

## **2015-2016 ATA Committee Reports**

### **Table of Contents**

	Page(s)
Annual Meeting Program	2
ATA Tax Manuscript Award	3
ATA/Deloitte Teaching Innovations	4
ATA/PWC Doctoral Dissertation Award	5
Awards Committee	6
Doctoral Consortium	7-13
Finance Committee	14
JATA Conference & Editor's Report	15-20
JLTR Editor's Report	21-26
Legal Research	27
Long Range Planning Committee	28-34
Nominations Committee	35
Publications Committee	36
Research Resources and Methodologies	37-42
Teaching and Curriculum Conference	43-50
Technology Committee	51
Midyear Meeting	see separate file

Annual Meeting Program Committee 2016  
Report for Trustees and Officers

The ATA was allocated 14 sessions (3 papers each) for a total of 42 papers to be presented at the AAA Annual meeting. The process was double-blind and the top papers were selected.

Summary of Sessions and Type of Papers

The 14 sessions include:

Tax Avoidance I  
Tax Avoidance II  
Taxes and Financial Reporting  
Tax Planning and Corporate Executives  
Taxes and Capital Markets I  
Taxes and Capital Markets II  
Taxes and Capital Markets III  
Taxes and Dealings with the Tax Authority  
Tax Business Strategies  
Behavioral and Experimental Tax Research  
Tax Policy Issues and Legal Research  
Tax Modeling and Analysis  
Tax Issues of Multinationals  
Corporate Executives and Tax Avoidance

The types of papers include: Archival (34); Experimental (1); Behavioral (2); and Modeling (5).

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

The luncheon speaker is TBD.

Respectfully submitted,

Mark Jackson  
Annual Program Chair

## **Report of the 2015-2016 ATA Tax Manuscript Award Committee**

Submitted by C. Bryan Cloyd, Chairperson

The ATA Tax Manuscript Award Committee is responsible for selecting the recipient of the annual ATA manuscript award for a 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 six members: Bryan Cloyd (chair), Michael Donohoe, Robert Gary, Tom Kubick, Ryan Huston, and David Weber.

The Committee received two nominations of eligible articles and also considered an additional 94 articles co-authored by current ATA members and published in one of 22 select journals during the three-year eligibility window (2013-2015). Following recent precedent, the Committee used a two-stage evaluation process. In stage 1, each member identified and ranked his or her top five choices. Articles ranked in the top five by at least two members advanced to the next stage. In stage 2, each member ranked all remaining articles. Based on the stage 2 rankings, the Committee selected one article for the 2016 ATA Manuscript Award. The author(s) of that article will be recognized on Monday, August 8, 2016 at the ATA Luncheon at the AAA Annual Meeting in New York.

The Committee also discussed possible changes to the selection criteria for this award. Among other requirements, the current criteria state:

*“The manuscript cannot be authored or co-authored by a current member of the Manuscript Award Committee. While a manuscript authored or co-authored by a current committee member is eligible for nomination, such member must resign from the committee to have the paper considered for the award.”*

This criteria is clearly intended to minimize the potential for real or perceived bias in the selection process, which is critical to the integrity of this award. However, it may also have the unintended consequence of dissuading some of the ATA's most prolific researchers from serving on the Committee because a literal interpretation of the criteria requires that they forego the possibility of winning the award for any article published in the prior three years. The Committee debated whether or not the phrase “considered for the award” included both stages of the evaluation process or just stage 2. The Committee also discussed the merits of narrowing the eligibility window to two years (e.g., 2014 and 2015 publication for the 2017 award), which would increase the pool potential committee members, decrease the number of eligible articles, and enable articles to attract more citations prior to consideration. The Committee did not reach consensus on either question but recommends that the ATA Board of Trustees consider the need to clarify or modify the current criteria for future years.

## **ATA/Deloitte Teaching Innovation Award Committee**

Annual Report

May 15, 2016

### **Committee Members:**

Janet Meade, Chair, University of Houston

Susan Jurney, University of Arkansas

Jane Livingstone, Western Carolina University

Steven Solcher, The University of Texas at Dallas

The ATA/Deloitte Teaching Innovations Committee solicited submissions, evaluated the merits of the five submissions received, selected the recipients (joint work), notified the recipients and their department chairs and college deans, provided details of the award to the ATA Webmaster and President, and updated the portion of the ATA operations manual describing the award. ATA President John Robinson ordered plaques and made arrangements for Scott McQuillan, a partner in the Chicago office of Deloitte, to present the award at the ATA Annual Meeting luncheon in New York on Monday, August 8, 2016.

**TO:** ATA Officers and Trustees

**FROM:** Stephanie Sikes, Chair of the ATA / PwC Outstanding Dissertation Award Committee

**DATE:** May 27, 2016

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

As noted in our committee report dated February 2, 2016, the ATA / PwC Outstanding Dissertation Award Committee received seven submissions for this year's Outstanding Dissertation Award. The chair, Stephanie Sikes, sent all seven manuscripts to each committee member for blind review. Each committee member evaluated all seven submissions and then sent rankings to the committee chair by March 31.

Based on these rankings, the committee selected Rebecca ("Becky") Lester as the recipient of the 2016 ATA / PwC Outstanding Dissertation Award. In her dissertation, entitled "Made in the U.S.A.? A Study of Firm Responses to Domestic Production Incentives," Becky examines the reporting, investment, and employment consequences of the Domestic Production Activities Deduction (DPAD). She finds evidence consistent with the DPAD firms shifting income around the enactment dates to maximize the benefits of the deduction and with firms changing transfer pricing behavior once the largest DPAD benefit became available in 2010, and only limited evidence that the DPAD firms increased investment. These results show that changes in firm reporting are an important and economically significant response. Her findings inform the ongoing policy debate on the possible extension or repeal of this tax incentive.

The committee chair, Stephanie Sikes, will present the award to Becky Lester at the AAA annual meeting in New York City in August.

Members of the awards committee included Allen Ford, Ed Schnee, Casey Schwab, Linda Krull, and John Barrick (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. We did receive two nominations for the Sommerfeld Award.*

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 luncheon 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 2016 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. We are working on creating a manual for future committee members to use.*

**2016 KPMG / ATA Tax Doctoral Consortium Committee**  
**Report to ATA Trustees**  
**May 31, 2016**

- 1) The Annual KPMG / ATA Doctoral Consortium was held on February 25, 2016, at the Hilton Orlando Lake Buena Vista in Orlando, FL. 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: Danielle Green, Michael Mayberry, Brad Lindsey, and Sonja Rego. In addition to working on the program, Danielle served as Student Logistics Vice-Chair (responsible for managing the student application process; communicating with student participants; coordinating shared hotel rooms), while Michael served as Conference Logistics Vice-Chair (responsible for meal planning and meeting space logistics). Debbie Gardner was invaluable as a source of information and to accomplish logistical details. Kim Key was very helpful in coordinating Consortium logistics with the Midyear Meeting and the Hotel.
- 2) The Doctoral Consortium program (see pages 3 and 4) includes 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, including financial accounting for income taxes (Ryan Wilson), unresolved research questions (Sonja Rego and Jake Thornock) and generating research ideas (Tom Omer). The agenda also includes non-research topics, including teaching excellence (Connie Weaver), managing the dissertation process (Erin Henry) and preparing for the job market (James Chyz and George Plesko). 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 Fulton's Crabhouse in Downtown Disney.
- 3) There were 410 confirmed student participants and 18 faculty participants (see pages 5 and 6). Student attendance over the last six years has ranged from 31 to 43. We received 51 applications, which we believe is a record high. In the past, priority has been given to students in their second and third year of the doctoral program. We took that into consideration and accepted the applications of those who have been in their program for at least one year. The committee decided to not admit first-year doctoral students because it is too early in their program and to stay within our allocated budget. 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 (John Robinson) was also invited, as well as two representatives of KPMG, Jessica Maurer and Holly Thomas, who joined us for dinner at Fulton's Crabhouse.

- 4) In terms of the budget, we ended up within our pre-determined budget. Please see page 7 for details.

