

TO: ATA TRUSTEES
FROM: ATA TAX PH.D. EDUCATION TASKFORCE
SUBJECT: DOCTORAL CONSORTIUM ANALYSIS AND TASKFORCE RECOMMENDATIONS
DATE: JUNE 15, 2013

The ATA Tax PhD Education Taskforce was convened by the ATA Trustees in July 2012 and given four charges focused on the long-term planning issues around the KPMG/ATA Tax Doctoral Consortium:

1. Develop list of issues for taskforce to explore in year 1 and year 2.
2. Create a list of prior year attendees with section affiliations, teaching and research interests.
3. Consider attendance policy, curricular issues, funding and other identified issues.
4. Prepare a report for the ATA Trustees detailing issues identified and recommendations for future consortiums.

The Taskforce has compiled and analyzed select data on prior doctoral consortium attendees. The first document is an executive summary of our findings along with the unanimous recommendations of the Taskforce. The second document is a detailed analysis of the doctoral consortium attendance, ATA membership, funding and curriculum.

Respectfully submitted,

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ATA Tax PhD Education Taskforce

Executive Summary and Recommendations

Summary

Our analysis shows that the KPMG/ATA Tax Doctoral Consortium has been very successful in fostering PhD students' interest in pursuing academic careers in tax and engaging with the ATA. The consortium hosts students from a wide variety of schools. The consortium committees have done an excellent job of selecting topics and maintaining high student engagement. While the number of participants at the consortium has grown slightly, the student demand continues to outstrip the number of invitations available.

In general, the faculty participants represent only a subsection of the ATA membership. The funding is too low to meet current demand. In addition, the ATA provides less support for student attendance at the mid-year meeting than other AAA sections.

The KPMG/ATA Tax Doctoral Consortium is very well received by participants. One of the primary reasons for initiating the consortium was to attract and retain doctoral students to tax research, tax education and the ATA. To date, 85 percent of past consortium participants are current or potential ATA members. Despite the consortium's importance to doctoral students and the ATA, ATA members are not familiar with its operation and outcomes. The Taskforce report should be available on the ATA website. The data underlying the report are through the 2012 consortium and are available by request. As part of the 2014 Mid-Year Meeting, Diana Falsetta will present an overview and short history of the ATA's successful doctoral consortium.

The following are highlights of the attached report along with the Taskforce's recommendations to the ATA Trustees and members.

History: The KPMG/ATA Tax Doctoral Consortium began as an ATA Research Committee initiative at Doug Shackelford's suggestion to address the shortage of doctoral students/young faculty with an interest in tax. The first doctoral consortium, chaired by Lil Mills, was held in Washington, DC in 2005. The consortium was open to all students interested in tax with 42 students and 13 faculty members attending.

Program Curriculum: The Doctoral Consortium Committee (DCC) develops new content each year to respond to current trends in tax research. The DCCs create unique programs to ensure that repeat attendees will meet new faculty and be exposed to new topics. The consortium is primarily research focused, covering diverse topics and methodologies. Each consortium also includes non-research topics such as teaching, managing careers, interviewing, and navigating the review process.

Participation: 172 students from 66 schools have attended the doctoral consortium in eight years. Each student attends, on average, 1.7 times. Eight schools have sent one-third of the participants. Only 13% of the students (n=23) have attended more than twice and this latter group of more frequent attendees represents 17 schools.

Acceptance Policies: The consortium attendance averages 37 students and has varied from 32 to 43 students. The Taskforce commends the DCCs for creating excellent programs with high student demand. For the past several years, the consortium invitations have been capped and vary each year based upon the facility and budget constraints. The informal acceptance policy gives preference to students attending for the first or second time and students in their second or third year of studies.

Costs: The consortium expenses vary from \$12,000 to \$17,000. These costs include food for students and faculty participants on the day of the consortium and accommodations for one night for the students (or two nights for students sharing a room). Faculty participants are responsible for their own accommodations. Both students and faculty attendees are responsible for their own transportation and incidentals. As with the mid-year meeting, the cost is a function of the city chosen (lower hotel charges, affordable off-site dining nearby) and the negotiated contract with the hotel; we note that both of which are outside the control of the DCCs.

