

**2017-2018 ATA Committee Reports**  
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## **Annual Meeting Program Committee 2018**

### **Report for Trustees and Officers**

The ATA section for the Annual Meeting received 85 submissions (84 paper/1 panel). We were allocated 14 sessions by the AAA, and we decided to use all of those for traditional concurrent research sessions (3 papers each). Thus, we will have a total of 42 papers with discussants to be presented at the AAA Annual Meeting. The review process was double-blind, and the top papers were selected for presentation as part of a concurrent session with a discussant.

The 14 sessions include:

- Tax Avoidance Part I
- Tax Planning
- Behavioral and Experimental Tax Research Part I
- International Tax Issues Part I
- Tax and Financial Reporting
- Taxes and Corporate Governance
- Taxes and Valuation Issues
- Taxes and Business Strategy
- Tax Avoidance Part II
- Behavioral and Experimental Tax Research Part II
- International Tax Issues Part II
- Tax Policy and Legal Research
- Tax Research: Field Studies
- Tax Avoidance Part III

In addition to the 42 papers to be presented at a concurrent session, 19 papers were recommended for presentation in the Research Forum section.

The luncheon speaker is Judge Albert G. Lauber of the United States Tax Court. He will be speaking primarily on new areas of tax court jurisdiction, and he will briefly summarize the main issues in play currently regarding transfer pricing.

Thank you for the opportunity to serve the ATA. I appreciate so much all of those who served on the Annual Meeting Program committee, those who volunteered as reviewers, and those who volunteered as discussants and moderators. It should be an excellent program this year!

Respectfully submitted,

Susan Journey, Ph.D., CPA

Chair, ATA Annual Meeting Program Committee

## **Report of the 2017-2018 ATA Tax Manuscript Award Committee**

Submitted by Jenny Brown, 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 seven members: Jenny Brown (chair), Jochen Hundsdoerfer, Yongbo Li, Ed Outslay, Elizabeth Plummer, Jeri Seidman and Robert Wu.

The Committee considered 106 eligible articles co-authored by current ATA members and published in one of 22 select journals during the three-year eligibility window (2015-2017). The Committee received one eligible nomination from an ATA member. 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 the remaining articles. Based on the stage 2 rankings, the Committee selected one article for the 2017 ATA Manuscript Award. The author(s) of that article will be recognized at the ATA Luncheon during the AAA Annual Meeting in San Diego in August 2018.

## ATA/Deloitte Teaching Innovation Award Committee

### **Annual Report for 2018**

#### Committee Members:

Greg Geisler, Chair, Univ. of Missouri-St. Louis

Victoria Hansen, Univ. of North Carolina-Wilmington

Chuck Pier, Angelo State Univ.

Chris Jones, Univ. of Wisconsin-Oshkosh

Kim Key, Auburn Univ.

Suzanne Luttmann, Santa Clara Univ.

Jane Livingstone, Western Carolina Univ.

Ron Worsham, Brigham Young Univ.

Brian Spilker, Brigham Young Univ.

Usha Rackliffe, Emory Univ.

The ATA/Deloitte Teaching Innovation Committee solicited submissions, received only 2 submissions by the deadline, extended the submission due date, then evaluated the merits of the 7 total submissions received. The Committee then selected the recipients (joint work) of the Award, notified the recipients and their department chair and college dean (all recipients were from the same university), and provided details of the award to ATA President and a link to the Award-winning submission to the ATA Webmaster. In addition, the Committee 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 Washington DC on Monday, August 6, 2018

Ben Ayers  
President American Taxation Association

Report of the ATA/PricewaterhouseCoopers Doctoral Dissertation Award Committee-  
2017/2018

Committee Members

Thomas	Omer-Chair	Jeff	Paterson
Andrew	Griffith	Shane	Heitzman
Erin	Henry	Jeffrey	Hoopes
Kevin	Markle	Sonja	Rego
Jaron	Wilde		

The committee received three submissions for this award. After receiving the dissertation submissions and the accompanying letters from the faculty supporting the submission, the chair distributed the three dissertations to committee members. With that distribution, all members were asked to consider whether they felt the necessity to recuse themselves from the decision process because of institutional association or because of familiarity with the submission that would not allow an objective assessment. None of the members indicated the necessity for a recusal. The chair set April 1 as the due date for committee rankings. The committee members, in general, were able to meet that deadline.

The committee members were asked to rank each dissertation from 1 to 3 with 1 being the highest and 3 being the lowest ranking. Rankings received from members indicated a clear winner and upon that determination the chair, without revealing the name of the winner, indicated by the title of the dissertation the winning submission. The chair asked for any disagreements with the decision, and none were forthcoming.

The chair next contacted the winning submission author, their dissertation chair, department head, and business school dean indicating the result of the committee decision with the request that the decision remains confidential until the August meeting of the ATA. The chair also contacted AAA providing information about the winner for the plaque and PWC regarding the funds associated with the award.

Because the chair will be absent from the August meeting, Jaron Wilde will act as the representative of the committee to present the award.

Sincerely,

Thomas C. Omer  
Chair, ATA/PricewaterhouseCoopers Doctoral Dissertation Award Committee- 2017/2018

To: ATA Officers and Trustees  
From: Stacie Laplante, ATA Awards Committee Chair  
Date: June 18, 2018  
Subject: Final Report for the ATA Awards Committee

Charges:

1. Review the ATA Awards Committee Manual as it relates to criteria or the Ray M. Sommerfeld Outstanding Educator Award and the ATA Service Award.
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 e-mail message to ATA members. Prior years' nominations should be reviewed to determine if they merit continued consideration.
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.
4. Arrange for the awards and presentation of awards by the committee chair at the 2018 Annual Program Luncheon.
5. Develop appropriate methods for making arrangements to obtain the awards each year.
6. Pass on your procedure to the next committee.

The committee members included Stacie Laplante (Chair), Ed Schnee, Hughlene Burton, Mary Margaret Frank and Lisa De Simone. The committee had a beneficial mix of representation of former award winners, senior members of the ATA, and not-as-senior members of the ATA, which combined an excellent collective memory with new energy to the committee. It was a great committee, and we had a successful year in generating nominations and selecting winners.

Our main objective was to select award winners for the Ray M. Sommerfeld Outstanding Tax Educator Award and the ATA Outstanding Service Award. Based on procedures implemented in prior years and feedback from last year's committee, we posted an announcement on the ATA website, e-mailed ATA members, and individually solicited nominations from prior award winners. This process generated several strong and deserving nominations for these prestigious awards.

Our committee met at the ATA mid-year meeting in New Orleans to discuss the nominations. Based on our discussion, we selected one Sommerfeld Award winner and one Service Award winner. As is the custom, we have not notified the winners. However, we solicited the help of two individuals to help us ensure that the winners plan to attend the ATA luncheon when their awards are announced. We selected individual with whom each winner has worked extensively to present the awards. Finally, we contacted Kelli Gouwens at the AAA and Ellen Glazerman at EY to ensure the awards are ordered and will be available at the ATA luncheon in August.

Both individuals are very deserving of the awards, and we are excited to present their awards at the ATA luncheon in Washington DC.

The procedures we followed have been documented and will be passed on to next year's committee chair.

Ben Ayers – ATA President  
University of Georgia  
417A Cornell Hall  
600 South Lumpkin Street  
Athens, GA 306902

Kimberly Key – ATA President Elect  
Auburn University  
301 Lowder Hall  
Auburn, AL 36849

**ATA Meeting:** 2018 Annual Trustees Meeting

**Report Type:** Update

**Submitted on Behalf Of:** 2018 ATA Doctoral Consortium Committee

**Submitted to:** Ben Ayers (ATA President), Kimberly Key (ATA President Elect) and ATA Trustees

**Submitter:** James Chyz (Doctoral Consortium Committee Chair)

**Subject:** 2018 KPMG/ATA Doctoral Consortium

With the financial support of the KPMG Foundation, the ATA hosted the fourteenth annual Doctoral Consortium (2018 Consortium) on Thursday February 15<sup>th</sup>. As in past years, the 2018 Consortium was held in the same location as, and one day prior to the start of, the ATA Mid-Year Meeting. Planning for the 2018 Consortium began following the appointment of Consortium Committee on May 30, 2017. Committee members and school affiliations were as follows:

James Chyz (Chair)	University of Tennessee
Linda Krull	University of Oregon
Dan Lynch	University of Wisconsin-Madison
Sean McGuire (Vice-Chair)	Texas A&M University
Lillian Mills	University of Texas at Austin
Steve Utke	University of Connecticut

As Vice-Chair Sean McGuire oversaw student logistics including management of the application process, communication with student participants, and coordination of hotel rooms. Steve Utke worked closely with AAA staff with respect to meeting logistics including the set-up of our conference room, conference meals (breakfast and lunch), and our closing dinner.

Input was sought from the committee on the general format and content of the consortium. Because feedback from past consortia participants (both student and faculty) had been generally positive it was agreed that the 2018 Consortium should have the same basic format as recent consortia. Specifically, three “pure” research focused sessions and four non-research sessions. All committee members were asked to nominate faculty participants as

presenters and non-presenter participants. The final agenda (see page 4 below) represents the outcome of this process. In addition to the committee (six faculty members) we invited eleven faculty to participate and/or present for a total of seventeen faculty participants.

As in past years, most faculty presentations were followed by breakout sessions. Small groups of faculty participants rotated to different student tables at the start of each session so that students had the opportunity to interact with more of the faculty participants.

We collected all Consortium presentation slide decks. After converting these to PDF format, we worked with the AAA web team to ensure these files were linked to the 2018 Doctoral Consortium program for future access by participating and non-participating students and faculty. These can be accessed at the following url: <http://aaahq.org/Meetings/2018/ATA-Midyear-Meeting/Doctoral-Consortium/DC-Program>.

Our original budget allowed for 37 student participants. We received 55 PhD student applicants for the 2018 Consortium. In an effort to maintain a low faculty-to-student ratio and because of budgetary and space constraints, we were not able to accommodate all that applied. Consistent with prior years, students in the second and third year of their respective PhD programs, with at least one full year remaining before graduation, that had not attended multiple past consortia, and submitted their application on time were given priority. This selection criteria yielded 40 applicants from 34 different institutions representing 6 different countries (United States, Canada, Germany, Hong Kong, Australia, and Austria). We were granted permission to invite these 40 students. All students invited accepted their invitations. One student encountered travel issues and could not join us resulting in a conference student attendance of 39.

The 2018 Consortium concluded with an offsite cash bar cocktail hour and fully funded dinner at Brennan's where students and faculty participants interacted in a more informal atmosphere. We extended closing dinner invitations to KPMG foundation representatives Jessica Maurer and Holly Thomas who both confirmed their intent to attend. Jessica and Holly briefly stopped by Brennan's as dinner was underway but did not stay.

The financial support of KPMG, the AAA/ATA, and EY where instrumental in the success of the conference. All students that applied for the EY travel grant received at least \$160 unless their home institution fully funded their travel and lodging. Consistent with the preferences expressed by the Escoffier Fund we granted an additional \$200 - \$400 (depending on airfare costs) to six international students to help offset their higher travel costs. In all, thirty students received some sort of travel funding. A full summary of consortium revenues and expenses are provided on page 7 below.

Overall, I believe the 2018 KPMG / ATA Doctoral Consortium was a success. Survey results based on a sample of size of 24 are summarized on pages 8 and 9 below. These responses suggests that most participant-respondents shared a similar view. I fully expect that 2019 Doctoral Consortium Chair Sean McGuire will run an even better conference this coming year. I am happy to discuss the 2018 Consortium in more detail with any of you at any time. Please contact me at [jchyz@utk.edu](mailto:jchyz@utk.edu) or 865.974.1701.



Sincerely,

A handwritten signature in dark ink, appearing to read "James Chyz". The signature is stylized with a large, sweeping initial "J" and a cursive "Chyz".

**James Chyz**

Chair, 2018 ATA Doctoral Consortium Committee

Associate Professor of Accounting

University of Tennessee

<b>2018 ATA / KPMG Tax Doctoral Consortium Agenda</b> <b>Thursday, February 15<sup>th</sup>, New Orleans, LA</b> <b>Astor Crowne Plaza – Grand Ballroom C</b>	
<b>7:30 – 8:30</b>	Continental breakfast
<b>8:30 – 8:40</b>	Introduction and opening remarks
<b>8:40 – 9:20</b>	<b>Research Session I:</b> The Intersection of Tax and Finance Research in the Shifting Tax Landscape
	<i>Terry Shevlin (University of California-Irvine)</i> <i>Alex Edwards (University of Toronto)</i>
<b>9:20 – 9:35</b>	Breakout session
<b>9:35 – 10:15</b>	<b>Research Session II:</b> Textual Analysis and Other Innovative Data Sources
	<i>Jake Thornock (BYU) – New/Innovative Data</i> <i>Michelle Hutchens (University of Illinois) – Textual Analysis</i>
<b>10:15 – 10:30</b>	Breakout session
<b>10:30– 10:45</b>	Break
<b>10:45 – 11:25</b>	<b>Research Session III:</b> Research Design Issues and Concerns
	<i>Quinn Swanquist (University of Alabama)</i> <i>Rob Whited (UMass Amherst)</i>
<b>11:25 – 11:40</b>	Breakout session
<b>11:40 – 12:20</b>	<b>Career Advice Session I:</b> The Review Process – Writing a Review & Converting an R&R
	<i>John Campbell (University of Georgia) – Author Perspective</i> <i>Linda Krull (University of Oregon) – Reviewer Perspective</i>
<b>12:20 – 1:30</b>	Lunch – Grand Ballroom A&B
<b>1:30 – 2:10</b>	<b>Editors' Panel</b> <i>Lil Mills (University of Texas)</i> <i>Sonja Rego (Indiana University)</i> <i>Connie Weaver (Texas A&amp;M University)</i>
<b>2:10 – 2:25</b>	Breakout session
<b>2:25 – 3:05</b>	<b>Career Advice Session II:</b> The Transition from Coursework to Dissertation to Early Career
	<i>Stevie Neuman (University of Missouri)</i> <i>Dan Lynch (University of Wisconsin)</i>
<b>3:05 – 3:20</b>	Breakout session
<b>3:20 – 3:35</b>	Break
<b>3:35 – 4:15</b>	<b>Job Market Session:</b> Navigating the Miami Rookie Camp and The Hunt for a Placement
	<i>Steve Utke (University of Connecticut) – Candidate Perspective</i> <i>Sean McGuire (Texas A&amp;M University) – Faculty Perspective</i>
<b>4:15 – 4:30</b>	Breakout session
<b>4:30 – 4:45</b>	Wrap-up
<b>6:00</b>	<b>Dinner Reception:</b> Brennan's ( <a href="http://www.brennansneworleans.com/">http://www.brennansneworleans.com/</a> ) Cocktail Hour - 6pm (Morphy Room – 2 <sup>nd</sup> Floor) Dinner – 7pm (Havana Room – 2 <sup>nd</sup> Floor)

## **2018 ATA / KPMG Tax Doctoral Consortium Student Participants**

<b>Name</b>	<b>School</b>
Andrew Belnap	University of North Carolina at Chapel Hill
Alissa Bruehne	LMU Munich
Junfang Deng	Penn State University
Zack Fox	University of Oregon
Jil Fritz	LMU Munich
Ryan Hess	University of Texas at Austin
Robert Hills	Duke University
Patrick Hopkins	University of Arkansas
Chih-chieh Hsieh	The Hong Kong Polytechnic University
Preetika Joshi	York University
Philipp Klaus	University of North Texas
John Li	University of Oregon
Yijun Li	University of Kansas
Jennifer Luchs	University of Connecticut
Michael Marin	University of Toronto
Amanda Marino	Drexel University
Jonathan Medrano	University of Iowa
Cathryn Meegan	Florida State University
Christina Mueller	Arizona State University
Michele Mullaney	University of North Carolina at Chapel Hill
Erica Neuman	Case Western Reserve University
Marcel Olbert	University of Mannheim
Christian Paparcuri	Arizona State University
Harun Rashid	University of Calgary
Abbie Sadler	Oklahoma State University
David Samuel	Vienna University of Economics and Business
Pradeep Sapkota	Louisiana State University
Jason Schwebke	University of Central Florida
Joanna Shaw	Michigan State University
Samuel Sherry	University of Technology Sydney
Haimeng Teng	Rensselaer Polytechnic Institute
Aruhn Venkat	University of California - Irvine
Mary Vernon	University of Wisconsin-Madison
Stephanie Walton	University of South Florida
Hamza Warraich	University of Waterloo
Chia-hsiang Weng	The Hong Kong Polytechnic University
Ashley West	Texas Tech University
Bin (Betty) Xing	University of Waterloo
Yuzhi Yan	University of Arizona

## **2018 ATA / KPMG Tax Doctoral Consortium Faculty Participants**

<b>Name</b>	<b>School</b>
Terry Shevlin	University of California - Irvine
Alex Edwards	University of Toronto
Jake Thornock	Brigham Young University
Michelle Hutchens	University of Illinois at Urbana-Champaign
Quinn Swanquist	University of Alabama
Robert Whited	University of Massachusetts - Amherst
John Campbell	University of Georgia
Linda Krull	University of Oregon
Stevanie Neuman	University of Missouri
Dan Lynch	University of Wisconsin - Madison
Steve Utke	University of Connecticut
Sean McGuire	Texas A&M University
Stacie Laplante	University of Wisconsin - Madison
Lillian Mills	University of Texas
Sonja Rego	Indiana University
Connie Weaver	Texas A&M University
James Chyz	University of Tennessee

## 2018 ATA / KPMG Tax Doctoral Consortium Revenue and Cost Summary

Students	39
Faculty	17
Total Participants	56

### REVENUES

KPMG Funding	12,000.00
E&Y Travel Grants	4,840.00
ATA Escoffier Travel Grants	2,000.00

***TOTAL REVENUES*** **18,840.00**

### COSTS

Student Lodging (2017) <sup>1</sup>	8,926.71
Student Travel	6,840.00

Consortium Food – Hotel <sup>2</sup>	7,078.14
Consortium Beverage – Hotel	779.92
Closing Dinner – Brennan's	4,110.73

Consortium A/V	650.75
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***TOTAL COSTS*** **28,386.25**

**NET FUNDED BY ATA** **(9,546.25)**

### NOTES:

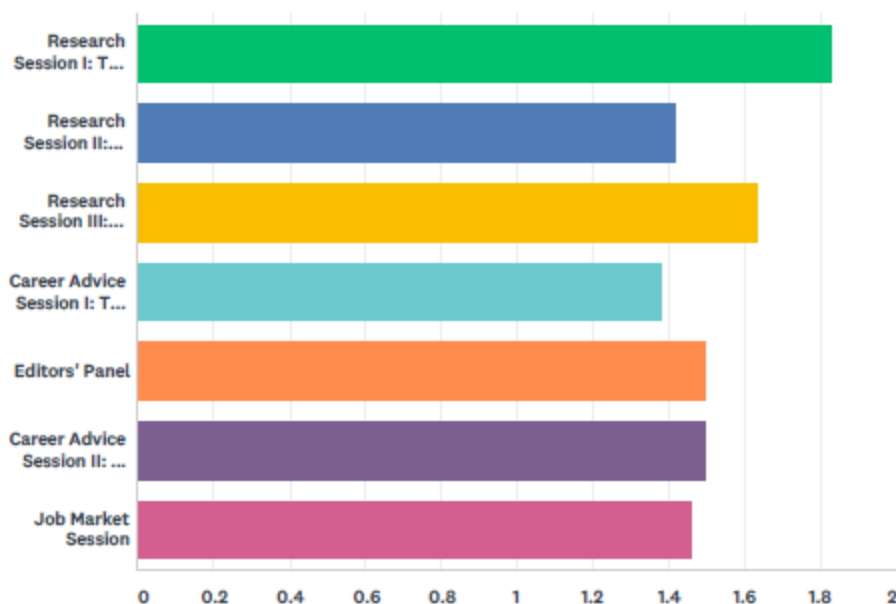
<sup>1</sup>Estimated using 2017 lodging costs because hotel costs (food and lodging) were provided in an aggregated amount by AAA representatives.

<sup>2</sup>Estimated as total 2018 hotel food and lodging costs (\$16,004.85) less 2017 Student Lodging Costs (\$8,926.71)

## 2018 ATA Midyear Meeting Survey

### Q5 DC: Please rate the sessions

Answered: 24 Skipped: 124



	SUPERIOR	EXCELLENT	AVERAGE	FAIR	UNSATISFACTORY	N/A	TOTAL	WEIGHTED AVERAGE
Research Session I: The Intersection of Tax and Finance Research in the Shifting Tax Landscape	37.50% 9	45.83% 11	12.50% 3	4.17% 1	0.00% 0	0.00% 0	24	1.83
Research Session II: Textual Analysis and Other Innovative Data Sources	66.67% 16	25.00% 6	8.33% 2	0.00% 0	0.00% 0	0.00% 0	24	1.42
Research Session III: Research Design Issues and Concerns	54.17% 13	33.33% 8	8.33% 2	4.17% 1	0.00% 0	0.00% 0	24	1.63
Career Advice Session I: The Review Process - Writing a Review & Converting an R&R	66.67% 16	29.17% 7	4.17% 1	0.00% 0	0.00% 0	0.00% 0	24	1.38
Editors' Panel	59.09% 13	31.82% 7	9.09% 2	0.00% 0	0.00% 0	0.00% 0	22	1.50
Career Advice Session II: The Transition from Coursework to Dissertation to Early Career	54.17% 13	41.67% 10	4.17% 1	0.00% 0	0.00% 0	0.00% 0	24	1.50
Job Market Session	62.50% 15	29.17% 7	8.33% 2	0.00% 0	0.00% 0	0.00% 0	24	1.46

# 2018 ATA Midyear Meeting Survey

**Q6 DC: Please provide any observations or comments regarding the consortium that might be helpful for future meetings. Comments might relate to any aspect of the event including pre-event communications, the website, topics covered, meeting logistics, facilities, etc. Thanks in advance for taking the time to respond.**

Answered: 10    Skipped: 138

#	RESPONSES	DATE
1	Schedule the program a little longer - till 5:30pm - to allow longer breaks for more mingling.	2/21/2018 6:22 PM
2	I appreciate that the sessions were different enough from prior year to have added value. This is a great event and I am very glad I attended. Communication and organization were excellent. Hotel was okay. Very poor non-meat selection at Brennan's for the dinner. It was very disappointing as last year we had some options. As an organizer, I would have been unhappy to pay the same per person for a vegetable plate and short ribs.	2/20/2018 12:31 PM
3	Pre-event communication was great. DC was very well organized. Having faculty rotate from table to table was awesome. Would have liked to been at a table of doc students with interests closer to mine (I do behavioral work).	2/19/2018 8:03 PM
4	James and Sean did an amazing job, no questions asked! The consortium was even better than last year's consortium, partially because the topics were focused on the PhD student instead of on a specific topic. Overall, great work; keep it up!	2/18/2018 12:37 PM
5	I particularly liked the ratio of faculty to students and the coverage of topics in the session.	2/18/2018 11:39 AM
6	Just want to say thanks it was really good! Maybe some more interactive sessions would even improve it.	2/18/2018 11:38 AM
7	Great event	2/18/2018 10:45 AM
8	The content of the meeting was excellent and I especially appreciated the chance to talk with many different faculty when they rotated among the tables.	2/17/2018 4:40 PM
9	For a non US PhD student, the job market discussion are really helpful for me. The other topics, maybe because of time limitation, are somewhat similar to what I have learned in my school. Wish for more depth discussion.	2/17/2018 2:56 PM
10	I thought the Consortium was excellent. The flow of topics and the flow of the day was excellent.	2/17/2018 2:26 PM

**Early Career Development Committee**  
**Final report – 2017/2018**

The members of the Committee were Andy Bauer, Steve Davenport, Robert Gary, Jing Huang, David Hulse, Stephanie Sikes and Jennifer Thayer. The Committee worked well and I think we had a successful year.

This year at the 2018 midyear meeting, 24 fourth- and fifth-year Ph.D. students, 12 new faculty members, and four Committee members confirmed to attend the annual breakfast. Most of those who confirmed beforehand actually did attend. The combination of Ph.D. students and new faculty members seemed to work well, with new assistants finding a newfound role as guides in the interview process to late-stage doctoral students. It certainly doesn't hurt to start instilling the notion of nurturing to younger folks at an early stage. The entire group represents the future of the ATA and the breakfast represents tangible recognition of this fact by the Board of Trustees.

This was the first year under the new formal umbrella, "Early Career Development Committee." Thanks go to the ATA Trustees for supporting the notion of starting earlier with career development—expanding from only new faculty to include fourth- and fifth-year Ph.D. students.

Thank you for the opportunity to serve the ATA. We welcome any and all suggestions for improving how new freshman members to our organization.

Jeff Gramlich  
Chair, 2017-2018 Early Career Development Committee



## ATA External Relations Committee Report

The members of the 2017-2018 External Relations Committee are:

Yvonne Hinson – Chair

Chris Becker

Christine Cheng

Troy Lewis

Edward Schnee

Georgi Smatrakalev

The committee began by reviewing the prior committee report and discussing with Ed Schnee where the committee landed and what the committee thought was important moving forward. We decided to follow up on faculty membership on AICPA tax committees and potential faculty attendance at AICPA tax conferences for interaction with practitioners. This latter goal came out of the 2017 midyear panel session mentioned in the committee report last year.

Outcomes: The AICPA has strict governance guidelines on committee members but is moving to placing at least one academic on all committees within the organization. There are governance rules about the same people staying on committees after their membership has concluded or moving directly between committees (a one-year rule exists). The AICPA conferences team did agree to a 40% discount for all AICPA conferences, webinars and webinar bundles for academics using the discount code “Educate”.

New goals were discussed and included the following:

1. Access to real-world cases & situations. For example, a firm could scrub research memos and make them available to faculty. Include the professions take on the issue with it so that you can have the discussion with students.

Outcome: Discussions were held with three of the Big Four firms and they indicated that what they already have on their faculty websites is what they can share. Scrubbing memos is a difficult and time-consuming task and they do not have the people to handle these types of requests. It was suggested by a former committee member that faculty might engage with their local state society to determine if they have an “Open Forum” where practitioners ask questions and respond. This type of forum has led to research for some in the past with a practitioner.

2. Access to current trends & practices: The ATA Teaching Symposium included much of this. The decision was also made to better understand how the larger firms are integrating data analytics into the tax practice.

Outcome: The ATA Teaching Symposium did bring in current topics, including data analytics. Two committee members spoke with both EY and PWC on how they are integrating analytics into the curriculum. While they were very open and available for idea exchange they struggled to articulate exactly how this could be integrated into curriculum and where to integrate it. Two

committee members provided a summary of two specific cases where data analytics can be used and how as follows:

**Teaching Symposium** (Troy Lewis): Deloitte partner Beth Mueller and Senior Manager Ben Booher presented two seminars at the ATA Teaching Conference this past year. The first seminar focused on why data analytics was important and they provided specific examples of tax applications using DA. During the second presentation, all participants used Tableau loaded on personal laptops to manipulate provided data files to create heat maps and other outputs in helping to review depreciation entries as well as ETR by countries in two separate exercises.

**AAA Big Data Conference session:** *Employee Classification Data Analytics (New Pub) Case* developed by A Faye Borthick and Lucia Smeal. (From Christine Cheng) This semester I used a data analytics case developed by A Faye Borthick and Lucia Smeal in my undergraduate Individual Taxation course. The case deals with a hypothetical organization, NewPub, that has hired consultants (the students or teams of students) to evaluate whether NewPub is appropriately classifying workers as independent contractors. The case requires students to become familiar with the 20 factors used by the IRS, use Access, Tableau, and word to present and deliver a product to the client. The case authors provided videos and sample instructions that can help both students and faculty who are not perfectly familiar with Access. While this case was originally intended for graduate accounting students, it was easy to adapt the case to be used by undergraduate students by providing them with instructions for all 20 factors. I had the students work in teams to develop a comprehensive memo to the client and to do a short oral presentation on one of the IRS factors. The students enjoyed the case and appreciated the opportunity to learn and/or advance their technological competencies while simultaneously learning more about an important area of tax.

3. Faculty are interested in research and in researching current topics. The committee wanted to better understand how these issues can be identified.

Outcome: The conclusion was that if we can get faculty to attend practitioner conferences then we can request special sessions for them to interact. In addition, we are working with the Tax Section of the AICPA to try to scrub questions coming into the AICPA. Many of these, unfortunately, are small firm questions and may not be relevant to tax academics for research.

4. Access to tax practitioner resources through the AICPA Tax Section would be beneficial to both faculty and students. Is this a possibility at no charge?

Outcome: The AICPA has agreed to allow student and faculty access to the AICPA Tax Section resources. However, their IT is not set up to handle this at present. Therefore, to receive this access we will need a point person at the AICPA to make these requests. This person is being identified along with a process for the request.

5. The committee noted a need for access to data & subjects. Could we set up a booth at a tax conference to let practitioners stop by and answer survey questions or sign up to participate in studies as subject? Other ideas for creating ways for behavioral researchers to gain access to subjects?

Outcome: The question is “how large in the behavioral tax researcher population?” The AICPA has agreed to a table at the National Tax Conference if tax researchers would like to set up a table there to either gather names of those willing to engage in research studies or ask questions. This needs to be studied more to determine if there is a demand for this.

