

2014-2015 ATA Committee Reports

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Annual Meeting Program Committee 2015
Report for Trustees and Officers

The ATA was allocated 15 sessions (3 papers each) for a total of 45 papers to be presented at the AAA Annual meeting. The process was double-blind and the top papers were selected. Due to some declines, substitute papers were chosen.

Summary of Sessions and Type of Papers

The 15 sessions include:

Tax Modeling and Experiments
Tax Compliance
Tax Avoidance I
Taxes and Corporate Governance
Tax Avoidance II
Impact of Taxes on Capital Markets
Tax and Financial Reporting
Tax Avoidance III
Tax Policy Issues
Taxes and Investment
Tax and Income Shifting
Taxes and Business Strategy I
Taxes and Reputation
Taxes and Business Strategy II
Tax Risk

The types of papers include: Archival (35); Behavioral (1); Experimental (4); Field Study (1); and Modeling (3).

NOTE: The full program is to be published on the ATA website.

The luncheon speaker is TBD.

Respectfully submitted,

Lynn Comer Jones, Ph.D., CPA
ATA Secretary
Annual Program Chair

DATE: June 19, 2015

TO: ATA Officers and Trustees

FROM: Mike Calegari, Chair of the ATA Tax Manuscript Award Committee

SUBJECT: Final Report for the ATA Tax Manuscript Award Committee

The ATA Tax Manuscript Award Committee is responsible for selecting the recipient of the annual ATA manuscript award for significant contribution to tax literature. The award is given for research published during the three calendar years prior to the announcement year.

This year's committee consisted of nine members: James Chyz, Michael Donohoe, Lisa De Simone, Mary Margaret Frank, Robert Gary, Ryan Huston, Brad Lindsey, Lisa-Ann Polack, and myself. I truly enjoyed working with each person on this committee and recommend that you continue to include each of them on future ATA committees.

Following the procedures recommended by last year's chair, Sonja Rego, our committee selected a paper for the ATA Manuscript Award. The author(s) will be recognized on Monday, August 10, 2015 at the ATA Luncheon at the AAA Annual Meeting in Chicago, Illinois.

ATA/Deloitte Teaching Innovation Award Committee

Annual Report

June 7, 2015

Committee Members:

Janet Meade – Chair, University of Houston

Jack Fay, Pittsburg State University

Greg Geisler, University of Missouri-St. Louis

Suzanne Luttman, Santa Clara University

Steven Solcher, The University of Texas at Dallas

Judith Sage, Texas A & M International University

The ATA/Deloitte Teaching Innovations Committee solicited submissions, evaluated the merits of the received submissions, selected the recipients (joint work), notified the recipients and their department chairs and college deans, provided details of the award to the ATA Webmaster, ordered plaques from the AAA, and arranged for Scott McQuillan, a partner in the Chicago office of Deloitte, to present the award at the ATA Annual Meeting luncheon in Chicago on Monday, August 10, 2015.

TO: ATA Officers and Trustees

FROM: Sonja Rego, Chair of the ATA / PwC Outstanding Dissertation Award Committee

DATE: June 16, 2015

SUBJECT: Committee Report for the ATA / PwC Outstanding Dissertation Award Committee

As noted in our committee report dated February 9, 2015, the ATA / PwC Outstanding Dissertation Award Committee received six submissions for this year's Outstanding Dissertation Award. The chair, Sonja Rego, sent all six manuscripts to each committee member for blind review. Each committee member evaluated all six submissions and then sent rankings to the committee chair by April 1st.

Based on these rankings, the committee selected Erin Henry as the recipient of the 2015 ATA / PwC Outstanding Dissertation Award. Erin's dissertation, entitled "The Information Content of Tax Expense: A Discount Rate Explanation," provides evidence that tax expense surprises are correlated with revisions in discount rates, consistent with tax expense providing information about firm risk.

The committee chair, Sonja Rego, will present the award to Erin Henry at the AAA annual meeting in Chicago in August.

To: Nancy Nichols, ATA President

From: Tim Rupert, ATA Awards Committee, co-chair

Re: Final Committee Report

Members of the awards committee included Bryan Cloyd, Ed Schnee, Ed Outslay, John Barrick, Marty Wartick (co-chair) and Tim Rupert (co-chair).

1. Review the ATA Awards Committee Manual as it relates to criteria for the Ray M. Sommerfeld Outstanding Educator Award and the ATA Service Award.

The committee reviewed the criteria that are available on the ATA website and considered the criteria at its meeting during the mid-year meeting.

2. Solicit nominations from the membership for the Ray M. Sommerfeld Outstanding Educator Award and the ATA Service Award. Place notices requesting nominations on the ATA website and in an email message to ATA members. Prior year nominations should be reviewed to determine if they merit continued consideration.

Nominees were solicited through the ATA website, the ATA Fall Newsletter, and through an e-mail to the membership.

3. Select the award recipients and notify the ATA President. After the presentation, email details to the ATA webmaster for timely posting on the ATA website.

The committee met during the ATA mid-year meeting selected recipients for both the Sommerfeld Award and the ATA Service Award. Following the procedures of the committee from the previous year, the recipients of the awards were notified; however, the committee is withholding the names from the general membership of the ATA until they are announced at the lunch at the Annual Program. Presenters for the awards were recruited. The ATA Webmaster will be notified after the awards are presented.

4. Arrange for the awards and presentation of awards by the committee chair at the 2015 Annual Program Luncheon.

The committee has recruited presenters for the awards and has contacted both the AAA and EY to ensure that the awards will be available at the Annual Program Luncheon.

5. Develop appropriate methods for making arrangements to obtain the awards each year.

The committee followed the methods used in prior years and would encourage future committees to follow the same procedures.

6. Update the ATA Awards Committee Manual and pass it on to the next committee. NOTE: There is no requirement that either of the above awards be made every year. However, the decision not to make an award in a given year basically constitutes a decision by the current committee that none of the nominated/considered parties is currently qualified for the subject award. Such a decision should not be made lightly and is not binding on future committees. The Committee may impose additional criteria beyond those specified in selecting a single winner from a group of qualified candidates. However, such additional criteria cannot be used to determine who is qualified for the awards.

The co-chairs contacted the previous chair to receive a copy of the manual, but the previous co-chair said no manual was available.

Concerns of New Faculty Committee

Final report – 2014/2015

The members of the Committee were Tim Hurley, Tina Quinn, Kim Honaker, Eric Rapley and Janie Whiteaker-Poe. The Committee worked well and I think we had a successful year of innovation based on feedback from a new faculty member who attended the New Faculty Breakfast at the Midyear meeting.

When I sought feedback after the Midyear meeting, Mark Ma, a tax assistant professor at American University, responded positively about the breakfast and suggested that a follow-up breakfast at the Annual Meeting might be appropriate. In particular, he suggested that we invite new tax faculty members to a breakfast at the Annual Meeting and to ask them in advance for names of accomplished academic leaders with whom they would like to meet personally.

Thanks to support from our president, Nancy Nichols, and the unanimous support of the ATA Board of Trustees, we've received funding to fulfill Mark's request. We currently have 16 new faculty members who have responded positively to RSVP requests to attend breakfast on August 10th from 7:30-9:00 am. These new faculty members have requested to have breakfast with several seasoned tax academics, including multiple requests for Jenny Brown, Bryan Cloyd, Diana Falsetta, Lil Mills and Terry Shevlin, who have all agreed to attend. Additional invitations are outstanding to both new tax faculty and seasoned veterans, so it is possible that the breakfast attendance could grow further.