Sponsorship Funding: In the past, KPMG has sponsored the consortium and provided a \$12,500 donation in 2012. While the funding covers a substantial portion of the cost of the consortium, from time to time the KPMG funding does not fully cover the entire cost. In those years, the ATA has funded the shortfall. This is part of the ATA's strategic effort to attract and retain doctoral students to the tax professoriate. With the ATA's enhanced fundraising efforts to finance the midyear meeting, the ATA has been able to subsidize a small portion of the doctoral consortium when needed without substantially increasing either the cost to attend the midyear meeting or membership dues for its existing members as well as having the funds to initiate new programs for the entire membership.

EY provided funding for doctoral students to attend the midyear meeting before the ATA had a doctoral consortium. This was part of a strategic effort on the ATA's part to retain tax doctoral students as tax researchers and educators by giving them easier access to the community of tax scholars. When the doctoral consortium was instituted as part of the same strategic effort, EY extended their commitment to provide travel funding to attend both the consortium and midyear meeting. EY contributes \$5,000 annually for travel funding and the DCC allocates this travel funding. The ATA Memorial Award also provides funding for the benefit of doctoral education. In 2012, \$2,000 in grants was awarded from the Memorial Award to consortium attendees for travel expenses in addition to the \$5000 from EY.

ATA Membership: Through 2012, 85 percent of past consortium participants are current or potential (e.g., current doctoral students) ATA members. Eight percent of the consortium attendees are no longer affiliated with their university, the AAA or the ATA. The remaining seven percent belong to the AAA but not the ATA section. Of the 85 percent, 66 percent of the former consortium attendees are active ATA members while the other 19 percent are currently PhD students and are likely to join if past experience continues.

Recommendations

Program Curriculum:

The DCC should continue to select topics without formal input from this taskforce, the trustees or the membership. The Taskforce is purposefully not making a recommendation for a pre-determined curriculum as we believe the DCCs have successfully met their charge to generate programs, which are current, relevant, and appropriate for the needs of emerging tax scholars.

The following are suggestions, which arose from our discussion of the participant demographics and program agendas:

Suggestion #1: Given the diversity of schools represented by the doctoral students, the DCC should consider topics that have been overlooked, but which may be appropriate to this diverse group. These include policy research, education research and legal research.

Suggestion #2: The KPMG/ATA Tax Doctoral Consortium should consider including editors from JLTR and Advances in Taxation as faculty participants and on the editors' panel sessions.

Attendance:

Recommendation #1: The ATA should support two years of attendance at current levels (food and one-night hotel). Students should remain responsible for their own travel and incidentals, with the continued possibility of applying for EY travel funds.

Recommendation #2: While there is a much smaller demand for 3+ years of participation, the taskforce recognizes that this experience could be valuable, especially for students in small tax programs. Further, students attending more than twice are very likely to stay ATA members. To help offset costs, the ATA should institute a small registration fee (approximately \$150) for students who wish to attend more than two years.

Recommendation #3: Students and their advisors should have the discretion to choose when and how often to attend. The DCC should be open to inviting students to return for a third year, consistent with past informal policies.

Faculty Participation:

Recommendation #4: The consortium should aim for a student/faculty ratio of 5:2 with attention to including faculty participants in research areas other than empirical-archival. Many consortium students are behavioral researchers and the consortium can provide an important opportunity for them to develop relationships with faculty who share their research interests.

Recommendation #5: The consortium should include faculty from a wide variety of schools. The DCC should err on the side of including more faculty, rather than fewer to accommodate the diverse needs and interests of the students and foster a robust research environment. The taskforce notes that several faculty have participated repeatedly. Because this is an excellent opportunity for students to meet editors and leading scholars, we believe that repeat attendance, especially by editors during their three year position, is

appropriate. However, consortiums in which more faculty participated had a greater diversity of research interests and schools represented.

Funding:

Recommendation #6: The ATA should continue to fully fund the KMPG/ATA Tax Doctoral Consortium and establish budgets based upon estimated demand, rather than sponsorship levels. Cost fluctuations are primarily a function of mid-year meeting location (hotel and city), which is outside the control of the DCC. Attracting and retaining new faculty is an important ATA initiative with the doctoral consortium being an essential and successful vehicle for accomplishing this objective. Underwriting funding shortfalls when they arise is a worthwhile use of the ATA's funds.

Investing in future of ATA:

Recommendation #7: The ATA should waive the Mid-Year meeting fees for the first year in which a PhD student attends the Mid-Year meeting. The consortium precedes the mid-year meeting so that students can attend both to build a connection to the larger membership and develop the habit of attending the ATA meeting. Other sections waive conference fees for students for multiple years.

