclusive, trying to involve all members with an interest in serving on our committees and participating in our meetings.
- We have a very involved membership, in comparison to other sections. Hundreds of ATA members volunteer annually to serve on our committees. Rarely has a member said no to a request to serve.
- The ATA is responsive to member needs. Our current strategic initiatives (educator conference, research support center) are a direct result of member input from the 2012 member survey. The LRPC continues to review this member input to identify additional initiatives to meet member needs.

Weaknesses:

- The diversity of session offerings at our midyear meeting is a strength of the ATA, but survey respondents also expressed a desire for more opportunities to present their research. Balancing these competing goals is a difficult task, but creating additional research slots should not compromise the ATA's ability to offer a diversity of sessions to its members.
- Survey respondents expressed disappointment in the current narrow focus of much of the research in taxation (empirical archival research, based on financial statement data). While members doing other types of research seem to feel marginalized, it is not clear from the survey which specific types of researchers feel left out. It is also unclear whether the current research focus is driven by tenure requirements (need to publish in top journals), journal editor/reviewer preferences, and/or other factors.
- Members believe our journals (JATA and JLTR) are not as respected as desired. They would like the organization to seek ways to raise journal profile.

- Members believe the ATA should have more of a voice on tax policy issues. This is difficult given the perceived lack of policy-related research being published in our journals. We also need a stronger voice in communicating our research to the practice community.

Challenges:

- Online education, and related innovations such as MOOCs, are bringing fundamental changes to the education model. Are we proactively preparing for these changes?
- The ADS program sought to increase PhD students in tax and auditing. Have we done enough to address the needed number of tax faculty in the future?
- Many universities are facing severe budget constraints, which often reduces faculty travel funding. If our members can only attend one meeting per year, will they choose the ATA midyear meeting? Or the AAA annual meeting?
- More programs are utilizing attorneys to teach tax courses, both as adjuncts and as full-time non-tenured faculty. How is this practice impacting the tax curriculum? In particular, are such faculty able to address ASC 740 issues, which are a major focus of the large public accounting firms?
- In the long-term, there is a move to abolish tenure. How will this affect the academic community?

Charge #2: Using the above analysis, as well as insight available from other sources (e.g., the Pathways Commission, new AACSB accreditation standards, AAA initiatives), identify two strategic initiatives to address current weaknesses, exploit current strengths, and/or to address anticipated challenges/opportunities. Suggest how these initiatives might be implemented (e.g., through an existing ATA committee, by engaging outside organizations/resources, etc.).

Potential initiatives:

- To meet the memberships' desire for more opportunities to present their research, we suggest changes to the midyear meeting to increase the number of research presentations. Some options for doing so:
 - Create additional concurrent sessions at the midyear meeting, to allow more research presentations. Given hotel constraints, this may not be possible immediately, but should be explored before the next hotel contract is signed for a midyear meeting site.
 - Another option, currently used by the Auditing section, would be research round table presentations/discussions during breakfast on Saturday of the midyear meeting. Each table could include 1-2 authors prepared to discuss their work, with other participants invited to stop by for discussion, questions, and a copy of the papers.

- A third suggestion would be to expand the number of presentation sessions at the JATA conference to include two concurrent sessions per time slot.

Implementation: Vice President, Vice President-Elect, Midyear Meeting Planning Committee, JATA Editor

- Given current uncertainty as to the types of research members wish to present and the researchers currently feeling marginalized, we recommend the ATA gather more specific input on these issues. Such input could include:
 - An online member survey.
 - Focus-group meetings during the midyear meeting, with a call for participation sent out in advance. The focus groups should be conducted by a neutral party, without ATA leadership present, to encourage an open exchange of opinions. A separate focus group could be done with current and past journal editors.

Implementation: The LRPC could assist with design of the survey and organization of the focus groups if desired by the President-Elect. Alternatively, a taskforce could be created to implement this recommendation.