It seems to me that making Mark Ma's request become reality is a prime example of the New Faculty Concerns Committee was originally envisioned. Thanks to the ATA's leadership, and infusions of new blood shepherded with the New Faculty Concerns Committee, the future of the American Taxation Association is bright.

Thank you for the opportunity to serve the ATA.

Jeff Gramlich

Chair, 2014-2015 New Faculty Concerns Committee

2015 KPMG / ATA Tax Doctoral Consortium Committee

Report to Trustees

June 2015

- 1) The 11th Annual KPMG / ATA Doctoral Consortium was held on February 26, 2015, at the Capital Hilton in Washington, DC. The Doctoral Consortium Committee organized most details for the event, including developing the Consortium program; coordinating meeting logistics; and soliciting, coordinating, and communicating with attendees. I greatly appreciate the efforts of the committee members, Allison Koester, Devan Mescall, Jake Thornock, and Ed Outslay. In addition to working on the program, Devan served as Student Logistics Vice-Chair (responsible for managing the student application process; communicating with student participants; coordinating shared hotel rooms), while Allison served as Conference Logistics Vice-Chair (responsible for meal planning and meeting space logistics). Jason Kerwin of AAA posted information on the ATA website, and Diana Falsetta helped coordinate Consortium logistics with the Midyear Meeting and the Hotel.
- 2) The Doctoral Consortium program (see pages 3 and 4) included three research presentations, one teaching presentation, an Editors panel, and two career advice panels. Consistent with the Task Force recommendations, the Committee selected senior and junior faculty presenters from a variety of schools to discuss a range of research and non-research topics, including international tax (Jennifer Blouin and Kevin Markle), tax policy (John Barrick and Michael Donohoe), archival tax research (Tom Omer and Terry Shevlin), teaching a Scholes-Wolfson course (Merle Erickson), and providing career advice (Jake Thornock, Ed Outslay, Casey Schwab, and Sean McGuire). The Committee was careful to avoid repeating recently covered research topics. Most presentations were followed by breakout sessions, which were facilitated by faculty who rotated among tables between each session. The Consortium concluded with a dinner at Old Ebbitt Grill near the White House and U.S. Treasury Department, and within walking distance from the hotel.
- 3) There were 43 confirmed student participants and 16 faculty participants. Student attendance over the last six years has ranged from 31 to 42. We received 45 applications; two applicants withdrew. In the past, priority has been given to students in their second and third year of the doctoral program. In light of the Task Force and Trustees' recommendations, the Committee extended invitations to all applicants, including students in the first year of their doctoral program. Students who had already attended at least two prior Consortia paid \$150 to the ATA to cover food and beverage costs; we had six such students. Faculty participation has ranged from 10-22 individuals in the past years. Only faculty appearing on the program, including those serving on the Committee, were invited to the Consortium. The ATA President (Nancy Nichols) and ATA Midyear Meeting Chair (Diana Falsetta) were also invited, as well as representatives of KPMG. Holly Thomas and Kim Mueller from KPMG joined the students and faculty at the Consortium dinner.

- 4) KPMG generously agreed to continue funding the 2015 Doctoral Consortium in the amount of \$12,500. The budget for the Consortium includes approximately \$17,800 of food, beverage, and lodging costs; \$925 for A/V; and \$4,500 for the dinner reception, resulting in an estimated net cost to the ATA of about \$10,000 (see page 5 for details). Additionally, Ernst & Young provided \$5,000 to support student travel to the meeting. The Committee distributed these funds equally between all qualified travel grant applicants, or 25 students at \$200 each. The Committee also selected three recipients for the Marty Escoffier award based on financial need (Stefan Huber of LMU in Munich, Germany; Phyo Hlaing of University of Waterloo in Canada; and Matthew Erickson of University of Arizona), and the Chris Bauman award based on current or prior involvement in VITA (Michelle Harding of University of Tennessee). It was agreed that the funding levels from the awards will continue for the 2016 Doctoral Consortium. There are also funds available for 2016 from the ATA Memorial Fund that we did not use in 2015.

--Petro Lisowsky

University of Illinois at Urbana-Champaign

Chair, 2015 Doctoral Consortium Committee

June 3, 2015

June 30, 2015

To: ATA Trustees
From: Beth Kern
Re: Finance Committee Report

Committee Members:

| | |
|-------------------------|--------------------------------------|
| Beth Kern | Chair, Indiana University South Bend |
| Shelley Roades-Catanach | Vice-Chair, Villanova University |
| Raquel Alexander | Washington and Lee University |
| Hughlene Burton | UNC Charlotte |
| Richard Leaman | University of Denver |

Charges:

- Secure renewal of current ATA sponsors' pledges of support for the 2015 Midyear Meeting.
- Invoice sponsors and facilitate collection of pledges.
- Review and update (if needed) the sponsorship materials. Consider additional approaches for promoting sponsorships.
- Consider 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 2015 annual meeting so that funds can be utilized by the Doctoral Consortium Committee for attendance at the 2016 Consortium if appropriate.
- Consider the role of the finance committee in the annual budget process and make a recommendation to the Board of Trustees regarding the process.

During 2015 five Platinum sponsorships (\$10,000 level) were secured for the 2015 Midyear Meeting. The firms committing to support the ATA's midyear meeting are: Deloitte, EY, Grant Thornton, KPMG, and PwC. In addition to supporting the midyear meeting, EY supports doctoral travel, Deloitte supports the teaching innovation award and PwC supports the doctoral dissertation award. This reduces their net support for the midyear meeting to \$7,500 because they receive credit toward their Platinum sponsorship for this additional support. KPMG continues to sponsor the ATA/KPMG Tax Doctoral Consortium and has a three year commitment through the 2016 doctoral consortium.

All firms were invoiced. Deloitte still prefers to have the Teaching Innovation Award separately in June/July and was therefore sent two separate invoices at their request.

All midyear meeting supporters were provided with information on the benefits of meeting sponsorship at all levels and whom to contact to update website materials related to their support.

In late 2015 we made recommendations regarding the number and amount of grants to support doctoral student travel from the ATA Memorial funds. We also developed guidance for future finance committees

to help them to determine the number and value of grants for doctoral travel. This guidance was presented at the February trustees' meeting and approved. Detailed guidance is now provided in the guidelines that are passed down to the incoming finance committee chair. It is recommended that future finance committees notify the doctoral consortium committee the number and value of the grants by November 1 so that the doctoral consortium committee can select recipients on a timely basis.

The finance committee recommends that it support the work of the treasurer by providing a review of the organization's finances on a quarterly basis. In addition, it should serve as a consultative body to the vice president-elect as he/she prepares a budget for the midyear meeting as well as the president-elect as he/she prepares the budget for the upcoming year. In addition, the finance committee should review the budget before it is submitted to the membership at the annual meeting for their approval. The trustees approved these recommendations at the 2015 February midyear meeting.

Journal of the American Taxation Association

Editor's 2015 Annual Report

Editor: Kenneth J. Klassen

Overview

I officially became editor on July 1, 2014. The *JATA* editorial process has not changed from the prior editors. For the transition, the former editor, John Phillips, retained manuscript that had reached a certain level of development, and I took over manuscripts that were not as far along in the process.