Recommendation #8: The ATA Mid-Year meeting committee should explore additional opportunities for doctoral students to present their research. The taskforce commends the initiatives at the 2013 Mid-Year meeting including a Research Forum, new student/faculty research sessions, and competing research sessions. We note that the Auditing section generally has four competing sessions with three papers each. Additional opportunities such as these allow more students to qualify for travel funding from their school, receive exposure for their work, and develop a deeper connection with the ATA.

Recommendation #9: We recommend the ATA develop a Friday or Saturday Student Breakfast (like the one for new faculty) for all students at the Mid-Year meeting. This event will keep students engaged with the ATA during their doctoral program, and allow interaction between students who no longer attend the consortium. For example, of the 51 doctoral students at the 2013 mid-year meeting, 15 did not participate in the consortium. A book publisher may be an appropriate source of funding for this group of future tax faculty.

ATA Tax PhD Education Taskforce

Summary of PhD Consortium Attendance, ATA membership outcomes, and Consortium Background

Purpose: This report was prepared to help formulate recommendations regarding the KPMG/ATA Tax Doctoral Consortium. The analyses below are in response to questions posed by the general ATA membership, ATA Trustees, and the 2012-2013 Tax PhD Education Taskforce members about the consortium. The data are through the 2012 consortium.

Q1: How did the KPMG/ATA Tax Doctoral Consortium start?

The doctoral consortium began as an initiative suggested by Doug Shackelford at the ATA Research Committee to address the scarcity of doctoral students and new faculty with tax interests. The first doctoral consortium, chaired by Lil Mills, was held in Washington, D.C. in 2005. In attendance were 42 students and 13 faculty members; the consortium was open to all students interested in tax.

Q2: How many students have attended and where are they from?

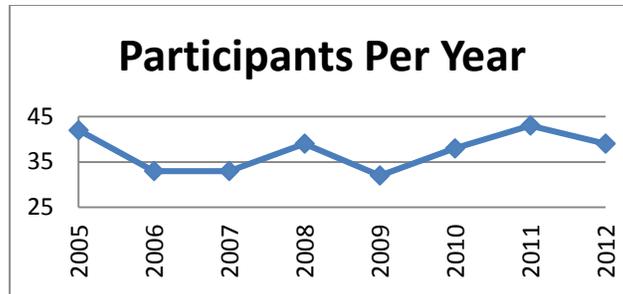
Since 2005, the inaugural year of the KPMG/ATA Tax PhD Consortium, 172 PhD students have attended, representing 66 PhD granting institutions.

Eight schools represent over one-third of the participants (58/172). These schools, along with the number of students and average number of times attended, are as follows:

School	# of students attending	Average (Median) years each student attended
UNC	12	1.5 (1)
Texas A&M	8	1.75 (2)
UConn	8	1.63 (1)
Arizona State	7	1.1 (1)
UT-Austin	7	2.6 (2)
Texas Tech	6	1.3 (1)
Virginia Tech	6	1.5 (1)
Washington	6	1.2 (1)

Q3: Is the consortium growing?

The number of attendees averages 37 participants per year. The two years with the largest attendance were 2005, the inaugural year, and 2011. Starting in 2010, the increase in attendance likely coincides with growth in tax doctoral enrollment arising from the Accounting Doctoral Scholars (ADS) program.



The program is also experiencing a growth in applicants. While early years of the programs took all applicants from accredited universities in North America, the consortium was turning away ten students on average by 2010.

Q4: How are participants selected?

The growth in applicants has been managed through informal selection criteria. The acceptance criteria for the first consortium was quite broad - students enrolled in accredited doctoral programs in North America. Because the impetus to start a tax consortium was to increase interest in tax, non-tax students and those early in their studies were encouraged to attend. With the growth in applicants, the DCC began making selections based upon three criteria recommended by the ATA Trustees. Specifically, preference was given to: 1) tax students, 2) those attending for the first and second time and 3) those in their second and third years.

There also appears to be some self-selection out of the consortium over time: final-year and first-year doctoral students are less likely to apply. The most recent call for applications stated that preference would be given to students in the middle stages of their doctoral program.

Q5: How many times do students attend? Is the number of years of attendance related to ATA membership?

The average attendance rate is 1.7 times. Most doctoral students attend once (79/172 students, or 46%) or twice (70/172, or 41%). Only 23 of 172 participating students (13%) have attended more than twice.