- Consistent with (or in addition to) our charge #2, the LRPC makes the following recommendations for improving the efficiency and effectiveness of ATA operations:
 - We recommend that the ATA Executive Committee (composed of ATA officers and officer-elects) hold regular conference calls (every 4-6 weeks) to discuss current issues confronting our organization, as well as share ideas on current and future initiatives. Such calls are a best practice within other AAA sections, and would ensure more communication between the midyear and annual meetings.
 - In addition to Executive Committee calls, we recommend the President, President-Elect, and Past President work more closely together, with regular calls and planning discussions.
 - We recommend the VP-Finance and VP-Finance-Elect develop formal written policies and procedures for the finance committee. These procedures should carefully consider which finance-related activities should be the responsibility of this committee. For example, the Finance Committee currently has no involvement in budgeting for either the midyear meeting or the ATA overall. The Finance committee should work with the President-Elect and Vice-President-Elect in developing, reviewing, and seeking approval for these budgets.

Implementation: ATA Executive Committee and ATA officers.

Charge #3: Consider the optimal terms of office for ATA officers and committee chairs/members. Bring any suggested changes to the Board of Trustees.

ATA Officers

Two ATA officers (secretary and treasurer) currently serve two-year terms. The LRPC recommends no changes for these officers. In addition, we recommend no changes to the terms of Vice-President and

Vice-President-Elect. The current system for these offices appears to function well, and a longer term for VP would likely be a significant impediment to willingness to serve in this office.

The LRPC acknowledges that a 2-year term for President might have value, but could also produce reluctance to serve. As an alternative, we suggest expanding the role of the Past President in order to leverage this person's experience in beneficial ways. Specifically, the Past President could be assigned the following duties: (1) run advisory board of firm representatives (already in place), (2) serve as or be considered for service as AAA council representative (already in place), (3) manage the newsletter in coordination with the Webmaster, and (4) continue with other committee assignments (nominations) as already in place. We recommend no changes to the term of office for the President-Elect.

The LRPC and former VP-Finance officers see significant value to a longer term of service for this office. While simply designating this office to serve a two-year term is one option, there are other ways to achieve continuity for this position. A second option would be to ask the VP-Finance to continue serving on the Finance committee for one year after their term of office ends. The Finance committee also includes the VP-Finance elect and the VP-Finance. Thus, this option would require a three-year term of committee service for any individual selected as VP-Finance elect

ATA Committee Chairs

There is also a need for continuity in the leadership of many ATA committees. Some committees (such as Nominations and Publications) already follow a prescribed membership and chairmanship policy. In other cases, informal procedures have evolved, in which the committee chair or ATA President identifies a member of the committee to serve as vice-chair with the expectation that individual will become committee chair the following year. In other cases, co-chairs have been selected to share the workload of some committees.

The LRPC considered recommending that a chair/co-chair format be formalized and incorporated into ATA policies and procedures. To do so, the annual request for volunteers would solicit individuals to serve as vice-chair for one year with stated willingness to become committee chair the following year. However, LRPC recognizes that the President-elect should retain discretion to select committee chairs other than the prior-year vice-chair. For example, some committee chairs are asked to serve for multiple years on certain committees.

The LRPC recommends that the President-elect carefully consider which committees would benefit from a vice-chair assignment and make such selections as needed. In addition, the LRPC recommends development of a formal process by which, prior to annual committee assignments, the President-elect solicit input from each committee chair regarding their recommendations for individuals from their committee (including the vice-chair) that would be good candidates for committee chair. This information gathering task should be added to the formal description of duties of the President-elect. In addition, each committee's charge would be expanded to include a requirement to provide such input. Suggested wording would be as follows:

Prior to April 1, the committee chair shall make recommendations to the ATA President-elect regarding: (1) current committee members that would be strong candidates to chair the committee in the future, and (2) additions or modifications to the committee's charges for the coming year.

Charge #4: Given the change in the AAA's method of selecting officers, consider whether and how we should provide the membership more say into officer selection.

Members of the LRPC do not favor contested elections, as these tend to discourage losing members from participating in the organization. In addition, the nominating committee often struggles to find one agreeable candidate, let alone two. We recommend exploring additional options to solicit nominations, such as a web-based, anonymous nominating system. We also ask the trustees to consider a survey of the membership to judge whether there is broad-based dissatisfaction with the current system, as well as the membership's interest in contested elections and a web-based nomination system.