This committee spent their conference call time debating the needs of faculty. There was a question of surveying faculty but it was decided that the last time this was attempted there was a very low response rate. Perhaps this should happen at the midyear meeting. Another alternative would be for committee members to personally reach out to tax faculty and see if that would encourage a greater response rate.

The committee also appears to work on some of the same issues as the Teaching Symposium so overlap between the two committees might benefit both committees.

**American Taxation Association**  
**2017-2018 Finance Committee Report**

During the 2017-2018 fiscal year the committee members were: John Barrick, Hughlene Burton, Charlene Henderson, Brian Hogan, and Lynn Jones. I would like to thank the committee members for their service.

Our primary charge is to work with our external firm sponsors to secure a renewal of ATA pledges and secure future sponsorships. We want to thank Deloitte, Ernst & Young, KPMG, and PwC, our Platinum sponsors for the 2017-2018 year. In New Orleans, we had discussions with our firm relationship partners about raising the sponsorship levels for upcoming years. Our relationship partners were supportive of helping the ATA fulfill its mission. The committee was unable to get the new amounts determined prior to the budget deadlines for our sponsors. Determining these amounts during the early fall will be our highest priority. To do this we will be working with the AAA and other sections to benchmark sponsorship levels.

We were unable to obtain a renewal of Grant Thornton's sponsorship for the year, which significantly affected our budget for the mid-year meeting. As a committee, we spend a significant amount of time working with Grant Thornton and are currently seeking to determine whether the lack of sponsorship was a one year lapse or a long-term issue to be resolved.

The committee also explored and will continue exploring several new revenue sources, increasing mid-year meeting fees, etc.

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

For the Period January 1 to May 31, 2018

Senior Editor: Connie D. Weaver

**OVERVIEW**

*The Journal of the American Taxation Association (JATA)* is a research publication of the American Taxation Association Section of the American Accounting Association. The journal is dedicated to disseminating a wide variety of tax knowledge and to fulfill this responsibility, the *Journal* considers research that employs quantitative, analytical, experimental, and descriptive method to address tax topics of interest to its readership.

**JATA EDITORIAL PROCESS**

I officially became editor on June 1, 2017. The *JATA* editorial process has not changed from that of the prior editors. The editorial team consists of the following individuals:

<b>Position</b>	<b>Name</b>
Senior Editor	Connie D. Weaver
Editor	Linda K. Krull Stacie K. Laplante Anne M. Magro
Associate Editor (for book reviews and dissertation abstracts)	Jay A. Soled
Editorial Assistant	Brittany Amboyan (AAA)

The *JATA* editorial and review process plays an important role in ensuring the highest quality work is published in the journal. As senior 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 *JATA* Annual Conference. 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.

**Submission of Manuscripts**

Manuscripts are submitted via the electronic submission system at <http://jata.allentrack.net>. The initial step is a quality control check performed by the editorial assistant. A complete submission comprises: (1) a cover letter to the editor, (2) a title page, and (3) a manuscript devoid of identifying information. Authors of papers using experiments and/or surveys are also required to submit a copy of the instructions/survey instrument.

### **Process for Assigning Manuscripts to Editors and Selecting Reviewers**

As senior editor, I make an initial determination as to the suitability of the manuscript for *JATA* and then assign the manuscript an editor. During the reporting period, roughly 55 percent of the new submissions (excluding conference only submissions) were assigned to editors; the senior editor retained the remainder as well as the transitioned manuscripts from the past editor. Beyond routine manuscripts that I assign to the editors, I maintain the policy of assigning a manuscript to either the regular editors or an ad hoc editor if I have a conflict of interest with an author. I conduct a preliminary screening for potential conflicts before assigning an editor, and I explicitly ask editors to consider whether they may have a conflict of interest that threatens their independence from the authors or the paper, and if they do, to turn down the manuscript assignment. We similarly ask reviewers to consider conflicts of interest prior to accepting a review assignment. Conflicts of interest include, but are not limited to: serving as an advisor to an author, co-authoring with an author, and being a colleague at the same institution as an author.

As in the past, the editor selects reviewers, sometimes with my consultation. In typical cases, two reviewers are selected, one of whom is preferably a member of the Editorial Board. 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).

### **Decisions on Manuscripts**

Based on the reviews and the editor's own reading of the manuscript, the editor makes the editorial decision as to whether to reject, invite a revised resubmission, conditionally accept, or accept. As Senior Editor, I oversee the letter-writing process and, in some cases, consult with the Editor regarding specific decisions before processing the decision.

## ***JATA* ON-GOING INITIATIVES**

**Improved Decision Turnaround Time:** The editorial team has worked hard to streamline the editorial process to provide a quicker processing time. The journal has a 4-week review period for submissions to help reduce the decision turnaround time. Through the hard work and dedication of the *JATA* editor team, editorial board and ad hoc reviewers, for the reporting period *JATA* had a mean (median) time to decision of 44 (51) days.

For the 5 months of this report, rejections and acceptances by round are as follows:

<b>Revision</b>	<b>Acceptances</b>	<b>Rejections</b>
0	0	7
1	1	1
2	1	0
3	4	0

### **In Appreciation**

I thank the *JATA* editor team and editorial board members for their efforts and service to the journal during this period. I am also grateful for the support of the ATA leadership: President Ben Ayers, the ATA Board of Trustees, and the ATA Publications Committee (Sonja Rego,

Chair and Michael Calegari, Past Chair). The entire *JATA* editorial team would like to extend a special thank you to Brittany Amboyan (AAA editorial assistant) and the AAA for their support.

More information about *JATA* can be found here: <http://aaahq.org/Research/Journals/Section-Journal-Home-Pages/The-Journal-of-the-American-Taxation-Association>

## **JATA MANUSCRIPT FLOW AND PUBLICATION STATISTICS**

The tables below provide submission, acceptance/rejection, and turnaround statistics for the five-month period ended May 31, 2018 and the prior three years:

**TABLE 1**  
**Submission Statistics**

### **Panel A: Annual Activity Summary**

<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>
2018	11	12	18	41	30	11
2017	9	71	40	120	109	11
2016	5	71	26	102	93	9
2015	7	42	46	95	90	5

- (a) Includes submissions in the editor's hands, but excludes revise and resubmit editorial decisions in authors' hands.
- (b) New manuscripts, excluding resubmissions. Includes conference submissions.
- (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).

## OUTCOME STATISTICS

**TABLE 2**  
**Outcome Summary for the period January 1 to May 31, 2018**  
**By Journal Year Annual Cohort**

Year	New Submissions Received (a)	Number of Rejections (b)	Percentage of Rejections (c)=(b)/(a)	Number of Papers in Process (d)	Percentage in Process (e)=(d)/(a)	Number of Acceptances (f)	Percentage of Acceptances (g)=(f)/(a)
2018	12	16	40%	23	52%	3	7%
2017	42	16	40%	23	52%	3	7%
2016	49	34	69%	9	18%	6	12%
2015	30	19	63%	0	0%	11	37%

- (a) Number of new manuscripts submitted during the year (*excludes* conference only submissions)
- (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

## TURNAROUND STATISTICS

**TABLE 3**  
**Detailed Processing Times for the period January 1 through May 31, 2018**

Time	Number of Manuscripts	Percent	Cumulative Number	Cumulative Percent
$0 \leq \text{Days} \leq 30$	9	29%	9	29%
$31 \leq \text{Days} \leq 60$	14	45%	23	74%
$61 \leq \text{Days} \leq 90$	8	26%	31	100%
$91 \leq \text{Days} \leq 120$	0	0%	31	100%
$121 \leq \text{Days}$	0	0%	31	100%

Statistics include papers for which decisions were made between January 1, 2018 and May 31, 2018. The mean turnaround time was 44 days; the median turnaround time was 51 days.



# ACCEPTED PAPER STATISTICS

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

<b>Author Affiliation by Institution</b>	<b>Number of Authors Current Year</b>	<b>Number of Authors Cumulative 2015-2018</b>
Arizona State University	0.50	1.00
Auburn University		0.75
Brigham Young University	0.50	2.00
Brooklyn College of CUNY		0.50
Claremont McKenna College		1.00
The College of William & Mary		1.00
Colorado State University		2.00
Dartmouth College	0.50	0.50
Georgetown University		0.33
Hunter College of CUNY		0.50
Idaho State University		0.40
Indiana University		0.75
Kansas State University		0.40
Kennesaw State University		1.84
Memorial University of Newfoundland	0.33	0.33
Miami University	0.75	1.75
Michigan State University		1.00
Middle Tennessee State University		0.50
Nanjing University	0.33	0.33
New Mexico State University		1.00
Penn State University at Erie		1.00
Shanghai University	0.33	0.33
Southern Illinois University		0.50
Stanford University	0.50	0.50
Suffolk University		0.25
TCU		1.16
Temple University		2.00
Texas A&M University		3.27
Texas Tech University		1.33
University of Toronto		1.00
University of Alabama		0.50
University of Arizona		5.58
University of Calgary		0.25
University of California, Irvine		1.00
University of Central Florida		0.40
University of Cincinnati		0.50

University of Colorado Denver		0.50
University of Florida		3.16
University of Houston		0.50
University of Illinois at Chicago		0.25
University of Illinois at Urbana-Champaign		1.00
University of Iowa		1.00
University of Kansas		1.50
University of Kentucky		2.00
University of Michigan	1.00	1.00
University of Missouri		0.50
University of Missouri St. Louis		0.25
University of Nebraska-Lincoln		1.53
University of Nevada, Reno		1.00
University of New Mexico		0.50
University of North Carolina		1.00
University of North Texas		0.50
University of Notre Dame		0.33
University of Oregon		0.50
University of Rhode Island		0.50
University of South Carolina	1.00	2.50
University of South Florida	0.25	0.25
University of Southern California		2.00
University of Tulsa		0.33
University of Virginia		1.00
Washington State University		0.25
University of Wisconsin-Madison		1.00
University of Wisconsin-Whitewater		0.33
Utah State University		2.00
Virginia Commonwealth University		0.25
Virginia Polytechnic Institute		0.75
Yeshiva University		0.33

<b>Author Affiliation by Geographic Area</b>	<b>Number of Authors Current Year</b>	<b>Number of Authors Cumulative 2015- May 2018</b>
U.S.	10	85
Outside of the U.S.	3	4

\* 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.

## 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:

James A. Chyz*	University of Tennessee
Kirsten A. Cook	Texas Tech University
Lisa De Simone	Stanford University
Katharine D. Drake	University of Arizona
Alexander Edwards*	University of Toronto
Diana Falsetta	Miami University
Allison P. Koester*	Georgetown University
Thomas R. Kubick*	University of Kansas
Rebecca Lester	Stanford University
Petro Lisowsky	University of Illinois-Urbana Champaign
Daniel P. Lynch	University of Wisconsin-Madison
Sean T. McGuire	Texas A&M University
Timothy J. Rupert	Northeastern University
Brian C. Spilker	Brigham Young University
Bridget Stomberg	Indiana University
Erin M. Towery	University of Georgia
Jaron H. Wilde*	University of Iowa
Ryan J. Wilson*	University of Oregon

\*Board members whose term ends May 31, 2018.

**ATA Journal of Legal Tax Research**  
**Senior Editor's Report (June 30, 2018)**  
**Submitted by Blaise M. Sonnier, University of Colorado – Colorado Springs**

As reported by Roby Sawyers at the ATA Midyear Meeting, after experiencing a very low number of new submissions to the journal in 2016 new submissions increased significantly in 2017 from 5 to 13 papers. This report will be supplemented with publication data through June 30, 2018 when it becomes available. The goal is to return to a level of number of high quality submissions to be able to publish two issues per year of 4 articles per issue.

My term as the Senior Editor of The ATA Journal of Legal Tax Research began June 1, 2018. Many thanks to Roby Sawyers and prior editors of JLTR (Eugene Seago, Ed Schnee and Tony Curatola) for providing a strong foundation that we can build on to keep the journal going strong.

Following are the members of the Editorial Board for the period June 1, 2018 to May 31, 2019:

<u>Name</u>	<u>Affiliation</u>
Hughlene A. Burton	The University of North Carolina at Charlotte
Julia Camp	Providence College
Valrie Chambers	Stetson University
Bradrick M. Cripe	Northern Illinois University
Mark Cowan	Boise State University
Tony Curatola	Drexel University
John Masselli	Texas Tech University
Brigitte Muehlmann	Babson College
Nancy Nichols	James Madison University
Kenneth Orbach	Florida Atlantic University
Sonja Pippin	University of Nevada Reno
John Robinson	Texas A&M University
Edward J. Schnee	University of Alabama
W. Eugene Seago	Virginia Polytechnic Institute and State University
Janet Trewin	University of Nebraska at Kearney

An effort is continuing to identify 2 to 3 strong legal tax research scholars from outside of the U.S. to add to the Editorial Board.

As my term begins, I will make an effort (working with the Editorial Board) to increase the submissions and number of high quality papers published in JLTR. Some possible methods to achieve include:

- Identify a topic area for a special topics issue
- Working with ATA members to locate legal tax research scholars outside of the U.S. that may be interested in submitting their best legal tax research manuscripts to JLTR. This would also help with recruitment of international ATA members.

- Identifying and encouraging potential contributors to submit high quality manuscripts to JLTR
- Encouraging submissions of manuscripts co-authored by faculty and their student(s) or by students in graduate tax programs (this could possibly be encouraged with an annual best paper award for faculty/student articles)
- Encouraging presenters at major tax conferences (i.e Southern Federal Tax Institute, Tulane Tax Institute, AICPA National Tax Conference, etc.) to submit scholarly manuscripts to JLTR
- Working with the Tax Policy Committees to encourage and promote manuscripts for publication in JLTR in accordance with Appendix F of the Publications Handbook, “Process for Considering Publication of Policy Position Papers in JLTR.”
- Increasing the turnaround time for review of articles to be more competitive with other legal tax research outlets
- Exploring ways to disseminate information about the articles published in JLTR to increase interest in the journal
- Sending a mass email to all faculty identified as “tax” asking that they consider JLTR for their legal tax research manuscripts
- Exploring how to elevate the ranking of JLTR on the ABDC journal list.

Please share with me any ideas you may have on ways to encourage high quality submissions to JLTR.

## **ATA Legal Tax Research Committee Report**

**June 30, 2018**

**Submitted by Blaise M. Sonnier, Chairperson, University of Colorado – Colorado Springs**

The Legal Tax Research Committee's primary charge is soliciting, reviewing, and selecting manuscripts for the ATA Legal Tax Research sessions at the Midyear Meeting. For the 2018 Midyear Meeting in New Orleans, there were 10 papers submitted and 4 accepted for presentation. Two papers were presented at the JLTR Session and 2 papers were presented at the Emerging Research Session. This format worked well and its continuation for future meetings.

## **Report of the Long-range Planning Committee 2017-18**

Prepared by: Brigitte Muehlmann, Chair

Committee Members:

Raquel Alexander

Andy Cuccia

Shirley Dennis-Escoffier

Beth Kern

Michelle Meckfessel

The committee charges were 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 other suggestion for the long-term health of the ATA.

### **Ad (1) Potential for expanding ATA membership overseas**

Representatives from different countries in Europe weighed in on this topic.

Christoph Watrin, ATA member and President of *VHB Steuerlehre*, an organization that is similar to ATA for the German-speaking countries (Germany, Austria, Switzerland and Liechtenstein), discussed this topic with the members at their annual meeting in Spring 2018. VHB members pursue either predominantly empirical/experimental or applied tax research.

Until this year, only empirical/experimental researchers have been ATA members. Christoph reported that these VHB members would value membership in ATA if they could watch recorded videos of the mid-year meeting presentations and download the slide decks. The idea of value through a live broadcast of the Mid-Year Meeting was not broadly supported.

At the beginning of June 2018, Guido Foerster, University of Duesseldorf, an applied tax researcher, joined the editorial board of JLTR thanks to the help of Christoph Watrin. Guido will help develop the connections with ATA for the applied tax researchers in the VHB.

Emer Mulligan is the only empirical tax researcher in Ireland. Lynne Oats, UK, reported that there would be interest beyond the current membership once interest in sociology-based tax research, which is frequently qualitative in nature, expands in the U.S.

### **Ad (2) Feasibility and desirability of sponsoring an international conference**

VHB Steuerlehre:

There would be interest in an AAA International Accounting Section Conference with a tax track, provided 50:50 U.S. and international participants.

An ATA Mid-Year Meeting in Europe would have potential as a long-term project.

Emer Mulligan:

Emer would be glad to host an ATA Mid-Year Meeting in Ireland in the future.

Ad (3) **Other suggestion for the long-term health of the ATA**

Consider renaming JLTR into *Journal of Applied Tax Research* (JATR) to improve its attraction of international manuscripts and upgrade in international journal rankings. JLTR's current title is confusing for international scholars.

Consider international travel grants to foster international research collaborations between ATA members.

Explore ATA connections with tax researchers in Australia and Japan for the next Mid-Year Meeting on the West Coast.



The American Taxation Association  
2018 Midyear Meeting  
JATA and JLTR Conferences  
February 16-17, 2018  
Astor Crowne Plaza  
New Orleans, LA

The 2018 ATA Midyear Meeting was held in New Orleans, LA on February 16 and 17 at the Astor Crowne Plaza Hotel. Total attendance was 332 (including 72 doctoral students) and set a five-year record. Seventy of these participants also attended the Teaching and Curriculum Conference preceding (February 15<sup>th</sup>) the MYM. (See Exhibit 1—MYM Attendance Report).

The 14<sup>th</sup> ATA/KPMG Doctoral Consortium was held on Thursday before the MYM. James Chyz, 2018 consortium committee chair, and his committee submit a separate report to the ATA on the details of the consortium. The 4<sup>th</sup> annual Teaching and Curriculum Conference was also held on that Thursday. Tracy Noga, 2018 conference committee chair, and her committee submit a separate report to the ATA on the details of the conference.

The 2018 meeting began early on Friday morning with a breakfast hosted by the Early Career Development Committee (formerly the New Faculty Concerns Committee). Jeffrey Gramlich extended invitations and hosted new faculty.

The meeting officially opened with the Friday morning plenary session introduced and moderated by Brigitte Muehlmann, Babson College. The four panelists, Emer Mulligan, Erich Kirchler, Lotta Björklund Larsen, and Lynne Oats addressed “Tax Scholarship in Europe: Multidisciplinary, Interdisciplinary and Critical Perspectives.” The lunch speaker, Patrick A. Juneau, Esq. and Deepwater Horizon Oil Spill Claims Administrator, was introduced by Christine Cheng, Louisiana State University. Mr. Juneau spoke about, “The Deepwater Horizon Claims Process—The Story Behind the Headlines.”

Friday afternoon included the JATA conference, the JLTR conference, and multiple Big 4 presentations on the recent tax legislation (TCJA). Michael D. Kohler (Washington National Tax Managing Director, Deloitte) presented “Partnership Hot Topics: Update on New Legislation, Regulations, and other Guidance.” Chetan Vagholkar (International Tax Partner, KPMG) and Christine Griffith (Business Tax Services Partner, KPMG) presented “The Impact of Interest Deductibility Rules on U.S. and non-U.S. Multinationals.” Sam Weiler (Quantitative Services Senior Manager, EY) and Travis Bush (Tax Technology & Transformation Senior Manager, EY) presented “The Intersection of Big Data, Analytics & the Future of Tax.” Friday concluded with a second plenary session featuring Joel Slemrod, a University of Michigan economist. Lill Mills, The University of Texas at Austin, introduced him.

Saturday morning started with a presentation by AAA President, Anne Christensen (Montana State University and an ATA member and former officer). Anne presented “Pathways to a Sustainable Future.” Tim Rupert, Northeastern, introduced Anne.

The conference continued Saturday with three concurrent sessions at each time slot. Two sessions were dedicated to research with the additional session for other than research. Approximately 50 members attended each of the concurrent research sessions (i.e., 100 in attendance per each time slot) except in the late afternoon. The Research Resources and Methodology committee and Co-chairs Erin Towery (The University of Georgia) and Bridget Stomberg (Indiana University) managed the review and selection of papers, moderators, and discussants. Please refer to the program for a detail list. The survey results (included) suggest members were receptive to additional research sessions, but the Saturday afternoon periods were not conducive to flight departure times.

The non-research Saturday morning sessions included a Big 4 presentation and a new JLTR session. Doug McHoney (International Tax Partner, PwC) hosted “Jeopardy—International Tax Edition.” The contestants included ATA members, T.J. Atwood (University of Arkansas), Gary McGill (University of Florida), Ed Outslay (Michigan State University), and Lisa DeSimone (Stanford University). This year’s program included the first “Emerging Legal Research” facilitated by JLTR Editor, Roby Sawyers (North Carolina State University).

The Saturday lunch format was buffet (well received) and table topics. This was the second year for table topics. Per the MYM survey results (included), the lunchroom was loud and participants were not as accepting of this format as in the prior year. Saturday afternoon included three non-research sessions. Greg Geisler (Teaching Innovations Committee, Chair) coordinated the “Innovations in Teaching Tax” session. The remaining sessions included “Increasing Student Interest in Tax Careers” (Holly Thomas, KPMG; Ben Stanga, PwC; and Tracy Noga, Bentley University); “Alternative Data Sources” (Mike Weber, IRS Statistics of Income); and concluded with “Pecha Kucha” (organized by Kirsten Cook, Texas Tech University). Please refer to the program for additional details on these sessions.

For the third year, AAA staff (primarily Debbie Gardner and Erlinda Jones) handled the MYM logistics. These logistics included RFPs and recommendation, site visit, meeting website and registration, meal planning, onsite registration, program printing (and web version), and dealing with compliments and complaints. The survey results (included) suggest members do not want to return to the French Quarter if another New Orleans meeting is scheduled.

A third-year effort to reduce food and beverage costs was deployed. In addition to only serving wine and beer at the Friday reception, the number of beverage tickets was reduced from two to one. Cost savings was critical for 2018 because a routine sponsor did not provide its sponsorship for the 2017-2018 fiscal year.

From a budget perspective it is obvious that the MYM could not occur without the generous support of the sponsors. Many thanks to our Platinum sponsors (Deloitte, EY, KPMG, and PwC) and Silver sponsors (Cengage, McGraw-Hill, and Terry College of Business). (See Exhibit 2—MYM Financial Report)

I would also like to thank our Advisory Board Members who were instrumental in securing the 2018 Big 4 program participants. These include Evan Shea (Deloitte), Ian Bradley (EY), Christine Griffith (KPMG), and Ben Stanga (PwC).

Respectfully submitted,

Lynn Comer Jones, 2018 ATA Midyear Meeting Program Committee Chair

Committee Members:

Lynn	Jones	Mercer University
Christine	Cheng	LSU
Catherine	Cleaveland	Kennesaw State
Sharon	Cox	University of Illinois - Urbana-Champaign
Ann	Davis	Tennessee Tech
Alex	Edwards	University of Toronto
Pete	Frischmann	Oregon State University
Erin	Henry	University of Tennessee
Kerry	Inger	Auburn University
David	Kenchington	Arizona State University
Brad	Lindsey	North Carolina State University
Pete	Lisowsky	University of Illinois - Urbana-Champaign
Michael	Mayberry	University of Florida
Sean	McGuire	Texas A&M University
Rebekah	Moore	Northeastern
Brigitte	Muehlmann	Babson College
Jeff	Paterson	Florida State University
Sonja	Pippin	University of Nevada-Reno
Casey	Schwab	Indiana University

## Exhibit 1—MYM Attendance Report

For additional historical data please refer to the 2016 MYM Report.

2013	232	San Diego	Westin
2014	272	San Antonio	Marriott Riverwalk
2015	294	Washington, DC	Capitol Hilton
2016	298	Orlando	Hilton Lake Buena Vista
2017	Not available	Phoenix	Renaissance Downtown
2018	332	New Orleans	Astor Crowne Plaza

## Exhibit 2—MYM Financial Report

At the time of this report, AAA had not provided detail costs to compare to the detail budget (see below). However, the ATA's statement of operations for the period ending February 28, 2018 include the following:

### REVENUES

Registration Fees—MYM	\$66,730
Exhibitor Fees	2,250

### EXPENSES

NOTE: These totals include the Teaching and Curriculum Conference and Doctoral Consortium. Only a portion of these conference-related expenses are in the MYM Budget with the remainder in the annual (full) ATA budget.

Printing	\$ 1,938
Hotel- Rooms/Food/Bev	106,577
Hotel- Audio Visual	18,395
Speakers	4,175
Sign Language Interpreter	112
Meeting Coordinator	2,656
Bank Fees	2,282
Travel	6,492
Telephone & Internet	21
Postage	452
Supplies	60
<b>Total Expenses</b>	<b>\$ 143,159</b>

2018 MYM Budget

	2018 Estimate
Attendees	302
full pay	280
discounted/no-charge	22
<u>Revenues</u>	
ATA Member Registration/Hotel	
Commission	52800
Hotel Commission	8700
Doctoral Student Registration	1200
(blank--comment wrap line)	--
Guest tickets	315
Add'l Exhibitor Registration	1125
Cancellation Fee	150
Total Registration Fees	64290
<u>Contributors</u>	
KPMG Foundation pledge	7500
Deloitte Foundation	7500
UM Memorial Fund	3000
PWC	7500
EY	7500
Grant Thornton	10000
Total Contributions	43000
<u>Exhibitors &amp; Sponsors</u>	
Cengage	500
McGraw-Hill	0
Bloomberg	0
Wolters Kluwer	500
West Academic	0
AICPA	0
Roger CPA	500
Van Griner	500
McGraw-Hill	3000
Cengage	0
Wiley	500
Pearson	500
Univ. TN (breakfast)	0
Univ. GA (breakfast)	3000
Total Exhibitor & Sponsor Fees	9000

<b>TOTAL MYM REVENUE</b>	116290
<u>F&amp;B</u>	
Academic Writing Workshop	0
Advisory Board	853
ATA Trustees Breakfast	941
Breakfast	9344
New Faculty Breakfast	1307
AM	
Break	2833
Lunch	15330
PM	
Break	5712
Reception	11205
Breakfast	3538
AM	
Break	3186
Lunch	16073
PM	
Break	3186
F&B hotel credit	0
Subtotal	73505
A/V	15800
Credit Card Fees	2290
Speakers (honor, travel, lodging)	8100
Hotel Room Comp	0
Travel	0
AAA Support	4355
Misc.	2315
	32860
<b>TOTAL MYM EXPENSE ESTIMATE</b>	106365
<b>NET INCOME(LOSS)</b>	9925



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## 2018 American Taxation Association Midyear Meeting



## Preliminary Agenda

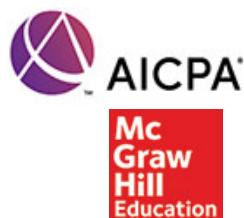
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### Thursday, February 15, 2018

- 7:30am – 6:00pm      **14th Annual KPMG/ATA Doctoral Consortium**  
*Sponsored by the KPMG Foundation*
- 8:30am – 5:30pm      **4th Annual ATA Teaching and Curriculum Conference (space is limited; requires an additional registration fee)**  
*Sponsored by Deloitte*

### Friday, February 16, 2018 – ATA Midyear Meeting

- 7:30am – 4:00pm      **Table top displays**



- 7:45am – 8:20am      **Continental Breakfast**
- 8:30am – 10:20am      **Plenary: Tax Scholarship in Europe: Multidisciplinary, Interdisciplinary and Critical Perspectives**  
 Taxes - 2.2 CH
- Four European tax scholars offer some exciting approaches to current tax research drawing from their diverse backgrounds, areas of expertise and recent research projects. The session addresses tax scholarship in its broadest sense as it currently operates in Austria, Ireland, Sweden, and the UK. The presentations should encourage discussion around (i) tax in the classroom, (ii) future directions for tax research in a changing and challenging global context, and (iii) the potential for US/European tax research collaborations.
- Moderator:** Brigitte Muehlmann, Babson College
- Panelists:** Emer Mulligan, National University of Ireland, Galway  
 Erich Kirchler, University of Vienna  
 Lotta Björklund Larsen, Linköping University  
 Lynne Oats, University of Exeter Business School
- 10:20am – 10:40am      **Break**

10:40am – 12:10pm

**JATA Conference Session 1**

Taxes - 1.8 CH

**Moderator:** Connie D. Weaver, Texas A&M University*"Did the FASB's Simplification Initiative Increase Errors in Analysts' Implied ETR Forecasts? Evidence from Early Adoption of ASU 2016-09"*

James Brushwood, Colorado State University

Derek Johnston, Colorado State University

Lisa Kutcher, Colorado State University

James Stekelberg, Colorado State University\*

*Discussant:* Rebecca Lester, Stanford University*"Trust and Compliance Effects of Taxpayer Identity Theft: A Moderated Mediation Analysis"*

Jonathan Farrar, Ryerson University

Cass Hausserman, Portland State University\*

Odette, Pinto, MacEwan University

*Discussant:* Diana Falsetta, University of Miami

12:10pm – 1:30pm

**Lunch**

Accounting - 1.0 CH

**The Deepwater Horizon Claims Process—The Story Behind the Headlines****Introduction:** Christine Cheng, Louisiana State University*Speaker:* Patrick A. Juneau, Deepwater Horizon Oil Spill Claims Administrator

1:30pm – 3:30pm

**1.01 JATA Conference Session 2**

Taxes - 2.4 CH

**Moderator:** Connie D. Weaver, Texas A&M University*"The Gift that Keeps on Giving: Stock Returns around CEO Stock Gifts to Family Members"*

Jennifer L. Brown, Arizona State University

G. Ryan Huston, Arizona State University

Brian S. Wenzel, McGill University\*

*Discussant:* Stevanie S. Neuman, University of Missouri-Columbia*"The Sources of Declining Effective Tax rates: Insight from Effective Tax Rate Reconciliations"*

Katharine Drake, University of Arizona

Russ Hamilton, University of Arizona\*

Stephen J. Lusch, Texas Christian University

*"The Decreasing Trend in Cash Effective Tax Rates"*

Alexander Edwards, University of Toronto

Adrian Kubata, University of Munster\*

Terry Shevlin, University of California at Irvine

*Discussant:* Jacob Thornock, Brigham Young University

1:30pm – 2:30pm

**1.02 JLTR Conference**

Taxes - 1.2 CH

**Moderator:** Blaise Sonnier, University of Colorado - Colorado Springs*An Attempt to Distinguish Between a Section 351 Transfer and a B Reorganization*

Doron Narotzki, The University of Akron

Melanie McCoskey, The University of Akron

*A Legal Analysis of State Tax Policy for Online Sales: The Recipe from Direct Marketing*

A. Kelly Walker, Mississippi State University

Brett L. Bueltel, University of Southern Indiana

1:30pm – 2:20pm

**1.03 Partnership Hot Topics: Update on New Legislation, Regulations, and Other Guidance**

Taxes - 1.0 CH

This session highlights new legislation, regulations, and other guidance affecting partnerships in 2018.