The overall percentage of students who join the ATA is 66% (113/172). Eliminating those individuals who do not affiliate with the AAA at all, the rate increases to 71%.

When comparing ATA membership rates, there is little difference between individuals who attend twice or those who attend more than two times.

The lowest ATA membership rates are for the participants who attend only once, at 54%. However, 20 participants (25%) are still in PhD programs and it is likely too soon to assess whether they will become ATA members upon full-time placement. Further, eight of the 20 PhD students in the one-time category who did not join were students who attended the 2012 consortium.

Attendance	Participants	Current	Potential	Actual+Potential
1X	79	43 (54%)	20 (25%)	63 (80%)
2X	70	53 (76%)	8 (11%)	61 (87%)
3X	12	9 (75%)	2 (17%)	11 (92%)
4X	11	8 (73%)	2 (18%)	10 (91%)
Total	172	113 (66%)	32 (19%)	145 (84%)

Q6: Is there clustering in the programs that send students more frequently?

As noted in Q5 above, of the 172 participants, only 23 have attended more than twice. The modal attendance rate is one time. The results for frequent attendees do not suggest any particular pattern. There is also no indication that students from universities with many (or few) tax faculty are more likely to attend more than twice. The following table presents the schools which have sent a participant more than twice. The total number of participants for this subset of schools is also presented.

School	# of participants attending more than twice	Total Participants
Arizona St.	1	7
Boston Univ.	1	1
UCF	1	3
UConn	1	7
Florida	2	3
Georgia	2	5
Kansas	1	1
Michigan St.	1	3
Nebraska	1	2
UNC	1	12
North Texas	1	3
Penn St.	1	3
Queens	1	1
Tennessee	3	4
Univ. of Texas	3	7
Waterloo	1	5

Q7: Who are the students who did not join the ATA?

AAA/ATA membership is not required to attend the PhD consortium. Of the 172 consortium participants, 159 become AAA members. Of the 13 who did not become AAA members, 5 are currently PhD students.

Of the 159 AAA members, 46 currently are not ATA members: 22 have discontinued their ATA membership and 24 never joined the ATA. Of these 46 participants, 27 are current PhD students.

For the group of 11 PhD students who are former ATA members, most joined the ATA the year of the consortium but then did not renew their ATA membership. These membership non-renewals are likely more a function of individual-specific or funding issues rather than ATA matters (e.g., doctoral students who returned to industry rather than complete their degree).

ATA Membership Determination

2005-2012 Consortium Attendees	172
Not AAA Members	<u>(13)</u>
	159
Not ATA Members:	
Formerly ATA	
[current PhD Students: 11 of 22]	<u>(22)</u>
Never ATA	
[current PhD Students: 16 of 24]	<u>(24)</u>
Current ATA Members	113

Q8: What is our ATA membership rate with students from international universities?

Of the 11 students from non-U.S. universities who attended the consortium, eight (ten) are currently ATA (AAA) members. The 73% ATA membership rate compares favorably with the overall membership rate of 66%. Nine students were from Canadian and two were from EU universities. The median attendance rate is one year.

Q9: What is the cost for students to join the ATA and attend the mid-year meeting?

Like all AAA sections, student ATA membership is \$6. Students must also join the AAA for \$35, which brings the effective price of ATA membership to \$41.

Student registration for the ATA mid-year meeting is \$85. Student registration for the AAA Annual meeting is \$200.

The following table provides the student registration fee for section mid-year meetings, based upon the most recent meeting for students who are also section members. Non-member fees would be higher.

<u>Section</u>	<u>Reg. Fee</u>
MAS	\$300*
International	\$215*
FARS	\$190*
Auditing	\$95
ATA	\$85
Governmental	\$75
Forensic	\$35
Public Interest	\$30
AIS	\$0
ABO	\$0

*MAS, International, and FARS sections waive mid-year meeting registration fees for consortium participants.

Q10: What topics have been covered in the KMPG/ATA Tax Doctoral Consortium?

As shown in the table below, the most frequent research topics related to: 1) financial reporting (i.e., ETR, Book/Tax, Tax Aggressiveness), 2) behavioral methods, and 3) international.

The most frequent career-related topics are: 1) managing teaching, research, and service; 2) reviewing/discussing research, and 3) editors' panel.

The topics are selected by the DCC each year. In general, the committees schedule a variety of topics, which do not duplicate the prior year's topics. Consortium programs are presented in the Appendix.