July 1, 2014

To: Andy Cuccia and ATA Board of Trustees

From: Roby Sawyers, Chair of the External Relations and Membership Committee

Re: Annual Report

The committee's charge this year is focused on two primary initiatives:

1. Increasing and diversifying membership in the ATA

With regard to item 1, in the fall, the ATA president emailed previous ATA members who had allowed their ATA membership to lapse and asked them reasons for leaving the ATA. In the spring, these former members were emailed again by Andy and encouraged to renew their ATA membership. An additional email was sent in May to current ATA members urging them to renew their ATA memberships when their AAA memberships were renewed.

In March, the committee received a list of students attending the February doctoral consortium and emailed them encouraging them to join the ATA. A follow-up email was sent in late June.

The committee contacted the ATA Technology Committee (Jerry Stern) and the webmaster requesting that a link to the AAA (and ATA) membership applications be added to the new ATA website.

2. Increasing interactions among the ATA and other groups of practitioners and policy makers.

The committee worked with the AICPA Personal Financial Planning Division (Sarah Bradley and Sid Kess) and Charlene Henderson of the ATA to coordinate and invite a PFP representative (Sid Kess) to the midyear meeting. Sid was invited to attend the JLTR conference and participated in the poster sessions providing information to ATA members regarding the benefits of joining the AICPA personal financial planning section. The PFP Division subsequently provided interested ATA members with free access to a variety of PFP teaching resources.

The committee held a joint meeting with the AICPA Tax Education Task Force at the midyear meeting. This is a new AICPA task force chaired by Dick Weber and including as academic members, Hughlene Burton, Ellen Cook, Tom Purcell and Roby Sawyers. The charge of the AICPA task force complements the charge of the ATA External Relations Committee and includes increasing academic participation in the AICPA Tax Division and fostering a better understanding by academics of the changes in firm tax practice.

The group discussed ways to improve and increase interactions between the AICPA tax division and the ATA and recommended that Ed Karl, the AICPA VP of taxation be invited to the 2015

midyear meeting in DC. This was communicated to Diana Falsetta and Ed has been scheduled to participate on Friday, February 27, 2015 as part of a panel or perhaps during the luncheon.

The AICPA Tax Education Task Force will also sponsor an Educator's Roundtable at the AICPA's Fall National Tax Conference in Washington, DC on November 4. The goal of the roundtable is to allow tax practitioners to interact with professors who are active AICPA members and to learn more about teaching opportunities.

As an incentive to attract academic members to the conference, the AICPA is granting educators a 30% discount for conference registration. This might be a model that the ATA could use to attract practitioners to future ATA midyear meetings.

Last August (2013), the AICPA and the ATA formed a joint task force to revise the Model Tax Curriculum. The committee was chaired by Tom Purcell and included three members appointed by the AICPA (Annette Nellen, Roby Sawyers and Jane Rubin) and three members appointed by the ATA (Nancy Nichols, Shelley Rhoades-Catanach and Brian Spilker. The revised MTC was completed this spring and an article highlighting those revisions will be published in the August 2014 issue of The Tax Adviser.

The committee contacted the ATA Technology Committee (Jerry Stern) and the webmaster requesting that a permanent link to the AICPA tax division web page be added to the ATA website and that a temporary link to the AICPA "Volunteer Central" portal which ATA members should use to volunteer for service on AICPA committees and technical resource panels (TRPs) be added to the ATA website from mid November through May 15.

In May, the ATA external relations and membership committee requested that an email be sent to ATA members encouraging members to apply for AICPA tax committees and service on Tax Division technical resource panels. This was sent out to all ATA members in early May. Letters of interest were received from four ATA members and forwarded to Ed Karl, VP of Taxation of the AICPA in late May.

April 1, 2014

To: ATA Officers and Trustees
From: Tim Rupert, Chair
Re: Nominations Committee Final Report

Committee members:

Tim Rupert, Northeastern University
Sandy Callaghan, Texas Christian University
Kirsten Cook, Texas Tech
Tracy Noga, Bentley University
Mike Calegari, Santa Clara University

The committee was charged with filling the following slate of nominations for 2014-2015: (a) President-Elect; (b) Vice-President Elect; (c) Vice President of Finance-Elect; (d) Secretary, (e) four Trustees; and (f) two members for the Publications Committee.