Overall, I believe the 2016 ATA Doctoral Consortium was a success. I'm happy to discuss it with any of you at any time. Please contact me at [thornocj@uw.edu](mailto:thornocj@uw.edu) or 425.583.2936.

Best regards,

A handwritten signature in black ink, appearing to read 'Jake Thornock', with a stylized, flowing script.

**Jake Thornock**

Chair, 2016 ATA Doctoral Consortium Committee  
Associate Professor of Accounting  
PricewaterhouseCoopers Fellow  
University of Washington



**2016 ATA Doctoral Consortium**  
Thursday, February 25, 2016  
Hilton Orlando Lake Buena Vista  
Grand Salon 6, Lobby level

- 7:30-8:30      Continental Breakfast
- 8:30-8:40      Introduction and Opening Remarks  
*Jake Thornock, University of Washington*
- 8:40-9:20      **Research Session I**  
**Financial Statements and Income Taxes**  
*Ryan Wilson, University of Oregon*
- 9:20-9:35      Breakout Session
- 9:35-10:15     **Research Session II**  
**Generating Research Ideas**  
*Tom Omer, University of Nebraska*
- 10:15-10:30    Breakout Session
- 10:30-10:45    *Break*
- 10:45-11:25    **Research Session III**  
**Major Unresolved Questions in Tax Research**  
*Sonja Rego, Indiana University*  
*Jake Thornock, University of Washington*
- 11:25-11:40    Breakout Session
- 11:40-12:20    **Editors Panel**  
*Michelle Hanlon (JAE), MIT*  
*Mark Bradshaw (TAR), Boston College*  
*Ken Klassen (JATA), University of Waterloo*
- 12:30-1:30     *Lunch* (Narcissus room, Mezzanine level)

1:30-2:10	<b>Teaching Session</b> <b>Teaching Excellence</b> <i>Connie Weaver, Texas A&amp;M University</i>
2:10-2:25	Breakout Session
2:25-3:05	<b>Career Advice Session I</b> <b>Managing the Dissertation Process</b> <i>Erin Henry, University of Tennessee</i>
3:05-3:20	Breakout Session
3:20-3:35	<i>Break</i>
3:35-4:15	<b>Career Advice Session II</b> <b>Preparing for the Job Market and Miami</b> <i>James Chyz, University of Tennessee</i> <i>George Plesko, University of Connecticut</i>
4:15-4:30	Breakout Session
4:30-4:45	Wrap-up
6:00	Dinner Reception  Fulton's Crabhouse Downtown Disney 1670 Buena Vista Dr, Lake Buena Vista, FL 32830

## 2016 KPMG/ATA Tax Doctoral Consortium

### *Faculty Participants*

Mark Bradshaw	Boston College
Jenny Brown	Arizona State
James Chyz	University of Tennessee
Danielle Green	Fordham University
Michelle Hanlon	MIT
Erin Henry	University of Tennessee
Ken Klassen	University of Waterloo
Brad Lindsey	North Carolina State University
Michael Mayberry	University of Florida
Lil Mills	University of Texas at Austin
Thomas Omer	University of Nebraska-Lincoln
Jeff Pittman	Memorial University
George Plesko	University of Connecticut
Sonja Rego	Indiana University
Erin Towery	University of Georgia
Jake Thornock	University of Washington
Connie Weaver	Texas A&M University
Ryan Wilson	University of Oregon

### *Doctoral Students*

Tobias Bornemann	Vienna University of Economics and Business
Bonnie Brown	University of Central Florida
Jenna Burke	Bentley University
Stephen Campbell	University of California - Irvine
Paul Demere	University of Illinois at Urbana-Champaign
Junfang Deng	Penn State University
Antonio DeVito	WHU-School of Management
Jonatham Durrant	Texas Tech University
Anne Ehinger	University of Georgia
Matthew Erickson	University of Arizona
Thomas Godwin	Purdue University
John Hamilton	University of Arizona
Michelle Harding	University of Tennessee-Knoxville
Mehmet Kara	Texas A&M University
Colin Koutney	University of Texas at Austin
Pamela Kuperstein	Temple University
Ethan LaMothe	University of South Carolina
Yoojin Lee	University of California - Irvine
Hanni Liu	University of Texas at San Antonio
Xiaosi Liu	Kent State University

*Doctoral Students (continued)*

Mary Marshall	University of South Carolina
Mollie Mathis	Oklahoma State University
Lauren Milbach	Texas A&M University
Francis Murphy	University of Arizona
Sarah Parsons	University of Connecticut
Jodi Permenter	University of Arkansas
Tripp Petzel	Virginia Tech University
Karen Pinto	University of Waterloo
Lisa-Ann Polack	Texas A&M University
Scott Rane	Texas A&M University
Liora Schulman	CUNY-Baruch College
Hannah Smith	University of Tennessee-Knoxville
William Snyder	University of Illinois at Urbana-Champaign
Susann Sturm	Ludwig Maximilians University
David Tree	Oregon State University
Shannon Veyon	University of Oklahoma
Keith Walker	Texas Tech University
Zac Wiebe	Kansas University
Tian Xu	University of Florida
Ben Yost	MIT
Doudou Zhou	Oregon State University

*KPMG Representatives*

Jessica Maurer	Associate Director, Campus Recruiting
Holly Thomas	National Director, Tax Campus

**ATA/KPMG Doctoral Consortium - FEB 25,  
2016**

Students	41
Faculty	18
<b>Total Participants</b>	<b>59</b>

**REVENUE**

KMPG Funding	12,000	
Funds from >2x Attendees	1,050	7 students @ \$150.00
<b>TOTAL Revenue</b>	<b>13,050</b>	

**COSTS**

**Food & Beverage**

Breakfast	1,933.36
AM/PM Breaks	1,794.85
Lunch	2,998.80
Dinner Reception	4,588.02
<b>TOTAL Food &amp; Beverage</b>	<b>11,315.03</b>

**A/V**

Equipment/Labor	878.25
<b>TOTAL A/V Costs</b>	<b>878.25</b>

**Lodging**

PhD Students	7,541.00	
Less: Comp Rooms	2,551.50	9 Room Nights
<b>TOTAL PhD Student Lodging</b>	<b>4,989.50</b>	

<b>TOTAL COSTS</b>	<b>17,182.78</b>
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<b>FUNDED BY ATA</b>	<b>4,132.78</b>
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July 15, 2016

To: ATA Trustees

From: Shelley Rhoades-Catanach

Re: Finance Committee Report

Committee Members:

Shelley Rhoades-Catanach	Chair, Villanova University
Richard Leaman	University of Denver
Tim Rupert	Northeastern University
Brian Spilker	Brigham Young University

Charges:

- Secure renewal of current ATA sponsors' pledges of support for the 2016 Midyear Meeting.
- Invoice sponsors and facilitate collection of pledges.
- Review and update (if needed) the sponsorship materials. Consider additional approaches for promoting sponsorships.
- 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 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 2016 five Platinum sponsorships (\$10,000 level) were secured for the 2016 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.

During summer 2015, the finance committee reviewed budget proposals by the incoming president and midyear meeting chair. We provided comments regarding assumptions underlying the budgets and assisted the president and meeting chair in finalizing the budgets presented to the membership.

The finance committee plans to meet at the 2016 annual meeting to continue discussion of our charges.

**Annual Editor Report**  
***Journal of the American Taxation Association***

For the Year Ending May 31, 2016

Editor: Kenneth J. Klassen

**OVERVIEW**

I officially became editor on July 1, 2014. The *JATA* editorial process has not changed from the prior editors. During the year, I requested that Dr. Diana Falsetta join the Journal as its first Associate Editor for regular submissions. The Publications Committee whole-heartedly approved the request.

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 revised 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:

<b>Revision</b>	<b>Acceptances</b>	<b>Rejections</b>
0	0	20
1	1	5
2	4	0
3	11	0

Beyond routine manuscripts that I assign to Prof. Falsetta, I have the policy of assigning a manuscript to either the regular associate editor or 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. 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, 2016.