Topic	2005	2006	2007	2008	2009	2010	2011	2012	Total
Tax/Financial Reporting	2	1	1	1		2	1	2	10
Behavioral	1	1	1	1		1	1	1	7
Research Career		1	1	1	1	1	1	1	7
Managing T,S, & R	1		1	1					4
Reviewing					1	1	1	1	4
Editors Panel	1	1			1	1			4
International		1	1			1	1		4
Plugging into tax networks/policy					1		1	1	3
Interview & 1 st yr advice		1		1	1			1	3
Tax, Econ & Finance				1			1		2
Analytical				1					1
M&A	1								1
Teaching					1				1
Methodological Issues								1	1
Sessions	6	6	5	7	6	7	7	8	

Q11: What is the typical format of the consortium?

The doctoral consortium is a one-day event, immediately preceding the ATA meeting, and includes a continental breakfast, lunch and an evening reception/dinner event. See Appendix for complete schedules for each year.

The doctoral consortium is research-focused, but sessions on softer topics (e.g., career advice) are often included. The presentations are a combination of panels and individual presentations. Most recently, the consortium has included break-out sessions between each topic to increase interaction between students and faculty. Faculty rotate among students during the break-out sessions to increase networking among individuals.

The doctoral consortium schedule ranges from 5 to 8 sessions. For years with more sessions, students are often provided a choice of two presentations to attend. Determining whether competing sessions is possible can be a function of consortium space, reserved years in advance.

Q12: What is the funding for the consortium?

In the past, KPMG has sponsored the consortium; KPMG’s donation in 2012 was \$12,500. If the cost of the consortium is more than KPMG’s funding, the ATA funds the shortfall.

EY contributes \$5,000 annually to provide travel funding to attend the consortium and midyear meeting. However, KPMG remains the sole sponsor of the consortium itself. The DCC allocates funding with priority given to those with more expensive travel and those who have not received funding in prior years.

At their February 2010 meeting, the ATA Trustees created the ATA Memorial Fund for the benefit of Doctoral Education. Each August, the Trustees determine the level of funding for the current year and the DCC selects the recipients. In 2012, two students received awards of \$1,000 each.

Q13: What costs does the consortium incur?

The consortium invitation includes one night per student at the mid-year meeting conference hotel. Students generally share rooms, providing for two nights for these students. The faculty attendees are responsible for their own accommodations and transportation so the cost of increased faculty attendance is negligible.

The consortium also includes food during the one-day program for student and faculty participants.

As with the mid-year meeting, some cities are more affordable (lower hotel charges, affordable off-site dining nearby) which affects the cost. The final cost is also a function of the number of complimentary rooms the ATA receives from the hotel contract. The Mid-Year Meeting Chair generally uses the complimentary rooms to help offset the consortium’s expense for student accommodations. Therefore, the negotiated contract with the hotel for the meeting, along with mid-year meeting attendance, directly affect the consortium’s budget and are outside the control of the DCC.

Q14: What costs do the students cover?

The students are responsible for transportation to the consortium. The students are responsible for hotel stays after the first night (or second night if two students room together). As noted above, the EY travel grants offset student out-of-pocket costs.

Q15: What does the consortium cost the ATA?

The consortium’s cost varies from around \$12,000-\$17,000 which is substantially offset by KPMG’s \$12,500 sponsorship. From time to time, KPMG’s sponsorship does not fully cover the cost of the consortium. The ATA funds any deficit. Based upon the direct funding from KPMG as well as enhanced fundraising efforts to help finance the cost of the midyear meeting, the ATA has been able to underwrite these shortfalls while still having funds for initiatives for its existing members.

At the August 2007 Trustees’ meeting, the board approved a change in the funding of its mid-year meeting and doctoral consortium. In the aftermath of the passage of Sarbanes-Oxley, it became increasingly difficult for the ATA to attract government and outside speakers to the meeting because KPMG was our sole sponsor. At the time of this decision, KPMG was providing the ATA with \$27,000, of which \$11,000 was for the doctoral consortium and \$16,000 to support the mid-year meeting. In addition, Ernst and Young

provided \$5,000 to support travel. Under the funding model that was adopted the ATA created three levels of funding: platinum of \$10,000, gold of \$5,000 and silver of \$3,000. The hope was that the multi-sponsor model funding would be as much as the sole-sponsorship funding. It was also hoped that EY in addition to its sponsorship level would continue to fund the travel. In addition, it was envisioned that publishers and others would eventually be offered the opportunity to be sponsors instead of the current arrangement used to sell booth space.