The committee solicited nominations for these positions from the membership by posting an announcement on the ATA website and sending e-mail announcements. In addition, the committee contacted the ATA Board of Trustees for additional suggestions. The committee met at the mid-year meeting in San Antonio to consider nominees for the various positions and developed the following slate of officers and trustees for approval by the board of trustees and membership:

President-Elect: John Robinson

Vice President-Elect: Kim Key

Vice President Finance-Elect: Shelley Rhoades-Catanach

Secretary: Lynn Jones

Trustees (4): Ben Ayers
Jared Moore
Blaise Sonnier
Jake Thornock

Publications Committee (2): Ryan Wilson
Amy Hageman

TO: ATA Officers and Trustees

FROM: Sonja Rego, Chair of the ATA Manuscript Award Committee

DATE: July 7, 2014

SUBJECT: Final Report for the ATA Manuscript Award Committee

The ATA Manuscript Award Committee has selected a paper for the ATA Manuscript Award. The author(s) will be recognized at the ATA Luncheon on August 4, 2014 at the AAA Annual Meeting in Atlanta, Georgia.

The Committee also developed a formal description of recommended committee procedures to assist future Chairs of the ATA Manuscript Committee.

ATA Research Resources and Methodologies Committee 2013-2014

June 25, 2014

Members: Travis Chow, Charles Enis, Stacie Laplante (Co-chair), Sean McGuire (Co-chair), Darlene Pulliam, Michael Roberts, Thomas Schultz, Steve Utke, and Ryan Wilson.

Charges and activity to date:

1. Review the final report of the prior year committee and follow up with the prior year-committee chair for insight as to the committee's operations as well their prior and ongoing initiatives and concerns.

Based on discussions with prior year chairs and personal experience, we recommend using two co-chairs as opposed to one chair for this committee. We recommend that the co-chairs serve staggered two-year terms so the first year one can learn how the Committee operates, and the second year one can help pass on knowledge from past service. Stacie Laplante served as chair or co-chair for four of the past five years and plans to roll off of the committee in 2014-2015. Sean McGuire is serving his first year as co-chair in 2013-2014 and is willing to serve in 2014-2015 provided that it is acceptable to the Committee and a willing co-chair is identified. We currently do not have any volunteers to serve as co-chair in 2014-2015.

Basically this recommendation is to ensure smooth transitions from year to year in this critical function. Also, the number of submission over the past five years has more than doubled (19 to 44), making this a fairly time consuming position. We feel that it will be easier to fill with qualified people if the co-chair system is adopted.

Given the dramatic increase in submissions, we would also like to recommend that the mission of the Research Resources and Methodologies Committee be more widely publicized. We had to solicit outside help to review the conference submissions this year and it would be helpful if the committee was comprised of more members moving forward.

Also noted below with each topic, we discuss changes related to suggestions made in prior years.

2. In coordination with the Midyear Committee, plan and administer a research session at the 2014 ATA Midyear Meeting. This includes the solicitation and selection of papers, speakers, moderators and discussants as needed.

Please see response to item three below.

3. In coordination with the Midyear and New Faculty Concerns Committees, plan and administer a New Faculty/Doctoral Student research session at the 2013 Midyear Meeting. This includes the solicitation and selection of papers to be presented as well as selection of moderators and/or discussants.

We received 44 papers combined for the ongoing research and new faculty sessions. Luckily we were able to schedule more than two research sessions at the midyear meeting, so we were able to expand

our paper selection from six to 11, or five for the new faculty sessions and six for the ongoing research sessions. The final list of paper, presenters, discussants, and moderators is listed at the bottom of the report.

4. Establish the guidelines for submission of all research papers to the 2014 ATA Midyear Meeting. In conjunction with the ATA VP, post a call for papers with the relevant guidelines on the ATA website.

We coordinated with Charlene Henderson to post the call for all research papers on ATA website. This year, the Committee adopted prior years' suggestion of allowing members to submit papers one time and have them considered for both the New Faculty/PhD Student and the Ongoing Research sessions. It seemed reasonable to have all midyear meeting papers come in at the same time, with submitters indicating whether the paper is eligible for the New Faculty session. We think this was a positive change.