**Speaker:** Michael D. Kohler, Washington National Tax Managing Director, Deloitte

2:40pm – 3:30pm

**2.01 Tax Reform – Impact of Interest Deductibility Rules on U.S. and Non-U.S. Multinationals**

Taxes - 1.0 CH

This session features the Tax Cuts and Jobs Act of 2017 newly enacted interest expense deduction rules and presents issues to both U.S. and Non-U.S. Multinationals and associated accounting for income tax considerations.

**Speakers:** Chetan Vagholkar, International Tax Partner, KPMG

Christine Griffith, Business Tax Services Partner, KPMG

**2.02 Intersection of Big Data, Analytics & the Future of Tax**

Taxes - 1.0 CH

This dynamic session discusses how “real world” tax challenges are conquered via data analytic applications. The presenters use several technology platforms to demonstrate with illustrations.

**Speakers:** Sam Weiler, Quantitative Services Senior Manager, EY

Travis Bush, Tax Technology &amp; Transformation Senior Manager, EY

3:30pm – 3:45pm

**Break**

3:45pm – 5:00pm

**Plenary: Tax Experts and Tax Reform**

Taxes – 1.5 CH

Professor Slemrod provides a federal income tax reform review in light of the empirical evidence about the tax code change consequences. He also addresses the role of “expert” economists’ use of empirical evidence to inform or mislead the tax reform political debate.

**Introduction:** Lil Mills, The University of Texas at Austin**Speaker:** Joel Slemrod, University of Michigan

5:30pm – 7:00pm      **Reception**

**Saturday, February 17, 2018 – ATA Midyear Meeting**

7:30am – 3:30pm      **Table top displays**

AICPA, Cengage, McGraw-Hill Education, Van-Griner, Wolters Kluwer

8:00am – 8:50am      **Coffee and Pastries**

*Pathways to a Sustainable Future*

**Introduction:** Tim Rupert, Northeastern University

Anne Christensen, AAA President, Montana State University

9:00am – 10:20am

**3.01 Jeopardy - International Tax Edition**

Taxes - 1.6 CH

Three lucky contestants will participate in a real life Jeopardy game show—including Double and Final Jeopardy—focusing on all things international taxation. Doug provides insights on exciting topics including U.S. tax reform, the EU anti-tax avoidance directive and State Aid. A session not to miss on a Saturday morning in New Orleans!

**Presenter:** Doug McHoney, International Tax Partner (Integrated Global Structuring co-leader and YouTube personality), PwC

**Contestants:** T. J. Atwood, University of Arkansas  
Gary McGill, University of Florida  
Ed Outslay, Michigan State University  
Lisa De Simone, Stanford University

**3.02 Repatriation Taxes**

Taxes - 1.6 CH

**Moderator:** Sonja Pippin, University of Nevada - Reno

*Repatriation Taxes and Affiliate-level Investment Decisions*

Harald Amberger, WU Vienna University  
Kevin Markle, University of Iowa  
David Samuel, Vienna University of Economics and Business\*  
*Discussant:* Anh Persson, Michigan State University

*Market Pressure and the Repatriation of Foreign Earnings: Evidence from an SEC Experiment*

Jeong-Bon Kim, University of Waterloo  
Kenneth Klassen, University of Waterloo  
Betty Xing, University of Waterloo\*  
*Discussant:* Mollie Mathis, Auburn University

*The Repatriation of Earnings Previously Designated as Indefinitely Reinvested in Foreign Countries*

Kimberly Krieg, University of Oregon\*  
Steven Matsunaga, University of Oregon  
Ryan Wilson, University of Oregon  
*Discussant:* Michelle Hutchens, University of Illinois at Urbana-Champaign

**3.03 Accounting for Income Taxes: Audit and Financial Reporting Quality**

Accounting - 1.6 CH

**Moderator:** David Kenchington, Arizona State University

*Auditors and the Predictive Power of the Deferred Tax Valuation Allowance*

Zhuoli Axelton, Washington State University\*  
Jeffrey Gramlich, Washington State University  
Kathleen Harris, Washington State University  
*Discussant:* Michelle Harding, Virginia Tech

*Do Important Tax Fee Clients Affect Income Tax Accrual Quality?*

Jian Cao, Florida Atlantic University\*  
Kellie Carr, Western Michigan University  
Joseph Rakestraw, Florida Atlantic University

*Discussant:* Michelle Nessa, Michigan State University

*The Audit Quality Impact of Competition on Firm-Provided Non-Audit Tax Services*

Stephen Kuselias, Providence College\*

Stephen Perreault, Providence College

Christine Earley, Providence College

*Discussant:* Michaela Morrow, Suffolk University

10:20am – 10:40am     **Break**

10:40am – 12:10pm

**4.01 Emerging Legal Research (JLTR facilitated)**

Taxes - 1.8 CH

**Moderator:** Roby Sawyers, North Carolina State University*Finding a Port in a Non-Safe Harbor: Implications for Reverse Exchanges after Bartell*

Lucia N. Smeal, Georgia State University

Usha Rackliffe, Emory University

*Consumer Use Tax Law, Policies, and Compliance*

Jon A. Baumunk, The Evergreen State College

Damon M. Fleming, San Diego State University

Steven L. Gill, San Diego State University

Hannah Smith, San Diego State University

JLTR Editor, Roby Sawyers, provides journal insights, discusses expectations for legal research, and offers suggestions on how to transition from empirical to legal research.

**4.02 Taxes and Corporate Finance**

Taxes – 1.8 CH

**Moderator:** Kerry Inger, Auburn University*Do Internal Financial Constraints lead to more Tax Planning? Evidence from the Pension Protection Act of 2006*

John Campbell, University of Georgia

Nathan Goldman, University of Texas at Dallas\*

Bin Li, University of Texas at Dallas

*Discussant:* Erin Henry, University of Memphis*The Relation between Firm Dividend Policy and the Predictability of Cash Effective Tax Rates*

Matthew Erickson, Virginia Tech\*

*Discussant:* Jeri Seidman, University of Virginia*Net Operating Loss Carryforwards and Corporate Financial Policies*

Shane Heitzman, University of Southern California

Rebecca Lester, Stanford University\*

*Discussant:* Christine Dobridge, Federal Reserve .**4.03 Income Tax Compliance: Experimental Research**

Taxes – 1.8 CH

**Moderator:** Pete Frischmann, Oregon State University*The Effect of Audit Burden on Subsequent Tax Evasion*

Amy Hageman, Kansas State University

Ethan LaMothe, University of South Carolina

Mary Marshall, University of South Carolina\*

*Discussant:* Shane Stinson, University of Alabama*The Efficiency of Interactive Voice Response Systems and Tax Collection: A field experiment by the California Franchise Tax Board*

Helen Hurwitz, Saint Louis University\*

John McGowan, Saint Louis University  
Allen Prohofsky, California Franchise Tax Board  
*Discussant:* Donna Bobek Schmitt, University of South Carolina

*Are Individuals More Willing to Lie to Tax Software or a Tax Professional? Experimental Evidence*  
Ethan LaMothe, University of South Carolina\*  
Donna Bobek Schmitt, University of South Carolina  
*Discussant:* Andrew Cuccia, University of Oklahoma



12:10pm – 1:00pm

**Luncheon and Table Topics**

Taxes – 1.0 CH

Join your colleagues for a networking luncheon and discussion on one of your favorite tax topics! This format is a professional development opportunity focused on small group discussion. Each table has a predetermined topic and discussion leader who will introduce the topic and open it up to the group. Topics will be noted on each table and participants are free to join the table of their choice.

**Moderators:** Kerry Inger, Auburn University  
Rebekah Moore, Northeastern University

<b>Topic</b>	<b>Moderator</b>	<b>Affiliation</b>
ATA Leadership	Jones, Lynn	Mercer University
Behavioral Tax Research	Hageman, Amy	Kansas State University
Behavioral Tax Research	Stinson, Shane	University of Alabama
International Experience in Germany	Frischmann, Pete	Oregon State University
International Tax Research	Hardeck, Inga	European University Viadrina
International Tax Research	Furner, Zhan	East Carolina University
JLTR Journal and Publishing Opportunities	Sawyers, Roby and Sonnier, Blaise	North Carolina State University and University of Colorado, Colorado Springs
State and Local Research	Davis, Ann	Tennessee Tech
Tax Analytics	Muehlmann, Brigitte	Babson College
Tax Avoidance Research	Smith, Hannah	San Diego State University
Tax Disclosure Research	Harding, Michelle	Virginia Tech
Tax Policy Research	Morrow, Michael	Suffolk University
Tax Reform	Meckfessel, Michele	University of Missouri-St. Louis
Tax Reform	Pippin, Sonja	University of Nevada, Reno
Tax Reform	Mathis, Mollie	Auburn University
Teaching and Research Abroad	Key, Kim	Auburn University
Teaching Flow-Throughs	Cheng, Christine	Louisiana State University
Teaching MBAs	Edwards, Alex	University of Toronto
Teaching Millennials	Sadler, Abbie	Oklahoma State University
Teaching Tax Online	LaMothe, Ethan	University of South Carolina
Teaching Tax Research	Garcia, Joana	John Carroll University

VITA	Adams, Mollie	Bradley University
Teaching a tax PhD seminar	Drake, Katharine	University of Arizona
Tax Professional Research	Marshall, Mary	University of South Carolina
Tax Avoidance Research	Stancill, Alan	Mississippi State University
Teaching Individual Taxation	Jurney, Susan	Oklahoma City University
Tax Issues in M&A	Romney, Miles	Florida State University
Teaching Individual Taxation	Brown, Bonnie	University of Missouri, Kansas City

1:00pm – 1:50pm

**5.01 Innovations in Teaching Tax**

Taxes – 1.0 CH

**Moderator:** Catherine Cleaveland, Kennesaw State University**The Not So Pokey Hokies**

Mollie T. Adams, Bradley University

Kerry K. Inger, Auburn University

Michele D. Meckfessel, University of Missouri – St. Louis

**A Case Integrating Financial and Tax Accounting Using the Balance Sheet Approach for Income Taxes**

Melissa P. Larson, Brigham Young University

Troy K Lewis, Brigham Young University

Brian C. Spilker, Brigham Young University

**5.02 Accounting Standards and Income Taxes**

Taxes – 1.0 CH

**Moderator:** Brad Lindsey, Utah State University*The Impact of Standard Setting on Individual Investors: Evidence from SFAS 109*

Michelle Hutchens, University of Illinois at Urbana-Champaign\*

Sonja Rego, Indiana University – Bloomington

Brian Williams, Indiana University - Bloomington

*Discussant:* Nathan Goldman, University of Texas at Dallas*Does Diminishing the Financial Accounting Benefits of Innovative Activities Reduce Innovation?*

Braden Williams, University of Texas at Austin

Brian Williams, Indiana University – Bloomington\*

*Discussant:* Miles Romney, Florida State University**5.03 Perceptions of Fairness in Income Tax**

Taxes - 1.0 CH

**Moderator:** Alex Edwards, University of Toronto*The Incidence, Valuation and Management of Tax-related Reputational Costs: Evidence from a Period of Protest*

Dan Dhaliwal, University of Arizona

Theodore Goodman, Purdue University

P.J. Hoffman, Purdue University\*

Casey Schwab, Indiana University – Bloomington

*Discussant:* Shannon Chen, University of Arizona*Why Pay Our Fair Share? How Perceived Influence over Laws Affects Tax Evasion*

Paul Mason, Baylor University

Steve Utke, University of Connecticut\*

Brian Williams, Indiana University – Bloomington

*Discussant:* Shannon Chen, University of Arizona

2:00pm – 2:50pm

**6.01 Increasing Student Interest in Tax Careers**

Taxes – 1.0 CH

A shortage continues for students choosing tax careers. Do you struggle to showcase tax as a career choice? This session discusses strategies the ATA, universities, and accounting firms use to increase students' interest in tax careers; and how these strategies can be adapted to meet institution/program needs.

**Moderator:** Tracy Noga, Bentley University

*Panelists:*

Holly Thomas, KPMG

Ben Stanga, PwC

Tracy Noga, Bentley University

**6.02 External Tax Service Providers**

Taxes – 1.0 CH

**Moderator:** Catherine Cleaveland, Kennesaw State University

*Big 4 Affiliation, Tax Expertise, and the Art of Avoiding Taxes: Do the Big 4 Practice what they Preach?*

Bradley Blaylock, University of Oklahoma

Anastasios Elemes, Essec Business School\*

*Discussant:* Junwei Xia, Indiana University – Bloomington*Law Firms as Tax Service Providers*

Andrew Acito, Michigan State University;

Michelle Nessa, Michigan State University\*

*Discussant:* Junwei Xia, Indiana University – Bloomington**6.03 Taxes and Competition**

Taxes – 1.0 CH

**Moderator:** Rebekah Moore, Northeastern University

*Do U.S. Multinational Firms Benefit from Competitive Tax Advantages through Advance Tax Rulings in Europe?*

Tobias Bauckloh, University of Kassel

Inga Hardeck, European University Viadrina\*

Patrick Wittenstein, University of Hamburg

Bernhard Zwergel, University of Kassel

*Discussant:* Lisa De Simone, Stanford University*The Competitive Effects of the American Jobs Creation Act of 2004*

Michael Donohoe, University of Illinois at Urbana-Champaign

Hansol Jang, University of Illinois at Urbana-Champaign\*

Petro Lisowsky, University of Illinois at Urbana-Champaign

*Discussant:* Lisa De Simone, Stanford University

2:50pm – 3:10pm

**Break**

3:10pm – 4:00pm

**7.01 Alternative Data Sources**

Taxes – 1.0 CH

Would you like to partner with IRS staff on tax administration research projects? Join Mike Weber, economist with the IRS Statistics of Income (SOI) Division and responsible for the IRS SOI Return Public-Use File, as he discusses the data sources and opportunities for outside researchers.

**Introduction and Moderator:** Erin Henry, Memphis University

*Speaker:* Mike Weber, IRS Statistics of Income

**7.02 International Tax I**

Taxes – 1.0 CH

**Moderator:** Pete Frischmann, Oregon State University

*Measuring Tax Complexity across Countries - A Survey Based Approach*

Thomas Hoppe, Universität Paderborn\*

Deborah Schanz, Ludwig-Maximilians-Universitaet

Susann Sturm, Ludwig-Maximilians-Universitaet

Caren Sureth-Sloane, Universität Paderborn

*Discussant:* Brian Wenzel, McGill University

*Tax Haven Incorporation and the Cost of Capital*

Christina Lewellen, North Carolina State University\*

Landon Mauler, Florida State University

Luke Watson, University of Florida

*Discussant:* Brad Hepfer, Texas A&M University

**7.03 Taxation of Capital Gains**

Taxes – 1.0 CH

**Moderator:** Brigitte Muehlmann, Babson College

*Capital Gains Taxation and Funding for Start-up Firms*

Alex Edwards, University of Toronto\*

Maximilian Todtenhaupt, University of Mannheim

*Discussant:* Frank Murphy, University of Connecticut

*Capital Gains Taxes and the Market Response to Earnings Announcements*

Greg Clinch, University of Melbourne

Bradley Lindsey, Utah State University

William Moser, Miami University\*

*Discussant:* Frank Murphy, University of Connecticut

4:10pm – 5:00pm

**8.01 Pecha Kucha**

Taxes – 1.0 CH

20 Slides, 20 Seconds Each. Don't blink.

**Moderator:** Kirsten Cook, Texas Tech University**Be a Better Teacher**

Edward Monsour, California State University—Los Angeles

**Create Video Lectures and Tutorial Easily: Explain Everything**

Candace Witherspoon, Valdosta State University

**Model Tax Curriculum? Is it?**

Jane Livingstone, Western Carolina University

**Tax Education: Classroom and Experiential Learning—Utilizing the Right Mix to Educate and Motivate**

Barry Palatnik, Stockton University

Leo Previti, Stockton University

**8.02 International Tax II**

Taxes – 1.0 CH

**Moderator:** Christine Cheng, Louisiana State University*Transfer Pricing and the Decision-making Authority of the Tax Function in Multinational Companies*

Marcel Olbert, University of Mannheim\*

Jost Heckemeyer, Kiel University, ZEW Mannheim

Sven-Eric Baersch, Flick Gocke Schaumburg

*Discussant:* Scott Rane, Texas A&M University*Directors' International Work Experience and Tax Avoidance*

Amanda Gonzales, University of Nebraska-Lincoln\*

Kathleen Harris, Washington State University

Thomas Omer, University of Nebraska-Lincoln

*Discussant:* Cathryn Meegan, Florida State University**8.03 Foreign Cash Holdings**

Taxes – 1.0 CH

**Moderator:** Erin Henry, University of Memphis*Do the Agency Costs of Foreign Cash Holdings Affect the Cost of Debt?*

Dan Dhaliwal, University of Arizona

Matthew Erickson, Virginia Tech

Nathan Goldman, University of Texas at Dallas\*

Linda Krull, University of Oregon

*Discussant:* Mary Vernon, University of Wisconsin*The Persistence and Pricing Implications of Changes in Multinational Firms' Foreign Cash Holdings*

Xi (Novia) Chen, University of Houston\*

Peng-chia Chiu, The Chinese University of Hong Kong  
Terry Shevlin, University of California-Irvine  
*Discussant:* Mehmet Kara, Texas A&M University

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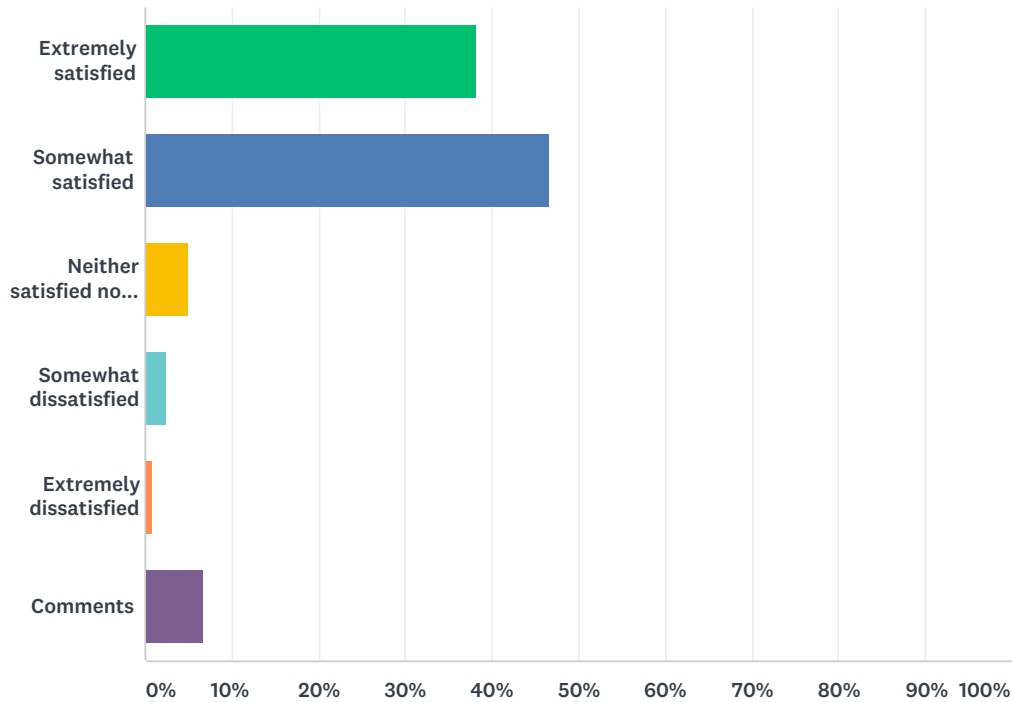
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## Q13 How satisfied are you with the meeting?

Answered: 120   Skipped: 28



ANSWER CHOICES	RESPONSES	
Extremely satisfied	38.33%	46
Somewhat satisfied	46.67%	56
Neither satisfied nor dissatisfied	5.00%	6
Somewhat dissatisfied	2.50%	3
Extremely dissatisfied	0.83%	1
Comments	6.67%	8
<b>TOTAL</b>		<b>120</b>

#	COMMENTS	DATE
1	Great program for the JATA Conference and MidYear	2/19/2018 12:22 PM
2	The hotel was terrible. The meeting room bathrooms were gross. The noise from the street was bad and Friday night was so loud in the hallways.	2/18/2018 9:26 PM
3	It was too hard selecting which concurrent session to attend. The plenary session with the diverse academics was not very good.	2/18/2018 8:55 PM
4	As always, well organized, very helpful staff, good food, good refreshments, a great job by all!	2/18/2018 12:49 PM
5	I thought all of the presentations, discussions, speakers were excellent. However, I was dissatisfied with the location of the meeting. Specifically, the hotel's location created a lot of noise during the presentations and at night. I would prefer to stay and have the meeting at another hotel if we return to New Orleans (I believe we stayed at the intercontinental last time the ATA was in New Orleans).	2/18/2018 11:11 AM
6	Need more panel discussions	2/17/2018 11:36 PM

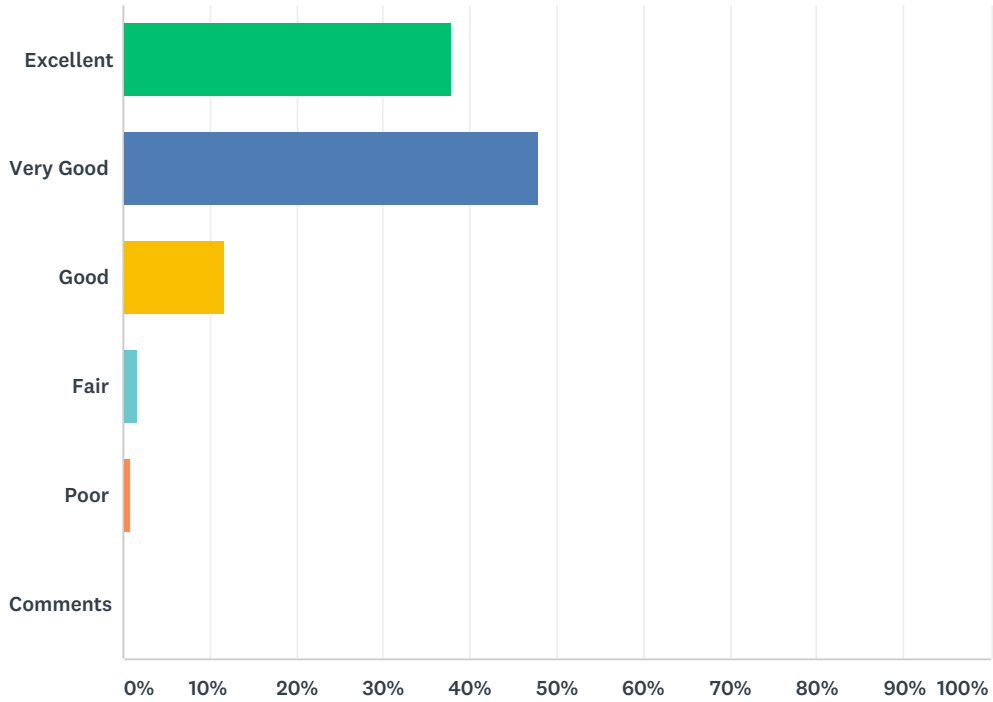


## 2018 ATA Midyear Meeting Survey

7	The jeopardy - international tax presentation and the e&y data analytics and BYU tax-book case were the best	2/17/2018 5:26 PM
8	It was extremely frustrating to have concurrent research sessions as it was difficult to choose between them.	2/17/2018 2:45 PM

## Q14 Overall Relevance of Program Content

Answered: 119 Skipped: 29

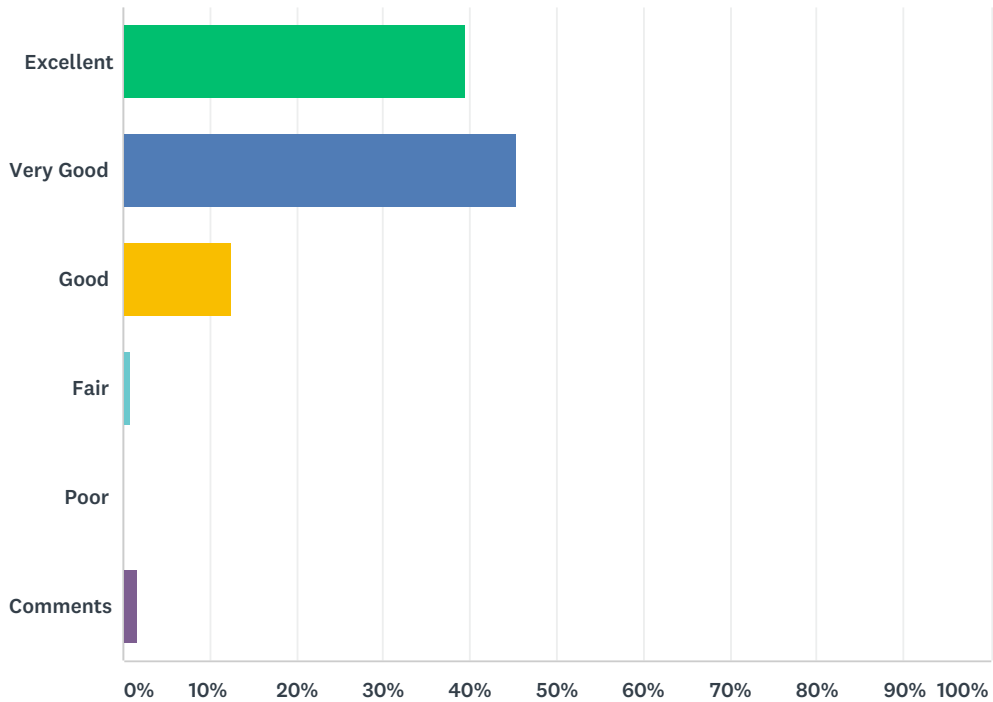


ANSWER CHOICES		RESPONSES	
Excellent		37.82%	45
Very Good		47.90%	57
Good		11.76%	14
Fair		1.68%	2
Poor		0.84%	1
Comments		0.00%	0
TOTAL			119

#	COMMENTS	DATE
	There are no responses.	

## Q15 Overall Quality of Presentations

Answered: 119 Skipped: 29

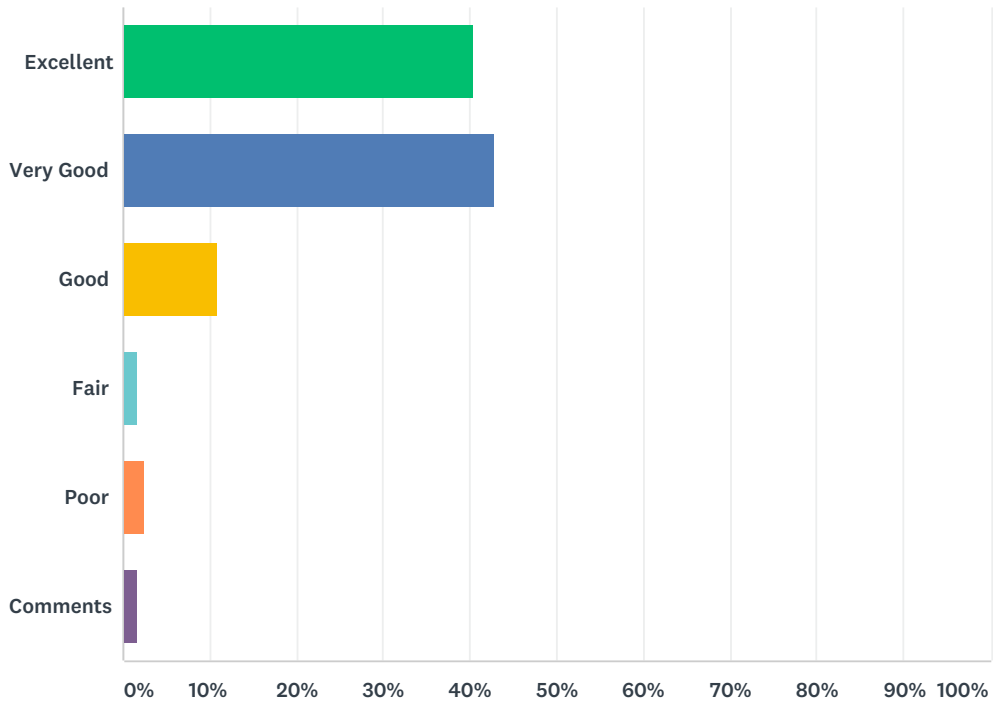


ANSWER CHOICES	RESPONSES	
Excellent	39.50%	47
Very Good	45.38%	54
Good	12.61%	15
Fair	0.84%	1
Poor	0.00%	0
Comments	1.68%	2
TOTAL		119