The ATA currently receives \$35,000 in mid-year meeting sponsorships, in addition to funds designated for firm-supported awards as well as the funds specifically earmarked for the consortium. Four firms (Deloitte, KPMG, PwC, and EY) each contribute at the platinum level with \$2500 credit given for a firm's other contribution of at least \$2500. Grant Thornton contributes at the gold level.

Q16: Where can I get the data used in this report?

Consortium participant names and participation dates were compiled from ATA database of prior KPMG/ATA Tax Doctoral Consortium attendees. AAA provided AAA/ATA membership dates and current affiliation information. The Taskforce searched for participants with missing data on the internet and in the Hasselback Accounting Faculty 2012-2013 directory. The doctoral student data is through the 2012 consortium. Contact Raquel Alexander at AlexanderR@wlu.edu for data requests.

Appendix
Consortium Programs 2005-2012

2005 KPMG/ATA Tax Doctoral Consortium
Hyatt Regency Washington, D.C.

Thursday, March 3

12:00 – 1:00 Buffet Lunch

1:00 – 1:30 Introduction: Doug Shackelford “Being a Tax Person in a Non-Tax World”

1:30 – 2:40 *Technical session 1- Archival empirical*

The Effect of Tax and Nontax Factors on Firm Distribution Policy and Asset Prices – Doug Shackelford

2:40 – 2:50 Short Break

2:50 – 4:00 *Technical session 2 – Archival empirical*

Synthesis of Merger & Acquisition Literature as it relates to Tax and Accounting - Ben Ayers

4:00 – 4:20 Refreshment Break

4:20 – 5:30 *Technical session 3 – Behavioral*

What does behavioral research teach us about how tax practitioners do research? – Jon Davis

5:30 – 6:30 *Break-out groups (Jon Davis)*

Reflections on technical sessions, develop questions for evening panel about research, teaching and career issues. See attendee list for groups.

6:30 – 7:30 Dinner reception

7:30 – 9:00 *Panel discussion – managing teaching, service and research across a variety of schools (Lil Mills moderator)*

Amy Dunbar, Ed Maydew, Jim Hamill, Richard Sansing

Friday, March 4

7:00 – 7:30 Continental Breakfast

7:30 – 8:30 *Technical session 4 – Archival empirical*

Effective Tax Rate and Book/Tax Issues – Lil Mills

8:30 – 9:25 *Editors panel (Ben Ayers moderator)*

John Robinson (JATA), Gene Seago (Legal), Terry Shevlin (TAR), Ken Klassen (CAR)

9:30 Conclude; Adjourn before JATA conference.

2006 KPMG/ATA Tax Doctoral Consortium
Paradise Point, San Diego, CA

Thursday, February 23

7:30 – 8:30 Continental Breakfast

8:30 – 8:35 Introduction:

8:35 – 9:45 *International Tax Research – Kaye Newberry*

9:45 – 10:05 Break

10:05 – 11:15 *Creating Your Own Research Niche – Bob Yetman*

11:15 – 11:35 Break

11:35 – 12:30 Panel Discussion – Getting off to a Good Start – Interviewing and Settling into the First Job; Dave Guenther, Michelle Hanlon, John Phillips, Richard Sansing

12:30 – 1:30 Lunch

1:30 – 2:40 *Behavioral Tax Research – Andy Cuccia*

2:40 – 3:00 Break

3:00 – 4:10 *Tax and Financial Reporting – Michelle Hanlon*

4:10 – 4:30 Break

4:30 – 5:30 Editors’ panel – Bryan Cloyd, Ken Klassen, Ed Schnee, Terry Shevlin

5:30 – 6:30 Dinner reception

6:30 – Off site Dinner

**2007 KPMG/ATA Tax Doctoral Consortium
SanAntonio, TX**

Thursday, February 22

7:30 – 8:30 Continental Breakfast
8:30 – 8:35 Introduction:
8:35 – 9:45 *International Tax Research* – Ken Klassen
9:45 – 10:05 Break
10:05 – 11:15 *Managing Your Research Career* – Sue Porter
11:15 – 11:35 Break
11:35 – 12:30 Panel Discussion – Integrating research with your teaching?
12:30 – 1:30 Lunch
1:30 – 2:40 *Behavioral Tax Research* – Anne Magro
2:40 – 3:00 Break
3:00 – 4:10 *Tax and Financial Reporting* – Ed Maydew
4:10 – 4:30 Break
4:30 – 5:30 Editors' panel
6:00 Off site Dinner - *Rio Rio - Presidente Room & Terrace*