We also used All Academic, an online submission system, to process submissions to the midyear meeting. All Academic is maintained by the AAA and is provided to the ATA free of charge. All Academic is also used by the Auditing and Financial Reporting Sections. The AAA webmaster creates a unique website for the ATA midyear meeting and provides administrator access to the Committee co-chairs. All Academic made it significantly easier to facilitate the review process for the midyear meeting and to communicate the final decisions to the authors. We think this was a positive change and recommend that All Academic be used in future years, especially as the number of submissions tends to increase.

5. Explore the feasibility and usefulness of creating and maintaining a database of tax research. Issues to consider include the intended audience, the mode of access, the content and form of the summaries, and mechanisms of (a) identifying prior research for inclusion and (b) keeping the database up to date with new research.

We are continuing to explore creating a database for practitioners with summaries of academic tax papers similar to the database created by the Auditing Section. Their link to their website is: <http://auditingresearchsummaries.org>. Each summary includes the purpose of the study, the design, the findings and practical implications. A special committee led by Chris Hogan at Michigan State assembled the website and the auditing section PhD students wrote the summaries. The Auditing Section Research Committee now updates the website.

It is still fairly early to tell how useful the site is, but one can view the activity for each paper on the website above. So far the Audit section has 222 summaries posted, but activity appears to be somewhat variable. For example, it appears there is a number of hits in October 2013, but then only a few hits during the past month. We plan to monitor the feedback the Audit Section Research Committee receives regarding hits or inquiries to determine if we should pursue this in the near future. Given we are working with the *Journal of Accountancy* (see item 6 below) we need to determine which activity makes the most sense given the constraints of the Committee's membership and the other charges that the Committee must accomplish.

6. Identify and implement activities that increase the research profile of the ATA and/or the research skills of its members. Implement one such idea during the academic year.

For the current year we utilized the additional research session slots provided by the organizing committee to enhancing the research skills of its members by doubling the usual number of research

sessions at the midyear meeting. We believe this choice was appropriate given the large number of research submissions that the Committee received. Based on the papers submitted, we chose to designate two of the sessions as “New Faculty/Ph.D.” sessions, and two of the sessions as “Ongoing Research” sessions. We plan to examine attendance and any feedback from these sessions, because three of the four time slots are Saturday afternoon which tends to be less heavily attended. Based on the feedback and attendance, it may be worth considering whether we can modify the times of the research sessions for the 2015 ATA Midyear Meeting so that more ATA members can attend.

In addition, the Committee also explored another way to disseminate research to a wider audience including practitioners thereby increasing the research profile of the ATA. The project includes identifying a certain topic on a periodic basis and publish a summary of academic research related to that topic in a practitioner journal. The process also supports the Pathways Commission initiative to disseminate academic research. On a test basis, our Committee helped Pathways move forward by partnering with the *Journal of Accountancy*, where a continuing series titled “Highlights of Research” has been published since 2007. The journal requested that the next in the series contain summaries of academic research in the accounting ethics area. With that in mind, our committee identified and provided 10 relevant abstracts from our accounting journals focusing primarily on *JATA* and *JLTR* before looking at other journals such as *The Accounting Review* and *Contemporary Accounting Research* from the past 24 months for their review. Feedback from Committee members was quite positive for this project. We plan to use any feedback from this experience to determine if the Committee wishes to pursue this activity in the future.

2014 ATA Midyear Research Sessions

Friday, February 21, 2014

5:00 – 6:00 Research by New Faculty and Ph.D. Students

Moderator: Stacie Laplante

Managerial Ability and Tax Avoidance

By Allison Koester, Terry Shevlin, Daniel Wangerin

Playing the Corporate Political Contributions Lottery: Evidence from Tax Avoidance

By Zhenhua Chen, Scott Dyreng, Bin Li

Discussant: Jeri Seidman, University of Texas

Saturday, February 22, 2014

1:30 – 3:00 Research by New Faculty and Ph.D. Students

Moderator: Sean McGuire

Tax Risk as the Likelihood of an Unfavorable Settlement

By Andrew Bauer, Kenneth Klassen

Discussant: Katherine Drake, University of Arizona

Is Sales Tax Avoidance a Competitive Advantage?