As in the past, the editor chooses two reviewers, one of whom is preferably a member of the editorial board. Both reviewers are selected based on their expertise regarding research paradigm (e.g., experimental, archival, and analytical) and topical area (e.g., book-tax differences, multijurisdictional issues, etc.). Based on the reviews and the editor's own reading of the manuscript, the editor makes the editorial decision whether to reject, invite a revise and resubmission, conditionally accept, or accept.

As editor, my first obligation is to promote the study of taxation across a wide variety of dimensions: both subjects and methods of inquiry. Associated with this duty is my responsibility to guide tax research papers through the publication process of the *Journal*, and through presentation at the annual conference of the *Journal*. Where appropriate, I provide detailed advice to the authors to help them develop their research in ways that might improve the contribution of the work. My second goal has been to ensure the editorial process is fair, respectful, and constructive.

For the twelve months of this report, rejections and acceptances by round are as follows:

| Revision | Acceptances | Rejections |
|----------|-------------|------------|
| 0 | 0 | 12 |
| 1 | 1 | 2 |
| 2 | 2 | 0 |
| 3 | 8 | 0 |

JATA has no standing associate editors for manuscripts. However, I have the policy of assigning a manuscript to an ad hoc associate editor if I have a conflict of interest with an author. Such a conflict arises if an author is at my present institution or is a current or past coauthor. The ATA Trustees are considering a motion to allow for one or more standing associate editors. If approved, I plan to begin the

process of appointing one associate editor to complement my strengths. There is an associate editor (currently Jay Soled) who is responsible for book reviews and dissertation abstracts.

The attached tables provide submission, acceptance/rejection, and turnaround statistics for the twelve months ended May 31, 2015.

1. Submission statistics

TABLE 1A

Annual Activity Summary

| Year ended 31 May | # In Process, Beginning of Year (a) | # of New Submissions (b) | # of Resubmissions (c) | # Available for Evaluation (a)+(b)+(c) = (d) | # Evaluated (e) | # In Process, End of Year (d)-(e) |
|----------------------|---|--------------------------------|------------------------------|--|-----------------------|---|
| 2015 | 7 | 33 | 28 | 68 | 58 | 10 |
| 2014 | 7 | 41 | 28 | 76 | 69 | 7 |
| 2013 | 5 | 36 | 23 | 64 | 57 | 7 |
| 2012 | 5 | 28 | 20 | 53 | 48 | 5 |

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

| TABLE 1B | | | |
|---------------------------------------|----------------------------------|--------------------------------------|-------|
| Number of JATA Conference Submissions | | | |
| Year | Number Submitted for Publication | Number Submitted Not for Publication | Total |
| 2015 | 5 | 30 | 35 |
| 2014 | 9** | 24 | 33 |
| 2013 | 8* | 24 | 32 |
| 2012 | 2 | 7 | 9 |

* Of these 8, 3 were offered a revise and resubmit, but no resubmission occurred. They are now considered 'abandoned'

** Of these 9, 3 were offered a revise and resubmit, but no resubmission occurred. They are now considered 'abandoned'

2. Outcome statistics

TABLE 2

Annual Outcome Summary – By June 1 – May 31 Annual Cohort

| Year | # Submitted (a) | # Rejected (b) | % Rejected (c) = (b)/(a) | # in Process (d) | % in Process (e)=(d)/(a) | # Accepted (f) | % Accepted (g)=(f)/(a) |
|------|-----------------------|----------------------|-----------------------------------|------------------------|--------------------------------|----------------------|------------------------------|
| 2015 | 33 | 12 | 36% | 21 | 64% | 0 | 0% |
| 2014 | 41 | 24 | 59% | 9 | 22% | 8 | 19% |
| 2013 | 36 | 20 | 56% | 1 | 3% | 15 | 42% |
| 2012 | n/a | | | | | | |

- (a) Number of new manuscripts submitted during the calendar year
 (b) Number of rejected manuscripts from that year's cohort; includes abandoned
 (c) Percent of rejected manuscripts from that year's cohort
 (d) Number of manuscripts still being evaluated (no report yet, revise, resubmit)
 (e) Percent of manuscripts from that year's cohort still being evaluated
 (f) Number of accepted manuscripts from that year's cohort
 (g) Percent accepted manuscripts from that year's cohort
-

3. Turnaround statistics

| TABLE 3 | | | | |
|--|-----------------------|---------|-------------------|--------------------|
| Detailed Processing Time Summary for the 12 months ending May 31, 2015 | | | | |
| Time | Number of Manuscripts | Percent | Cumulative Number | Cumulative Percent |
| $0 \leq \text{Days} \leq 30$ | 0 | 0% | 0 | 0% |
| $31 \leq \text{Days} \leq 60$ | 33 | 67% | 33 | 57% |
| $61 \leq \text{Days} \leq 90$ | 12 | 25% | 45 | 92% |
| $91 \leq \text{Days} \leq 120$ | 3 | 6% | 48 | 98% |
| $121 \leq \text{Days}$ | 1 | 2% | 49 | 100% |

Statistics only include papers that were sent to reviewers for evaluation and for which decisions were made between June 1, 2014 and May 31 2015. Thus 9 manuscripts were excluded. The mean turnaround time was 60 days; the median turnaround time was 53 days.

4. Accepted paper statistics

| TABLE 4 Distribution of Author Affiliation of Manuscripts Accepted* | | |
|--|---------------------------------|---|
| Author Affiliation by Institution | # of Authors Current Year | # of Authors Cumulative from 2013** |
| Arizona State University | 0.5 | |
| Auburn University | 0.5 | |
| Georgetown University | 0.33 | |
| Texas A&M University | 0.66 | |
| Texas Christian University | 1.16 | |
| Texas Tech University | 0.33 | |
| University of Arizona | 0.58 | |
| University of Colorado at Denver | 0.5 | |
| University of Florida | 1.5 | |
| University of Houston | 0.5 | |
| University of Illinois at Chicago | 0.25 | |
| University of Illinois at Urbana-Champaign | 1 | |
| University of Nebraska Lincoln | 0.33 | |
| University of Nevada, Reno | 1 | |
| University of New Mexico | 0.5 | |
| University of North Texas | 0.5 | |
| University of Notre Dame | 0.33 | |
| University of Rhode Island | 0.5 | |
| Author Affiliation by Geographic Area: | # of Authors Current Year | # of Authors Cumulative from 2013** |
| U.S. | 11 | |
| Outside of the U.S. | 0 | |

* For articles with multiple authors, each author is given $1/n$ of the credit for each paper, where n is the number of authors of the paper.

** These data were not tabulated in the past, so cumulative numbers are not available.

5. Awards

Awards for the best discussant at the 2015 *JATA* Conference and the *JATA* Outstanding Paper Award selected from those published in 2014 (Volume 36) will be presented at the ATA Luncheon during the 2015 Annual Meeting.