**2008 KPMG/ATA Tax Doctoral Consortium
Memphis, TN**

Thursday, February 21 – Venetian Ballroom

8:00 – 8:45 Continental Breakfast
8:45 – 9:00 *Introductions*: John Phillips, University of Connecticut
9:00 – 9:55 *Finding Research Ideas in Economics and Finance*, Dave Guenther, University of Oregon (Click here for Assigned Reading from Dave Guenther)
9:55 – 10:15 Group Discussions
10:15 – 10:45 Break
10:45 – 11:40 *Behavioral Tax Research: Current Status and Future Directions*, Andy Cuccia, University of Oklahoma (Click here for Assigned Reading from Andy Cuccia)
11:40 – 12:00 Group Discussions
12:00 – 1:00 Lunch – Forest Room
1:00 – 1:50 Concurrent Panel Sessions (choose one)
Research Ideas and Completing the Dissertation, Dave Guenther, University of Oregon; Ken Klassen, University of Georgia; Sue Porter, University of Massachusetts
Interviewing and Beyond, Stacie Laplante, University of Georgia; John Phillips, University of Connecticut; Dave Weber, University of Connecticut
1:50– 2:45 *Equilibrium*, Richard Sansing, Dartmouth College (Click here for Assigned Reading from Richard Sansing)
2:45 – 3:05 Group Discussions
3:05– 3:15 Break
3:15 – 4:10 *The Intersection Between Tax and Financial Accounting*, Sonja Rego, University of Iowa (Click here for Assigned Reading from Sonja Rego; Click here for second Assigned Reading)
4:10 – 4:30 Group Discussions
4:30 – 4:40 Break
4:40 – 5:30 Panel Session: *Managing Teaching, Research & Service Across a Variety of Schools*, Raquel Alexander, University of Kansas; Sonja Rego, University of Iowa; Richard Sansing, Dartmouth College
6:00 Dinner *Rendezvous Ribs*

**2009 KPMG/ATA Tax Doctoral Consortium
Orlando, Florida**

Thursday, February 19, 2009

7:30 – 8:30 Continental Breakfast

8:30 – 8:35 Introduction:

8:35 – 9:25 *Reviewing Manuscripts* - John Robinson, University of Texas at Austin (PowerPoint slides)

9:25 – 9:45 Breakout groups answering questions regarding the review process

9:45 – 10:00 Break

10:00 – 11:00 *Teaching using the case method* – Mary Margaret Frank, University of Virginia (PowerPoint slides)

11:00 – 11:20 Breakout groups answering questions regarding teaching

11:20 – 11:35 Break

11:35 – 12:30 *Panel Discussion –Getting ready for the job market – choosing the right school* (PowerPoint slides)

(Yvonne Hinson, Wake Forest University; Steve Gill, San Diego State University; Sue Porter, University of Virginia; and Ryan Wilson, University of Iowa)

12:30 – 1:30 Lunch

1:30 – 2:25 *Importance of networking – insights into the ATA and the NTA* – LeAnn Luna, University of Tennessee (PowerPoint slides)

2:25 – 2:45 Breakout groups answering questions about experiences with networking

2:40 – 3:00 Break

3:00 – 3:50 *If I could do it over again. . .* – Connie Weaver, Texas A&M (PowerPoint slides)

3:50 – 4:10 Breakout groups answering questions regarding managing your career

4:10 – 4:30 Break

4:30 – 5:30 *Submitting your research* – Tom Omer, Texas A&M, Associate Editor, The Accounting Review

6:00 Off site Dinner – *Wolfgang Puck's – Downtown Disney*

**2010 KPMG/ATA Tax Doctoral Consortium
Denver, Colorado Thursday, February 18, 2010**

7:30 – 8:30 Continental Breakfast

8:30 – 8:40 Introduction:

8:40 – 9:40 *Research Session I*

Book/Tax Doug Shackelford, University of North Carolina
Tax Decision Making Brian Spilker, BYU

9:40-10:00 Breakout Session - Research Session I

10:00- 10:15 Break

10:15-11:15 *Research Session II*

Tax Aggressiveness Tom Omer, Texas A&M

International Ken Klassen, University of Waterloo

11:15-11:35 Breakout Session - Research Session II

11:35-11:50 Break

11:50-12:40 *Influencing Tax Policy* John Barrick, BYU

12:40-1:40 Lunch

1:40-2:40 *Career Management Panel* Pete Lisowky, University of Illinois
Anne Magro, George Mason University