## 1. SUBMISSION STATISTICS

**TABLE 1A**  
**Annual Activity Summary**

<b>Year ended 31 May</b>	<b># In Process, Beginning of Year (a)</b>	<b># of New Submissions (b)</b>	<b># of Resubmissions (c)</b>	<b>#Available for Evaluation (a)+(b)+(c) = (d)</b>	<b># Evaluated (e)</b>	<b># In Process, End of Year (d)-(e) = (f)</b>
2016	10	28	43	81	77	4
2015	7	33	28	68	58	10
2014	7	41	28	76	69	7
2013	5	36	23	64	57	7

- (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**

<b>Year</b>	<b>Number Submitted for Publication</b>	<b>Number Submitted Not for Publication</b>	<b>Total</b>
2016	5	12	17
2015	8	30	38
2014	9**	24	33
2013	8*	24	32

\* Of these 8, 3 were offered a revise and resubmit with no resubmission ever being received. They are now considered 'abandoned'

\*\* Of these 9, 3 were offered a revise and resubmit with no resubmission ever being received. They are now considered 'abandoned'



## 2. OUTCOME STATISTICS

**TABLE 2**  
**Annual Outcome Summary – By June 1 – May 31 Annual Cohort**

<b>Year</b>	<b># Submitted (a)</b>	<b># Rejected (b)</b>	<b>% Rejected (c) = (b)/(a)</b>	<b># in Process (d)</b>	<b>% in Process (e)=(d)/(a)</b>	<b># Accepted (f)</b>	<b>% Accepted (g)=(f)/(a)</b>
2016	28	17	61%	10	36%	1	3
2015	33	21	64%	3	9%	9	27%
2014	41	25	61%	3	7%	13	32%
2013	36	21	58%	0	0%	15	42%

- (a) Number of new manuscripts submitted during the 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 Times for the 12 months ending May 31, 2016**

<b>Time</b>	<b>Number of Manuscripts</b>	<b>Percent</b>	<b>Cumulative Number</b>	<b>Cumulative Percent</b>
0 ≤ Days ≤ 30	4	7%	4	7%
31 ≤ Days ≤ 60	26	42%	30	49%
61 ≤ Days ≤ 90	24	39%	54	88%
91 ≤ Days ≤ 120	6	10%	60	98%
121 ≤ Days	1	2%	61	100%

Statistics only include papers that were sent to reviewers for evaluation and for which decisions were made between June 1, 2015 and May 31 2016. The mean turnaround time was 61 days; the median turnaround time was 61 days.

#### 4. ACCEPTED PAPER STATISTICS

**TABLE 4**  
**Distribution of Author Affiliation of Manuscripts Accepted\***

<b>Author Affiliation by Institution</b>	<b># of Authors Current Year</b>	<b># of Authors Cumulative from 2015**</b>
Arizona State University		0.5
Auburn University		0.5
Brigham Young University	0.75	0.75
Claremont McKenna College	0.5	0.5
College of William and Mary	0.5	0.5
Colorado State University	1.0	1.0
Georgetown University		0.33
Idaho State	0.2	0.2
Kansas State University	0.2	0.2
Kennesaw State University	0.67	0.67
Miami University	0.5	0.5
Michigan State University	0.5	0.5
New Mexico State University	0.5	0.5
Southern Illinois University	0.25	0.25
Temple University	1.0	1.0
Texas A&M University	0.8	1.47
Texas Christian University		1.16
Texas Tech University	0.5	0.83
University of Arizona	2.5	3.08
University of California, Irvine	0.5	0.5
University of Central Florida	0.2	0.2
University of Cincinnati	0.25	0.25
University of Colorado at Denver		0.5
University of Florida	0.33	1.83
University of Houston		0.5
University of Illinois at Chicago		0.25
University of Illinois at Urbana-Champaign		1
University of Iowa	0.25	0.25
University of Kansas	0.75	0.75
University of Kentucky	1.0	1.0
University of Missouri-Columbia	0.25	0.25
University of Nebraska Lincoln	0.6	0.93
University of Nevada, Reno		1
University of New Mexico		0.5
University of North Carolina	0.5	0.5
University of North Texas		0.5
University of Notre Dame		0.33
University of Rhode Island		0.5

University of South Carolina	0.75	0.75
University of Southern California	1.0	1.0
University of Wisconsin-Madison	0.5	0.5
Utah State University	1.0	1.0
Virginia Tech University	0.25	0.25

<b>Author Affiliation by Geographic Area:</b>	<b># of Authors Current Year</b>	<b># of Authors Cumulative from 2015**</b>
U.S.	16	27
Outside of the U.S.	0	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, cumulative numbers available from June 2014.

## 5. AWARDS

Awards for the best discussant at the 2016 *JATA* Conference and the *JATA* Outstanding Paper Award selected from those published in 2015 (Volume 37) will be presented at the ATA Luncheon during the 2016 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 2015-2016**

Jennifer Brown	Arizona State University
James Chyz	University of Tennessee
Dawn Drnevich	University of Wisconsin Whitewater
Scott Dyreng	Duke University
Alexander Edwards	University of Toronto
Peter Frischmann	Idaho State University
Amy Hageman	Kansas State University
Jeffrey Hoopes	Ohio State University
Allison Koester	Georgetown University
Thomas Kubick	University of Kansas
Stacie Laplante	University of Wisconsin Madison
Michaele Morrow	Suffolk University
Thomas Omer	University of Nebraska Lincoln
Elizabeth Plummer	Texas Christian University
Donna Bobek Schmitt	University of South Carolina
Jeri Seidman	University of Virginia
Jaron Wilde	University of Iowa
Ryan Wilson	University of Oregon

# **Annual Editor Report**

## ***Journal of Legal Tax Research***

July 1, 2015 – June 30, 2016

**Editor: Roby B. Sawyers, NC State University**

### **EDITORIAL PROCESS**

#### ***Role of the Editor, Ad-Hoc Associate Editor, and Reviewers***

The editor does an initial quality control check (QCC) of all submissions to ensure that the manuscript files are prepared in accordance with the policy guidelines for the *Journal of Legal Tax Research (JLTR)*. After the initial QCC, the editor reviews the paper and decides whether to desk reject the paper or assign reviewers to the paper.

An Ad-Hoc Associate Editor is selected whenever in the opinion of the Editor, he feels a possible conflict of interest in fairly evaluating the submitted manuscript.

The anonymous reviewers provide detailed evaluations of each paper's strengths and weaknesses. In addition, each reviewer provides an acceptance, revision, or rejection decision to the editor, who makes a final decision on the paper. Both the reviewers' and editor's decisions are returned to the author(s).

#### ***Procedures for Selecting Reviewers and Number of Reviewers***

All regular submissions have two assigned reviewers: the first reviewer is a member of the editorial review board and the second reviewer is either an *ad hoc* reviewer or a member of the editorial board. The reviewers are selected by the editor based on the reviewer's expertise and lack of close ties to the authors.

#### ***Person Ultimately Responsible for the Editorial Decision***

The editor is ultimately responsible for making editorial decisions.

#### ***JLTR Conference***

Beginning in 2015-16, the JLTR editor also serves as the chair of the ATA legal research committee, the group responsible for selecting papers for presentation at the JLTR conference. This seemed to work well and streamlined the process significantly. Members of the legal research committee served as reviewers for papers submitted for the conference with a few outside reviewers chosen as needed. Although the quality of papers submitted was very good, we continue to have a small number of submissions with only six submissions for the conference. Four papers were accepted for presentation at the conference. These papers were also simultaneously submitted for publication consideration in JLTR. One of the papers has been accepted for publication with three others still in the review process.

### **ACCOMPLISHMENTS FOR 2015–2016**

1. *JLTR* became a semiannual online journal in 2012 with June and December issues. During fiscal 2016, the journal published five articles in the December 2015 issue and five articles in the June 2016 issue.
2. Members of the Editorial Board were requested to review and rank articles appearing in volume 13 of *JLTR* to determine the 2015 Outstanding *JLTR* Article. Members of the Editorial Board who either had an article or had a colleague at their university with an article appearing in volume 13 were not asked to participate in the review. This is the third year that this award is being presented.
3. Articles appearing in *JLTR* are being listed in both the TaxProf blog and the ATTA News (Australasian Tax Teachers Association, at: <http://www.asb.unsw.edu.au/schools/taxationandbusinesslaw/atta/Pages/newsletters.aspx>)
4. Submissions to the journal decreased this past fiscal year from 16 to 12 when including those manuscripts submitted and desk rejected by the Editor.