#	COMMENTS	DATE
1	Ghhj	2/17/2018 6:42 PM
2	I think the opening session was too long. Given the room was freezing, it made it difficult to focus.	2/17/2018 2:45 PM

## Q16 Overall Relevance/Quality of Speakers

Answered: 119   Skipped: 29

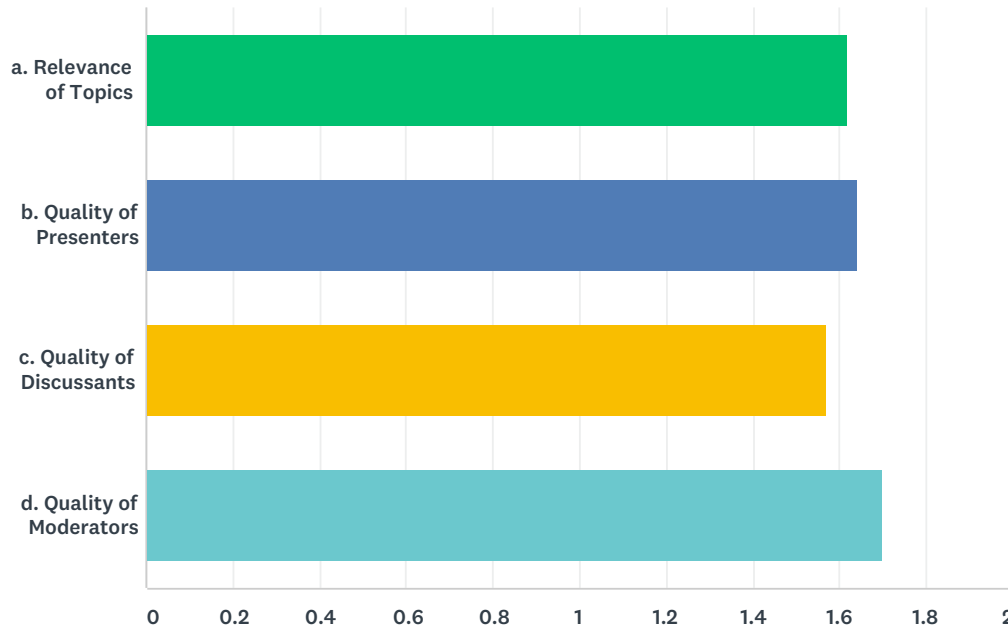


ANSWER CHOICES	RESPONSES	
Excellent	40.34%	48
Very Good	42.86%	51
Good	10.92%	13
Fair	1.68%	2
Poor	2.52%	3
Comments	1.68%	2
<b>TOTAL</b>		<b>119</b>

#	COMMENTS	DATE
1	I don't understand how the Friday lunch speaker was relevant to tax researchers	2/22/2018 4:33 PM
2	Try to get professional speakers to talk more at the graduate student level and provide insights as to the real importance in practice - it's easier to take this approach away into the classroom	2/17/2018 5:26 PM

## Q17 Concurrent Sessions (overall)

Answered: 117 Skipped: 31



	EXCELLENT	VERY GOOD	GOOD	FAIR	POOR	TOTAL	WEIGHTED AVERAGE
a. Relevance of Topics	49.57% 58	40.17% 47	9.40% 11	0.85% 1	0.00% 0	117	1.62
b. Quality of Presenters	47.86% 56	42.74% 50	7.69% 9	0.85% 1	0.85% 1	117	1.64
c. Quality of Discussants	58.41% 66	29.20% 33	10.62% 12	0.88% 1	0.88% 1	113	1.57
d. Quality of Moderators	47.79% 54	38.05% 43	11.50% 13	1.77% 2	0.88% 1	113	1.70

#	OTHER (PLEASE SPECIFY)	DATE
1	Length of sessions on Friday was a bit much	2/22/2018 2:28 PM
2	I was disappointed that the Jeopardy sessions was at the same time as 2 research sessions. It should have been done during lunch on Saturday instead of the table topics.	2/22/2018 12:51 PM
3	I appreciate letting junior faculty/PhD students discuss, but it might be worthwhile to invite 4 or 5 "big names" to discuss.	2/21/2018 6:34 PM
4	Wish there had not been so much overlap in the concurrent sessions. It was often difficult to attend all the papers I wanted.	2/20/2018 12:38 PM
5	Some moderators should enforce the minutes each presenter / discussant is allowed.	2/20/2018 11:21 AM
6	The bunching of the topics made it impossible to attend all the topics I wanted to.	2/18/2018 1:18 PM
7	ATA members need a class on using powerpoint!	2/18/2018 12:34 PM
8	Everything was great except for one session I attended where the moderator showed up 5 minutes late. The presenter had already started, and everything was running fine, but the late moderator decided to stop the presentation in order to introduce herself, the speakers, and the discussant. Moderators should be on time and shouldn't cause disruptions.	2/18/2018 11:13 AM
9	Please provide time cards to moderators	2/17/2018 4:23 PM

## 2018 ATA Midyear Meeting Survey

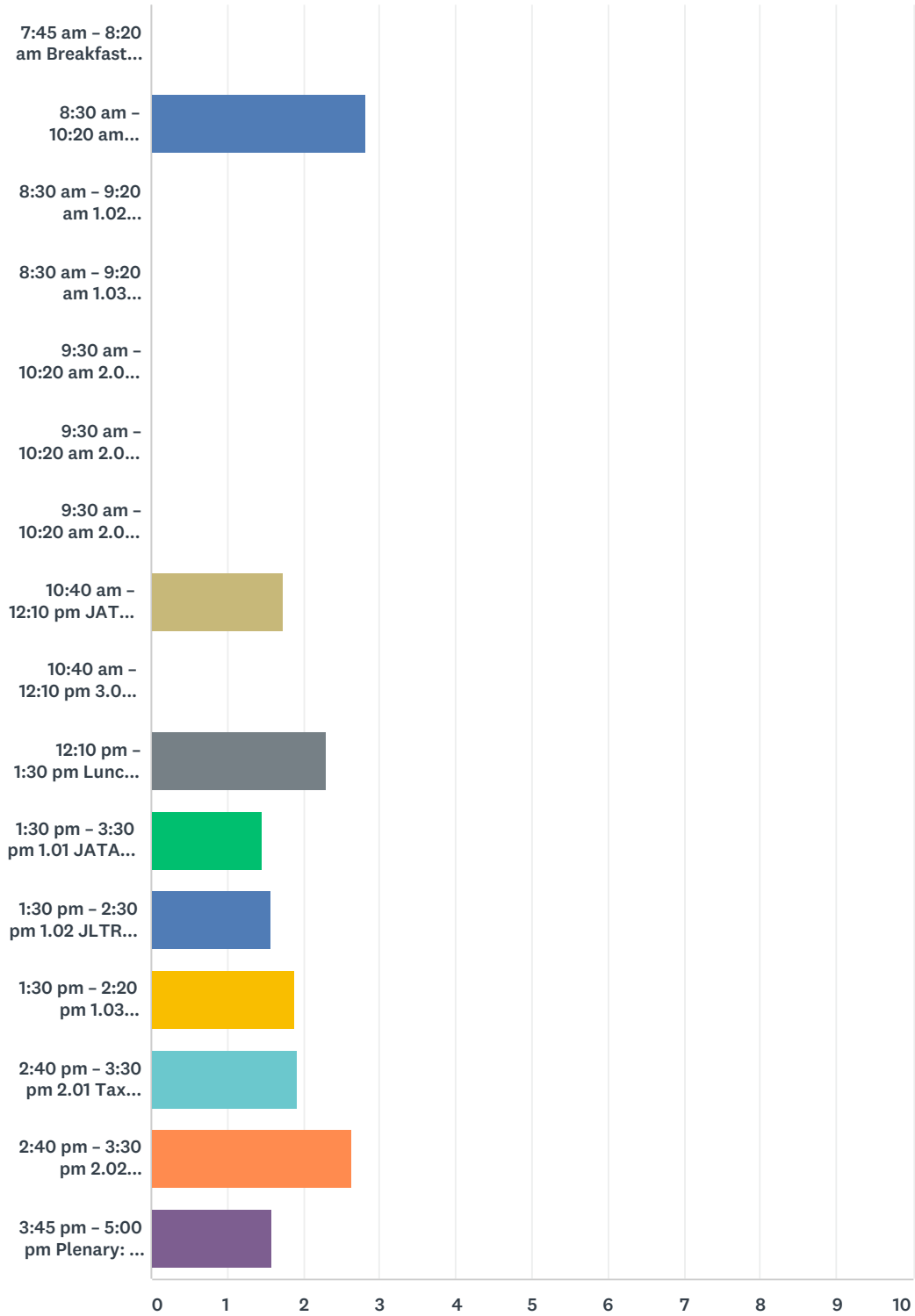
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10	It was nice seeing so many Ph.D. students presenting. However, it was frustrating having to miss important / interesting sessions that were concurrently running.	2/17/2018 2:45 PM
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## Q18 Please rate the sessions you attended on Friday

Answered: 118 Skipped: 30



	EXCELLENT	VERY GOOD	GOOD	FAIR	POOR	N/A	TOTAL	WEIGHTED AVERAGE
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## 2018 ATA Midyear Meeting Survey

7:45 am – 8:20 am Breakfast Keynote: Imagining Our Future: Envisioning Our Second Century	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0	0.00
8:30 am – 10:20 am Plenary: Tax Scholarship in Europe: Multidisciplinary, Interdisciplinary and Critical Perspectives	10.09%	16.51%	13.76%	10.09%	8.26%	41.28%	109	2.83
8:30 am – 9:20 am 1.02 Research Session: Directors, Managers, and Taxes	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0	0.00
8:30 am – 9:20 am 1.03 Research Session: Experimental Tax Research	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0	0.00
9:30 am – 10:20 am 2.01 Monetizing, Transferring and Protecting an Art Collection	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0	0.00
9:30 am – 10:20 am 2.02 Research Session: Love and Loss(es)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0	0.00
9:30 am – 10:20 am 2.03 Research Session: Differences in Book Income, Taxable Income, and Cash Taxes	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0	0.00
10:40 am – 12:10 pm JATA Conference Session 1	35.19%	35.19%	10.19%	1.85%	0.00%	17.59%	108	1.74
10:40 am – 12:10 pm 3.02 Forum on Tax Professional Shortage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0	0.00
12:10 pm – 1:30 pm Lunch Keynote: The Deepwater Horizon Claims Process—The Story Behind the Headlines	28.45%	27.59%	18.10%	9.48%	6.03%	10.34%	116	2.30
1:30 pm – 3:30 pm 1.01 JATA Conference Session 2	45.00%	26.00%	3.00%	1.00%	0.00%	25.00%	100	1.47
1:30 pm – 2:30 pm 1.02 JLTR Conference	10.00%	6.67%	0.00%	1.11%	0.00%	82.22%	90	1.56
1:30 pm – 2:20 pm 1.03 Partnership Hot Topics: Update on New Legislation, Regulations, and Other Guidance	6.98%	8.14%	4.65%	0.00%	0.00%	80.23%	86	1.88
2:40 pm – 3:30 pm 2.01 Tax Reform – Impact of Interest Deductibility Rules on U.S. and Non-U.S. Multinationals	9.78%	14.13%	3.26%	2.17%	0.00%	70.65%	92	1.93
2:40 pm – 3:30 pm 2.02 Intersection of Big Data, Analytics & the Future of Tax	3.57%	7.14%	7.14%	3.57%	1.19%	77.38%	84	2.63
3:45 pm – 5:00 pm Plenary: Tax Experts and Tax Reform	52.73%	22.73%	5.45%	3.64%	1.82%	13.64%	110	1.60

#	OTHER (PLEASE SPECIFY)	DATE
1	About the Plenary (Tax Scholarship in Europe): seemed like there was no common topic which was provided to the speakers prior to the conference. Talks were VERY different (this is rather a negative than a positive comment). Furthermore, there was no time left for discussion. There should have been more guidance from the moderator.	2/26/2018 5:56 AM
2	Overall, very good.	2/21/2018 6:34 PM
3	The Plenary session on Tax Reform was the best!	2/20/2018 11:54 PM
4	Really enjoyed the Friday morning session, great idea to have a multidisciplinary panel	2/20/2018 12:38 PM
5	I would have liked to attend a second session on Bi Data, Analytics...	2/20/2018 11:21 AM
6	I wanted to go to Session 2.01 but it was at the same time as the JATA Conference.	2/19/2018 1:23 PM
7	Too much overlap on technical topics, need some coordination.	2/18/2018 12:34 PM

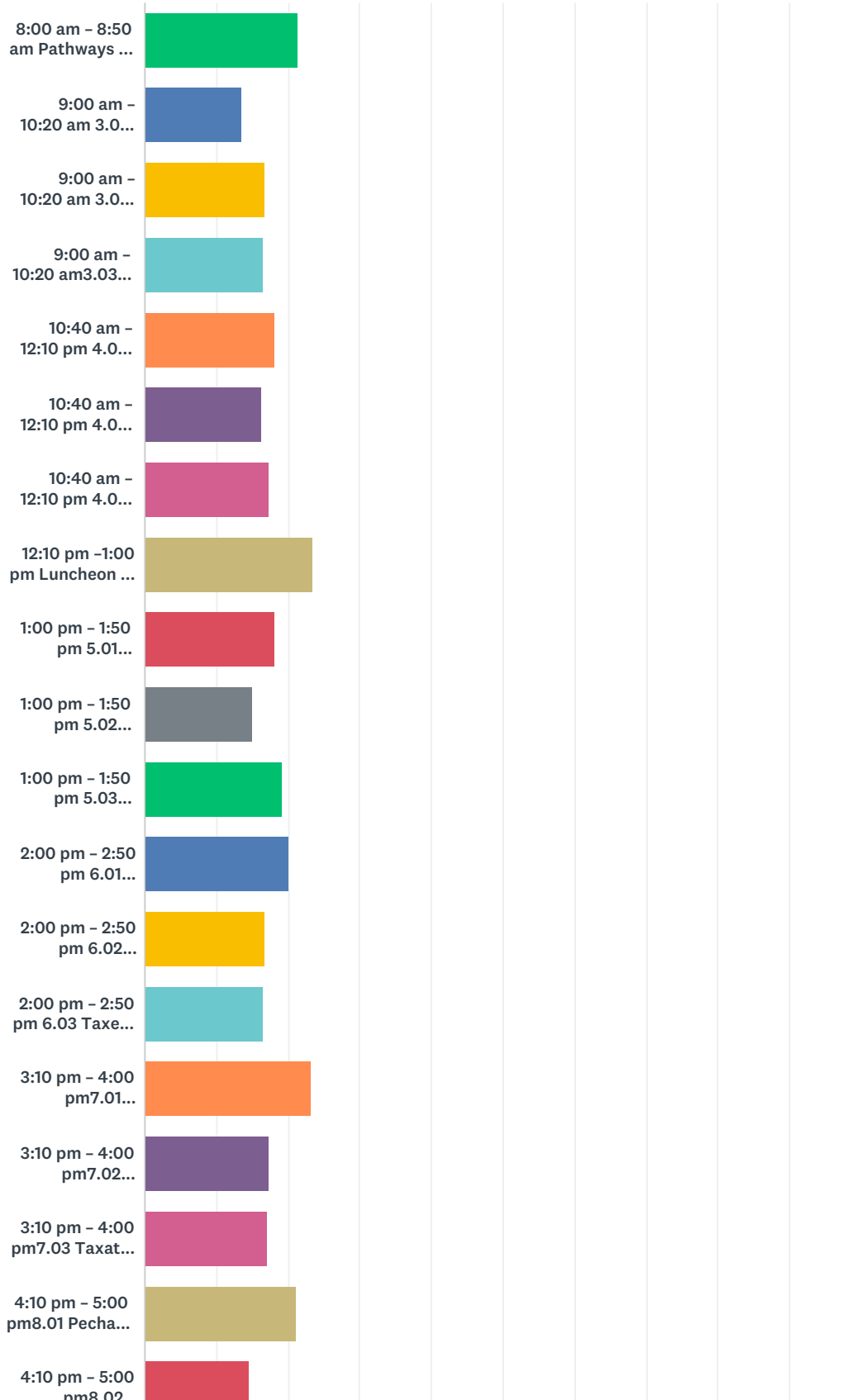


## 2018 ATA Midyear Meeting Survey

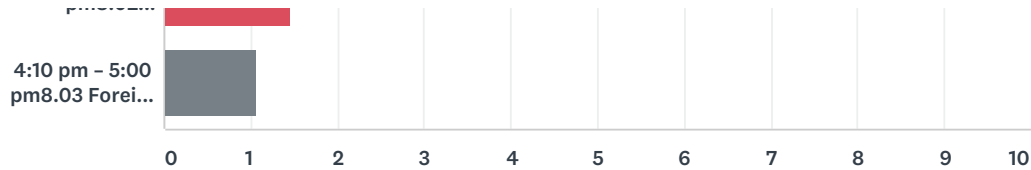
8	Slemrod's speech was unnecessarily political and unscientific. I expected better and more objective analysis.	2/18/2018 12:16 AM
9	Slemrod was very good - it helps when the survey also provides the name	2/17/2018 5:26 PM

## Q19 Please rate the sessions you attended on Saturday

Answered: 116 Skipped: 32



## 2018 ATA Midyear Meeting Survey



	EXCELLENT	VERY GOOD	GOOD	FAIR	POOR	N/A	TOTAL	WEIGHTED AVERAGE
8:00 am – 8:50 am Pathways to a Sustainable Future	7.61% 7	13.04% 12	7.61% 7	2.17% 2	0.00% 0	69.57% 64	92	2.14
9:00 am – 10:20 am 3.01 Jeopardy - International Tax Edition	32.67% 33	11.88% 12	0.00% 0	0.00% 0	0.99% 1	54.46% 55	101	1.35
9:00 am – 10:20 am 3.02 Repatriation Taxes	16.67% 14	10.71% 9	3.57% 3	1.19% 1	0.00% 0	67.86% 57	84	1.67
9:00 am – 10:20 am 3.03 Accounting for Income Taxes: Audit and Financial Reporting Quality	16.87% 14	7.23% 6	1.20% 1	1.20% 1	1.20% 1	72.29% 60	83	1.65
10:40 am – 12:10 pm 4.01 Emerging Legal Research (JLTR facilitated)	10.23% 9	12.50% 11	2.27% 2	0.00% 0	1.14% 1	73.86% 65	88	1.83
10:40 am – 12:10 pm 4.02 Taxes and Corporate Finance	27.47% 25	23.08% 21	6.59% 6	0.00% 0	0.00% 0	42.86% 39	91	1.63
10:40 am – 12:10 pm 4.03 Income Tax Compliance: Experimental Research	14.29% 11	10.39% 8	2.60% 2	0.00% 0	1.30% 1	71.43% 55	77	1.73
12:10 pm – 1:00 pm Luncheon and Table Topics	24.27% 25	26.21% 27	12.62% 13	12.62% 13	4.85% 5	19.42% 20	103	2.35
1:00 pm – 1:50 pm 5.01 Innovations in Teaching Tax	14.29% 12	10.71% 9	5.95% 5	1.19% 1	0.00% 0	67.86% 57	84	1.81
1:00 pm – 1:50 pm 5.02 Accounting Standards and Income Taxes	23.17% 19	9.76% 8	2.44% 2	1.22% 1	0.00% 0	63.41% 52	82	1.50
1:00 pm – 1:50 pm 5.03 Perceptions of Fairness in Income Tax	12.50% 10	7.50% 6	10.00% 8	0.00% 0	0.00% 0	70.00% 56	80	1.92
2:00 pm – 2:50 pm 6.01 Increasing Student Interest in Tax Careers	14.29% 12	7.14% 6	7.14% 6	3.57% 3	0.00% 0	67.86% 57	84	2.00
2:00 pm – 2:50 pm 6.02 External Tax Service Providers	12.66% 10	6.33% 5	2.53% 2	1.27% 1	0.00% 0	77.22% 61	79	1.67
2:00 pm – 2:50 pm 6.03 Taxes and Competition	18.29% 15	12.20% 10	3.66% 3	1.22% 1	0.00% 0	64.63% 53	82	1.66
3:10 pm – 4:00 pm 7.01 Alternative Data Sources	10.84% 9	12.05% 10	12.05% 10	2.41% 2	2.41% 2	60.24% 50	83	2.33
3:10 pm – 4:00 pm 7.02 International Tax I	17.07% 14	4.88% 4	1.22% 1	2.44% 2	1.22% 1	73.17% 60	82	1.73
3:10 pm – 4:00 pm 7.03 Taxation of Capital Gains	10.13% 8	2.53% 2	5.06% 4	0.00% 0	0.00% 0	82.28% 65	79	1.71
4:10 pm – 5:00 pm 8.01 Pecha Kucha	13.25% 11	4.82% 4	8.43% 7	2.41% 2	1.20% 1	69.88% 58	83	2.12
4:10 pm – 5:00 pm 8.02 International Tax II	12.05% 10	7.23% 6	1.20% 1	0.00% 0	0.00% 0	79.52% 66	83	1.47
4:10 pm – 5:00 pm 8.03 Foreign Cash Holdings	17.33% 13	1.33% 1	0.00% 0	0.00% 0	0.00% 0	81.33% 61	75	1.07

## 2018 ATA Midyear Meeting Survey

#	OTHER (PLEASE SPECIFY)	DATE
1	Luncheon and table topics: this concept didn't work for me for the second time. The moderator at our table was about 15 minutes late and so there was no introduction to the topic and, hence, no discussion about it. Furthermore, the tables are much too big - due to the noise in the room it is only possible to speak to your neighbor. Discussion all over the table is impossible.	2/26/2018 5:56 AM
2	The moderator did not keep the presenter from Miami University from going over his time. The presenter completely disregarded time parameters.	2/22/2018 12:51 PM
3	Fewer papers, slightly longer sessions.	2/21/2018 6:34 PM
4	Please include Pecha Kucha at an earlier time. It was extremely popular when it appeared earlier in the program.	2/20/2018 12:51 AM
5	I'm in the last 2 sessions now, but i'm Submitting now as I forget quickly	2/17/2018 5:26 PM
6	Extremely frustrated that I was forced to choose from the concurrent research sessions. Fewer are better.	2/17/2018 2:45 PM

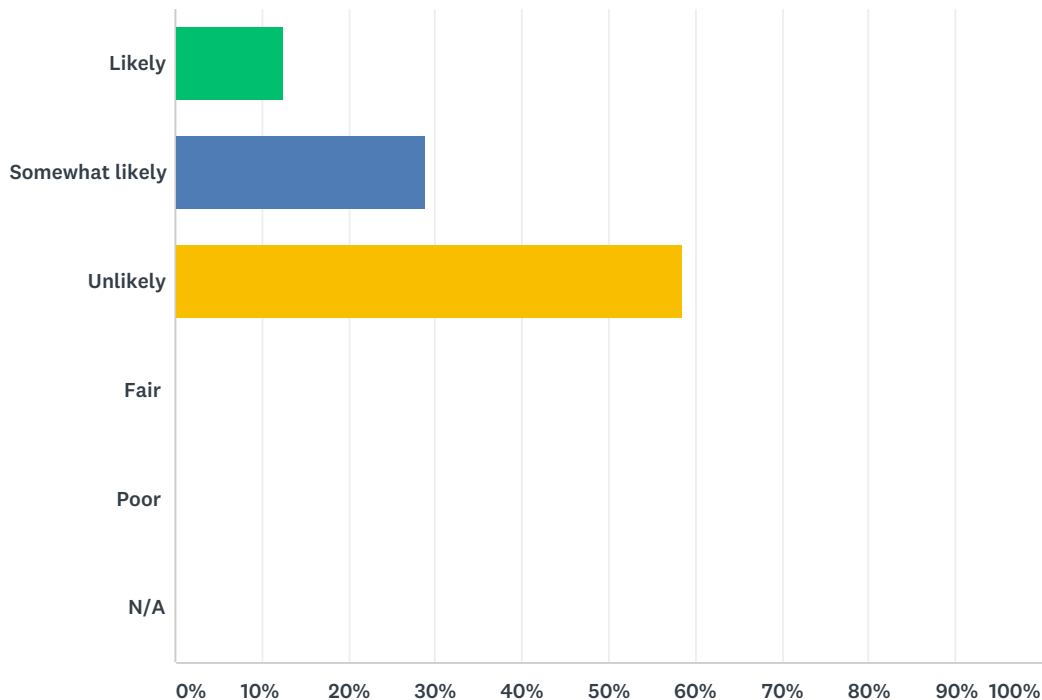
## Q20 If you did NOT attend the Teaching Conference, what would encourage you to attend future conferences?

Answered: 31   Skipped: 117

#	RESPONSES	DATE
1	hard to get away from school for 1 more day	3/1/2018 9:51 PM
2	- / -	2/26/2018 5:56 AM
3	I am not a huge fan of the morning sessions. I'd go if it was Friday until noon then the JATA sessions started	2/22/2018 4:33 PM
4	Half day schedule (afternoon only, still the day before the ATA conference) to permit day-of travel	2/22/2018 2:28 PM
5	n/a	2/21/2018 6:34 PM
6	If I didn't have to teach on Wednesday	2/21/2018 5:55 PM
7	I attended an really enjoyed it. I would go again.	2/20/2018 4:40 PM
8	Clearer program before sign up time.	2/20/2018 3:49 PM
9	I couldn't attend because at doctoral consortium. Would be interested in the future.	2/20/2018 12:38 PM
10	I can attend if I am presenting.	2/20/2018 12:51 AM
11	Nothing, the schedule just did not work this year. However, I prefer it stay on Thursday rather than moving to the weekend	2/19/2018 4:37 PM
12	Being evaluated on teaching more heavily at my university.	2/19/2018 4:23 PM
13	It is difficult for me to attend because I teach on Wednesday evenings. If the schedule permitted, I would be happy to attend.	2/19/2018 3:35 PM
14	I would consider attending in the future. Was worried about time constraints this year.	2/19/2018 2:06 PM
15	A requirement from my university that I become more involved in curriculum or that I begin teaching a course that I think would benefit from the teaching conference.	2/19/2018 1:23 PM
16	Not interested	2/19/2018 1:09 PM
17	Timing	2/19/2018 12:22 PM
18	i was at the doctoral consortium	2/19/2018 11:35 AM
19	As a PhD student, it was more about financial constraints.	2/19/2018 9:04 AM
20	nothing specific, just didn't feel like going this time	2/19/2018 9:02 AM
21	I don't currently teach tax, so that's the determining factor	2/19/2018 6:06 AM
22	Sunday. Or Friday, Saturday and Sunday ATA Conference.	2/18/2018 6:29 PM
23	Smaller fee	2/18/2018 5:47 PM
24	similar program to this year; I heard great things about it	2/18/2018 2:34 PM
25	time!	2/18/2018 1:38 PM
26	Nothing	2/18/2018 11:13 AM
27	Did not attend as it was at the same time as doctoral consortium.	2/18/2018 11:13 AM
28	N/A	2/18/2018 1:54 AM
29	Timing	2/17/2018 11:10 PM
30	Half day conference (allow for morning travel)	2/17/2018 6:36 PM
31	When I feel like I need additional resources for teaching	2/17/2018 3:22 PM

## Q21 How likely would you be to attend the Teaching and Curriculum Conference if it were a half-day Saturday and a half-day Sunday?