By Jeffrey Hoopes, Jacob Thornock, Braden Williams

Discussant: Jaron Wilde, University of Iowa

Does Tax-Motivated Income Shifting by U.S. Multinational Corporations Impair the Comparability of Foreign Earnings?

By Ciao-Wei Chen, Bradford Hepfer, Phillip Quinn, Ryan Wilson

Discussant: Lisa De Simone, Stanford University

3:30 – 5:00 Ongoing Research (Concurrent Session 1)

Moderator: Sean McGuire

Data Truncation Bias and the Mismeasurement of Corporate Tax Avoidance

By Erin Henry, Richard Sansing

Discussant: TJ Atwood, Florida State University

Towards an Optimal Level of Tax Avoidance

By Kirsten Cook, William Moser, Thomas Omer

Discussant: Fabio Gaertner, University of Wisconsin

Cross-Country Evidence on the Relation between Capital Gains Taxes, Risk, and Expected Rates of Return

By Stephanie Sikes, Luzi Hail, Clare Wang

Discussant: Charles Enis, Penn State University

3:30 – 5:00 Ongoing Research (Concurrent Session 2)

Moderator: Michael Roberts

Generational Differences in Perceptions of Tax Equity and Attitudes towards Compliance

By Nancy-Susan Jurney, Timothy Rupert, Martha Wartick

Discussant: Cass Hausserman, University of Wisconsin

Did FIN 48 Improve Comparability in the Financial Reporting of Income Taxes?

By John Phillips, Valerie Tellez

Discussant: Michael Mayberry, University of Florida

Analyst Forecasts and the Permanence of the Tax Change Component of Earnings

By Sangwan Kim, Andrew Schmidt, Kelly Wentland

Discussant: Dave Weber, University of Connecticut

Report of the Mid-Year Site Selection Committee

Date: June 25, 2014

In February, the Mid-Year Site Selection Committee recommended to the Board of Trustees the following locations for the 2016 ATA Mid Year Meeting.

First Choice: Orlando

Second Choice: San Francisco

Respectively submitted,

Sandra Callaghan, Chair

Nancy Nichols

LeAnn Luna

ATA/Deloitte Teaching Innovation Award Committee
Final Report
April 9, 2014

Committee Members:

Allen Ford
Greg Geisler
Jack Fay
Keith Smith
Steven Solcher
Toby Stock
Ben Ayers (chair)

The ATA/Deloitte Teaching Innovations Committee received five submissions this year. The committee selected a recipient for the award, who will be announced at the ATA Annual Meeting luncheon in Atlanta, GA on Monday, August 4, 2014. A representative of Deloitte will assist in the presentation of the award.

ATA Teaching Resources Committee (2013-2014)
Final Report
June 25, 2014

Committee Members:

Susan Anderson, Appalachian State University (chair)
Julia Camp, Providence University
John Delaney, Indiana University-Indianapolis
Janet Meade, University of Houston
Rick Gore, Fort Lewis College
Usha Ramachandran, Georgia State University

Charges: Consider the recommendations of the Pathway Commission, especially Recommendation #4 related to developing curriculum and learning resources and mechanisms for sharing them, and their implications for accounting education. Specifically,

1. Follow up with the prior year committee chair for insight as to the committee's prior and ongoing initiatives, including those related to assessment.

Action: Spoke with prior year chair David Hulse regarding the committee's activities.

2. In coordination with the ATA Midyear Meeting Committee, plan and administer a teaching- and/or curriculum-related session at the Midyear Meeting if requested.

Action: Had two sessions at the 2014 Mid-year Meeting:

- a. Effective Learning Strategies session: Three papers were presented.
- b. Innovations and Challenges in Teaching Tax: Three papers were presented, including the winner of the 2013 ATA/Deloitte Teaching Innovation award.
- c. Supported the Research Forum and Effective Learning Strategies poster session by including two papers.

3. Identify graduate and undergraduate tax course syllabi that can be added to the online syllabus exchange program. In addition to syllabi, begin to build a database of various class projects that can be used to help ATA members supplement their existing tax courses materials.

Action: Solicited ATA members for syllabi, cases and other materials from tax courses in order to update these teaching resources on the ATA website. No responses were received.

4. Consider and recommend the appropriate means by which to make these syllabi and cases available to members (for example, Commons or ATA website). Work with the ATA webmaster to update, and if appropriate, archive the resources currently on the ATA web site.