Ryan Huston, Florida State University

Stu Karlinsky, San Jose State University

Doug Shackelford, University of North Carolina
2:40-3:00 Breakout Session – Career Management
3:00-3:15 Break
3:15-4:15 *Being an Effective Discussant/Referee Panel*
John Robinson, University of Texas
Connie Weaver, Texas A&M
Dave Guenther, University of Oregon
Ken Klassen, University of Waterloo
4:15-4:30 Break
4:30-5:30 *Editor's Panel* Tom Omer, Texas A&M
Richard Sansing, Dartmouth College
Lil Mills, University of Texas
Ed Schnee, University of Alabama
6:00 Offsite Dinner – TBD

**2011 KPMG/ATA Tax Doctoral Consortium
Washington, DC**

Thursday, March 3, 2011 – KPMG Office

7:30 – 8:30 Continental Breakfast
8:30 – 8:40 Introduction: LeAnn Luna, University of Tennessee
8:40 – 9:40 Research Session I
96, 109, 48: What do we know and where do we go? Stephanie Sikes, Wharton School of Business
Crossing Borders: International Tax Research Ed Outslay, Michigan State University
9:40 – 10:00 Breakout Session – Research Session I
10:00 – 10:20 Break
10:25 – 11:25 Research Session II
Behavioral and Experimental Research in Taxation Donna Bobek Schmitt, University of Central Florida
Research Ideas at the Intersection of Tax and Economics George Plesko, University of Connecticut
11:25 – 11:45 Breakout Session – Research Session II
11:45 – 1:00 Lunch
Keynote Luncheon Speaker: Gary McGill, University of Florida
1:00 – 2:00 Finding your research niche: Panel discussion
Scott Dyreng, Duke University (Ex. 21)
Sanjay Gupta, Michigan State University (State and Local Taxation)
Terry Shevlin, University of Washington (Exec. Comp)
John Robinson, University of Texas-Austin (Small Business)
2:00-2:20 Breakout Session – Research Niche
2:20 – 2:35 Break
2:35 – 3:45 Teaching in 2015: Engaged, Online, and Observable
Bryan Cloyd, Virginia Tech – Experiential Learning
Kate Mantzke, University of Northern Illinois – Teaching Portfolio
Amy Dunbar, University of Connecticut - Online
3:45 – 4:00 Break
4:00 – 5:00 How to write an effective review: An engaged learning experience Michelle Hanlon, MIT
6:00 Dinner TBA

**2012 ATA/KPMG Tax Doctoral Consortium
Thursday, February 23**

New Orleans, LA

Tentative Program

7:30-8:30 Continental Breakfast

8:30-8:40 Introduction and Opening Remarks

8:40-9:40 *Research Session I*

What do We Learn from Tax-Related Financial Disclosures?

Linda Krull, University of Oregon

Identifying, Measuring, and Mitigating Tax Avoidance

Petro Lisowsky, University of Illinois

9:40-10:00 Breakout Session

10:00-10:15 Break

10:15-11:15 *Research Session II*

Tax Professional Decision Making

Anne Magro, George Mason University

Methodological Issues in Tax Research

Jake Thornock, University of Washington

11:15-11:45 Breakout session

11:45-1:00 Lunch - **Keynote Speaker:** Ed Outslay, Michigan State University

1:00-1:45 Starting, and Finishing, the Dissertation

Terry Shevlin, University of Washington

Ryan Wilson, University of Iowa

1:45-2:30 Commenting on Others' Research: Serving as a Discussant/Reviewer

David Guenther, University of Oregon (Editor, *The Accounting Review*)

John Phillips, University of Connecticut (Editor, *Journal of the American Taxation Association*)

2:30-2:45 Breakout session

2:45-3:00 Break

3:00-4:00 Managing Your Career: Different Strategies for Different Environments?

Diana Falsetta, U. of Miami Charlene Henderson, Miss State U.

Mark Higgins, U. of Rhode Island Tom Omer, Texas A&M

4:00-4:45 Plugging into the Community

Tim Rupert, Northeastern University (President - ATA)

4:45-5:00 Breakout Session

5:00 Wrap-up

6:00 Dinner reception: Palace Café, 605 Canal Street