Answered: 111 Skipped: 37



ANSWER CHOICES	RESPONSES	
Likely	12.61%	14
Somewhat likely	28.83%	32
Unlikely	58.56%	65
Fair	0.00%	0
Poor	0.00%	0
N/A	0.00%	0
TOTAL		111

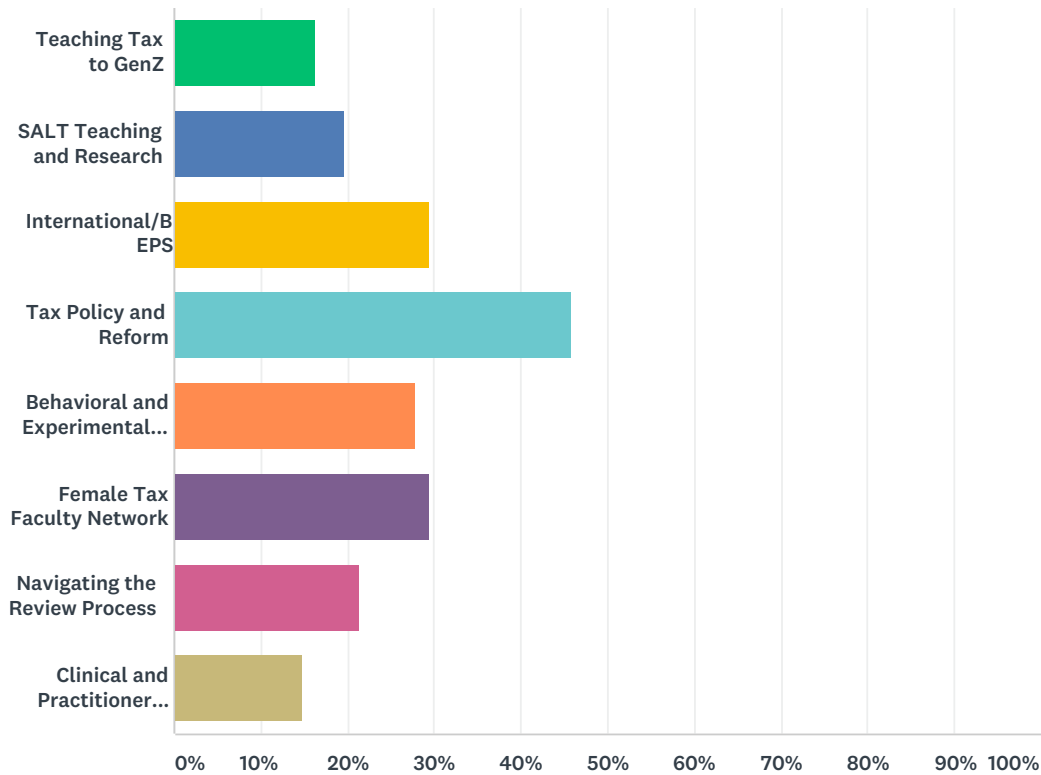
#	COMMENTS	DATE
1	I try to stay to the end of Saturday but want to head home first thing Sunday at the latest.	3/1/2018 9:51 PM
2	I think it would work better to do half day Thursday (only), or half day Thursday and half day Friday.	2/22/2018 2:28 PM
3	I would like this more -- it would allow for easier transportation arrangements.	2/22/2018 1:27 PM
4	Teaching & Curriculum Conference was must better than the program for the midyear meeting program.	2/20/2018 11:54 PM
5	It might be nice to have a break but then it would increase the cost for those that would have to stay an extra night.	2/20/2018 4:40 PM
6	Less likely than under current format.	2/20/2018 3:49 PM

## 2018 ATA Midyear Meeting Survey

7	I've attended the TCC every year, and would not like it if it were split. I like it all the day before. I'd go if it were the only choice, but I wouldn't be thrilled, particularly if it is done in a location that takes awhile for travel (next year is fine, but if West Coast, that could be a problem).	2/20/2018 2:18 PM
8	I can attend if I am presenting. I usually submit, as the TLC is important to me.	2/20/2018 12:51 AM
9	A better fit with my schedule than Thursday but still I'd be only somewhat likely to attend.	2/19/2018 1:23 PM
10	I would consider a full day on Sunday (or the current structure), but not half of each.	2/19/2018 9:04 AM
11	Like the full day on Thurs.	2/18/2018 9:05 PM
12	certainly more likely to attend - Thursday conference day plus Wednesday travel makes it impossible	2/18/2018 1:38 PM
13	I prefer Thursday because I am worn out by the end of the conference.	2/18/2018 12:10 AM
14	Need a full travel day on Sunday	2/17/2018 11:36 PM
15	The half day Sunday could be hard with travel home.	2/17/2018 6:41 PM

**Q22 Affinity group participation (through list-serves and informal gatherings at annual meetings) allows colleagues with common interests to form relationships and share information. Please check the box if you would like to be included in a pilot ATA affinity group on any of the following topics:**

Answered: 61 Skipped: 87



ANSWER CHOICES		RESPONSES
Teaching Tax to GenZ		16.39% 10
SALT Teaching and Research		19.67% 12
International/BEPS		29.51% 18
Tax Policy and Reform		45.90% 28
Behavioral and Experimental Research		27.87% 17
Female Tax Faculty Network		29.51% 18
Navigating the Review Process		21.31% 13
Clinical and Practitioner Tax Educators		14.75% 9
Total Respondents: 61		

#	IF YOU HAVE A SUGGESTION FOR ANOTHER AFFINITY GROUP THAT IS NOT LISTED ABOVE, PLEASE SPECIFY:	DATE
1	Teaching undergraduate tax online	2/19/2018 5:30 PM

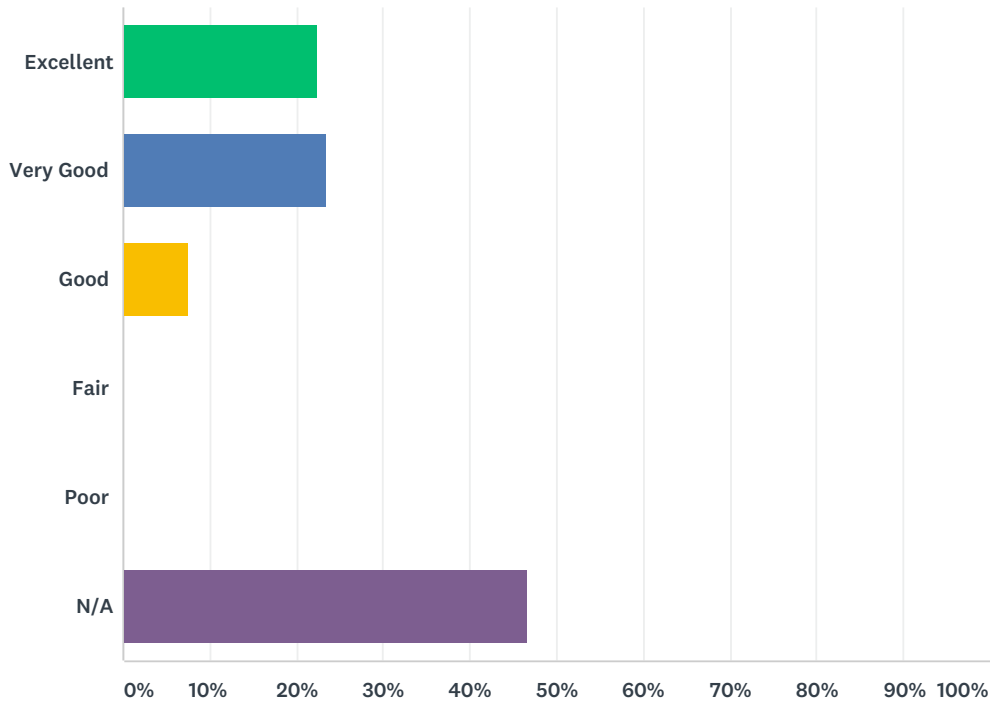


## 2018 ATA Midyear Meeting Survey

2	partnership teaching and research	2/18/2018 2:34 PM
3	Could you restate the last one so academic can better connect with those educators	2/17/2018 5:26 PM

## Q23 Submission Process

Answered: 107 Skipped: 41

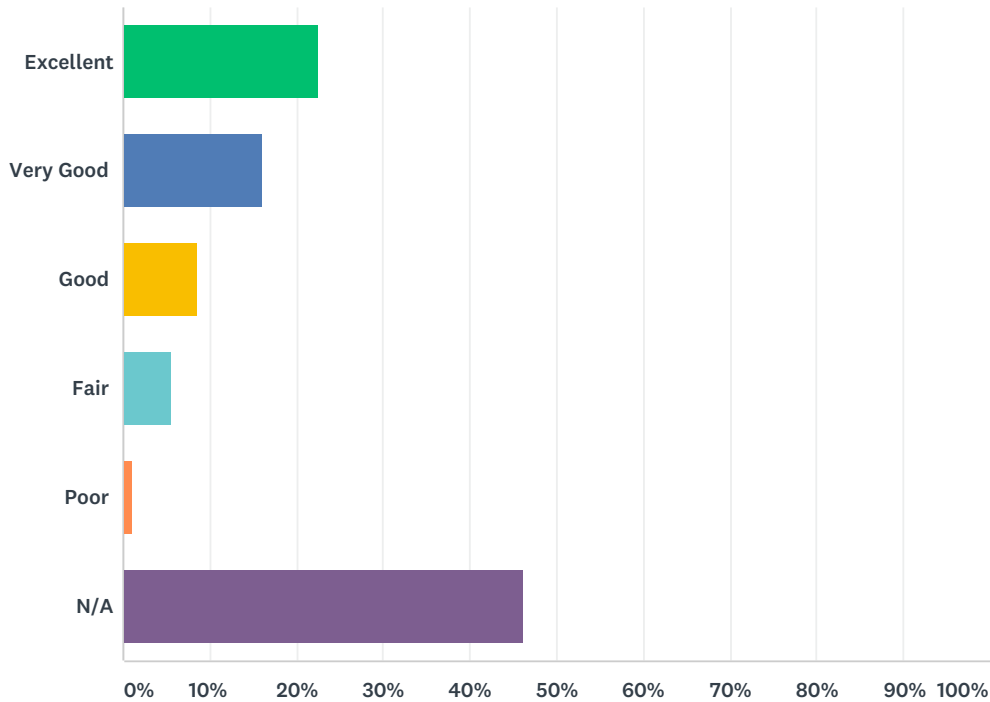


ANSWER CHOICES	RESPONSES	
Excellent	22.43%	24
Very Good	23.36%	25
Good	7.48%	8
Fair	0.00%	0
Poor	0.00%	0
N/A	46.73%	50
TOTAL		107

#	COMMENTS	DATE
1	I'm not sure what this is referring to	2/22/2018 4:33 PM
2	The submission process for authors submitting to both JATA and the concurrent sessions could be streamlined so the authors do not have to submit via two different systems.	2/17/2018 5:56 PM

## Q24 Peer Review Process

Answered: 106 Skipped: 42



ANSWER CHOICES	RESPONSES	
Excellent	22.64%	24
Very Good	16.04%	17
Good	8.49%	9
Fair	5.66%	6
Poor	0.94%	1
N/A	46.23%	49
TOTAL		106

#	COMMENTS	DATE
1	Reviews were of a very high quality.	2/26/2018 5:56 AM
2	I only received reviews from the JATA conference not the concurrent sessions.	2/22/2018 4:21 PM
3	Unlike FARS and Auditing, the ATA review system does not make the reviews immediately available following the accept/reject decision. As of today, the reviews are still not available.	2/21/2018 6:34 PM
4	Bridget and Erin did a masterful job with the research process.	2/20/2018 12:14 PM
5	Rumor has it the selections were political, as were the assignment of discussants.	2/18/2018 1:59 PM
6	I got helpful comments from both the reviewers, something that is not always true for this type of conference (i.e., AAA, EAA, FARS, CFEA).	2/18/2018 11:13 AM
7	I was unable to access the comments from reviewers on my submission	2/18/2018 11:11 AM
8	I am surprised that so many papers were declined because there were many 2 paper sessions. It seems that a 3rd could have been added often.	2/18/2018 11:09 AM

## 2018 ATA Midyear Meeting Survey

9	Response time was very long.	2/18/2018 4:25 AM
10	It would be nice to get a few more comments on papers submitted to ATA.	2/17/2018 2:45 PM

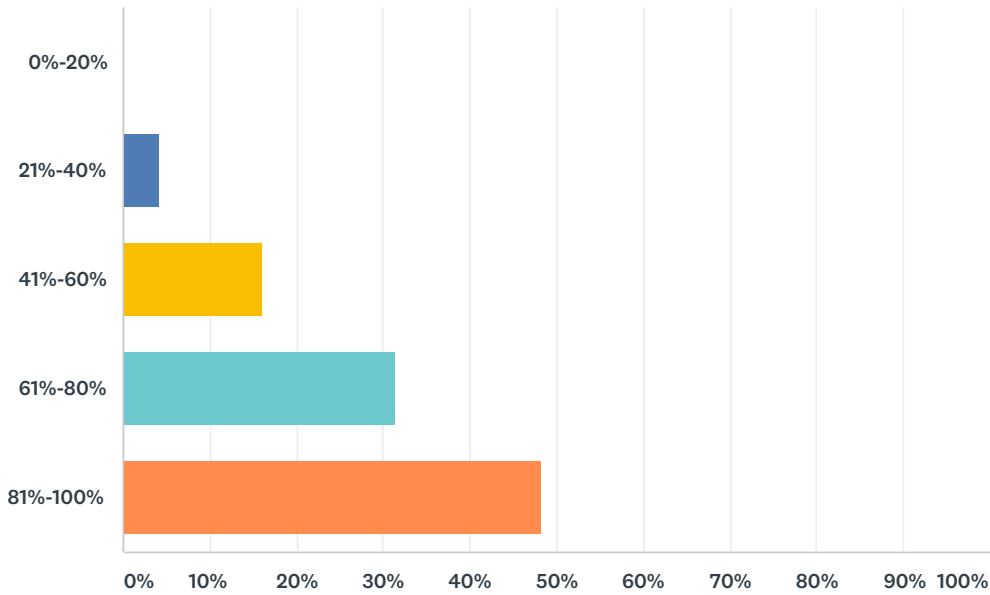
## Q25 Subjects I would like to see on future meeting programs are:

Answered: 12   Skipped: 136

#	RESPONSES	DATE
1	Taxes and Organizational Structure	2/22/2018 4:33 PM
2	More education sessions and technical tax updates	2/20/2018 11:54 PM
3	I really enjoyed Margaret Mary. I would use her again.	2/20/2018 4:40 PM
4	Lobbying	2/20/2018 3:49 PM
5	Technical presentations by Big-4 National Tax experts on accounting periods and methods	2/19/2018 5:30 PM
6	auditor provided tax services	2/18/2018 3:55 PM
7	Intersections of tax/accounting literature and other fields such as management.	2/18/2018 12:44 PM
8	International	2/18/2018 11:43 AM
9	Data analytics - how they are used in tax practice, how to teach, etc.	2/18/2018 11:13 AM
10	Innovation at the IRS, inside perspectives	2/17/2018 8:26 PM
11	Behavioral economics/economic psychology	2/17/2018 4:44 PM
12	More legal tax research	2/17/2018 4:00 PM

## Q26 What percentage of the meeting did you attend?

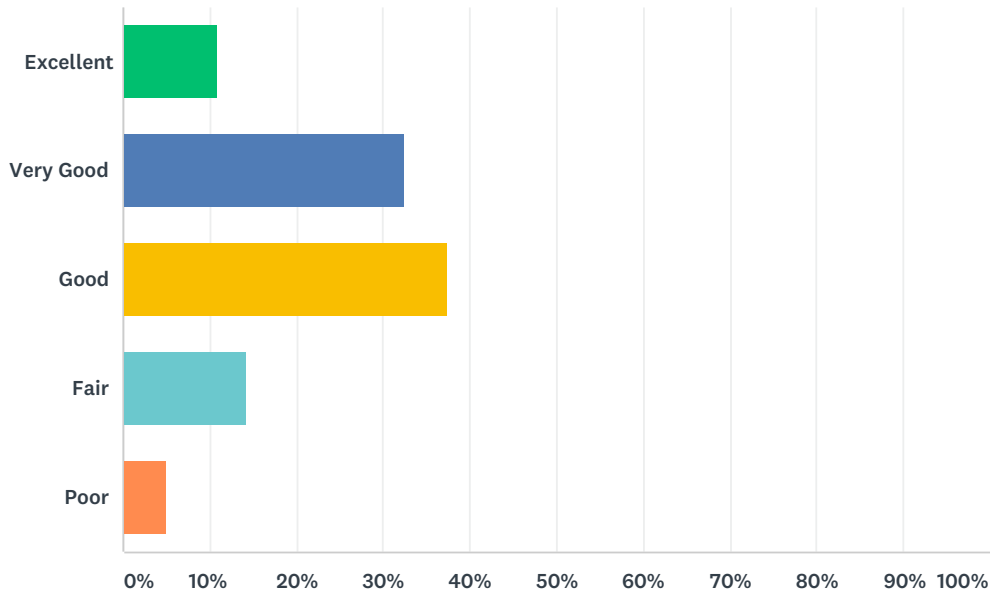
Answered: 118 Skipped: 30



ANSWER CHOICES	RESPONSES	
0%-20%	0.00%	0
21%-40%	4.24%	5
41%-60%	16.10%	19
61%-80%	31.36%	37
81%-100%	48.31%	57
TOTAL		118

## Q27 Quality of Meeting Room Facilities

Answered: 120   Skipped: 28



ANSWER CHOICES	RESPONSES	
Excellent	10.83%	13
Very Good	32.50%	39
Good	37.50%	45
Fair	14.17%	17
Poor	5.00%	6
TOTAL		120

#	COMMENTS	DATE
1	Often very cold in the room and Women's restroom often crowded at breaks.	3/1/2018 9:51 PM
2	The temperature os some rooms was really low	2/28/2018 3:23 PM
3	The quality of the meeting rooms was much better last year (Phoenix) from my point of view. Two major concerns: 1) St. Charles Ballroom was far away from the rest of the conference (due to the proximity to the lobby it was also often very loud inside) 2) the room for the reception was very poor. It was extremely loud inside so that it wasn't possible to have a good conversation.	2/26/2018 5:56 AM
4	AAA-- please do NOT select a meeting room that is located in a hotel lobby; there was too much competing noise	2/22/2018 5:21 PM
5	Sometimes the outside noise became disruptive	2/22/2018 4:33 PM
6	The rooms were noisy because of proximity to the street.	2/22/2018 4:21 PM
7	I liked having tables to be able to take notes; the larger ballroom (A&B? Wherever the sessions on Friday were) was way too cold; I appreciated having the water coolers in the presentation rooms, but it would have been nice to have a refillable water bottle (perhaps included in registration materials or given out by one of the book reps that was there)	2/22/2018 2:28 PM
8	A bit cold, a bit loud at times	2/22/2018 11:54 AM
9	Rooms were noisy	2/21/2018 5:55 PM

## 2018 ATA Midyear Meeting Survey

10	I would have preferred the option of a lapel microphone in the large ballroom. It is helpful as a presenter to be able to move around the room.	2/21/2018 9:50 AM
11	One room was cold, other than that everything was great.	2/20/2018 4:40 PM
12	The proximity to Bourbon Street and the associated noise distracted from the presentations, especially on Saturday.	2/20/2018 2:44 PM
13	Astor was freezing; St Charles Ballroom in the lobby and was too loud and distracting	2/20/2018 12:38 PM
14	A/C was blowing way harder than it needed to be blowing. I was wearing a sport coat and was still shivering.	2/20/2018 12:14 PM
15	They were freezing on Fri. Attendees were getting coats. I miss customary the hard candy.	2/20/2018 12:51 AM
16	St. Charles Room you could hear all the noise at the check in desk. Too noisy.	2/19/2018 8:08 PM
17	The downstairs room by lobby was very loud. The size of the rooms varied considerably for concurrent sessions.	2/19/2018 2:06 PM
18	All of the conference rooms had a lot of outside noise, especially the room on the ground floor. You could hear parades outside when people were presenting.	2/19/2018 1:38 PM
19	The St. Charles Ballroom was awful...there was too much ambient noise, to the point presenters couldn't hear audience questions	2/19/2018 1:09 PM
20	Rooms were fine. Downstairs ballroom was very noisy	2/19/2018 12:22 PM
21	The hotel was terrible. The meeting room bathrooms were gross. The noise from the street was bad and Friday night was so loud in the hallways.	2/18/2018 9:26 PM
22	Bathrooms were a mess!!!! No TP.	2/18/2018 9:05 PM
23	sometimes the screens were small and hard to see. Also the hotel was very loud so sometimes it was hard to hear presenters	2/18/2018 4:40 PM
24	While presenting, I was frequently distracted by outside noise. I have never had such an issue at a AAA Conference.	2/18/2018 4:26 PM
25	St Charles room loud from hallway	2/18/2018 2:34 PM
26	So very cold.	2/18/2018 1:59 PM
27	noisy hotel need a lavalier microphone so speakers aren't pinned to the podium	2/18/2018 1:38 PM
28	Ugh. So much noise everywhere. New Orleans should be taken off the list as a location.	2/18/2018 12:34 PM
29	Noisy near front desk	2/18/2018 11:43 AM
30	Big ballroom was too big for Saturday sessions. Main floor one was too loud	2/18/2018 11:13 AM
31	It was very loud outside of the rooms and on the street which made it difficult.	2/18/2018 11:11 AM
32	The location and facilities were good but it was so cold, I couldn't force myself to attend some sessions.	2/18/2018 11:09 AM
33	Screens were too small.	2/18/2018 7:43 AM
34	The Astor Ballroom was freezing. It would also be great if there could be some extension cords to the wall plugs because a lot of people are using laptops.	2/18/2018 1:54 AM
35	Several sessions that were in the ballrooms should have been in smaller rooms.	2/18/2018 1:35 AM
36	The rooms were loud (music and lobby noise)	2/18/2018 12:10 AM
37	Temperature issues	2/17/2018 11:36 PM
38	rooms were cold	2/17/2018 11:26 PM
39	Too noisy from the streets	2/17/2018 9:41 PM
40	There was a lot of noise from the lobby and the streets that carried into the room. It was very disruptive during presentations.	2/17/2018 8:39 PM
41	The st. Charles room was particularly noisy due to being on the lobby level.	2/17/2018 6:42 PM
42	It was distracting to hear the music from the street while in meeting rooms	2/17/2018 6:36 PM

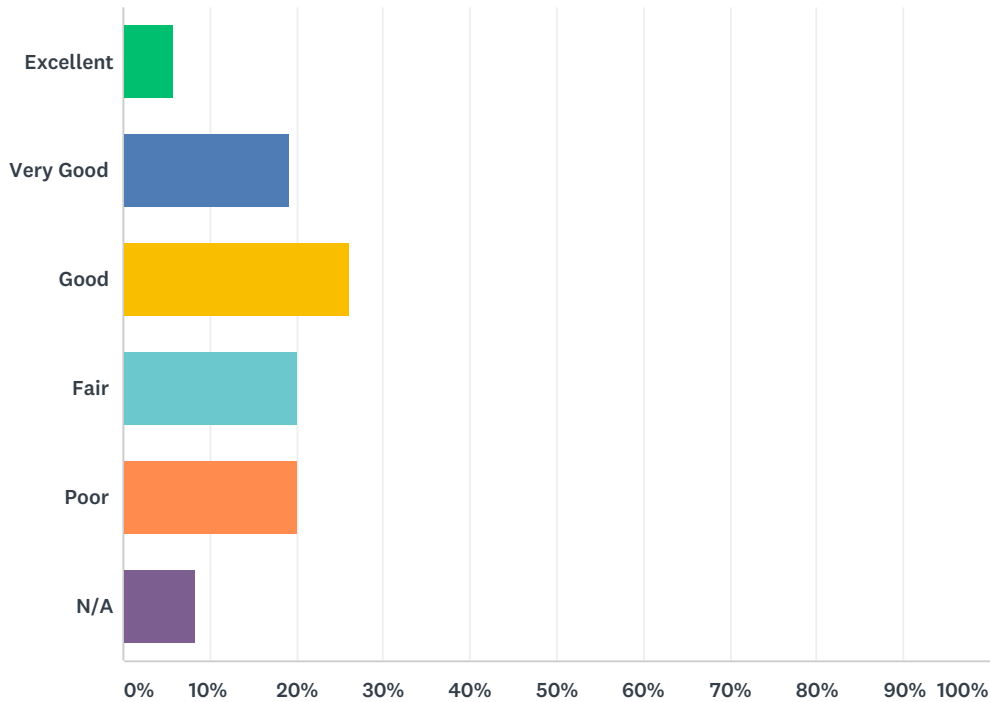


## 2018 ATA Midyear Meeting Survey

43	The rooms were somewhat loud due to hotel staff clearing dishes in adjacent rooms etc. and people talking outside of the rooms. The Astor Room was too big for concurrent sessions	2/17/2018 5:56 PM
44	Cold sometimes	2/17/2018 5:26 PM
45	TOO COLD!	2/17/2018 3:22 PM
46	FREEZING!!!	2/17/2018 2:45 PM

## Q28 Hotel Accommodations and Service

Answered: 119 Skipped: 29



ANSWER CHOICES	RESPONSES	
Excellent	5.88%	7
Very Good	19.33%	23
Good	26.05%	31
Fair	20.17%	24
Poor	20.17%	24
N/A	8.40%	10
TOTAL		119

#	COMMENTS	DATE
1	Rooms were very sensitive to noise. Sometimes, it was easier to listen to people outside than to the presenters.	2/26/2018 4:44 AM
2	Service was lacking for check-in and housekeeping; too loud in the French Quarter-- need to be a few blocks off (i.e., within walking distance but not on top of it); housekeeping did not keep conference restrooms clean/tidy either	2/22/2018 5:21 PM
3	The hotel itself was fine, but the location was questionable. Bourbon street was a little off putting	2/22/2018 4:33 PM
4	Hotel staff was terrible. I had to wait over an hour for my car from the valet. I also had to wait a long time to check a bag with the bell hop upon arrival. Another friend had to beg for soap.	2/22/2018 4:21 PM
5	Snacks/refreshments have been better at other conferences; the food at the Friday luncheon was overcooked and bland/mushy, but the Saturday lunch was great (a buffet is a GREAT idea - we should do this all the time!); noise level on the 2nd floor was distracting (noise from outside the hotel)	2/22/2018 2:28 PM