Action: Due to the lack of a response to the request for syllabi, cases and other materials, no actions were taken on this charge.

5. Together with the Concerns of New Tax Faculty Committee, make a joint recommendation to the Board of Trustees regarding the continued viability and usefulness of the Teaching Consultants and Mentorship programs. Suggest other initiatives that might assist new faculty in meeting their teaching responsibilities more efficiently and effectively.

Action: Revisited the teaching consultants and mentorship programs. These programs started in the mid-1990's but are now inactive. Last year's committee recommended that the Concerns of New Faculty Committee work with the Teaching Resources Committee to develop effective ways of meeting new faculty members' needs for mentorship. Currently the ATA assists new faculty with teaching responsibilities by posting course materials on the ATA website. The upcoming Education Conference will also help new faculty develop their courses. The Teaching Resources Committee recommends that the Concerns of New Faculty Committee assess the need for continuation of the teaching consultants and mentorship programs.

6. Make recommendations to the Tax Educator's Workshop Task Force regarding the structure of a possible education workshop and topics to be included.

Action: Two members of the Teaching Resources Committee are also serving on the Tax Educator's Workshop Task Force.

7. Develop a proposal for ways that the ATA can encourage, develop and disseminate tax education research.

Action: The Tax Educator's Workshop Task Force tentatively includes a session on education research with editors of education journals. This session will help interested members better develop education research and will provide a foundation for discussing the role the ATA should play in its dissemination.

8. Given the increasing familiarity of faculty with assessment and accreditation, consider the need for continuing a separate ATA Assessment and Accreditation Committee. Together with the ATA Assessment and Accreditation Committee, make a joint recommendation to the President whether the Assessment and Accreditation Committee should be continued.

Action: No recommendation is made by the Teaching Resources Committee, but the work of the Assessment and Accreditation Committee could be easily integrated with that of the Teaching Resources Committee.

ATA 2013-14 Technology Committee Year-end Report

Respectfully submitted by Jerry Stern, Chair - July 2014

This document contains the Committee's year-end report. A brief description of our activities follows. A list of Committee members is at the bottom of the report. Developed during the year, an Appendix contains a draft of the Webmaster's activities. We will complete the draft during the coming year. A key feature of the Webmaster's activities is that there will no longer be a need to program. This, and other aspects of the Webmaster position, are described in the Appendix.

First and foremost, the ATA's new website is fully operational and ready to "go live" pending approval of the Publications Committee and the ATA Administration.

The URL of the new site is: http://aaahq.org/ata/New_Site
The URL name will change once it becomes the official website.

The Publications Committee has received a copy of this report and has been requested to review the site expeditiously. I asked them to report their findings to me and the ATA Administration.

While the entire Committee contributed to the effort, the very heavy lifting is attributable to our Webmaster, Zite Hutton. Zite has done an INCREDIBLE JOB. Her limitless effort, time, and extreme patience for this herculean task has produced a website that will greatly enhance the "face" of the ATA as well as help move the ATA forward. We all owe her a great debt of thanks. As part of the migration from the old (current) site to the new site, Zite had to literally review over 5,000 files. There were a very large number of old files with similar names that accumulated on the old/current website over many years. Zite found, and updated, the most current files for migration purposes.

Sonja Pippin has agreed to be our new Webmaster and has already begun acting in that capacity. She has performed great service for the Committee during the current and previous years. During 2012-13, she administered a survey to ATA members to identify the types of information they wanted on the new site. The results of the survey were instrumental in its development. I have every confidence she will be a superior Webmaster and I look forward to continuing to work with her in her new role. (I will be the chair of the 2014-15 Technology Committee.)

Our 2013-14 charges and related comments are as follows:

1. *Considering the results of the recent ATA member survey, propose to the Publications Committee and the Trustees an update to the content and organization of the ATA website. This should include a proposal for revising the home/welcome page.*

Status: DONE! Please see the commentary, above.

2. *Archive old/outdated content on the current website.*

Due to the time and effort expended on creating the new website, no time was available to develop an archiving strategy. The 2014-15 Committee will address this charge.