## DETAILED ANALYSIS OF ACTIVITY FOR *JLTR*

The annual activity summary for the journal is provided in Table 1. As shown in the table, the number of new submissions for the current year decreased from 16 to 12.

**TABLE 1**  
**Annual Activity Summary**  
**for the Journal Year Ended June 30, 2016**

<b>Year</b>	<b># In- Process Beginning of Year (a)</b>	<b># of New Submissions (b)</b>	<b># of Resubmissions (c)</b>	<b># Available For Evaluation (a) + (b) + (c) = (d)</b>	<b># Evaluated (e)</b>	<b># In- Process, End of Year (d) – (e) = (f)</b>
6/30/16	1	12	10	23	23	0
6/30/15	0	16	23	39	38	1
6/30/14	2	21	21	44	44	0

- (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, associate editor, 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 where a decision has not yet been sent to the author (note that in-process excludes revise and resubmit editorial decisions that are now in the authors' hands).

The acceptance rate of 11.1 percent reflects those manuscripts submitted and accepted for publication during the 2015-16 fiscal year. Manuscripts submitted in prior fiscal years and accepted in the current fiscal year are not included. Hence, the percentage given in the table is the lower limit for the fiscal year; the upper limit is 41 percent if all pending manuscripts are accepted for publication.

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**TABLE 2**  
**Annual Outcome Summary – By Fiscal Year Annual Cohort**  
**for the Journal Year ended June 30, 2016**

<b>Year</b>	<b># Submitted (a)</b>	<b># Rejected (b)</b>	<b>% Rejected (c) = (b)/(a)</b>	<b># In- Process (d)</b>	<b>% In- Process (e) = (d)/(a)</b>	<b># Accepted (f)</b>	<b>% Accepted (g) = (f)/(a)</b>
2016*	18	10	55.5	5*	27.7	2	11.1
2015	16	6	37.5	6	37.5	4	25.0
2014	21	10	47.6	0	0.0	11	52.4
2013	18	10	55.6	0	0.0	8	44.4
2012	14	7	50.0	0	0.0	7	50.0
2011	14	8	57.1	0	0.0	6	42.9

- (a) Number of new manuscripts submitted during the calendar (fiscal) year
- (b) Number of rejected manuscripts from that year's cohort
- (c) Percent of rejected manuscripts from that year's cohort
- (d) Number of manuscripts still being evaluated (no report yet, revise, resubmit). Does not include one paper that was withdrawn by the author
- (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

\* 2016 time period is a 16 month period beginning March 1, 2015 during which Roby Sawyers served as editor

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**CHART 1**  
**Histogram of Editorial Rounds and Outcomes**  
**for the Journal Year ended June 30, 2016**

(1) The 2 manuscripts accepted for publication by rounds were as follows:

- Round 1 = 0 papers
- Round 2 = 1 paper
- Round 3 = 1 paper

(2) The 10 manuscripts rejected by rounds were as follows:

- Desk reject = 5 papers
- Round 1 = 5 papers

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**TABLE 3**  
**Distribution of Author Affiliation of Manuscripts Accepted**  
**For the Journal Year ended June 30, 2016**

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<b>Author Affiliation by Institution</b>	<b># of Authors Current Year</b>
Florida Atlantic University	1
University of Alabama	.5
Virginia Tech University	.5

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\* 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.

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**TABLE 4**  
**Detailed Processing Time Summary**  
**for the 12 month period ending June 30, 2016\***

<b>Time</b>	<b>Number of Manuscripts</b>	<b>Percent</b>	<b>Cumulative Number</b>	<b>Cumulative Percent</b>
$0 \leq \text{Days} \leq 30$	7	30	7	30
$31 \leq \text{Days} \leq 60$	5	22	12	52
$61 \leq \text{Days} \leq 90$	9	40	21	91
$91 \leq \text{Days} \leq 120$	1	4	22	96
$> 121 \text{ Days}$	1	4	23	100
<b>Total</b>	<b>23</b>			

\* These figures reflect the processing time for manuscripts having a final decision issued on the submission.

The median number of days for first decisions was 65days. For Final Decisions, the median number of days was 350 days.

## **ATA Legal Research Committee – 2015/16 Annual Report**

**Chair: Roby B. Sawyers**

**Members: Blaise Sonnier (Colorado at Colorado Springs), Cheryl Crespi (Central Connecticut State), Joanie Sompayrac (Tennessee at Chattanooga), John Janiga (Loyola Chicago), Mark Cowan (Boise State), Nancy Nichols (James Madison), Tad Ransopher (Georgia State) and Tobias Mendelson (Kennesaw State)**

Beginning in 2015-16, the JLTR editor also serves as the chair of the ATA legal research committee, the group responsible for selecting papers for presentation at the JLTR conference. This seemed to work well and streamlined the process significantly. Members of the legal research committee served as reviewers for papers submitted for the conference with a few outside reviewers chosen as needed. Although the quality of papers submitted was very good, we continue to have a small number of submissions with only six submissions for the conference. Four papers were accepted for presentation at the conference. These papers were also simultaneously submitted for publication consideration in JLTR. One of the papers has been accepted with three others still in the review process.

**ATA Long-Range Planning Committee Report to ATA Trustees on  
Expanding ATA's International Membership**

***July, 2016***

The charges of the 2016-17 ATA Long-Range Planning Committee are as follows:

1. Explore the potential for expanding ATA membership overseas.
2. Determine the feasibility and desirability of sponsoring an international conference.
3. Communicate to the Trustees any other suggestions for the long-term health of the ATA.

This document focuses on Charges #1 and #2. The Committee has developed four options for consideration by the Board of Trustees to execute these charges. The options range in order from lowest to highest commitment. Note that the options can also be combined. The four options are as follows:

1. Funding international scholars and doctoral students to attend ATA midyear meetings.
2. Funding ATA representatives in an official capacity to attend international conferences and recruit members overseas.
3. Co-sponsor an existing international conference.
4. Independently sponsor and organize an international conference.

We also raise considerations that may involve other ATA committees or the AAA in general, so we do not develop them in detail here. The considerations are as follows:

1. Should the ATA (and JATA) retain the word "American" in their titles? Some have suggested that this name implies that our membership only cares about American tax issues. No other AAA sections use the word "American" in their titles, although the AAA does. Some issues involve what the new section and JATA names would become, and what would happen to their ranking and recognition.
2. Should JATA and JLTR make an explicit goal of publishing at least one non-U.S. specific topic and/or authored paper in every volume, assuming it maintains or exceeds the quality of the journals? Discussions with the journal editors would be necessary (e.g., policy on non-U.S. publications/authors, editorial board composition, and/or having a special issue on non-U.S. topics or by non-U.S. contributors).

The four options related to Charges #1 and #2, plus relevant questions and issues for the Trustees to consider, are detailed on the following pages. We welcome feedback by the ATA Trustees and the ATA membership.

Prepared by:

Petro Lisowsky, Chair  
Jim Bodtke  
Anne Christensen  
Brigitte Muehlmann  
Emer Mulligan  
Sue Porter  
Stan Veliotis

### ***Option 1: Funding international scholars and Doctoral students to attend ATA midyear meetings***

Purpose: Provide international scholars and doctoral students the financial travel-related support to attend and present at an ATA meeting, which are currently held only in the U.S. but may also occur in Canada, as well as network with the core North American ATA membership.

#### Questions/Issues:

What would the application process entail?

The ATA would need to develop a form with adequate lead time to evaluate the applications. The ATA would also need to decide on the appropriate composition of the selection committee. In many universities, tax is done primarily in their legal departments, with some select academics in economics working on tax issues. We would need to identify the different types of research at various university departments to determine if we want to sponsor legal versus economics-based research.