## 2018 ATA Midyear Meeting Survey

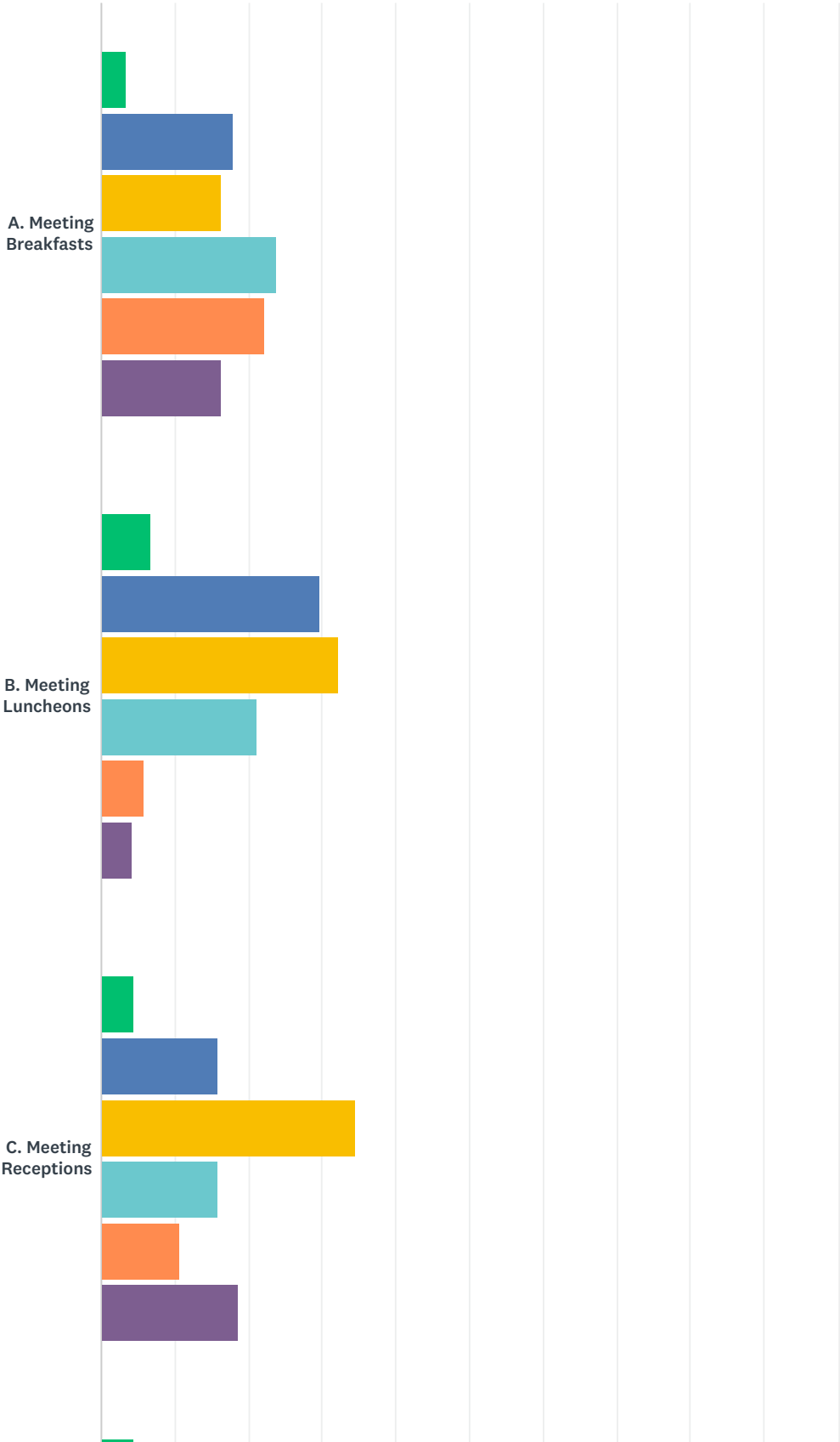
6	New Orleans is a great city for the conference. The French Quarter is not. Stick to CBD - one block makes a huge difference.	2/21/2018 6:34 PM
7	Lots of yelling and noise	2/21/2018 5:55 PM
8	The rooms were alright, but I did feel that the price was a bit steep for the quality of the room and service.	2/21/2018 9:50 AM
9	beds were very hard and very high	2/20/2018 11:54 PM
10	rooms not very sound-proof	2/20/2018 6:51 PM
11	Parking was difficult and too expensive, even for New Orleans. A location not quite so close to all of the action on Bourbon St would have been more preferable.	2/20/2018 2:44 PM
12	What's the deal with iced tea for everyone at the meals? I noticed more than a few untouched glasses at every table. Having to ask for water with the meal seems unnecessary and silly.	2/20/2018 12:14 PM
13	I booked using the conference rate. I was in the Astor. The room was low quality (sink smashed on one side, almost no bathroom counter, tiny TV bolted to the wall - no TV stand, small window, with almost no room to walk around the bed, etc.). There was a National College Frat party at the hotel as well. They proceeded to hold a HUGE party in my hall until 3:30 am. I was moved the next night (and given several free nights at their chain). Although the sister hotel where I spent the next night was much nicer, the people in the adjoining room were extremely loud.	2/20/2018 12:51 AM
14	Loud, drunk people in the halls woke me up twice each night early in the mornings.	2/19/2018 4:23 PM
15	I stayed at the conference hotel and there was a lot of outside noise each night. Overall, it seemed we've had better venues for ATA midyear (in term of hotel room, meeting rooms, refreshments/meals, etc.)	2/19/2018 2:06 PM
16	I am shocked that the AAA selected this hotel for our conference. The hotel was on Bourbon Street, so whenever I walked outside, multiple men would yell inappropriate remarks at me. I like having the conference in New Orleans, but it would be better to have the facilities away from Bourbon Street.	2/19/2018 1:38 PM
17	One of the worst hotel experiences I've had. Room service was good and maintenance (which was needed) was responsive, but the atmosphere, accommodations, facilities, and service besides those mentioned above were all abysmal.	2/19/2018 1:09 PM
18	Sleeping rooms and hallways were loud at night making it difficult to rest. Room costs were very high. Conference rooms were fine. Elevators were fast.	2/19/2018 12:22 PM
19	i know the staff were exhausted post mardi-gras, but the hotel is shabby, and it took until the second day for the room to be stocked with amenities. The key-swipe machine being broken for 2 hours at checkout was a nightmare.	2/19/2018 11:35 AM
20	the tables for exhibitors were set up much better this year- better for people to see and stop by to talk	2/19/2018 10:02 AM
21	Stayed at a nearby hotel - cheaper.	2/19/2018 9:04 AM
22	The location was not ideal for a conference and the accommodations were sub-par.	2/19/2018 6:06 AM
23	The hotel was terrible. The meeting room bathrooms were gross. The noise from the street was bad and Friday night was so loud in the hallways.	2/18/2018 9:26 PM
24	The hotel was fairly run down and in too loud of a location.	2/18/2018 4:26 PM
25	The quality and location of the hotel was simply awful.	2/18/2018 12:44 PM
26	Same as above. So loud - didn't sleep much for two of the nights because of noise - and the bathrooms were atrocious.	2/18/2018 12:34 PM
27	Hotel was nice but very noisy at night and difficult to get a good night sleep.	2/18/2018 11:13 AM
28	Very loud and in a poor location.	2/18/2018 11:11 AM
29	New Orleans is not my cup of tea.	2/18/2018 10:23 AM
30	Horrible check in and check out. Noisy! My room was on Bourbon Street. I battled the constant outside music, hallway fraternity party, and 5 am garbage trucks for 3 nights.	2/18/2018 7:43 AM
31	Right next to the Bourbon street at this time of the year is not a very good idea...	2/18/2018 1:54 AM

## 2018 ATA Midyear Meeting Survey

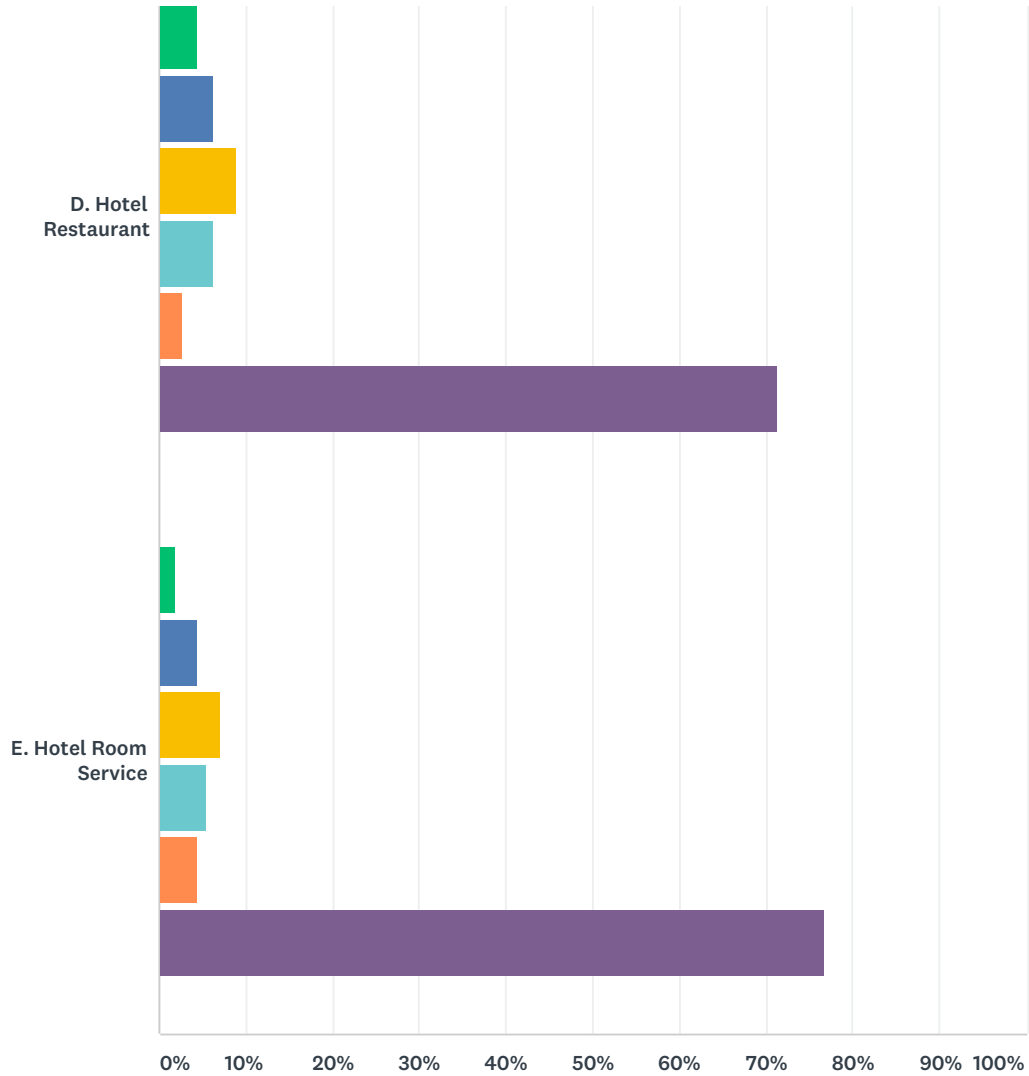
32	Not up to par with past ATA meetings and other AAA meetings.	2/18/2018 1:35 AM
33	It was too close to Bourbon street. Every night I woke up to drunk loud people in the hallways. This is discouraging given that I need to think and be productive tomorrow. I imagine a location slightly farther away from the action would be preferred.	2/18/2018 12:16 AM
34	Noise issues!	2/17/2018 11:36 PM
35	The front desk staff was not friendly nor helpful. The sink has a slow drip and was not fixed after called in. Rust in the tub and faucet. The walls are thin and the smell of people smoking pots was in the room floor hallway	2/17/2018 9:41 PM
36	The hotel staff was very friendly. However, this hotel is in the worst location we have ever had. The other people staying at the hotel were extremely loud. When I asked for a running recommendation from the front desk, they sent me into a dark dead-end area of town.	2/17/2018 8:39 PM
37	The hotel was in a poor location. Room service and other dining facilities near the hotel were poor.	2/17/2018 5:56 PM
38	A little pricey	2/17/2018 5:26 PM
39	Funky place	2/17/2018 3:22 PM

Q29 Rate the Quality of Meals at the Hotel

Answered: 118    Skipped: 30



## 2018 ATA Midyear Meeting Survey



■ Excellent 
 ■ Very Good 
 ■ Good 
 ■ Fair 
 ■ Poor 
 ■ N/A

	EXCELLENT	VERY GOOD	GOOD	FAIR	POOR	N/A	TOTAL
A. Meeting Breakfasts	3.42% 4	17.95% 21	16.24% 19	23.93% 28	22.22% 26	16.24% 19	117
B. Meeting Luncheons	6.78% 8	29.66% 35	32.20% 38	21.19% 25	5.93% 7	4.24% 5	118
C. Meeting Receptions	4.42% 5	15.93% 18	34.51% 39	15.93% 18	10.62% 12	18.58% 21	113
D. Hotel Restaurant	4.46% 5	6.25% 7	8.93% 10	6.25% 7	2.68% 3	71.43% 80	112
E. Hotel Room Service	1.79% 2	4.46% 5	7.14% 8	5.36% 6	4.46% 5	76.79% 86	112

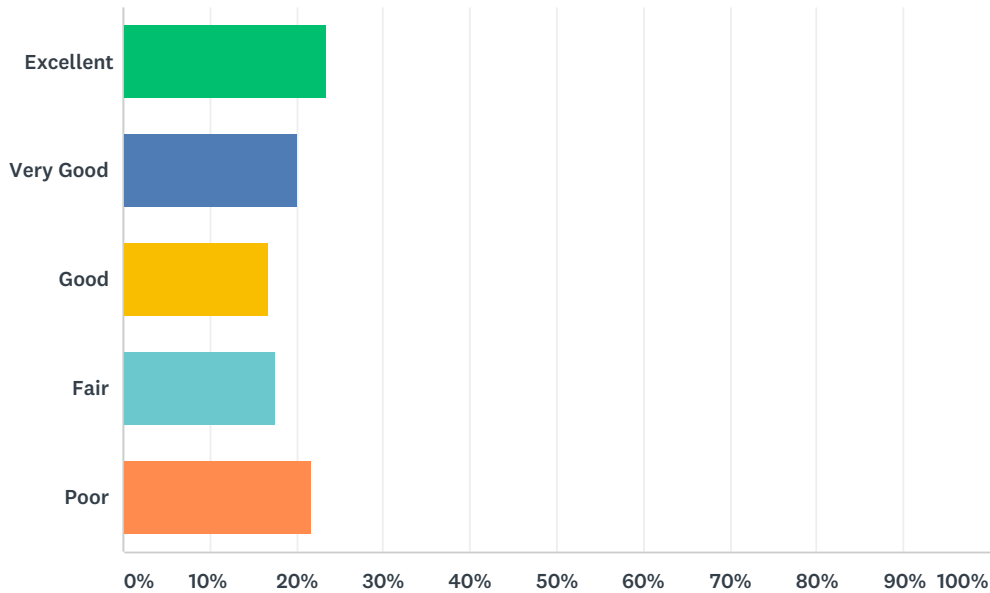
#	COMMENTS	DATE
1	Breakfast and reception seemed to have less food.	3/1/2018 9:51 PM
2	Sat. buffet was fantastic!	2/22/2018 5:21 PM
3	The food was poor. The vegetarian options were a joke.	2/22/2018 4:21 PM

## 2018 ATA Midyear Meeting Survey

4	A cash option at the reception bar would be appreciated	2/22/2018 2:28 PM
5	Only 1 drink ticket for the reception?? Food was not up to previous ATA standards - very disappointing	2/20/2018 11:54 PM
6	would like more cut fruit at breakfast	2/20/2018 6:51 PM
7	It would have been nice to have at least one day be a hot breakfast but I was able to eat just fine. The outstanding lunches made up for it.	2/20/2018 4:40 PM
8	I would prefer for more non-coffee drink options to be available. Several times during the meeting the water dispensers were empty.	2/20/2018 2:44 PM
9	Only choice for lunch on Friday was chicken. I know many don't pay attention to religious standards, but this was a Friday during Lent - Catholics try not to eat meat on Fridays, and it really was the only choice. I didn't ask for vegetarian ahead of time because past meetings had fish on Friday. Also - breakfast and breaks were a little too light. I know this was due to budget issues, but it would have been nice to have a little bit more choice.	2/20/2018 2:18 PM
10	The reception apps were "ehh", and only one drink ticket?	2/20/2018 12:51 AM
11	The vegetarian options were very sad.	2/19/2018 2:12 PM
12	The breakfast was a joke, and showing up to the reception 20 minutes late meant that only a couple unappetizing-looking dishes and a handful of cheese cubes were left. Given how bad breakfasts were, I preventatively ate lunch away from the hotel	2/19/2018 1:09 PM
13	Saturday lunch was good.	2/19/2018 1:08 PM
14	The "breakfasts" were ridiculous. For the New Faculty breakfast, they had one tray of fruit and one tray of pastries for 40+ people. Lunch on Friday was OK, but the reception was weak. I did enjoy Saturday lunch with the buffet tables - good selection.	2/19/2018 6:06 AM
15	One drink ticket was a little cheap.	2/18/2018 8:55 PM
16	Need a fish option for Friday lunch during lent, please.	2/18/2018 1:38 PM
17	The breaks and breakfasts were not very good and the receptions were clearly run on the cheap.	2/18/2018 1:18 PM
18	One drink at the receipt ion and no option to buy more is poor	2/18/2018 11:43 AM
19	Ran out of food at almost every event	2/18/2018 11:13 AM
20	Compared to other AAA midyears, the quality of the food was pretty low. The buffet lunch on day 2 was much better than the rubber chicken on day 1. I don't know why we all pay for iced tea when so few people drink it. 1 bar ticket at the reception is extremely cheap! It encouraged people to leave rather than to meet and mingle.	2/18/2018 11:09 AM
21	Disappointing vegetarian options.	2/18/2018 1:35 AM
22	If we are going to continue to only have pastries and fruit for breakfast, I would prefer to not have breakfast provided. I end up leaving the hotel to get protein anyways. The plated lunches are never good and seem extremely expensive for what you get. The buffets have always been much better. Please switch to all buffets. Also, if we only get one drink ticket during the reception, we should be given the opportunity to purchase a second beverage.	2/17/2018 8:39 PM
23	There was not enough food provided at break time or at the reception.	2/17/2018 5:56 PM
24	The vegetarian food options were sparse, as plain rice and steamed vegetables were the only options at each meal. A bit of variety (and protein) would be appreciated!	2/17/2018 5:13 PM

## Q30 Rate the City as a Meeting Location

Answered: 119 Skipped: 29



ANSWER CHOICES	RESPONSES	
Excellent	23.53%	28
Very Good	20.17%	24
Good	16.81%	20
Fair	17.65%	21
Poor	21.85%	26
TOTAL		119

#	COMMENTS	DATE
1	easy airport; but note the comment about being away from French Qtr.	2/22/2018 5:21 PM
2	Convenient location; weather will almost never be an issue this time of year; lots of flight options	2/22/2018 2:28 PM
3	New Orleans is a great city for the conference. The French Quarter is not. Stick to CBD - one block makes a huge difference.	2/21/2018 6:34 PM
4	Please do not have the mid-year meeting in New Orleans again, particularly right after Mardi Gras. I do not feel that it is safe to be out in it alone. I would prefer a much safer location.	2/21/2018 9:50 AM
5	Can't go wrong with NOLA.	2/20/2018 4:40 PM
6	Not many direct flights.	2/20/2018 3:49 PM
7	Fun, but expensive and filthy, loud, and smelled bad.	2/20/2018 12:38 PM
8	NOLA is one of the dirtiest, nastiest places to visit, but its nastiness is actually part of its charm. I have really enjoyed both ATAs I have attended in NOLA.	2/20/2018 12:14 PM
9	New Orleans reminds me of a beach in FL during spring break...tons of drunk people, very loud music, and big crowds. Technically, I hate NOLA, BUT I have some friends there who I love visiting.	2/20/2018 12:51 AM
10	Smells like trash all the time to be honest.	2/19/2018 8:08 PM

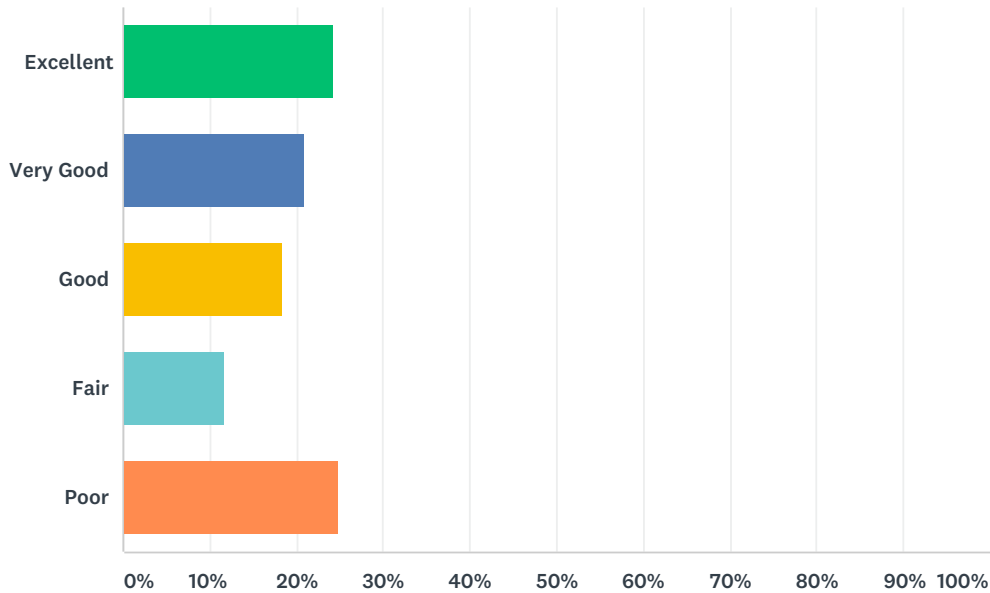


## 2018 ATA Midyear Meeting Survey

11	Not very interesting for those that don't enjoy drinking and gambling. DC is MUCH...MUCH better. Access to the best speakers, great things to see and do, Main point...tax speakers can be much better simply due to the location and lack of travel requirements for speakers.	2/19/2018 5:30 PM
12	I like New Orleans, but the conference should be held at a hotel away from Bourbon Street.	2/19/2018 1:38 PM
13	Hard to get in and out of New Orleans on a Saturday night--they think you must want to stay and party!	2/19/2018 1:23 PM
14	Fun after hours but flights were expensive and travel time long from the West Coast	2/19/2018 12:22 PM
15	the homeless people seem sadder and shabbier than ever, the fragrance of the streets is worse than I remember. I barely feel safe. Shabby hotel. I would be happy to never return to NOLA and just be in sensible clean business hotels that in boring locations we can afford better hotels.	2/19/2018 11:35 AM
16	New Orleans is a great city, but it wasn't a great hotel.	2/19/2018 6:06 AM
17	I would recommend that ATA not return to New Orleans.	2/18/2018 10:29 PM
18	New Orleans is too loud/ messy for this kind of meeting. Maybe if we were no so close to the bar district it would have been better.	2/18/2018 9:26 PM
19	There are multiple other cities easier to get to as well as provide a nicer experience than New Orleans.	2/18/2018 9:22 PM
20	I would not recommend New Orleans as a future meeting location.	2/18/2018 4:26 PM
21	dirty. no reason to go there.	2/18/2018 1:59 PM
22	being in a city is nice, but New Orleans is a bit crazy	2/18/2018 1:38 PM
23	Please don't bring us here again	2/18/2018 12:34 PM
24	This is probably my 5th AAA meeting in New Orleans and I hate it more and more every time. I will not attend any more meetings in New Orleans under any circumstances.	2/18/2018 11:15 AM
25	New Orleans is not my favorite.	2/18/2018 10:23 AM
26	It smells like bodily fluids. I like to have a good time, but this was too much.	2/18/2018 12:16 AM
27	Hate New Orleans. Too much partying both in and out of hotel. Felt sleazy just walking outside of hotel. Will not attend in New Orleans again.	2/17/2018 11:15 PM
28	I will not come back to a city where I had to endure constant smell of pots and urine.	2/17/2018 9:41 PM
29	I would be tempted to skip the ATA in the future if the decision is made to come back to New Orleans. This city is dirty and I did not feel safe.	2/17/2018 8:39 PM
30	New Orleans is by far the worst ATA destination we have had in the past few years. It is difficult to get to, and extremely loud at night.	2/17/2018 7:12 PM
31	I would not attend another ATA in New Orleans, the area around the hotel was loud and dirty. I was woken up every night at 3-4am by other hotel patrons in the halls. It is not an appropriate location for an ATA meeting.	2/17/2018 6:36 PM
32	I strongly recommend that we no longer have ATA meetings in New Orleans. It is not convenient from a flight perspective and the city is generally unclean and loud. Several people mentioned being approached/accosted by people on the street and otherwise not feeling safe. The city is loud all hours of the night.	2/17/2018 5:56 PM
33	Not a safety place	2/17/2018 3:22 PM
34	It would be nice to go to a different city, such as Portland, Savannah, Salt Lake, Denver, Boston, Philadelphia, St. Louis, etc.	2/17/2018 2:45 PM

## Q31 Rate the Location of the Hotel in the City

Answered: 120 Skipped: 28



ANSWER CHOICES	RESPONSES	
Excellent	24.17%	29
Very Good	20.83%	25
Good	18.33%	22
Fair	11.67%	14
Poor	25.00%	30
TOTAL		120

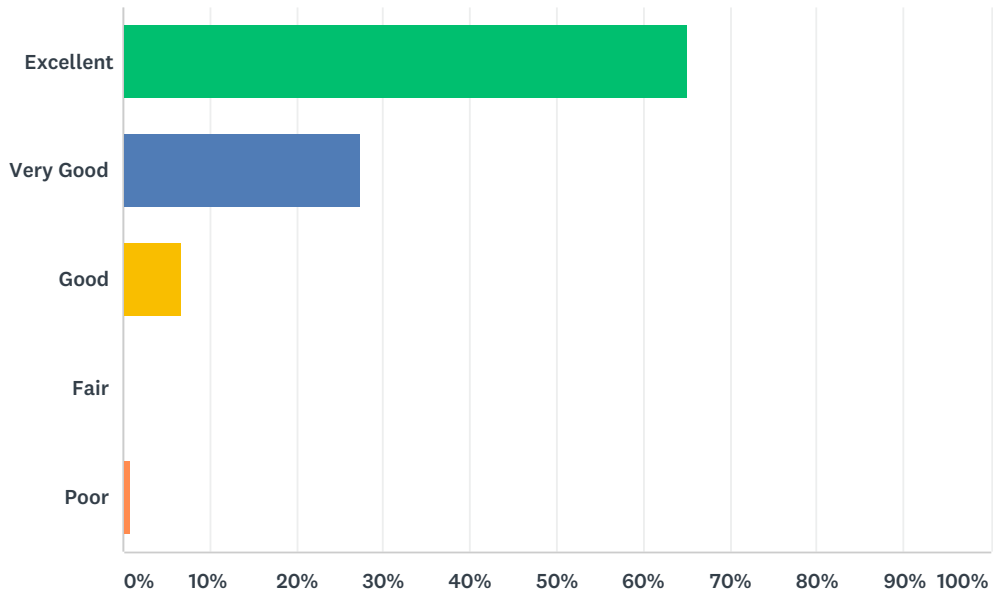
#	OTHER (PLEASE SPECIFY)	DATE
1	Canal St was a strange place full of strange people even directly in front of the hotel. I would have preferred the Hyatt Regency as a location for the conference which was really nice.	2/26/2018 5:56 AM
2	More quiet hotel next time.	2/26/2018 4:44 AM
3	again, need to be away fro French Qtr. noise	2/22/2018 5:21 PM
4	Not family friendly	2/22/2018 4:33 PM
5	I'm torn on this... I liked the convenience of being able to walk just about anywhere, but the street noise coming in through the hotel was a big strike against this hotel. My room was on the 2nd floor, and I may as well have slept outside on Bourbon Street!	2/22/2018 2:28 PM
6	New Orleans is a great city for the conference. The French Quarter is not. Stick to CBD - one block makes a huge difference.	2/21/2018 6:34 PM
7	Too close to main tourist area of French Quarter resulted in loud and congested conditions.	2/20/2018 2:44 PM
8	I like the French Quarter, but the hotel was too close to Bourbon Street. I did not stay at the hotel but many people who did complained that it was too loud at night.	2/20/2018 1:22 PM
9	Loud	2/20/2018 12:38 PM
10	I would like to see the hotel closer to the Frenchman's area...it was much nicer there.	2/20/2018 12:51 AM

## 2018 ATA Midyear Meeting Survey

11	Would rather be a little further away from the French quarter. It was loud. I stayed elsewhere - about 4 blocks away	2/19/2018 4:37 PM
12	Canal and Bourbon was a little too much in the middle of the city. Running required navigating drunks and homeless people, even at 6 am. Walking even a block at almost any hour meant seeing fresh urine and even vomit.	2/19/2018 1:23 PM
13	Too close to Bourbon street. Female attendees complained to me about being groped and catcalled when they walked outside, and it was difficult to sleep with the constant noise and lights from outside (though a better constructed and maintained hotel might have fixed these last issues).	2/19/2018 1:09 PM
14	Trade off between entertainment and travel (to airport and from airport to hotel)	2/19/2018 12:22 PM
15	too close to noise and fun, in a bad way	2/19/2018 11:35 AM
16	No parking, too much noise from Bourbon Street at all hours.	2/19/2018 6:06 AM
17	The location was undesirable. I did not feel safe walking in the area, and it smelled of urine and marijuana everywhere!	2/18/2018 10:29 PM
18	New Orleans is too loud/ messy for this kind of meeting. Maybe if we were no so close to the bar district it would have been better.	2/18/2018 9:26 PM
19	Terrible location. Hotel right on Bourbon Street is not a great idea.	2/18/2018 9:22 PM
20	The french quarter is DISGUSTING. Walking out of the hotel should not 1) be scary and 2) smell that bad. That is just how the french quarter, and some people I am sure love it. They probably aren't tax professors. It is great if people want to explore that area on their own, but I feel like the conference hotel should not be there. I honestly felt unsafe walking outside the hotel and would be hard pressed to go to ATA in New Orleans again if it were in the French Quarter.	2/18/2018 5:47 PM
21	the rooms were nice, but the overall location of the hotel was very dirty and seemed a bit unsafe. Also there were tons of rowdy college students roaming around at all hours of the night so it was hard to sleep. I would have preferred the hotel to be in a quieter location	2/18/2018 4:40 PM
22	We were too close to Bourbon Street. While it is good that we were close to things to do, it was not a great match to our conference.	2/18/2018 4:26 PM
23	too noisy	2/18/2018 2:34 PM
24	It seems like the last hotel in New Orleans wasn't in the crazy part of the city.	2/18/2018 1:38 PM
25	Too close to all the craziness.	2/18/2018 12:34 PM
26	The place was disgusting. It smelled terrible, it was dangerous - sirens, horns honking all night, people sleeping on the street. No. Just no.	2/18/2018 11:15 AM
27	Obviously a trade-off between being in/close to the Quarter and noise. Anything but Bourbon Street.	2/18/2018 7:43 AM
28	Farther away from Bourbon street such that it cannot wake me up	2/18/2018 12:16 AM
29	Rough area	2/17/2018 11:36 PM
30	See above.	2/17/2018 11:15 PM
31	Noisy into the late night hours. Hotel guests are loud and the smell of pots in the hallway was unbearable.	2/17/2018 9:41 PM
32	The hotel was in one of the worst possible places in the city for a business meeting. Sleeping at night was nearly impossible given the noise of the after-dark festivities.	2/17/2018 7:12 PM
33	Dirty and loud	2/17/2018 6:36 PM
34	Having the hotel on Canal street is a poor idea due to the noise, traffic and lack of amenities	2/17/2018 5:56 PM

## Q32 Registration Process

Answered: 120 Skipped: 28



ANSWER CHOICES	RESPONSES	
Excellent	65.00%	78
Very Good	27.50%	33
Good	6.67%	8
Fair	0.00%	0
Poor	0.83%	1
TOTAL		120

#	COMMENTS	DATE
1	I ran into some glitches when I tried to register, but the problem was resolved promptly.	2/19/2018 2:06 PM
2	I assume you mean the ATA registration - hotel registration was a nightmare this trip.	2/19/2018 11:35 AM
3	Ugh! Nothing nice to say.	2/18/2018 7:43 AM

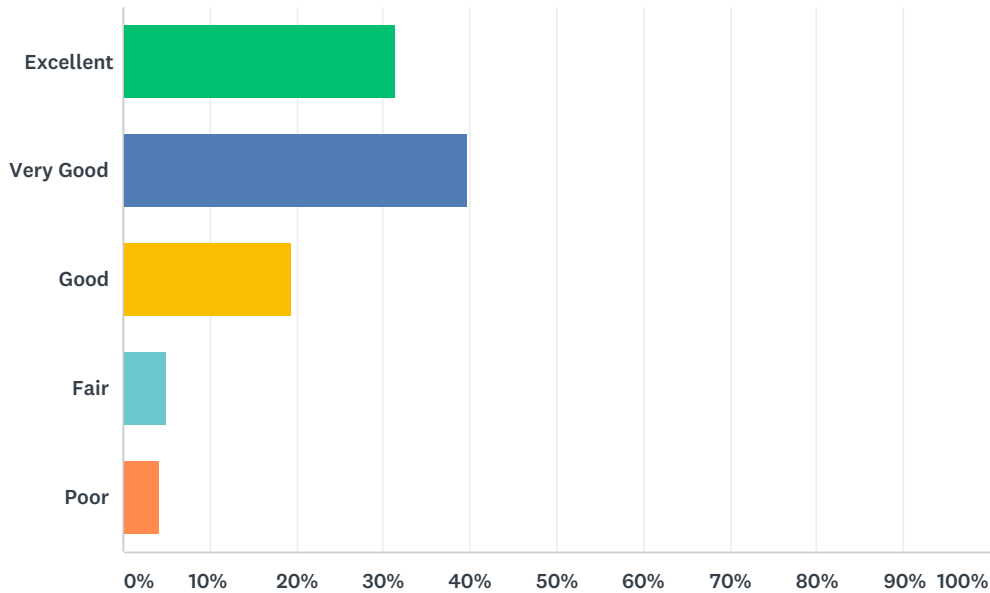
### Q33 What additional information about the meeting would be helpful on the ATA website?