3. *Propose a system for keeping content on the website current.*

This has been, and will continue to be, the Webmaster's job. The Technology Committee will provide oversight.

4. *Work with the Teaching Resources Committee to determine ways in which the ATA website can be better utilized as a tool for disseminating information about educational and pedagogical research as well as teaching materials.*

The Teaching section of the website is in dire need of overhaul. It will be a major effort that, hopefully, the Teaching Resources Committee will address during the coming year with the help of incoming ATA President Nancy Nichols and the Technology Committee.

5. *Explore options for hosting and maintaining the ATA website so as to enhance its functionality and simplify its use and maintenance. Consider the continued use of the current site as well as options available via the AAA and other service providers. Have a major redesign of the site, or a new site, functional by June 30, 2014.*

The new website is housed on the AAA server using a AAA website template.

Committee List

Jerrold Stern - Chair	Indiana University	stern@indiana.edu
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Scott Yetmar	Cleveland State University	s.yetmar@csuohio.edu
Sonja Pippin	University of Nevada - Reno	sonjap@unr.edu
Zite Hutton - Advisory	Western Washington University	zite.hutton@wwu.edu

Appendix

ATA Webmaster Responsibilities

DRAFT - June 2014

This document discusses the ATA Webmaster responsibilities and activities. While it contains a number of details, it is meant to be a general guide rather than a step-by-step set of instructions.

The AAA will perform all website programming/updating as directed by the Webmaster. The Webmaster acts as a liaison between the ATA and AAA and is the only ATA member who is expected to communicate directly with the AAA on website matters. The Webmaster solicits/accumulates website information and forwards it to the AAA web programmer along with instructions about where to place it on the website. The Webmaster also asks/directs the AAA to archive/delete old information based on guidelines developed by the Technology Committee.

Selected Webmaster responsibilities and activities are described below. As indicated, August is a very busy month for the Webmaster.

- New Webmasters – At least 2-3 months prior to your official start date, learn about website management from the Webmaster you are replacing.
- Archive – Keep an archive/backup of the entire website in addition to the AAA backup.
- Templates/forms for compiling website information – As necessary, create or use previously-created Word and Excel templates/forms to house information that will be added to the website.
- ATA Midyear Meeting – Website preparation for the ATA Midyear Meeting (in February) starts in August of the prior year with calls for the sessions. The website contains information regarding registration and the meeting's hotel as it becomes available along with any changes in deadlines. Also included (as examples) are the following: (1) programs for all Midyear; Meeting sessions (including the JATA and JLTR Conferences), (2) materials for the ATA Doctoral Consortium; and (3) postings of the presentations after the meeting. After the meeting, the papers need to be removed after approximately 60 days to keep them from being considered "published" and therefore ineligible for journal publication.
- Other August activities – These include the following website postings: (1) ATA Committees - charges, members, email addresses, etc. There is an Excel spreadsheet for this. (2) new Officers and Trustees; and (3) recipients of ATA awards including information about all ATA award winners (such as the Sommerfeld Award and Outstanding Service Award) and award materials (such as the materials created by the recipient of the Teaching Innovation Award).

- Newsletters – Post the two ATA newsletters. They are provided by the ATA President during the Fall and Spring.
- Archiving/deleting – Archive/delete old/dated information in accordance with Technology Committee policy.
- ATA Doctoral Consortium (taking place the day(s) before the ATA Midyear Meeting) – Create the website page(s) for the next Consortium. Post the necessary calls. During November, create sign-ups for the Ernst & Young travel grants. In January/February, post photos and other information regarding all of the Consortium participants. Also post advance readings, and, after the Doctoral Consortium, post presentation materials.
- ATA Committee information – Post website information created by the Committees, Committee reports, etc. throughout the year as it becomes available.
- External parties – Determine, with input from the Technology Committee when necessary, how to respond to requests from non-ATA parties (such as CPA firms and vendors) regarding information and/or links they would like to be included on the website.
- AAA Annual Meeting – Post all committee reports/agendas/budgets, etc., for the ATA Annual Business Meeting as they become available (generally during the weeks before the AAA Annual Meeting in August). Post a list of the tax sessions at the AAA Annual Meeting in June or July before the AAA Annual Meeting.
- ATA Sponsors – Regularly check the page and links and keep it up to date.