One suggestion to make the selection process more efficient and ensuring a broader reach is to identify a number of key international academic tax groups/associations, e.g. Tax Research Network (UK based), Irish Accounting and Finance Association (which has tax members), Tax Policy Centre (Vienna), Max Planck Institute for Tax Law and Public Finance (Munich). We can launch the process through them whereby they select the candidate, which they recommend to the ATA's committee for consideration for this award, yet the ATA has the final say. (In the first pilot year, the ATA could be selective and work with 3-5 partners.) This approach offers the candidate prestige within his/her network, and the ATA word is spread across all members.

What is the amount and source of funding for these grants? How many slots should we open? What would be the cap per applicant?

The committee has settled on somewhere between 3 and 5 per year, conditional on available resources. Presumably the amount would also vary based on the home institution location and travel costs (e.g., Asia vs. Europe). The ATA could also consider making this funding on a trial basis for two years, then re-assess how this strategy is progressing.

Some scholars/students already come to the ATA midyear meetings without such funding. One concern is whether this new funding would inspire new members to attend, or simply substitute the funding source for scholars/students who would have otherwise attended. If the latter, the effectiveness of this option will be limited. Developing some limits to the funding would be helpful, e.g., only extend funding to first-time attendees; those who have not attended in the last one or two years; it can be made available to all international scholars only once per their career.

In terms of funding and marketing, we can ask each accounting firm to sponsor one international scholar and that scholar be named "The [accounting firm name] ATA visiting scholar." Additional funding could be considered for budget-constrained faculty who would not be able to attend otherwise.

Should there be any ATA requirements (e.g., present, discuss) for the scholar and/or student in exchange for the ATA's funding?

The opportunity to present a paper would make it more prestigious and more likely that scholars would apply. We could even have a session at the ATA midyear meeting devoted to the 3-5 grant recipients.

How effective would this strategy be?

The potential for expanding the ATA membership overseas would likely be a slow process if only a handful of scholars or students attend the annual ATA midyear meeting. However, to the extent the application process itself can stir interest in other international tax organizations, this strategy can increase its impact.

***Option 2: Funding ATA representatives in an official capacity to attend international conferences and recruit members overseas***

Purpose: Select an ATA representative to attend and participate in overseas conferences with the expectation that s/he will market and advertise the benefits of the ATA to conference attendees.

Questions/Issues:

Would existing conferences agree to such a marketing effort? Would the ATA need to make a contribution to the conference (e.g., monetary or labor, like be a discussant) in exchange for the opportunity to market the ATA? Do we reciprocate if they wish to attract North American ATA members to their organizations/conferences?

The answers would depend on the partner organization. The ATA could obtain a composite list of international conferences and use our contacts to find the best means to secure invitations.

To conduct this outreach, ATA would need to prepare a canned “pitch” and marketing materials for distribution and be clear about the advantages of being an international member of the ATA. International scholars have said that the ATA is extremely welcoming and is much more open to alternative views, topics, and methodologies than what one would have previously thought. We could consider a U.S. member and a non-U.S. member with a positive experience of the ATA to help make the “pitch.” In relation to the non-U.S. member, the ATA could have a European “ambassador” if European schools are being targeted, an Asian “ambassador” if the Asian schools are being targeted, etc.

When putting a “pitch” together, publications, policy impact, and collaboration are the main currencies for international tax scholars. If by joining ATA and presenting at its conferences are opportunities for academics to publish in a top-tier journal and/or have policy impact, they will join. We can also leverage the fact that (1) JATA is considered an A+ or A journal for faculty in many countries and universities; (2) ATA is strong in empirical research (data limitations in other countries make empirical research less extensive than in the U.S.); and (3) the ATA network can offer excellent sabbatical, summer research, and teaching collaboration opportunities.

Who would be the ATA representative?

The representative could be the ATA President or ATA Trustees. Other ideas include ATA members who already have contacts or similar interests in the area, and/or already travel to those areas. Leveraging our members’ contacts and commitments to teach or present overseas could cut down on ATA’s direct costs if those members are already planning academic trips overseas. It also ensures that the ATA could be marketed as widely as possible on all continents.

Which international academic tax organizations and meetings do we target?

The ATA would need to develop a list. We might reach out to the International Accounting Section (IAS) leadership about their outreach efforts to accounting organizations outside the U.S. This past year, the AAA President, Bruce Behn, attended all the international academic accounting organizations’ annual meetings outside the U.S. We might interview him about his experiences and the likelihood that we would be successful in marketing the ATA to particular organizations outside North America. If we decide to pursue this option, we could start with one or two organizations and evaluate our success before expanding to other countries.

### ***Options 3 & 4***

The next two options relate to co-sponsoring (Option 3) or fully sponsoring/organizing (Option 4) an international conference. In determining a potential location for such an international conference, the Committee has determined that Europe is the most natural option due to geographic proximity, similarities and familiarities in research and teaching topics between the North American and European audiences, and that the current ATA membership is already experiencing an increase in collaboration with European scholars. Canada was considered, but it could be a likely location for a future ATA midyear meeting, and Canadians regularly attend the ATA meeting so the value of holding a conference in Canada seems more limited. The Committee believes that Asia, Africa, Australia, and South America are cost-prohibitive and not feasible.

#### ***Option 3: Co-sponsor an existing international conference***

Purpose: Co-sponsoring an existing international conference can provide some international exposure to the ATA and avoid logistical and other funding issues related to fully sponsoring and organizing an international conference.

#### Questions/Issues:

Which organization or university would be a viable partner?

We could use the same contacts as noted in the above options. The committee members have also offered several other contacts whom we can approach to investigate whether they are holding conferences that we can potentially co-sponsor. For example, Sue Porter mentioned her contacts in Lund University (Sweden) and University College Dublin (Ireland).

What would be the ATA's cost commitment?

This is an open issue depending on the funding of the ATA's conference partner and funding levels of participants. Some type of registration fee would be likely (similar to Option 4).

How effective would such a co-sponsorship be? Could the ATA insist on running a session or two, or would the existing conference organizers object?

It may be difficult if there is an existing conference for the ATA to influence the organizers. Also, many existing international conferences are empirical research-heavy (e.g., Munster, Oxford), but the ATA membership also includes legal scholars and instructors. It is likely that piggybacking on predominantly empirical research conferences will limit the ATA's exposure. Europe hosts many legal tax conferences, so there may be some opportunities there (e.g., Sweden). It is possible we will have to explore several co-sponsorships if each conference only focuses on one topic (e.g., empirical vs. legal vs. teaching).

Another suggestion is that many international groups host mid-year seminars/half days of research meetings, which may be more amenable towards co-sponsorship. Teaming up with the ATA may be more attractive to some of these groups. For example, the Irish Accounting and Finance Association run 3-4 meetings per year, sponsored by the Chartered Institute of Management Accountants. However, the numbers are small, so the benefits might be limited, but the idea could be applied elsewhere where the numbers and impact could be larger.



#### ***Option 4: Independently sponsor and organize an international conference***

Purpose: Run an ATA midyear-style conference with teaching and empirical/legal research sessions in Europe to maximize exposure to international scholars. This conference would likely be in addition to the annual ATA midyear meeting, but could use a similar structure in terms of organizing sessions on empirical, legal, and instruction topics.

#### Questions/Issues:

##### Where and When?

We have been in contact with Prof. Eva Eberhartinger (Vienna University of Economics and Business; WU hereafter) and Prof. Caren Sureth (University of Paderborn and WU) to examine whether holding a conference on WU's campus in Vienna, Austria, would be feasible. They can help if we move forward with this option. They believe May 17-18, 2018, or June 7-8, 2018, would be the best dates. On the European side, the May date is before a major German research and teaching conference and the EAA, while the June date may work well because faculty traveling for EAA can simply stay on for the conference at WU. On the U.S. side, a May or June date avoids conferences in the fall (JAE/CAR/RAST/Illinois/UT-Waterloo), spring (JAR/ATA midyear meeting), and late summer (AAA). However, we need to make efforts to ensure that European academics will be willing to attend conferences back-to-back. The year 2018 was selected due to the necessary lead time to advertise (on our end and theirs), reserve hotel and conference rooms, and organize sessions. WU cannot offer monetary sponsorship, but it can provide the venue and necessary on-site labor and logistical support.