Answered: 6   Skipped: 142

#	RESPONSES	DATE
1	none	2/23/2018 9:18 AM
2	Meeting room locations -- could not determine which floor meeting rooms were on. Please provide a floor plan (this was not on the hotel website either)	2/20/2018 11:54 PM
3	program in pdf format for download	2/19/2018 10:10 AM
4	Where to go for registration upon arrival.	2/18/2018 1:35 AM
5	Never in the French Quarter in New Orleans again. I'll not attend if held in the French Quarter.	2/17/2018 9:41 PM
6	Update more	2/17/2018 5:26 PM

## Q34 Meeting Dates

Answered: 118 Skipped: 30



ANSWER CHOICES	RESPONSES	
Excellent	31.36%	37
Very Good	39.83%	47
Good	19.49%	23
Fair	5.08%	6
Poor	4.24%	5
TOTAL		118

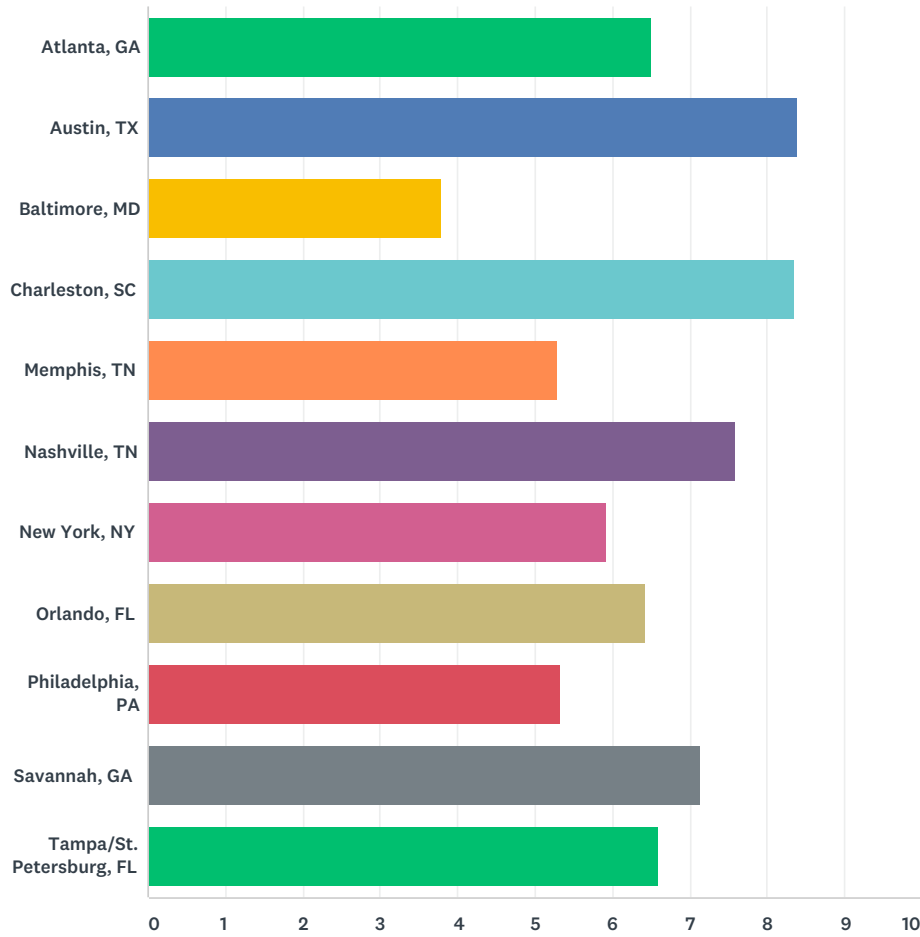
#	COMMENTS	DATE
1	Conference started a few days after Mardi Gras. Thus, hotel rooms were very expensive this time.	2/26/2018 4:44 AM
2	fine for me, but I heard others complaining about it being on a holiday weekend (airfare costs and competing opportunities for other travel)	2/22/2018 5:21 PM
3	If we are meeting in New Orleans again, I'd like to see a weekend a little further off from Mardi Gras.	2/22/2018 2:28 PM
4	I prefer the meeting to be held slightly later - late February/early March. Otherwise there are conflicts with recruiting and other conferences.	2/21/2018 6:34 PM
5	Do not schedule during a holiday weekend; airfare is too expensive	2/20/2018 11:54 PM
6	Be nice to have it in early January so it doesn't conflict with classes.	2/19/2018 5:30 PM
7	Would be nice to be home on Valentine's Day sometimes.	2/19/2018 1:23 PM
8	Weather related travel issues are common. Travel is during heavy teaching time	2/19/2018 12:22 PM
9	Valentine's Day and President's Day Weekend are not good. In particular for New Orleans- the week of Mardi Gras was not very good. Flights were very expensive this week - given the holidays. Please do not schedule this week in the future.	2/18/2018 10:29 PM
10	Maybe a week earlier or later due to valentines day.	2/18/2018 12:44 PM

## 2018 ATA Midyear Meeting Survey

11	A week earlier or later would be better in order to avoid Valentines day.	2/18/2018 11:13 AM
12	This is way too early in February. Additionally, the city was still dirty from Mardi Gras. In the past, I have commented that it would be nice to have the meeting at the beginning of the Spring semester (e.g. early to mid January).	2/17/2018 8:39 PM
13	Having the meeting around Valentine's Day and Presidents' Day is rough for travel purposes and in terms of being away from family	2/17/2018 5:56 PM
14	President's Day weekend & Valentine's day are not optimal.	2/17/2018 2:45 PM

# Q35 Please rank where you would like to see future ATA midyear meetings held:

Answered: 109 Skipped: 39



	1	2	3	4	5	6	7	8	9	10	11	TOTAL	S
Atlanta, GA	12.50% 10	6.25% 5	11.25% 9	8.75% 7	12.50% 10	13.75% 11	10.00% 8	6.25% 5	5.00% 4	5.00% 4	8.75% 7	80	
Austin, TX	24.73% 23	15.05% 14	15.05% 14	17.20% 16	6.45% 6	8.60% 8	3.23% 3	3.23% 3	3.23% 3	3.23% 3	0.00% 0	93	
Baltimore, MD	1.43% 1	1.43% 1	5.71% 4	2.86% 2	4.29% 3	4.29% 3	12.86% 9	14.29% 10	15.71% 11	12.86% 9	24.29% 17	70	
Charleston, SC	23.26% 20	20.93% 18	10.47% 9	10.47% 9	9.30% 8	11.63% 10	5.81% 5	3.49% 3	4.65% 4	0.00% 0	0.00% 0	86	
Memphis, TN	0.00% 0	3.90% 3	12.99% 10	5.19% 4	11.69% 9	10.39% 8	16.88% 13	11.69% 9	7.79% 6	12.99% 10	6.49% 5	77	
Nashville, TN	13.64% 12	18.18% 16	14.77% 13	9.09% 8	11.36% 10	6.82% 6	9.09% 8	10.23% 9	1.14% 1	5.68% 5	0.00% 0	88	
New York, NY	15.29% 13	7.06% 6	9.41% 8	5.88% 5	9.41% 8	8.24% 7	7.06% 6	2.35% 2	3.53% 3	18.82% 16	12.94% 11	85	
Orlando, FL	10.84% 9	13.25% 11	13.25% 11	9.64% 8	7.23% 6	4.82% 4	2.41% 2	12.05% 10	10.84% 9	7.23% 6	8.43% 7	83	
Philadelphia, PA	6.90% 6	11.49% 10	4.60% 4	4.60% 4	6.90% 6	6.90% 6	9.20% 8	10.34% 9	19.54% 17	9.20% 8	10.34% 9	87	



## 2018 ATA Midyear Meeting Survey

Savannah, GA	9.52% 8	13.10% 11	15.48% 13	15.48% 13	15.48% 13	5.95% 5	5.95% 5	4.76% 4	3.57% 3	1.19% 1	9.52% 8	84
Tampa/St. Petersburg, FL	6.02% 5	10.84% 9	8.43% 7	18.07% 15	12.05% 10	13.25% 11	7.23% 6	6.02% 5	8.43% 7	6.02% 5	3.61% 3	83

### Q36 If you have another location for a future ATA meeting, please list it below and provide your ranking.

Answered: 47    Skipped: 101

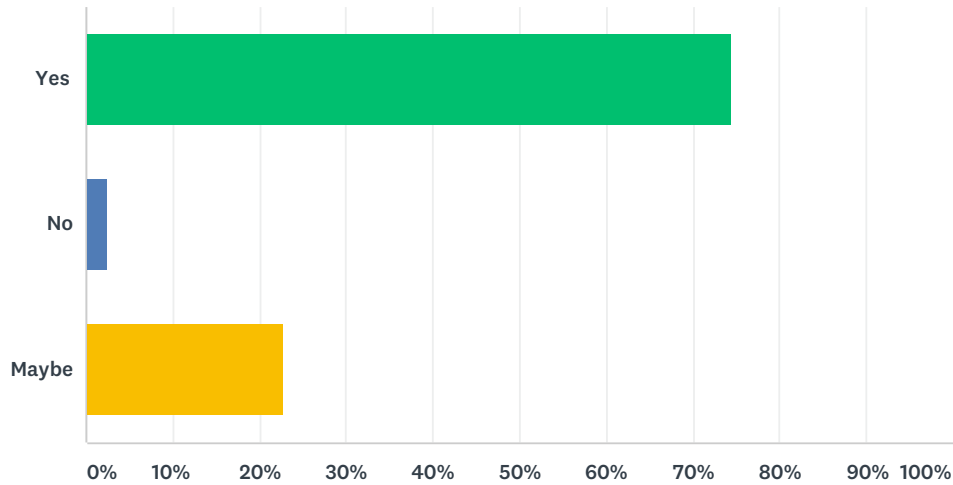
#	RESPONSES	DATE
1	Seattle, Chicago, Boston	2/26/2018 4:44 AM
2	Denver, CO - 1	2/23/2018 11:15 AM
3	West coast options (in rank order)-- Portland (OR); Seattle (WA); San Francisco (CA)	2/22/2018 5:21 PM
4	Boston, MA: Seattle WA: Las Vegas NV:	2/22/2018 4:33 PM
5	Kansas City or St. Louis (would be in top 5); Dallas (would be in top 3, probably #1); Salt Lake City (would be in top 5)	2/22/2018 2:28 PM
6	San Diego	2/21/2018 5:30 PM
7	San Antonio, Texas - Rank 3	2/21/2018 9:50 AM
8	California - any location in California that is easy to fly into is my first choice	2/20/2018 11:54 PM
9	Seattle, WA - 1 Portland, OR - 2	2/20/2018 7:45 PM
10	Salt Lake City (top 5 choice), Portland, OR (Top 5 choice), Denver, CO (top 5 choice), Jacksonville, FL (top 10 choice).	2/20/2018 2:18 PM
11	Boston (1) Chicago (2)	2/20/2018 1:22 PM
12	San Diego	2/20/2018 12:14 PM
13	Hawaii, Seattle, Portland, LA, San Diego, Denver, Vegas, ... WHY is EVERY location listed above on the East Coast or South?	2/19/2018 5:30 PM
14	Locations where winter travel would be less of a concern would be great - Dallas, Houston, Phoenix, Santa Fe, Los Angeles, San Diego, Las Vegas, etc. Small cities like Savannah and Charleston would be tougher to travel to and more expensive.	2/19/2018 2:06 PM
15	Las Vegas, San Diego, Portland OR, Albuquerque, Seattle, Honolulu, Charlotte,	2/19/2018 1:09 PM
16	Phoenix, Houston, Los Angeles, San Diego....warm weather airport with easy access	2/19/2018 12:22 PM
17	Seattle, Denver, Salt Lake City	2/19/2018 11:37 AM
18	Key West, Florida	2/19/2018 9:02 AM
19	Salt Lake City	2/18/2018 10:29 PM
20	Las Vegas - 1; San Diego - 2	2/18/2018 9:22 PM
21	Boulder	2/18/2018 9:05 PM
22	Park City, Utah. Denver, CO.	2/18/2018 8:29 PM
23	Charlotte. We should go places that are easy to get in and out of with flights.	2/18/2018 5:47 PM
24	Las Vegas #1	2/18/2018 5:30 PM
25	Dallas, TX San Diego, CA Houston, TX San Antonio, TX Orange County, CA	2/18/2018 4:26 PM
26	Hawaii	2/18/2018 3:55 PM
27	Phoenix was nice.	2/18/2018 1:38 PM
28	This is a waste of time since AAA seems to put the meetings where it wants to.	2/18/2018 1:18 PM
29	Portland, OR - 1; Seattle, WA - 2; Denver, CO - 3	2/18/2018 12:34 PM
30	Dallas, Houston, Albuquerque	2/18/2018 11:31 AM

## 2018 ATA Midyear Meeting Survey

31	I ranked the cities above but all of them are acceptable to me. I would go to a meeting in any of these cities.	2/18/2018 11:15 AM
32	In order - Las Vegas, San Fransisco, Seattle, Phoenix (major centers that are easily accessible via large airports)	2/18/2018 11:13 AM
33	Is it possible to have a meeting in Las Vegas. It is an easy location to fly into and has a ton of conference space.	2/18/2018 11:11 AM
34	Portland Las Vegas San Francisco Boulder San Antonio	2/18/2018 11:09 AM
35	Seattle, Portland, Salt Lake	2/18/2018 7:43 AM
36	Charlotte, NC (highest ranking)	2/18/2018 1:54 AM
37	Cleveland, OH Cincinnati, OH Raleigh, NC Charlotte, NC	2/18/2018 1:35 AM
38	Pacific Northwest like Seattle, Portland Also Denver, Salt Lake City West coast too	2/17/2018 11:15 PM
39	Portland, Seattle, San Antonio	2/17/2018 9:20 PM
40	Indianapolis - #1 Chicago - #2 Milwaukee - #3 Minneapolis - #4	2/17/2018 8:39 PM
41	Boston	2/17/2018 8:26 PM
42	Dallas, Chicago, Indianapolis	2/17/2018 6:36 PM
43	Denver, Scottsdale, San Francisco	2/17/2018 5:56 PM
44	More west - such as Salt Lake City and provide tour of byu	2/17/2018 5:26 PM
45	Vegas!	2/17/2018 4:23 PM
46	Denver or other centrally located city. Also Dallas.	2/17/2018 4:09 PM
47	Denver 1	2/17/2018 2:45 PM

## Q37 The 2019 ATA Midyear meeting will be held in Washington, DC. Do you plan to attend?

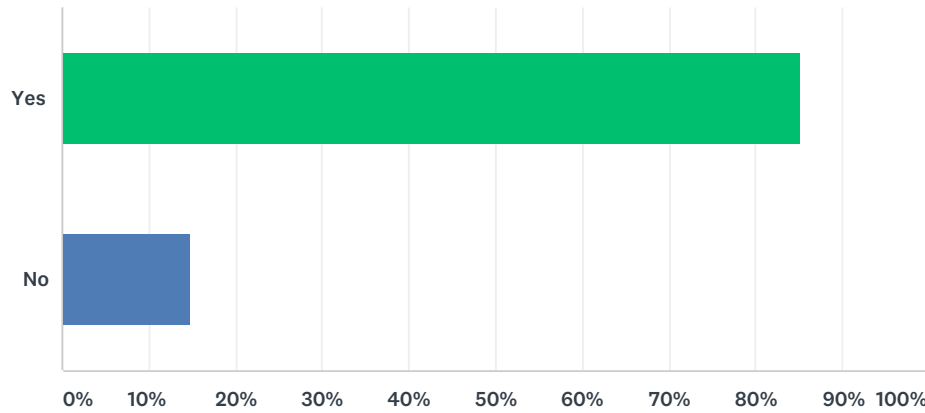
Answered: 118 Skipped: 30



ANSWER CHOICES	RESPONSES	
Yes	74.58%	88
No	2.54%	3
Maybe	22.88%	27
TOTAL		118

## Q38 Do you attend this conference regularly?

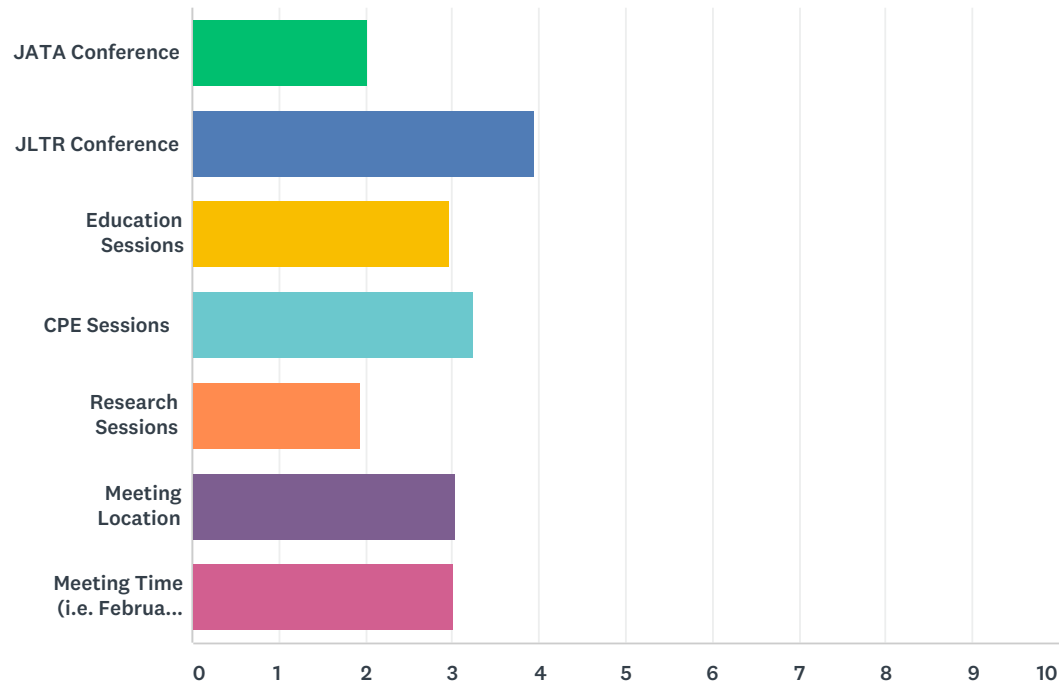
Answered: 114 Skipped: 34



ANSWER CHOICES	RESPONSES	
Yes	85.09%	97
No	14.91%	17
TOTAL		114

**Q39 Please rank on a scale of 1 to 5 (with 1 being the most important and 5 not important) the following reasons why you attend the ATA Midyear Meeting.**

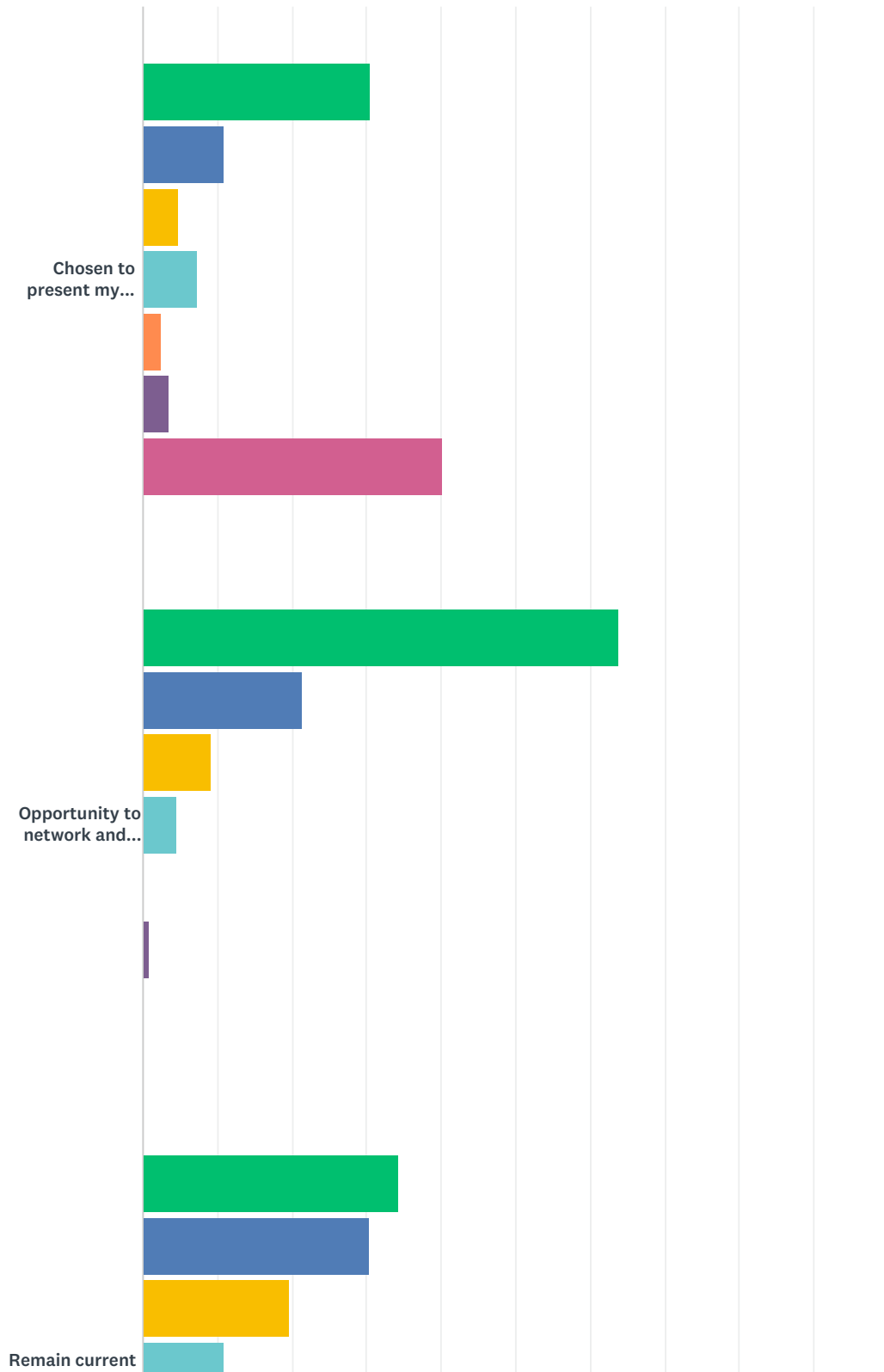
Answered: 111 Skipped: 37



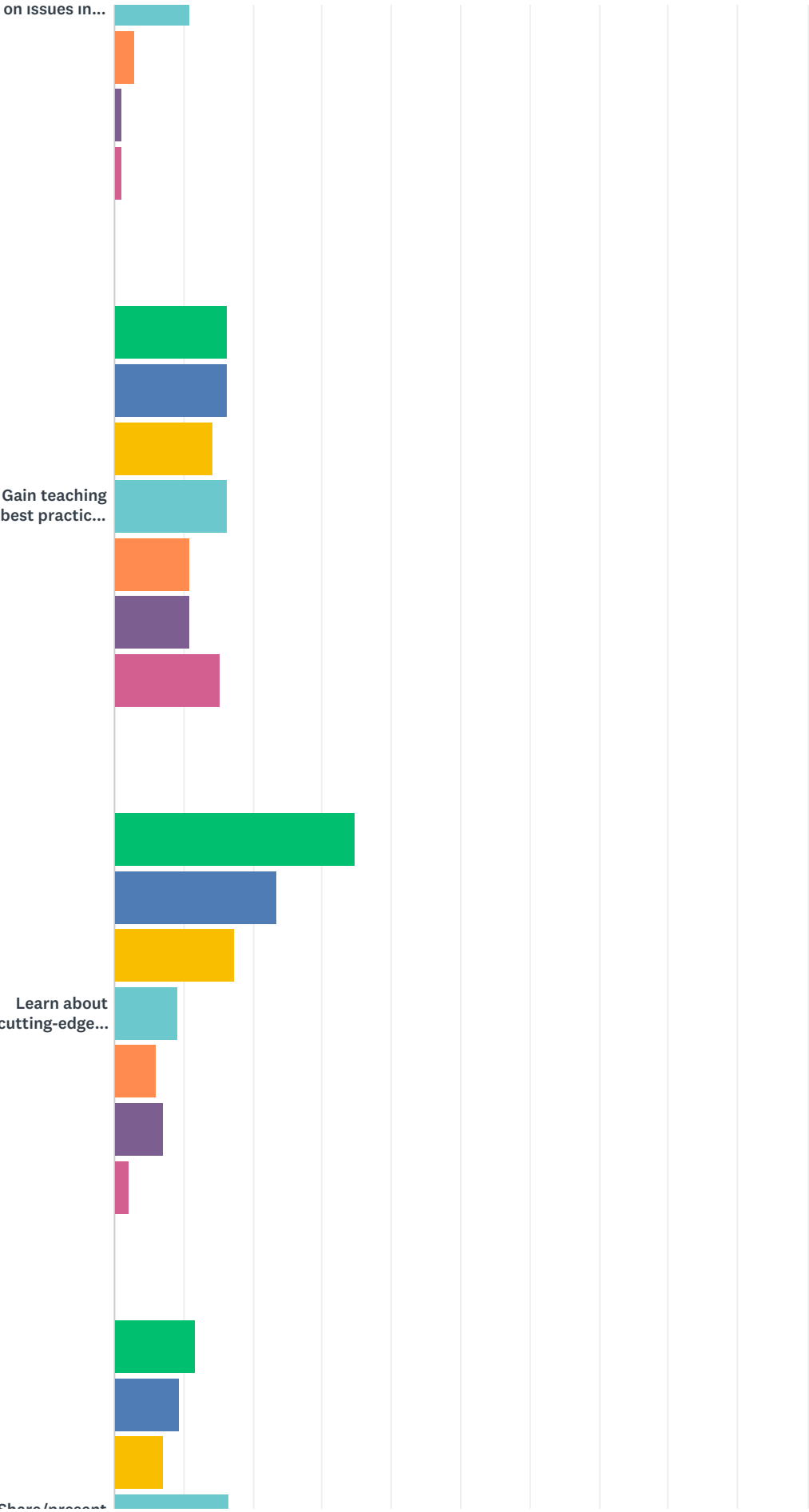
	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
JATA Conference	56.31% 58	17.48% 18	7.77% 8	3.88% 4	14.56% 15	103	2.03
JLTR Conference	13.98% 13	4.30% 4	11.83% 11	12.90% 12	56.99% 53	93	3.95
Education Sessions	27.55% 27	17.35% 17	15.31% 15	9.18% 9	30.61% 30	98	2.98
CPE Sessions	21.43% 21	15.31% 15	15.31% 15	13.27% 13	34.69% 34	98	3.24
Research Sessions	50.96% 53	25.00% 26	12.50% 13	1.92% 2	9.62% 10	104	1.94
Meeting Location	13.86% 14	21.78% 22	26.73% 27	22.77% 23	14.85% 15	101	3.03
Meeting Time (i.e. February, March)	14.29% 14	21.43% 21	27.55% 27	22.45% 22	14.29% 14	98	3.01

Q40 Select the factors that influenced your decision to attend the meeting from the list below. Of the factors selected, please rank in order of importance with one being the most important.