6. Editorial Board

JATA submissions receive prompt, high-quality feedback due to the efforts of its Editorial Board and ad hoc referees. The current Editorial Board is:

JATA Editorial Board 2014-2015

| | |
|-------------------|------------------------------|
| Donna Bobek | University of South Carolina |
| Jennifer Brown | Arizona State University |
| Dawn Drnevich | University of Alabama |
| Scott Dyreng | Duke University |
| Peter Frischmann | Idaho State University |
| Amy Hageman | Kansas State University |
| Jeffrey Hoopes | Ohio State University |
| Jennifer Schafer | Kennesaw State University |
| Stacie Laplante | University of Wisconsin |
| Petro Lisowsky | University of Illinois |
| Alan Macnaughton | University of Waterloo |
| Sean McGuire | Texas A&M University |
| Jared Moore | Oregon State University |
| Michaele Morrow | Suffolk University |
| Thomas Omer | University of Nebraska |
| Elizabeth Plummer | Texas Christian University |
| Jeri Seidman | University of Texas |
| Christoph Watrin | University of Muenster |

Legal Research Committee

**AMERICAN TAXATION ASSOCIATION, INC.
Legal Research Committee
Mid-Year Meeting Report to the Board of Trustees
February 4, 2015**

The Legal Research Committee prepared a call for submissions for the legal research sessions at the midyear meeting. The initial deadline for submissions was November 1, 2014. As of that date only 6 submissions had been received, 1 of which was withdrawn shortly after submission. In an effort to generate additional submissions, the submission deadline was extended to December 15, 2014. No additional submissions were received during the extension period.

The five papers submitted were subjected to double-blind review. Of the 5 papers submitted, 4 were accepted for presentation at the midyear meeting.

Report submitted by Blaise M. Sonnier, Chair, Legal Research Committee, 2014-2015 academic year

June 4, 2015

To: ATA Officers and Trustees
From: Sandy Callaghan, Chair
Re: Nominations Committee Final Report

Committee members:

Sandy Callaghan, Texas Christian University
Andy Cuccia, Oklahoma University
Charlene Henderson, Mississippi State
Suzanne Luttmann, Santa Clara University
Andy Schmidt, North Carolina State University

The committee was charged with filling the following slate of nominations for 2014-2015: (a) President-Elect; (b) Vice-President Elect; (c) Treasurer, (d) four Trustees; and (e) 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 considered nominees for the various positions and developed the following slate of officers and trustees for approval by the board of trustees and the membership:

| | |
|------------------------------------|---|
| President-Elect: | LeAnn Luna |
| Vice President-Elect: | Raquel Alexander |
| Treasurer: | Brigitte Meuhlmann |
| Trustees (4): | Michael Calejari Scott Dyreng Steve Gill Ryan Huston |
| Publications Committee (2): | Peter Frischmann Jenny Brown |

ATA Publications Committee (2014-2015)
Final Report
June 18, 2015

The voting members of the committee were Ben Ayers (vice chair), Donna Bobek Schmitt, Amy Hageman, David Hulse (chair), Craig Langstraat, and Ryan Wilson. Advisory members of the committee were Tony Curatola (*JLTR* editor), Ken Klassen (*JATA* editor), Sonja Pippin (ATA webmaster), and Jerold Stern (chair of ATA Technology Committee).

The Committee's charges and its work on them were:

1. Study and report to the President and Board of Trustees on all matters of concern regarding ATA publications.

The *JATA* editor requested that a policy be developed to allow for associate editors for submitted manuscripts. The committee is working on this, and there should be a recommendation for the August 2015 ATA Board of Trustees meeting.

2. Review and make any necessary changes to the Publication Committee Handbook.

Recent changes to the Handbook (before this committee's term) are not yet reflected in the Handbook. The committee chair is working to get the Handbook updated to include these changes.

3. Consider the publication in *JLTR* of reports issued by the Tax Policy Committees and identify any related issues.

No such reports were forwarded to the committee to consider.

4. Continue to develop and implement a plan to increase the visibility of *JATA* and *JLTR*. If requested, assist AAA with efforts regarding journal subscriptions.

No request was made to the committee.

5. Work with the Tax Research Dissemination Task Force, if requested.

No request was made to the committee.

FINAL REPORT OF THE 2015 ATA TEACHING AND CURRICULUM CONFERENCE PLANNING COMMITTEE

Planning Committee

Academic Members

Susan Anderson, Elon University
Julia Camp, Providence College
Andy Cuccia, University of Oklahoma (chair)
Steve Gill, San Diego State University
Nancy Nichols, James Madison University
Chuck Pier, Angelo State University
Tad Ransopher, Georgia State University
Shelley Rhoades-Catanach, Villanova University
John Robinson, University of Texas
Blaise Sonnier, University of Colorado-Colorado Springs
Stacy Wade, Western Kentucky University
Ron Worsham, Brigham Young University

Practice Liaisons

Vickie Carr, National ASC 740 Competency Leader, Deloitte
Kelly Dolson, Director of Learning and Development Operations, EY
Christine Griffith, Partner-in-Charge of Tax Business School, KPMG
April Little, Partner-in-Charge, Tax Accounting and Financial Reporting, Grant Thornton
Mark Wilmot, National Tax Accounting Services Director, PwC

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Summary Report

The inaugural ATA Teaching and Curriculum Conference (T&C Conference) was held on February 26, 2015, immediately preceding the 2015 ATA Midyear meeting. Given that this report covers the inaugural T&C Conference, it goes into some detail regarding the original goals and concerns of those planning and organizing the conference, as well as the processes surrounding its organization. It is hoped that this will provide useful insight for those planning subsequent meetings. Organizing a conference with no pre-existing format was both an exciting opportunity and a challenge. The planning committee should be commended.

The idea for the T&C Conference came out of a survey conducted by the Long Range Planning (LRP) Committee in January of 2012. In the survey, ATA members indicated a strong interest in initiatives that would provide opportunities for faculty to share ideas related to teaching, curriculum development and education research. In response, the LRP Committee recommended at the August 2012 Trustees meeting that the ATA consider a conference that would not only provide these opportunities but also potentially increase interest in the ATA and attendance at the midyear meeting as well as enhance engagement with the profession. A formal proposal followed at the 2013 Midyear Meeting, describing a conference that would “(1) provide an opportunity for faculty to share teaching materials or ideas, best practices, teaching cases or other curriculum innovations; (2) provide an opportunity for faculty to engage with tax practitioners regarding their current education practices; and (3) provide new tax PhDs and junior tax faculty with teaching materials and curriculum development assistance needed to efficiently and effectively meet their new teaching responsibilities.” As part of the proposal, a survey to assess overall interest, anticipated attendance, possible dates, and potential topics was recommended. That survey, conducted in March 2013, showed strong interest in such a conference with approximately 100 respondents indicating they would probably or definitely attend, and the Thursday preceding the midyear meeting as the most popular time (verses a stand-alone conference in the summer or fall, or preceding the AAA). In August 2013, given the interest expressed by the membership, the Trustees called for a task force to investigate more closely the feasibility, logistics, etc., of such a conference and to make a final recommendation. The proposal was presented to the ATA membership, along with an invitation to join the task force, at the 2013 Business Meeting. The proposal was also shared with the new Advisory Board prior to the February 2014 Trustees Meeting. The Board expressed support for the conference and agreed to provide help in programming. On advice of the Task Force, the proposal was formally approved by the Trustees the next day with the first T&C Conference to be held in conjunction with the 2015 Midyear Meeting. The T&C Planning Committee was formed shortly thereafter.

To appeal to as broad an audience as possible, it was recommended that registration for the T&C Conference not be dependent on registration for the larger midyear meeting. However, it was hoped that those who might not have otherwise attended the midyear might do so if drawn to the T&C Conference. The registration fee would be set as low as possible to encourage attendance at the first T&C Conference. A regular (late) fee of \$50 (\$85) was settled upon.