##### How much does it cost?

Eva and Caren have organized conferences at WU in the past. On the next page is a brief cost sheet from a recent conference, adapted for our purposes and using an estimate for 300 attendees (this number can be adjusted). The conference can be 2 days long with research and teaching sessions similar to an ATA midyear meeting, as well as a gala dinner at an historic site in Vienna. Given the estimate, a registration fee of about €345 (\$385) would make the conference self-funded. The cost may in fact be lower if the ATA can use the JATA website for paper submissions, organize volunteers to manage the selection of sessions (e.g., reviewers, discussants, etc.), and/or use other AAA support resources; these costs were included below since WU ran the recent conference on its own.

Per Eva and Caren, opportunities for additional funding from the Big Four accounting firms in Europe are limited. Therefore, we recommend that the ATA explore alternative funding sources using our U.S. contacts. Even if funding from the Big Four does not occur, they would still be ideal to help advertise to their overseas offices to send attendees. These Big Four-affiliated offices may have their own contacts at the universities in their countries and can lend credibility to the conference if they attend. Furthermore, European-based professional tax institutes may be available for sponsorship. For example, Brigitte Muehlmann noted that she is on the Executive Committee of the International Fiscal Association (IFA) and can inquire about sponsorship opportunities.

## Budget:

	In €	fixed cost	variable cost	# attendees	total cost	
catering for 1st day at WU		2,000	40	300	14,000	includes 2x coffee break, lunch buffet (not served; served = additional fixed cost)
catering for 2nd day at WU					14,000	
opening reception at WU			30	300	9,000	prosecco, finger food
room rental WU		6,000			6,000	1 large, 2 smaller auditorium
student support			15	90	1,350	€ p hr * hrs
print		5,000			5,000	graphics; pocket guide etc
conftool		3,000			3,000	IT for submission + review process + registration etc; licence fee
other		3,000			3,000	insurance, stationary, printer rental, etc
					55,350	
gala dinner at historic location		30,000	60	300	48,000	nice location + food; 3 courses; wine + aperitiv
					103,350	
price per person				300	345	

## Would the conference be recurring?

It is too early to tell. However, to the extent the exchange of our research and teaching ideas yields positive feedback, increases our membership, and demonstrates the ATA's commitment to our international members, holding such a conference periodically (e.g., every 2 or 3 years) may need to be evaluated by future ATA Trustees.

One question is whether the ATA would be willing to host its mid-year meeting overseas *in lieu of* hosting it in the U.S. It is possible that many U.S. ATA members that attend the ATA midyear would like to participate in the European conference, but could be limited due to travel funding issues if there are two ATA conferences in one year. We could potentially secure more attendees if the mid-year meeting is organized as the international conference. If this option does not seem feasible, then the conference organizing committee should make efforts to identify U.S. ATA members that can commit to attending the conference in Europe (e.g., ask U.S. ATA members to serve as discussants or luncheon speakers).

## Have other AAA sections done this?

Yes, the journal of the International Accounting Section (IAS) of the AAA hosted a conference in Brazil in 2015: <http://aaahq.org/Meetings/2015/JIAR/Submissions>

It would be helpful to check with their leaders about how they found co-sponsors and how the meeting worked out overall. The IAS section provided some travel support to presenters, which we might consider. The IAS section published the presented papers in their journal. We could consider having a special issue, similar to what was done in the past, if individuals wanted their papers to be published there. If we followed that procedure, it is highly likely the AAA would provide the platform for paper submissions (they might even without a special issue of JATA).

## 2016-17 Slate of ATA Officer and Trustee Nominations

Position	Nominee	Affiliation
President Elect	Ben Ayers	University of Georgia
VP Elect	Lynn Jones	Mercer University
VP–Finance Elect <sup>1</sup>	John Barrick	Brigham Young University
Secretary <sup>2</sup>	Blaise Sonnier	University of Colorado – Colorado Springs
ATA Representative to AAA Council <sup>3</sup>	Nancy Nichols	James Madison University
Trustees (one to be selected by President-elect to be Chair elect of the Publications Committee)		
	Michael Donohoe	University of Illinois
	Sean McGuire	Texas A&M University
	Sonja Rego	University of Indiana
	David Weber	University of Connecticut
Publications Committee		
	Linda Krull	University of Oregon
	Donna Schmitt	University of South Carolina

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<sup>1</sup> The VP-Finance serves a two-year term after serving one year as VP-Finance elect. Therefore, a VP-Finance elect nomination should be made every other year.

<sup>2</sup> The Secretary and Treasurer are nominated for two-year terms in alternating years. A Treasurer should be nominated in 2016-17 for the 2017-18 and 2018-19 years.

<sup>3</sup> AAA Council Representative serves a three-year term. The next representative should be nominated in 2018-19 to serve the following three years. Per the ATA Bylaws, the nominee should be the outgoing president so that the Representative will be the immediate past president in his/her first year as Representative. Should the outgoing president decline the nomination, the nomination should go to the next most recent past president willing to accept the nomination.

**ATA Publications Committee**  
**Final Report**  
**April 28, 2016**

The voting members were Ben Ayers (Chair), Jenny Brown, Michael Calegari (Vice-Chair), Pete Frischmann, Amy Hageman, and Ryan Wilson. Advisory members of the committee were David Hulse (chair of the ATA Technology Committee), Ken Klassen (*JATA* Editor), Sonja Pippin (ATA Webmaster), Roby Sawyers (*JLTR* Editor).

Charges and activities/recommendations:

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

This year, the committee's main task was to solicit & nominations for the next editor of the Journal of the American Tax Association and make recommendations to the ATA Board. The committee successfully solicited a qualified pool of nominations, reviewed each finalist's materials, and submitted to the ATA Board a recommendation at its February meeting. The Board unanimously approved the committee's recommendation, which will be subject to membership approval at the AAA annual meeting.

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

We updated the handbook to reflect changes approved by the Board of Trustees in August 2015 to the Associate Editor and Ad Hoc Editors policy (item 10 in the handbook).

3. Consider the publication in *JLTR* of reports issued by the Tax Policy Committee 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.

## **ATA Research Resources and Methodologies Committee 2015-2016**

June 14, 2016

Members: Alexander Edwards (chair), Joseph Krupka, Sean McGuire, Rebekah Moore, Wayne Nesbit, Brady Williams, and Steven Utke.

Alexander Edwards will be present at the AAA annual meeting to answer questions.

### **Charges and activity to date:**

- 1. In coordination with the Midyear Committee, plan and administer a research session at the 2016 ATA Midyear Meeting. This includes the solicitation and selection of papers, speakers, moderators and discussants as needed.**

We received 31 papers combined for the ongoing research and new faculty sessions. We were able to schedule six research sessions at the midyear meeting, including 18 papers (plus 18 discussants) in concurrent sessions in the program. The final list of papers, presenters, discussants, and moderators is listed at the bottom of the report.

- 2. In coordination with the Midyear and New Faculty Concerns Committees, plan and administer a New Faculty/Doctoral Student research session at the 2016 Midyear Meeting. This includes the solicitation and selection of papers to be presented as well as selection of moderators and/or discussants.**

See discussion for point 1 above. While we had one concurrent session specifically designated as the “New Faculty/Doctoral Student” session, the majority of both submissions and papers on the program were by New Faculty/Doctoral Students.

- 3. Establish the guidelines for submission of all research papers to the 2016 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 Kimberly Key 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. We also coordinated the submission deadline with Ken Klassen (JATA editor) so that the deadline matched that of the JATA conference. The committee received some feedback that this was helpful to submitting authors, others noted that it should be made clear that submissions to the midyear meeting research sessions are separate from submission to the JATA conference and authors who wish for their paper to be considered to both need to submit to both separately.

Continuing with a change adopted in the prior year, we 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 chair. All Academic was relatively straightforward to use and made it reasonably easy to administer the review process for the midyear meeting and to communicate the final decisions to the authors.

**4. In coordination with the Midyear Committee, select papers for inclusion in the Research Forum.**

The submitting authors for all papers submitted for the research sessions, that were not selected for presentation, were given the opportunity to have their paper included in a Research Forum. The authors of five paper said yes to this opportunity. A complete list of the papers and authors is included at the bottom of this report.

**5. Develop a description of covering the activities of the Research Resources and Methodologies Committee and its Chair that may be updated and passed on to successive Chairs.**

The current charges of the committee fairly describe the activities of the committee. The vast majority of the workload undertaken by the committee is the review and selection of papers for the research sessions at the midyear meeting. Because this activity takes place in a relatively short period of time (primarily November and December), and a substantial portion falls on the chair, we recommend that two co-chairs, as opposed to one chair, are used for this committee. Perhaps the co-chairs can serve on 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. Alex Edwards served as chair during the current year and has agreed to act as co-chair with Casey Schwab of Indiana University for 2016-2017.

The co-chair recommendation should help ensure smooth transitions from year to year in this critical function. Further, the number of submission, and research session, have grown substantially over the past several years, 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. While there was not an official co-chair for 2015-2016, Sean McGuire (a past co-chair) was on the committee and was of great assistance to the chair. Implementing the co-chair system will also help ensure that the volume of effort and work by those leading the committee is properly acknowledged.

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.

## **Research Program**

### **3.01 New Faculty Research**

Moderator: Alex Edwards, University of Toronto

Tax Haven Incorporation and Financial Reporting Transparency

Christina Lewellen, Florida State University

Discussant: Brad Lindsey, North Carolina State University

The Smoothing and Informativeness of GAAP Effective Tax Rates

Paul Demere, University of Illinois at Urbana–Champaign

Laura Li, University of Illinois at Urbana–Champaign

Petro Lisowsky, University of Illinois at Urbana–Champaign

R. William Snyder, University of Illinois at Urbana–Champaign

Discussant: Brian Williams, Indiana University

Debt Financing Constraint, Managerial Debt Holdings and Tax Outcome Variability

Herita Akamah, University of Oklahoma

Sydney Qing Shu, University of Oklahoma

Tom Omer, University of Nebraska - Lincoln

Discussant: Casey Schwab, The University of Georgia

### **4.01 Ongoing Research**

Moderator: Alex Edwards

Corporate In-house Human Capital Investment in Tax Planning

Travis Chow, Singapore Management University

Xia Chen, Singapore Management University

Qiang Cheng, Singapore Management University

Yanju Liu, Singapore Management University

Discussant: Lisa DeSimone, Stanford University

The Effect of Tax Expense Management and CSR Ratings on Investor Evaluations of Equity Value

Ann Boyd Davis, Tennessee Tech University

Rebekah D. Moore, Northeastern University

Timothy J. Rupert, Northeastern University

Discussant: Luke Watson, University of Florida

Can Paying "too much" Tax Contribute to Forced CEO Turnover?

James A. Chyz, University of Tennessee-Knoxville

Fabio Bredariol Gaertner, University of Wisconsin-Madison

Discussant: Steve Utke, University of Connecticut

### **5.01 Research Papers**

Moderator: Andrew Finley, Claremont McKenna College

Nonrecurring Income Taxes: Do Analysts and Investors Understand Transitory Tax Expense Items?

Dain C. Donelson, University of Texas at Austin

Colin Q. Koutney, University of Texas at Austin

Lillian F. Mills, University of Texas at Austin

Discussant: Michael Mayberry, University of Florida

Why are Taxes Value Relevant? Evidence from Cross-Country Variation in Tax Systems

Jon Kerr, Baruch

Discussant: Brad Blaylock, Oklahoma State University

Subsidiary Location and the Voluntary Disclosure of Foreign Cash

Matthew Bjornsen, University of Nebraska-Lincoln

Jimmy Downes, University of Nebraska-Lincoln

Thomas C. Omer, University of Nebraska-Lincoln

Discussant: Katherine Drake, The University of Arizona

#### 5.02 Research Papers

Moderator: Jeff Hoopes, The Ohio State University

Managerial Incentive Alignment and Tax Planning

Jaewoo Kim, University of Rochester

Phillip James Quinn, University of Washington-Seattle

Ryan James Wilson, University of Oregon

Discussant: Jeff Hoopes, Oklahoma State University

Legal Environment and Corporate Tax Avoidance: Evidence from State Tax Codes

Mark (Shuai) Ma, American University

Wayne B. Thomas, University of Oklahoma

Discussant: Daniel Saavedr, University of California – Los Angeles

Schedule UTP and IRS Efficiency

Jennifer K Howard, Cal State University – Fullerton

Norman Massel, Louisiana State University - Baton Rouge

Discussant: Erin Towery, The University of Georgia

#### 6.01 Research Papers

Moderator: Luke Watson, University of Florida

Earnings Persistence and the Components of Analysts' Earnings Forecast Errors

Michael Calegari, Santa Clara University

Michael Eames, Santa Clara University

Discussant: Jaron Wilde, The University of Iowa

Do Auditor-Provided Tax Services Affect Analysts' Forecasts?

Jere R Francis, University of Missouri



Stevanie S. Neuman, University of Missouri  
Nathan Newton, University of Missouri  
Discussant: Eric Wiesbrod, University of Miami

Limits of Arbitrage and Tax Expense Momentum  
Hyoung-Goo Kang, Hanyang University Business School  
Young Jun Kim, Hankuk University of Foreign Studies  
Yongoh Roh, Seoul National University  
Discussant: Wayne Nesbitt, Michigan State University

6.02 Research Papers  
Moderator: Bryan Stewart, Brigham Young University

Measuring the Cost of Trapped Foreign Earnings: Evidence from New Bond Issuances  
Bradley Blaylock, Oklahoma State University  
Jimmy Downes, University of Nebraska-Lincoln  
Mollie Mathis, Oklahoma State University  
Scott David White, Oklahoma State University  
Discussant: Bridget Stomberg, The University of Georgia

A Reinvestigation of the Impact of Section 162(m) of the Internal Revenue Code: The Peculiar Case of CFOs  
Steven Balsam, Temple University  
John H. Evans, III, University of Pittsburgh  
Amy J. N. Yurko, Duquesne University  
Discussant: Andy Bauer, University of Illinois

Antecedents of Interpersonal Trust in Tax Audits  
Matthias Petutschnig, WU Vienna University of Economics and Business  
Ewald Aschauer, Johannes-Kepler-Universität Linz  
Discussant: Cass Hausserman, Portland State University

## Research Forum Papers

Title	Authors
Does capital market pressure and disclosure regulation shape tax aggressiveness?	Jochen Pierk, Vienna University of Economics and Business
Tax Accounts, Earnings Persistence, and the Direction of Sales Change	Rajiv D Banker, Temple University; Joshua Khavis, Temple University; Pamela Lauren Kuperstein, Temple University
The Effect of Tax Incentives on the Decision to Contribute to Charitable Organizations: Crowding In or Crowding Out?	Donna Bobek Schmitt, University of South Carolina; Amy M Hageman, Kansas State University; Cass Hausserman, Portland State University
The factual and investor-perceived relevance of positive net deferred taxes for firms reporting consecutive losses	Hanni Liu, University of Texas-San Antonio; Emeka T Nwaeze, University of Texas-San Antonio; K. K. Raman, University of Texas-San Antonio
The Resurgence of the Publicly Traded Partnership	Steven Balsam, Temple University; Pamela Lauren Kuperstein, Temple University

# **FINAL REPORT OF THE 2016 ATA TEACHING AND CURRICULUM CONFERENCE PLANNING COMMITTEE**

## **Planning Committee**

### **Academic Members**

Anne Christensen, University of Montana  
Julia Camp, Providence College  
Steve Gill, San Diego State University  
Chuck Pier, Angelo State University  
Amy Santos, State College of Florida  
Megan Burke, Texas A&M Commerce  
Cathalene Bowler, University of Northern Iowa  
Ron Worsham, Brigham Young University

### **Practice Liaisons**

Christine Griffith, KPMG  
Beth Mueller, Deloitte  
Petras Vainius, Deloitte

## Summary Report

The second ATA Teaching and Curriculum Conference (T&C Conference) was held on February 25, 2016, immediately preceding the 2016 ATA Midyear meeting.