The inaugural conference was announced, along with a call for volunteers for a planning committee, at the 2014 business meeting. Fliers were circulated at the business meeting and luncheon. Subsequent email announcements focused on the T&C Conference were sent to ATA members on 9/30/2014 and 11/6/2014 as well as included in all other announcements related to the larger midyear meeting. Registration reached the 80-person limit (discussed below) by January 27, a full month before the conference.

The T&C Planning Committee started by laying out a model program structure addressed many of the broad topical areas identified in the May 2013 survey. These broad topics might be covered on a regular, if not annual, basis (see page 6-7) so that the program structure might be replicated going forward. The structure included four concurrent sessions and two plenary sessions. With the program structure laid out, the T&C Planning Committee worked with the VP, coordinator of the Midyear Meeting, on hotel logistics. Given the hotel for the 2015 midyear meeting had been selected before the T&C Conference was scheduled, hotel meeting space was limited. Due primarily to space restrictions, registration was limited to 80 participants. Registration itself would be through the same site used for midyear registration. Meal planning was done by the Planning Committee chair in conjunction with the VP who remained the primary contact between the ATA and the hotel. All administrative and on-site logistics (e.g., making name tags, overseeing attendee sign-in, etc.) were handled by AAA staff in consultation with the T&C Planning Committee chair.

After confirmation that space was available to accommodate the general program structure laid out, specific topics that fit each broad topical area were chosen for the first meeting by consensus of the Committee. Each member of the Planning Committee then volunteered to help organize one or two of the concurrent sessions. Committee members had primary responsibility for organizing the sessions, including identifying presenters. One session was to be devoted to teaching tips and techniques, requiring a call for proposals. This call was included with other midyear meeting calls. Since this session was potentially related to one planned for the Midyear Meeting (Innovations and Challenges in Teaching Tax), the organizers of the two sessions shared submissions and made selections jointly based on their fit with other papers and the overall programs. During the planning process, the Planning Committee also decided to survey the membership on several program, curriculum, and teaching issues. The results of this survey would be the basis of the introductory session as well as inform future meetings. A synopsis of the complete program (pages 9-10) is presented below:

| Time | Session Type | Content | |
|------------------------|--------------|---|---|
| First morning session | Plenary | Discussion of academic tax program survey results | |
| Second morning session | Concurrent | Tax Education Research | Intro Tax Course and the Model Tax Curriculum |
| Third morning session | Concurrent | Tax Teaching Tips | Graduate Tax Program Curricula |
| Afternoon Session | Plenary | ASC 740 Accounting for Income Taxes | |

Two other items related to program content and structure are worth noting. At its initial meeting in February 2014, the Advisory Board agreed to support the T&C Conference by jointly organizing and presenting a plenary session. The goal of the session would be to enhance professors' understanding of current practice in order to better inform their teaching and research. Once a topic was selected, each Board member would identify a liaison from their firm to organize and present the session topic and the ATA would identify faculty presenters to discuss integrating the topic into the curriculum. After some discussion with the Board members and the T&C Planning Committee, it was decided that the session would focus on ASC 740. Each Board member identified someone from their firm versed in ASC 740 who could help design, and participate in, the session as well as make themselves available to attendees at a reception following the meeting. Ultimately, some liaisons identified others to actually participate in the session.

Second, during the planning of the meeting, we learned that a Pathways Commission Task Force was similarly exploring ways to enhance engagement between the academy and practice. That Task Force had discussed the possibility of AAA sections implementing events similar to the existing Audit Boot Camp, a two-day meeting, replicated each summer, and sponsored by the Auditing Section with significant input from accounting firms. Members of that Task Force took an interest in the Education Conference and engaged the planning committee in discussions of its timing, format, content, etc. After much conversation, it was agreed that, for several reasons, the T&C Conference would not follow the same structure as the audit boot camp but that it was an ideal venue to enhance academy-practice engagement and to provide ATA members with greater insight into practice. The Pathways Commission Task Force offered to support the T&C Conference by providing, through its members, things such as office space for the meeting, the involvement of professional staff, relevant firm materials, and/or financial resources. After some discussion, KPMG agreed to provide \$6,000 to subsidize the inaugural meeting. It is hoped that other firms will provide future support on a rotating basis.

The final program can be found on pages 9-11. Attendees' evaluations of the program were generally positive, providing an average rating of the six sessions of 2.09 (1=superior; 3 = average; 5=unsatisfactory).

In addition to consulting (1) the initial survey that gauged interest in the conference, (2) the subsequent tax education survey, and (3) the evaluations summarized at the end of this report for potential future topics, future organizers should consult early with the midyear meeting program committee to avoid duplication and/or capitalize on potential synergies. Future organizers may also want to regularly reconsider the structure and format of the T&C Conference. For example, the supporting firm may have office space in the city in which the meeting is being held. Holding the meeting in a sponsor's office could save a considerable amount of money. Of course, this will create several logistical issues. Also, the T&C Conference may evolve such that a bigger meeting space and/or longer program is desired. Therefore the timing of the meeting should also be reconsidered from time to time. A concern that came up often, however, was the financial and time burden an additional stand-alone meeting would create for members, and the resulting impact it may have on attendance at other ATA-sponsored meetings. Use of the practitioner liaisons might also be reconsidered. Five liaisons, one from each firm on the Advisory Board, participated in planning the final plenary session. This reduced the burden on any one firm/liaison, increased the variety of perspectives contributing to the session, and probably led to more practitioner attendance. However, reducing the number of firms/liaisons, perhaps to only the current year's sponsoring firm, might streamline the process and enhance the engagement of those participating. Finally, financing the conference, and the registration fee, should be revisited immediately. The fee for the first conference was set relatively low so as to enhance attendance, with any shortfall seen as an investment by the ATA in the initiative. Trustees should evaluate the role of the T&C Conference (i.e., should it be expected to break even or be considered a member benefit for which funds are used) and set registration fees accordingly.

ATA'S FIRST TAX EDUCATION AND CURRICULUM WORKSHOP

February 26, 2015

Capital Hilton

Washington, D.C.

Come to the ATA Midyear Meeting a day early to learn about ways to enrich your own teaching as well as your tax curriculum.

Topics to be addressed tentatively include:

The Current State of Tax Accounting Education

Today's Graduate Program

The Model Tax Curriculum and the Introductory Tax Course

Teaching Tips and Techniques

Research in Tax Education

The workshop will conclude with an extended session intended to bridge the gap between education and practice. The session, to be developed and presented jointly by faculty and practitioners, will provide an in-depth look at a particular aspect of tax practice, providing faculty with unique insight into the current practice environment as well as ideas and materials to help bring that environment into the classroom

The \$50 registration fee will provide opportunities to network with others interested in tax education, including practice professionals, over breakfast, lunch, and a reception, in addition to access to any program materials. Attendance is limited to the first 80 registrants. Stay tuned for more information, including registration details, this fall.

For additional information, contact a member of the Workshop Task Force or Andy Cuccia at cuccia@ou.edu.

Initial Email Announcement

As announced at the Annual Meeting in Atlanta, the inaugural [ATA Teaching and Curriculum Conference](#) will be held on February 26, 2015, preceding the Midyear Meeting. The all-day conference will examine issues related to designing, maintaining, and teaching in the tax component of an accounting curriculum. Plenary sessions will include a general discussion of the state of tax accounting education and a comprehensive look at the accounting for income taxes, both from the field as well as from the classroom. Concurrent sessions will include examinations of the Model Tax Curriculum and its impact on the undergraduate tax course(s), the structure and administration of today's graduate tax programs, tax education research, and useful teaching tips and techniques. Due to space constraints, the Conference will be limited to 80 participants. Registration for the Conference, as well as the Midyear Meeting, will be open soon.

In conjunction with the Teaching and Curriculum Conference, the ATA is conducting a survey to gather information about the current state of tax education in university accounting programs. It is intended that results of this survey will not only be discussed at the first Conference in February 2015, but serve as a resource for tax educators and meetings in the years to come. As we hope to provide a comprehensive look at the state of tax education and best practices (e.g., program structure, administration, content, etc.), the survey asks for feedback on a host of issues. Please be patient and take the time to complete as many of the items as possible. As the information requested applies to tax programs, or courses offered in a tax program, one response from each program/institution may be appropriate/sufficient. All responses will be anonymous unless respondents choose to provide school or personal information. Access the survey by clicking [here](#), or copying the following URL into your browser: [https://www.surveymonkey.com/s/ATA Teaching and Curriculum Survey](https://www.surveymonkey.com/s/ATA_Teaching_and_Curriculum_Survey). Feel free to send any comments, questions, or concerns to Andy Cuccia at cuccia@ou.edu.

Thanks for your support of this important undertaking.

Nancy Nichols
President, American Taxation Association
James Madison University
nicholnb@jmu.edu
540-568-8778

Potential Model Program Structure

| ATA Teaching and Curriculum Conference | | |
|--|---|---|
| Potential Program Format | | |
| 8:00-9:00 | Continental Breakfast | |
| 9:00-10:00 | Plenary Session, E.g., -state of tax education/programs today (i.e., survey results) -increasing student interest in taxation -general teaching trends/techniques (flipped classroom, teaching technology, MOOCs, Learning Analytics, student engagement, Higher Ed expert) | |
| 10:15-11:15 | Concurrent Session | |
| | Curriculum/Program-wide Issues, E.g., -Structure of Grad Tax Progs -structure of Undergrad tax prog -status of model tax curriculum -increasing interest in tax -staffing the tax program -assessment -incorporating academic research | Course specific session (1 or 2/yr); E.g., -Intro Course -Model Tax curriculum and the Intro courses -second undergrad -Corp -P'ship -Research -Multi-jurisdictional -ASC 740 -MBA |
| 11:30-12:30 | Concurrent Session | |

| | | |
|------------|--|--|
| | <p>Tax Teaching Tips and Techniques</p> <ul style="list-style-type: none"> -min-sessions on various tips, etc -using cases -teaching portfolios -flipping the classroom -Teaching w/ Technology <ul style="list-style-type: none"> -online learning -course management systems -homework management systems -outside-of-class quizzes and testing | <p>Tax Education Research</p> <ul style="list-style-type: none"> -paper and/or “how-to” presentation -learning analytics -teaching cases |
| 12:45-1:45 | Lunch (perhaps tables organized by topic; e.g., course taught, session attended?) | |

| | |
|-----------|---|
| 2:00-5:00 | <p>Plenary Session - place for Firm Participation - -topic chosen jointly by ATA committee and Firms. Goal to enhance interaction and sharing across professors and w/ firms. Presentation jointly delivered by professor and academic? Practitioner/liaison planted at each table to participate in discussion? Want firm materials as take-aways. E.g.,</p> <ul style="list-style-type: none"> -overview of firm learning models/programs (compare/contrast w/ university model?) -firm technology/knowledge management systems -practice management -Closer look at practice areas <ul style="list-style-type: none"> -acct for income taxes -International -M&Q -demand for tax hires -tips for increasing student interest -grads doing what, when -tacit knowledge/skills (attitudes, workplace skills, generational issues) -professional judgment framework -status of professional research as performed in practice (what is it, who does it, use of IRC/Regs vs knowledge databases, |
| | Reception?? |

ATA Teaching and Curriculum Conference

February 26, 2015

Washington, DC

Program

| | |
|--------------------|--|
| 7:00 AM – 8:00 AM | Continental Breakfast |
| | |
| 8:00 AM – 9:15 AM | Plenary Session |
| Senate Ballroom | <i>Current State of Tax Accounting Education and Tax Programs</i> Andy Cuccia, University of Oklahoma |
| | |
| 9:30 AM – 10:45 AM | Concurrent Sessions |
| Statler A | <i>Tax Education Research; Insights into Publishable Tax Education Research</i> Beth Kern, Indiana University South Bend, Editor, <i>Advances in Accounting Education</i> Tim Rupert, Northeastern University, Editor, <i>Advances in Accounting Education</i> David Stout, Youngstown State University, Editor, <i>Journal of Accounting Education</i> |
| | |
| Statler B | <i>The Model Tax Curriculum and The Introductory Tax Course</i> Nancy Nichols, James Madison University Shelley Rhoades-Catanach, Villanova University Brian Spilker, Brigham Young University |
| | |

| | |
|---------------------|---|
| 11:00 AM – 12:15 PM | Concurrent Sessions |
| Statler A | <p><i>Tax Teaching Tips and Techniques</i></p> <p>Flipping the Classroom with Income Tax Modules Joshua Michael Chicarelli, Waynesburg University</p> <p>Learning Tax Through Fun and Games Anupama Varadharajan, Tulane University</p> <p>Maintaining Participation in the Online Classroom Alisha M. Harper, Bellarmine University</p> <p>Partially Flipping the Tax Classroom Bambi A. Hora, University of Central Oklahoma</p> <p>To Deduct or Not to Deduct Stacy R. Wade, Western Kentucky University</p> <p>Sweetness and Spice: Tax Issues for Foodies Susan E. Anderson, Elon University Harriet Lynn Stallworth, Appalachian State University</p> |
| | |
| Statler B | <p><i>Today's Graduate Tax Programs</i></p> <p>Amy Dunbar, University of Connecticut John Masselli, Texas Tech University Tad Ransopher, Georgia State University Ron Worsham, Brigham Young University</p> |
| | |

Program (cont.)

| | |
|--------------------|---|
| 12:15 PM – 1:30 PM | Lunch – Senate Ballroom |
| | |
| 1:30 PM – 5:00 PM | Plenary Session |
| Statler A & B | <p><i>Accounting for Income Taxes: Views from Practice and a Discussion of If/How/When/Where to Incorporate into the Curriculum</i></p> <p>Chris Barton, Deloitte</p> <p>Angela Evans, EY</p> <p>Steve Gill, San Diego State University</p> <p>Christine Griffith, KPMG</p> <p>April Little, Grant Thornton</p> <p>John Robinson, University of Texas</p> <p>Mark Wilmot, PwC</p> |
| | |
| 5:30 PM – 6:30 PM | Reception – Senate Ballroom |

Thank you to the Pathways Commission for their help in arranging support for the Teaching and Curriculum Conference.

Support for the 2015 Teaching and Curriculum Conference, provided by KPMG LLP, is gratefully acknowledged.