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.

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.

The final program can be found below.

# ATA Teaching and Curriculum Conference

February 25, 2015

Orlando, FL

## Program

7:00 AM – 8:00 AM	<b>Continental Breakfast</b>
8:00 AM – 9:15 AM	<b>Plenary Session</b>
	<i>Student interest in Taxation – what are the issues?</i>  Steve Gill, San Diego State University  Mobile phone use encouraged for Polleverywhere app
9:30 AM – 10:45 AM	<b>Early Morning Session</b>
	<i>Teaching Tax Research: A Panel</i>  Tad Ransopher, Georgia State University  Roby Sawyers, North Carolina State University  Christine Griffith, Partner KPMG
11:00 AM – 12:15 PM	<b>Late Morning Session</b>
	<i>Tax Teaching Tips and Techniques – An interactive session</i>  Moderator: Julia Camp  1. A Corporate Tax Return Simulation: Utilizing Electronic Workpapers and Resolving Ambiguous Issues Ellen Edwards Best, University of North Georgia

	<p>Jennifer B. Schafer, Kennesaw State University</p> <p>2. bContext: Bringing Real-time Instruction to Online Students Candace Witherspoon, Valdosta State University</p> <p>3. Teaching Taxation through Age-based Scenarios Karl Bryan Menk, Duquesne University</p> <p>4. Using Twitter in Advanced Federal Taxation: Bringing Current Tax Events Into the Classroom Ellen Edwards Best, University of North Georgia</p> <p>5. Switching it Up Online: “Switcher” as a Vehicle for Visual Transactions Alisha M. Harper, Bellarmine University</p> <p>Michael Strawser, Bellarmine University</p>

12:15 PM – 1:30 PM	<b>Lunch</b> – International North
1:30 PM – 5:00 PM	<b>Afternoon Session</b>
	<p><i>Using Tax Big Data and Data Visualization in Class</i></p> <p>Learn about Powerlytics and its aggregated databases of individual, partnership, and corporate tax returns that can be used in class or for research. Then understand from both the faculty and student perspective how Powerlytics and Tableau can add visual impact to tax courses by learning about an innovative project at Washington and Lee University.</p> <p><i>Presenters: Raquel Alexander and Amanda Garcia of Washington and Lee University and Susan Crosson of AAA.</i></p> <p><i>Tax Data Analytics: A New Era for Tax</i></p> <p>Expectations continue to grow for tax departments to operate more efficiently while providing more strategic tax viewpoints to the business. How can tax data analytics</p>

	<p>help drive these changes? Companies are focusing on data infrastructure, assembling the right people and resources, and finding new insights through tax data analytics. All of this effort requires new skillsets. In this session, participants will hear on new ways that companies are expanding their data analytics efforts in the tax function. Participants will also join in a group discussion on ways to incorporate tax data analytics into the classroom to help create a new skillset in tax professionals.</p> <p><i>Presenters: Beth Mueller of Deloitte</i></p> <p><i>Petras Vainius of Deloitte</i></p>
5:30 PM – 6:30 PM	<b>Reception</b> – Palm 5

## Non-ATA Presenters



**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.



**Beth Mueller, Deloitte.** Beth is a tax partner at Deloitte, leading Deloitte's US Tax Analytics practice. She helps clients combine tax technical knowledge with transformative technology tools. These greater analytic capabilities help clients derive insights from data to make better fact-based decisions. Beth serves many fast-growth multinational companies, focusing on federal and international tax issues. She has significant experience with domestic and international acquisitions and restructurings, assisting clients with accounting for income taxes and managing all aspects of tax department compliance and planning.

Previously, Beth led Deloitte's US Inbound tax practice, creating a strategy for meeting the needs of this market segment. In addition to her client service roles, Beth is the Inclusion Leader for Deloitte's Central region. As the Inclusion leader, Beth is responsible for fostering greater inclusion for all professionals, and executing programs dedicated to career development for women and individuals of diverse backgrounds. Beth is active in Chicago's nonprofit community, serving as the Chair of the Board of Advisors for Ladder Up, an organization dedicated to helping Chicago families living below the poverty line by providing financial services and education. She is the Chair of the Board of Advisors for the accounting program at her alma mater, Southern Illinois University.



**Petra Nainius, Deloitte.** Petras is a manager with Deloitte's Tax Management Consulting group, delivering solutions that create opportunities for organizations globally. With over 10 years of experience, he has advised clients on international corporate transactions, developed financial analytics solutions (transfer pricing, indirect tax, restructurings) and system implementations across sectors and industries. Prior to joining TMC, Petras was instrumental in developing Deloitte's Hyderabad, India practice over a three year period.



## FINANCIAL REPORT

	2015		2016
<b>REVENUES:</b>			
Registration Fees:			
Members (74 @ \$50)	\$3,700	Members (55 @ \$85)	\$4,675
Non-Members (5 @ \$85)	425	Non-Members (0 @ \$85)	
Sponsor Funding	6,000		
<b>Total Registration Fees</b>	<b>\$10,125</b>		<b>\$4,675</b>
<b>EXPENSES:</b>			
Meeting Expenses:			
Food and Beverage	\$14,037		10,242
Audio-Visual	3,442		1,549
Guest Speaker--Travel	421		0
<b>Total expenses</b>	<b><u>\$17,900</u></b>		<b><u>11,791</u></b>
<b>Net use of Funds on Conference</b>	<b><u>\$7,775</u></b>		<b><u>7,116</u></b>

### 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>	<b>Surveys</b>	<b>Mean</b>
<b>Student Interest in Taxation: What are the Issues?</b>	24	2.05
<b>Teaching Tax Research</b>	24	2.09
<b>Using Big Data and Data Visualization in Class</b>	242	1.86
<b>Tax data Analytics</b>	20	2.10

**ATA Technology Committee (2015-2016)**  
**Final Report**  
**June 27, 2016**

The committee members were Sharon Cox, David Hulse (chair), Sonja Pippin, Jerry Stern, Martha Suez-Sales, and Scott Yetmar.

The Teaching Resources Committee was combined with the Technology Committee this year, so the Committee's responsibilities included the teaching-related sessions at the ATA Mid-Year Meeting in Orlando. The Committee reviewed papers submitted for the Innovations in Teaching Tax and Effective Learning Strategies sessions (with the assistance of non-committee members Ellen Best, Andrew Finley, Victoria Hansen, Katherine Kinkela, Joseph Krupka, Bryan Stewart, and Luke Watson) and administered the sessions.

The Committee also reviewed the ATA website, identifying material that needed to be updated and other such items. The Committee also surveyed the chairs of other ATA committees, soliciting suggestions for improving the website, and some unsolicited suggestions were also received prior to that. These suggestions were incorporated into the ATA website when reasonably feasible.

The Committee chair makes the following recommendations regarding the Committee's work in the future:

- a. For the responsibilities that formerly were those of the Teaching Resources Committee, consider a joint call for submissions for the teaching sessions at the mid-year meeting and the teaching conference the day before the mid-year meeting. There likely is much overlap in the pools of submitters for the teaching sessions and teaching conference, and a joint call would coordinate the review of papers submitted for both. It also would facilitate the movement of papers from one to the other where appropriate.
- b. Have papers submitted for the teaching conference and/or teaching sessions with presenters be automatically considered for the Effective Learning Strategies (ELS) session at the mid-year meeting. Submitters currently have to explicitly opt into being considered for the ELS session, which makes the submission and review of teaching papers more difficult to administer.
- c. Include as a charge for the External Relations Committee or Finance Committee the task of reviewing the ATA website's content pertaining to the ATA's sponsors. The relationships between the ATA and its sponsors may evolve over time, and it is important that the committee that is primarily responsible for those relationships be actively involved with maintaining the currency of the website's content pertaining to the sponsors.