Non-ATA Presenters



Chris Barton, Deloitte. Chris is a member of Deloitte's Washington National Tax Office and specializes in accounting for income taxes. He has significant experience in accounting for business combinations, dispositions, and joint ventures and was the principal author of the income tax considerations chapter in Deloitte's "A Roadmap to Accounting for Business Combinations and Related Topics." He also provides training and other assistance to attest and non-attest clients. Chris received a Bachelor of Science from the University of Virginia's McIntire School of Commerce, a Juris Doctor from the George Mason University School of Law and a Master of Laws from the Georgetown University Law Center. He is a licensed Certified Public Accountant and admitted to the Bar in Virginia. ((703) 885 6300; cbarton@deloitte.com)



Angela Evans, EY. Angela currently serves as the Americas Director of Tax Accounting and Risk Advisory Services for EY, as a technical resource on ASC 740 matters for their clients and partners, and as Senior Advisory Partner on a number of Fortune 100 companies in the retail/consumer products and transportation industries. Prior to taking her current role in the National Tax practice, Angela served the Firm as the Global Consumer Products Industry Leader for Tax, the Consumer Products and Retail Industry Leader for Tax for the Americas, and served as the lead tax partner on several Fortune 100 clients in the Firm's Southwest and Southeast Sub-Areas, including The Coca-Cola Company, Federal Express Corporation, Pilgrim's Pride Chicken, and AMR/American Airlines among others. Angela is a CPA licensed in Texas and Georgia, a member of the AICPA and the Texas Society of CPA's, and holds a BSA in Accounting and a MSA in Taxation from the University of North Texas. ((404) 817-5130; angela.evans@ey.com)



Christine Griffith, KPMG. Christine is a partner in KPMG's Houston Tax practice and the Partner in Charge of the US Tax Business School. She has more than 23 years of experience providing corporate, partnership and personal tax services in the areas of federal, state, and international tax consultation and compliance. Serving as the lead tax partner for a number of Fortune 500 companies, Christine has gained extensive experience in financial accounting for income taxes, tax function leading practices and SOX 404 controls. Christine specializes primarily with energy related companies, including upstream oil and gas exploration and production, oil field service, drilling and seismic companies. Christine is an Area Tax Resource for stock based compensation issues with regards to financial accounting for income taxes. ((713) 319-2324; cgriffith@kpmg.com)



April Little, Grant Thornton. April is national partner-in-charge, Tax Accounting and Financial Reporting, based in Houston. April specializes in accounting for income taxes under U.S. and international accounting and financial reporting standards. She has more than 12 years of experience providing professional services to both public and private companies with domestic and international operations. Prior to joining Grant Thornton, she spent six years with PricewaterhouseCoopers, serving both public and private middle-market clients. She has experience working with companies on a wide array of projects, from full-service tax department transformation solutions to software implementations. Additionally, she has

experience in Sarbanes-Oxley 404 consulting for the income tax process. ((832) 476-3730; april.little@us.gt.com)



David Stout, Youngstown State University. David is the John and Doris M Andrews Chair in Accounting at Youngstown State. He currently serves as editor-in-chief of the *Journal of Accounting Education*. He has published extensively, including articles in *Advances in Accounting Education*, *The Journal of Accounting Education*, *Issues in Accounting Education*, *The Accounting Educators' Journal*, and *Journal of Instructional Pedagogies*. ((330) 941-3509; destout@ysu.edu)

Mark Wilmot, PwC. Mark is a National Tax Accounting Services Director in the Detroit office of PricewaterhouseCoopers where he currently focuses on the complexities around accounting for income taxes. Mark has 10 years of experience working with Fortune 500 companies in various areas of federal taxation. His experience includes the areas of accounting for income taxes (ASC 740), federal income tax compliance, tax reporting performance improvement, and general tax consulting. Mark received his B.B.A. in Accounting and Finance from Western Michigan University. He is a CPA licensed in Michigan and is a member of the American Institute of Certified Public Accountants. ((313) 394-6685; mark.j.wilmot@us.pwc.com)

2015 ATA Teaching and Curriculum Conference Planning Committee

Academic Members

Susan Anderson, Elon University
Julia Camp, Providence College
Steve Gill, San Diego State University
Nancy Nichols, James Madison University
Chuck Pier, Angelo State University
Tad Ransopher, Georgia State University
Shelley Rhoades-Catanach, Villanova University
John Robinson, University of Texas
Blaise Sonnier, University of Colorado-Colorado Springs
Stacy Wade, Western Kentucky University
Ron Worsham, Brigham Young University

Practice Liaisons

Diana Benyaminy, KPMG
Lisa Briscoe, Deloitte
Vickie Carr, Deloitte
Kelly Dolson, EY
Christine Griffith, KPMG
April Little, Grant Thornton
Mark Wilmot, PwC

If you are interested in joining the Planning Committee for the 2016 Conference, contact Ron Worsham at Ron_Worsham@byu.edu

Please provide feedback about the 2015 Conference, and ideas about the 2016 Conference, by responding to the email request you will receive immediately after the meeting.

FINANCIAL REPORT

| | |
|---------------------------------------|------------------------|
| | |
| REVENUES: | |
| Registration Fees: | |
| Members (74 @ \$50) | \$3,700 |
| Non-Members (5 @ \$85) | 425 |
| Sponsor Funding | 6,000 |
| Total Registration Fees | \$10,125 |
| | |
| | |
| EXPENSES: | |
| Meeting Expenses: | |
| Food and Beverage | \$14,037 |
| Audio-Visual | 3,442 |
| Guest Speaker--Travel * | 421 |
| Total expenses | <u>\$17,900</u> |
| | |
| Net use of Funds on Conference | <u>\$7,775</u> |

* For David Stout, Editor of *Journal of Accounting Education*.

PROGRAM EVALUATION

The tables below present attendees' responses to the post-meeting evaluation survey. Thirty-three responses were received.

1. "Please rate the session you attended." (1=Superior, 2=Excellent, 3=Average, 4=Fair, 5=Unsatisfactory)

| <i>Session</i> | Surveys | Mean |
|--|----------------|-------------|
| Current State of Tax Education and Tax Programs | 31 | 2.03 |
| Opening plenary | | |
| Today's Graduate Tax Program | 11 | 2.27 |
| Concurrent session | | |
| The Model Tax Curriculum and the Introductory Tax Course | 16 | 1.75 |
| Concurrent session | | |
| Tax Teaching Tips and Techniques | 23 | 2.13 |
| Concurrent session | | |
| Tax Education Research: Insights into Publishable Tax Education Research | 14 | 2.29 |
| Concurrent session | | |
| Accounting for Income Taxes: Views from Practice and a Discussion of If/How/When/Where to Incorporate into the Curriculum | 32 | 2.09 |
| Closing Plenary | | |

2. "Please rate your interest in seeing the following topics included in a future T&C Conference. If you believe any might be a good candidate for an extended session like the current one on ASC 740, please indicate it as such." (1=no interest at all; 5=extremely interested)

| Topic | Mean Rating | Potential Extended Session |
|--|--------------------|-----------------------------------|
| More on the content/structure of the introductory tax course | 3.76 | 3% |
| More on maintaining a graduate tax program | 2.65 | 0% |
| Close-up look at the graduate corporate tax course | 3.44 | 0% |

| | | |
|--|------|-----|
| Close-up look at the graduate partnership tax course | 3.16 | 0% |
| Close-up look at the graduate tax research course | 3.55 | 0% |
| Close-up look at the graduate international tax course | 3.03 | 0% |
| Close-up look at the taxes and business strategy course | 3.06 | 6% |
| Close-up look at the graduate gift and estate tax course | 2.13 | 3% |
| More on ASC 740 | 3.41 | 0% |
| More on tax-related teaching tips and techniques | 4.19 | 10% |
| Incorporating research into the introductory course | 3.45 | 6% |
| Increasing student interest in taxation | 3.94 | 15% |
| Presentations of education research | 3.23 | 0% |
| How to successfully partner with the law school to offer a tax program | 2.30 | 0% |
| Structuring online tax courses | 3.39 | 6% |
| The organization/structure of tax practice in a large CPA firm | 3.10 | 10% |
| A close-up look at the international tax practice | 3.06 | 3% |
| A close-up look at the State and Local tax practice | 3.13 | 3% |
| A close-up look at the M&A practice/engagement | 2.17 | 3% |
| The business of tax practice | 3.32 | 6% |
| Running a corporate tax department | 3.00 | 0% |
| Public Accounting U. – professional education/training inside a large accounting firm | 3.45 | 0% |
| The use of technology, including data analytics, in tax practice and curriculum implications | 4.26 | 23% |

| # | Comments | Date |
|---|---|--------------------|
| 1 | The Teaching and Curriculum Conference was excellent! Please continue to offer this conference. | 3/12/2015 7:05 PM |
| 2 | I think it's great that the ATA has added this conference to the mid-year meeting, and for a first-time offering, I thought it was great. Going forward, I wish the program would be distributed well in advance of the deadline for registering. | 3/12/2015 10:13 AM |
| 3 | With any discussion of structuring online tax courses it might be useful to survey several programs, structure, course content, tools used for recreating the one on one interaction with students; tools available for supplementation with publisher content. | 3/11/2015 7:57 PM |
| 4 | The rooms were too small for the amount of people and it was too hot and stuffy to an unsafe level. It was difficult to concentrate in one of the sessions due to the heat, it was difficult to breathe. | 2/27/2015 9:24 AM |
| 5 | AS 7 guidance would be great. http://www.aacsb.edu/~media/AACSB/Publications/white-papers/Accounting%20Std%20A7.ashx | 2/27/2015 8:22 AM |
| 6 | I'd like to see a ASC 740 session where a group of instructors share teaching materials in small breakout sessions. | 2/27/2015 7:49 AM |
| 7 | I was so looking forward to these meetings, but the weather prevented me from getting to DC in time for any of them. I certainly hope this becomes a regular feature of the mid year meeting. | 2/26/2015 9:38 PM |
| 8 | Thanks to the committee for putting together the conference. | 2/26/2015 8:21 PM |
| 9 | Remember the variety of sizes of universities and classes. Perhaps some breakouts relative to that. | 2/26/2015 5:39 PM |

ATA Teaching Resources Committee (2014-2015)

Final Report

June 21, 2015

Committee Members:

Megan Burke, Texas A&M University – Commerce (Chair)

Cathalene Bowler, University of Northern Iowa

John Carlson, Albion College

Susan Gyeszly, Loyola Marymount University

Nazik Roufaiel, SUNY Empire State College

Joanie Sompayrac, University of Tennessee-Chattanooga

Charge 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, Susan Anderson, regarding the committee's activities.

Charge 2: In coordination with the ATA Midyear Meeting Committee, plan and administer a teaching- and/or curriculum-related session at the 2015 ATA Midyear Meeting if requested.

Action: Had two sessions at the 2015 Midyear meeting:

- a. Innovations and Challenges in Teaching Tax: Four papers were presented, including the winner of the 2013 and 2014 ATA/Deloitte Teaching Innovation award.
- b. Effective Learning Strategies session: Three papers were presented.
- c. Supported the Research Forum and Effective Learning Strategies poster session by including one paper.

Charge 3: Consider and recommend the appropriate means for sharing syllabi and cases among members. Work with the Technology Committee and ATA webmaster if appropriate.

Action: After discussing this issue, a superior and cost effective solution to the current process could not be identified. Therefore, the recommendation is to continue with the current process.

Charge 4: After determining how to share course syllabi and cases among members, begin to accumulate course syllabi and cases that can be shared.

Action: After soliciting syllabi, none were received.

Charge 5: Work with the Tax Educator's Conference Committee Workshop Task Force, providing support for the conference as needed. Coordinate the topics covered at the Educator's Conference with the session planned for the mid-year meeting to make sure there is no duplication.

Action: Worked with the Tax Educator's Conference Committee to coordinate topics between the Educator's Conference and the midyear meeting. Paper submissions were allocated across the two sessions as to best fit the goals of each conference.

Charge 6: Continue to discuss ways the ATA can encourage, develop and disseminate tax education research.

Action: The committee discussed various methods for disseminating tax education research and agreed that the conference and journal format is the current best solution. The addition of the Educator's Conference will greatly enhance the opportunities to disseminate tax education research.

ATA 2014-15 Technology Committee Year-end Report

Respectfully submitted by Jerry Stern, Chair - July 2015

This document contains the Committee's year-end report. A list of Committee members appears at the bottom.

Committee Charges and Activities

1. Under the direction of the ATA Webmaster, fully review the website to identify such items as outdated material, bad links, missing calls, award updating, or ideas for improvement (i.e., the website's visual appeal and information value).

Activity – While this charge represents an ongoing process, all Committee members participated in addressing this charge.

2. Create and execute an archiving policy for old/outdated website content by January 1, 2015.

Activity – This charge was accomplished by Zite Hutton when the new website was created during Spring/Summer 2014.

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

Activity – This charge was not addressed. As Chair, I strongly recommend that work with the Teaching Resources Committee (TRC) should occur during 2015-16. Since most of the syllabi on the ATA Website are out of date, I believe all syllabi should be reviewed by the TRC to ascertain their relevance. The same should be done with all of the other teaching materials on the website by the TRC. In addition, current syllabi and teaching materials should be sought by the TRC. The role of the Technology Committee should be to upload new materials acquired by the TRC and delete the items identified by the TRC.

4. Ask all ATA committees if the website could be improved in order to disseminate their work.

Activity – All ATA committees were contacted in connection with this charge.

ATA Technology Committee – 2014-15

| | | |
|--------------------------|-------------------------------|---------------------------|
| Jerrold Stern - Chair | Indiana University | stern@indiana.edu |
| Scott Yetmar | Cleveland State University | s.yetmar@csuohio.edu |
| Sonja Pippin - Webmaster | University of Nevada - Reno | sonjap@unr.edu |
| Teresa Lang | Auburn University Montgomery | tlang@aum.edu |
| Jim Bodtke | University of Illinois | jbodtke@bodtkestewart.com |
| Zite Hutton - Advisory | Western Washington University | zite.hutton@wwu.edu |

ATA Research Resources and Methodologies Committee 2014-2015

June 25, 2015

Members: Andrew Bauer, Janie Casello Bouges, Charles Enis, Stacie Laplante (Co-chair), Rebekah McCarty, John McGowan, Sean McGuire (Co-chair), Darlene Pulliam, Michael Roberts, Miles Romney, Thomas Schultz, Casey Schwab, David Weber, 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. However, Stacie Laplante served as chair or co-chair for five of the past six years Sean McGuire is serving his second year as co-chair in 2014-2015. Both are planning to roll off the committee this year, and are willing to provide feedback and/or assistance to the incoming chair. Currently, Alex Edwards of the University of Toronto is volunteering to serve as a chair in 2015-2016.

The co-chair 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 39), 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 2015 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 2015 Midyear Meeting. This includes the solicitation and selection of papers to be presented as well as selection of moderators and/or discussants.

We received 39 papers combined for the ongoing research and new faculty sessions. We were able to schedule four research sessions at the midyear meeting, including 10 papers in non-concurrent sessions in the program. 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 2015 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 Diana Falsetta 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