Answered: 109 Skipped: 39

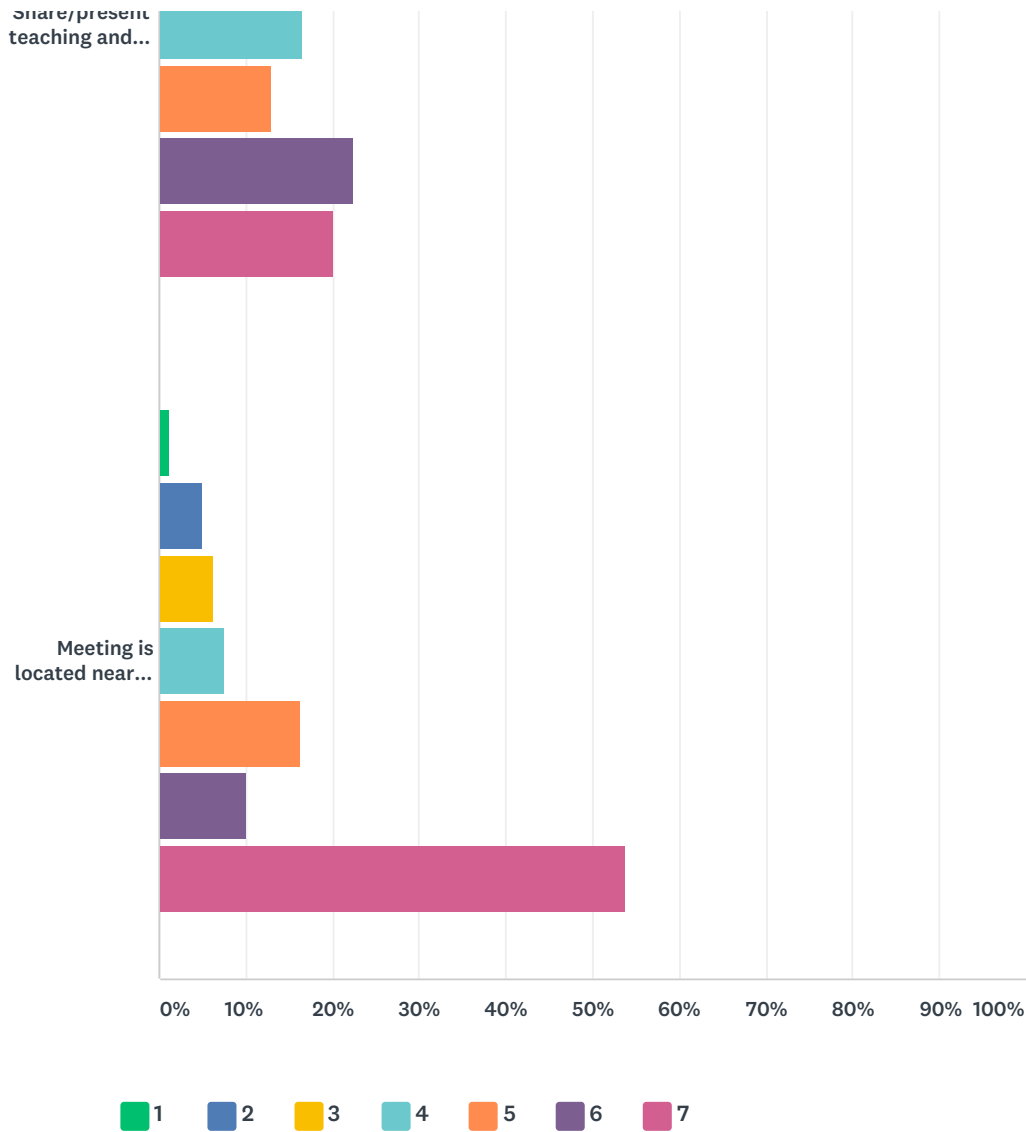


2018 ATA Midyear Meeting Survey





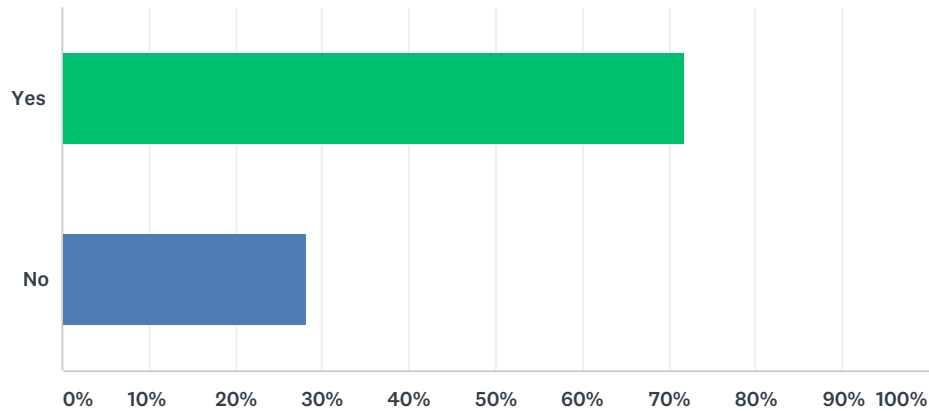
## 2018 ATA Midyear Meeting Survey



	1	2	3	4	5	6	7	TOTAL
Chosen to present my paper	30.49% 25	10.98% 9	4.88% 4	7.32% 6	2.44% 2	3.66% 3	40.24% 33	82
Opportunity to network and collaborate with colleagues	63.89% 69	21.30% 23	9.26% 10	4.63% 5	0.00% 0	0.93% 1	0.00% 0	108
Remain current on issues in the field of accounting	34.31% 35	30.39% 31	19.61% 20	10.78% 11	2.94% 3	0.98% 1	0.98% 1	102
Gain teaching best practices and tools	16.30% 15	16.30% 15	14.13% 13	16.30% 15	10.87% 10	10.87% 10	15.22% 14	92
Learn about cutting-edge research being conducted by my accounting peers	34.69% 34	23.47% 23	17.35% 17	9.18% 9	6.12% 6	7.14% 7	2.04% 2	98
Share/present teaching and curriculum best practices	11.76% 10	9.41% 8	7.06% 6	16.47% 14	12.94% 11	22.35% 19	20.00% 17	85
Meeting is located near my school	1.25% 1	5.00% 4	6.25% 5	7.50% 6	16.25% 13	10.00% 8	53.75% 43	80

## Q41 Do you attend other AAA conferences regularly?

Answered: 113 Skipped: 35



ANSWER CHOICES	RESPONSES	
Yes	71.68%	81
No	28.32%	32
TOTAL		113

#	COMMENTS	DATE
1	Annual meeting	2/22/2018 5:21 PM
2	I attend every year. This year the Teaching conference was very good but the midyear meeting and hotel were disappointing.	2/20/2018 11:54 PM
3	Annual meeting	2/20/2018 2:44 PM
4	I attend Annual meeting, but may stop since I get so much more out of midyear (and cost is better at midyear and regional meetings)	2/20/2018 2:18 PM
5	AAA	2/20/2018 12:14 PM
6	I attend the Annual Meeting about 50% of the years, Mid-year Meeting 100%.	2/19/2018 1:23 PM
7	AAA in August.	2/18/2018 6:29 PM
8	I attend the AAA annual meeting approximately once every three years	2/18/2018 11:13 AM
9	Aaa	2/18/2018 12:10 AM
10	National	2/17/2018 5:26 PM

## Q42 The major meeting highlights were:

Answered: 34 Skipped: 114

#	RESPONSES	DATE
1	Concurrent Research Sessions + JATA Conference	2/26/2018 4:44 AM
2	Legislative updates; Legal research; Tax Careers	2/22/2018 5:21 PM
3	Excellent speakers.	2/22/2018 1:27 PM
4	Jeopardy - which I was forced to miss.	2/22/2018 12:51 PM
5	Jake Thornock's discussion and Joel Slemrod's plenary. I also enjoyed the presenters and discussants in Section 3.02 (Repatriation), though sadly missed Jeopardy (which I heard was excellent).	2/22/2018 11:54 AM
6	Plenary session on Tax Reform plus Deloitte presenters at Teaching Conference	2/20/2018 11:54 PM
7	Great program this year, JATA Conference and otherwise.	2/20/2018 7:45 PM
8	Margaret Mary, Jeopardy and Pecha Kucha	2/20/2018 4:40 PM
9	JATA Conference	2/20/2018 3:49 PM
10	Catching up with colleagues and sharing ideas	2/20/2018 2:18 PM
11	Joel Slemrod's keynote address	2/20/2018 1:22 PM
12	Sessions and speakers were very good, interesting topics; appreciated the international and the session on tax reform	2/20/2018 12:38 PM
13	Luncheon speaker was brilliant!	2/20/2018 12:14 PM
14	Jeopardy as it was both innovating and educational while being funny.	2/20/2018 11:21 AM
15	Teaching sessions (e.g., teaching taxes online, Pecha Kucha) and technical professional sessions with PWC and Deloitte.	2/19/2018 5:30 PM
16	I liked that the concurrent research sessions on Saturday were shorter than in the past, with more sessions but fewer papers per session.	2/19/2018 3:35 PM
17	Research sessions and connecting with colleagues.	2/19/2018 2:06 PM
18	JATA Conference session II, Jeopardy	2/19/2018 1:23 PM
19	JATA Conference and research sessions	2/19/2018 1:09 PM
20	the attendees	2/18/2018 1:38 PM
21	Joel Slemrod, opportunity to network and see a variety of people present and discuss	2/18/2018 12:34 PM
22	Great research program both the JATA conference and concurrent sessions, both the presenters and discussants.	2/18/2018 11:13 AM
23	Great research sessions.	2/18/2018 11:11 AM
24	Jeopardy - best session at any AAA Midyear by a long shot	2/18/2018 11:09 AM
25	Teaching and Curriculum Conference, Deepwater Horizons speaker	2/18/2018 1:35 AM
26	Jeopardy Deepwater speaker	2/17/2018 11:36 PM
27	Slemrod, JLTR, networking	2/17/2018 11:26 PM
28	Teaching conference	2/17/2018 11:15 PM
29	any and all research sessions	2/17/2018 8:39 PM
30	Joel Slemrod	2/17/2018 8:26 PM
31	International Jeopardy was a great addition	2/17/2018 5:56 PM

## 2018 ATA Midyear Meeting Survey

32	Stated earlier	2/17/2018 5:26 PM
33	Jeopardy; JATA papers	2/17/2018 3:22 PM
34	Doctoral consortium; research sessions.	2/17/2018 2:45 PM

## Q43 Changes that would improve the value of the meeting are:

Answered: 29 Skipped: 119

#	RESPONSES	DATE
1	Organisation of lunch tables (preassigned topics are often not discussed during lunch); lunch key note at the end of the lunch	2/26/2018 4:44 AM
2	provide lunch table topics/moderator info in print program	2/22/2018 5:21 PM
3	The meeting offered a lot of opportunities for technical updates, research sessions, and teaching. This was helpful, but many of the sessions were different lengths so it was difficult to figure out how to best see everything I was interested in.	2/22/2018 1:27 PM
4	Fewer papers, more time per paper.	2/21/2018 6:34 PM
5	Do not schedule 3 sessions at the same time on Friday (JLTR, Partnerships, & JATA2) when you could have scheduled JLTR or Partnerships opposite JATA1.	2/20/2018 11:54 PM
6	Location left a lot to be desired in my view. The hotel was pretty run down, and one of the big meeting rooms was right next to the entrance to the hotel, so noise was a big factor for sessions in that room.	2/20/2018 7:45 PM
7	I like it all	2/20/2018 4:40 PM
8	limit concurrent sessions that overlap interests (I know this is very difficult)	2/20/2018 12:38 PM
9	Water at lunch as the default; let people ask for tea No need to have the rooms as cold as refrigerators	2/20/2018 12:14 PM
10	Don't put the best teaching session during the last time period. There are already limited teaching sessions. If one has to leave early to catch a flight it is disappointing to miss part of one of the best teaching sessions being offered.	2/19/2018 5:30 PM
11	None	2/19/2018 3:35 PM
12	A better plenary session and hotel	2/19/2018 1:09 PM
13	I think that an app format with CPE and an automated email sent out with the CPE certificate based on the app would be a significant improvement. I would imagine with as many apps as there are now that there good enough GPS based apps that could verify location in a specific part of a room to verify attendance.	2/18/2018 8:29 PM
14	There were many more concurrent sessions this time and not as much time in between for networking. I usually meet with co-authors to discuss research, and it was very difficult without missing sessions this time. I would have preferred fewer sessions and longer breaks in between (especially on Saturday)	2/18/2018 4:40 PM
15	better location; supervised paper selection and discussion assignments (other than the JATA conf) to avoid assistant professors playing games.	2/18/2018 1:59 PM
16	Move PK to a better time!	2/18/2018 11:31 AM
17	better location	2/18/2018 11:13 AM
18	Better hotel and location.	2/18/2018 11:11 AM
19	Better food and more receptions - to encourage networking. The Audit Midyear is a MUCH better value and promotes much more interaction.	2/18/2018 11:09 AM
20	1 drink ticket discourage mingling	2/18/2018 4:25 AM
21	More panel discussions for people who are not interested in research	2/17/2018 11:36 PM
22	More education and teaching topics	2/17/2018 11:15 PM
23	Speakers during lunch are more of a distraction since it's a time for social and network. The minimal amount of refreshments during breaks were not desirable. The reception food was unpalatable.	2/17/2018 9:41 PM

## 2018 ATA Midyear Meeting Survey

24	hosting it in affordable, clean cities	2/17/2018 8:39 PM
25	Start research synthesis sessions	2/17/2018 8:26 PM
26	Not having it in New Orleans. Other than that it was a great meeting.	2/17/2018 7:12 PM
27	I have attended numerous ATA meetings for over 30 years. I spoke with a woman who was attending the ATA midyear meeting for the first time. She indicated and complained and I fully agree that many in the group are not welcoming. There are many cliques and if you are not in the cliques, it's quite clear you are not welcome. Many in the ATA need to change their attitudes and stop being so snobby and unwelcoming to new and older people who are not in the cliques. And it wouldn't take a rocket scientist to know what I mean by cliques which include people from schools such as Michigan State, Michigan, Texas, Illinois, and such schools. There are many good people at other schools.	2/17/2018 7:00 PM
28	Having the entire JATA conference in the morning and having all concurrent sessions on Sat morning. Reducing the number of concurrent research sessions	2/17/2018 5:56 PM
29	NOT having concurrent research sessions. It lessens the value of each session.	2/17/2018 2:45 PM

## Q44 Additional comments, observations, ideas about the meeting:

Answered: 18 Skipped: 130

#	RESPONSES	DATE
1	More time for discussion (5-10 minutes)	2/26/2018 4:44 AM
2	although I gravitated to other than research sessions, glad to see there were plenty of opportunities for faculty to present; heard some say they missed/wanted more teaching sessions at the MYM because they couldn't attend the teaching conference	2/22/2018 5:21 PM
3	New Orleans is great, but I'd rather be in a location close enough to the French Quarter but not in the middle of it.	2/22/2018 1:27 PM
4	PLEASE do not schedule during a holiday weekend.	2/20/2018 11:54 PM
5	It would be nice to have a typed up list by alpha of the attendees for the CPE sign in and sign out. This would cut down on the amount we have to write and make the information easier to read when confirming CPE.	2/20/2018 4:40 PM
6	Great job Lynne!	2/20/2018 2:18 PM
7	Keep number of simultaneous sessions as is or do not increase. One of the reasons I attend is that it is smaller than AAA, EAA.	2/20/2018 11:21 AM
8	Overall...VERY nice job of putting on this meeting. Thanks for all the hard work that was invested to make it a success.	2/19/2018 5:30 PM
9	None	2/19/2018 3:35 PM
10	I would rather have a shorter conference, even if it meant fewer accepted papers.	2/19/2018 11:35 AM
11	At the AEA/AFA, they often offer econometrics/methods refresher sessions after the conference for those willing to pay a fee to attend. I think this would be helpful at either the AAA annual meeting or midyear meetings. For example, one year focuses the appropriate use of instrumental variables and recent research evaluating its use in accounting. Another year focuses on matched sample designs or regression discontinuity.	2/18/2018 8:29 PM
12	Thanks to everyone involved in organizing the conferences for their hard work!	2/18/2018 4:40 PM
13	The meeting was great. The location was terrible. I will reiterate that New Orleans is an absolutely disgusting place that I will never go back to again.	2/18/2018 11:15 AM
14	A great meeting overall. Many thanks to Lynn Jones and the AAA staff.	2/17/2018 8:26 PM
15	Please never have it in New Orleans again.	2/17/2018 7:12 PM
16	See my comments in point 35 and try to do something about that.	2/17/2018 7:00 PM
17	This hotel staff was not prepared for the catering and set up of a meeting this size. While it is a vibrant city there were many distractions even within the hotel in regards to noise, cleanliness, etc.	2/17/2018 6:41 PM
18	Papers should have more time for discussion, jltr did a better job on this than providing one junior discussant	2/17/2018 5:26 PM

To: ATA Officers and Trustees  
From: John Robinson  
Re: Nominations Committee Report  
Date: May 22, 2018

Committee members:

John Robinson, Chair, Texas A&M University  
LeAnn Luna, Co-Chair, University of Tennessee  
Bryan Cloyd, Lehigh University  
Katharine Drake, University of Arizona  
Devan Mescall, University of Saskatchewan

The committee was charged with filling the following slate of nominations for 2018-2019:

- (1) President-Elect;
- (2) Vice-President Elect;
- (3) Vice President of Finance Elect
- (4) Secretary
- (5) four Trustees; and
- (6) two members for the Publications Committee.

The committee solicited nominations for these positions from the membership by posting an announcement on the ATA website and sending e-mail announcements. In addition, the committee contacted the ATA Board of Trustees for additional suggestions. The committee evaluated over 60 nominees for the various positions and now forwards the following slate of officers and trustees nominees for approval by the board of trustees and the membership:

<b>Position</b>	<b>Nominee</b>	<b>Affiliation</b>
President Elect	Diana Falsetta	University of Miami
Vice President Elect	Jennifer Brown	Arizona State University
Vice President of Finance Elect	Hughlene Burton	University of North Carolina Charlotte
Secretary	Stacie Laplante	University of Wisconsin
Trustees	Erin Towery	University of Georgia
	Bridget Stomberg	University of Indiana Bloomington
	Ryan Wilson	University of Oregon
	Stephanie Sikes	University of Illinois at Chicago
Publications Committee	Scott Dyreng	Duke University
	Erin Henry	University of Memphis



## ATA Publications Committee 2017-18

### Final Report

June 19, 2018

**Members:** Alex Edwards, Michaela Morrow (Vice Chair), Sonja Rego (Chair), Donna Schmitt, Erin Towery

**Ex-Officio Members:** Sonja Pippin (Webmaster), Roby Sawyers (JLTR Editor), Connie Weaver (JATA Editor), Candace Witherspoon (Technology)

### Committee Charges / Activities / Recommendations

#### 1. Selection of *JLTR* Editor-Elect

In June 2017, the Committee Chair determined that the *JLTR* Editor-Elect should have been selected in the prior academic year, but that search process was never initiated. Upon this discovery, the Committee (in consultation with ATA President Ben Ayers) initiated an expedited search process, putting out a call for nominations for *JLTR* Editor-Elect within several days. Nominations were accepted through September 15<sup>th</sup>, at which time the Committee contacted the five nominated individuals to gauge their interest. Of those five, two agreed to submit Editorial Goals and Objectives and asked to be considered by the Committee. After extensive discussion of the two candidates, in January 2018 the Committee unanimously selected Blaise Sonnier to serve as the *JLTR* Editor-Elect. Blaise's term as Editor began in June 2018 and continues until June 2021.

#### 2. *JATA* Open Access Recommendation

ATA President Ben Ayers asked the Committee to review and make a recommendation on whether all AAA members should be provided "open access" to *JATA*. After discussing the pros and cons, the committee unanimously recommended that all AAA members be provided open access to *JATA*. The Committee concluded the expected benefits of increasing the number of downloads and citations of *JATA* articles by AAA members at large, likely outweighs any potential decline in *JATA* subscription fees that could occur with open access.

#### 3. *JATA* Kudos Pilot Program Recommendation

ATA President Ben Ayers asked the Committee to discuss *JATA*'s participation in the Kudos Pilot Program, which is intended to increase the dissemination of research published in *JATA*. The program uses digital object identifiers (DOIs) and open researcher and collaborator IDs (ORCHIDs) to track the impact of research articles. In this program each article published in *JATA* will have a simplified abstract that will be accessible to non-academic readers. Kudos will then allow authors and editors to share this information through social media and also measure the impact of research published in *JATA*. Although some members expressed concerns with asking authors to complete additional tasks during the publication process, the

Committee concluded that increasing the visibility of research published in *JATA* is an important and valuable activity and expressed support for *JATA*'s participation in the program.

#### 4. Recommended timeline for the *JATA* and *JLTR* Editor nomination process

Given the recent, delayed search process for the *JLTR* Editor-Elect (see point 1 above), the Committee was charged with creating a formal mechanism for ensuring that future *JATA* and *JLTR* Editor search processes are initiated in a timely manner. To that end, the Committee Chair and Co-Chair compiled the table below, to be updated periodically:

<b>Timing of <i>JATA</i> Senior Editor Selection by Publications Committee</b>			
Senior Editor	Senior Editor Term Starts	Senior Editor-Elect Term	Selection Year
John Phillips	Summer 2011	2010-11	2009-10
Ken Klassen	Summer 2014	2013-14	2012-13
Connie Weaver	Summer 2017	2016-17	2015-16
???	Summer 2020	2019-20	2018-19
???	Summer 2023	2022-23	2021-22
???	Summer 2026	2025-26	2024-25
???	Summer 2029	2028-29	2027-28
<b>Timing of <i>JLTR</i> Senior Editor Selections by Publications Committee</b>			
Senior Editor	Senior Editor Term Starts	Senior Editor-Elect Term	Selection Year
Roby Sawyer	Summer 2015	2014-15	2013-14
Blaise Sonnier	Summer 2018	2017-18	2016-17
???	Summer 2021	2020-21	2019-20
???	Summer 2024	2023-24	2022-23
???	Summer 2027	2026-27	2025-26
???	Summer 2030	2029-30	2028-29

Michaele Morrow (Chair, 2018-19) and her Publications Committee will discuss whether this table should be: 1) included in the ATA Publications Handbook, 2) included in the final Publications Committee Report each year, or 3) passed down informally from Chair-to-Chair each year. The outgoing Chair, Sonja Rego (2017-18), recommends it be included in the Committee's final report each year, as that report is required each year and the outgoing Committee Chair could be charged with reviewing and updating the table each year, as necessary.

## **Regional Programs Committee 2018**

For the **2018 Midwest Regional Meeting** in Indianapolis, Indiana this coming October, we currently have 5 tax submissions under review.

For the 2017 Midwest Regional Meeting in Chicago, Illinois this past October, two tax submissions were presented.

In addition, we discussed suggesting to AAA Council to send out the contact information for the Program Chairs for each Regional Meeting to the various section Region subcommittees/chairs on an annual basis, around October 1, to encourage the development of panels and other sessions that would be of interest to the region meeting attendees. I communicated this suggestion to Markus Ahrens, AAA Council President.

There were two tax presentations at the **2018 SE Regional Meeting in April**; two in the paper category and one in the dialogue category. Once again, I collaborated with the AAA's Paper Chair in the capacity of liaison for the taxation sub track of the meeting. I support the comment from the Midwest Region's coordinator regarding the need for ATA leadership to facilitate/request greater collaboration between the ATA Regions' coordinators and the Program Chairs for each Regional Meeting. I also support the comment about encouraging the development of panels and other sessions of interest to region meeting attendees, not just research papers.

## **ATA Research Resources and Methodologies Committee 2017-2018**

June 4<sup>th</sup>, 2018

Members: Bridget Stomberg (co-chair), Erin Towery (co-chair), Herita Akamah, Bonnie Brown, Shannon Chen, Nathan Goldman, Christina Lewellyn, Miles Romney, Keith Walker, David Witesman

Bridget Stomberg and Erin Towery 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 research sessions at the 2018 ATA Midyear Meeting. This includes the solicitation and selection of papers, speakers, moderators and discussants as needed.**

We received 64 papers combined for the concurrent research sessions. We scheduled twelve research sessions at the midyear meeting, including 28 papers (plus 24 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 2018 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. Rather than organize only one New Faculty/Doctoral Student research session, we included New Faculty/Doctoral Student presentations throughout the program. A majority of both presenters and discussants on the program were New Faculty/Doctoral Students.

- 3. Establish the guidelines for submission of all research papers to the 2018 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 Lynn Jones to post the call for all research papers on the ATA website. We also coordinated the submission deadline with Connie Weaver (JATA editor) so that the deadline matched that of the JATA conference. 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(s). All Academic was relatively straightforward to use and enabled us 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.**

Because we were able to accommodate 28 papers in concurrent sessions, we did not select papers for inclusion in a Research Forum at the 2018 midyear meeting.

**5. Develop a description of the activities of the Research Resources and Methodologies Committee and its Chairs 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, combining selected papers into research sessions and selecting discussants. Because this activity takes place in a relatively short period of time (primarily late November through early January), and there is a learning curve with understanding how to use the All Academic system, we recommend that in the future, co-chairs should 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. The co-chair recommendation should help ensure smooth transitions from year to year in this critical function.

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. Ideally, the committee should have a minimum of 15 members.

For the past several years, the JATA editor has coordinated with the committee on manuscripts submitted to both the JATA Conference and the ATA Midyear Meeting research sessions. We found this to be very helpful given the large volume of submissions. We assigned reviewers for those manuscripts submitted only to the research sessions, and the JATA editor (Connie Weaver in 2018) shared with us the blind rankings and reviews for the manuscripts submitted to both the JATA Conference and the research sessions. Going forward, we recommend that the JATA editor include a question for the JATA Conference reviewers asking whether they think the manuscripts should be considered for the research sessions.

Finally, although the All Academic system was helpful to the submission and review process, we found the functionality to be limited at times. For example, when we assigned manuscripts to reviewers, we had to manually set the deadline for each paper individually rather than being able to set a deadline for all reviews. We therefore recommend coordinating with the AAA to further refine the All Academic submission system.

**Session 3.02 – Saturday, February 17, 2018, 9:00 AM – 10:20 AM**

**Moderator:**

**Repatriation Taxes**

*Repatriation Taxes and Affiliate-level Investment Decisions*

Harald Amberger, WU Vienna University

Kevin Markle, University of Iowa

**David Samuel, Vienna University of Economics and Business**

*Discussant:* Anh Persson, Michigan State University

*Market Pressure and the Repatriation of Foreign Earnings: Evidence from an SEC Experiment*

Jeong-Bon Kim, University of Waterloo

Kenneth Klassen, University of Waterloo

**Betty Xing, University of Waterloo**

*Discussant:* Mollie Mathis, Auburn University

*The Repatriation of Earnings Previously Designated as Indefinitely Reinvested in Foreign Countries*

**Kimberly Krieg, University of Oregon**

Steven Matsunaga, University of Oregon

Ryan Wilson, University of Oregon

*Discussant:* Michelle Hutchens, University of Illinois at Urbana-Champaign

**Session 3.03 – Saturday, February 17, 2018, 9:00 AM – 10:20 AM**

**Moderator:**

**Accounting for Income Taxes: Audit and Financial Reporting Quality**

*Auditors and the Predictive Power of the Deferred Tax Valuation Allowance*

**Zhuoli Axelton, Washington State University**

Jeffrey Gramlich, Washington State University

Kathleen Harris, Washington State University

*Discussant:* Michelle Harding, Virginia Tech

*Do Important Tax Fee Clients Affect Income Tax Accrual Quality?*

**Jian Cao, Florida Atlantic University**

Kellie Carr, Western Michigan University

Joseph Rakestraw, Florida Atlantic University

*Discussant:* Michelle Nessa, Michigan State University

*The Audit Quality Impact of Competition on Firm-Provided Non-Audit Tax Services*

**Stephen Kuselias, Providence College**

Stephen Perreault, Providence College

Christine Earley, Providence College

*Discussant:* Michaela Morrow, Suffolk University

**Session 4.02 – Saturday, February 17, 2018, 10:40 AM – 12:10 PM**

**Moderator:**

**Taxes and Corporate Finance**

*Do Internal Financial Constraints lead to more Tax Planning? Evidence from the Pension Protection Act of 2006*

John Campbell, University of Georgia

**Nathan Goldman, University of Texas at Dallas**

Bin Li, University of Texas at Dallas

*Discussant:* Erin Henry, University of Memphis

*The Relation between Firm Dividend Policy and the Predictability of Cash Effective Tax Rates*

**Matthew Erickson, Virginia Tech**

*Discussant:* Jeri Seidman, University of Virginia

*Net Operating Loss Carryforwards and Corporate Financial Policies*

Shane Heitzman, University of Southern California

**Rebecca Lester, Stanford University**

*Discussant:* Christine Dobridge, Federal Reserve

**Session 4.03 – Saturday, February 17, 2018, 10:40 AM – 12:10 PM**

**Moderator:**

**Income Tax Compliance: Experimental Research**

*The Effect of Audit Burden on Subsequent Tax Evasion*

Amy Hageman, Kansas State University

Ethan LaMothe, University of South Carolina

**Mary Marshall, University of South Carolina**

*Discussant:* Shane Stinson, University of Alabama

*The Efficiency of Interactive Voice Response Systems and Tax Collection: A field experiment by the California Franchise Tax Board*

**Helen Hurwitz, Saint Louis University**

John McGowan, Saint Louis University

Allen Prohofsky, California Franchise Tax Board

*Discussant:* Donna Bobek Schmitt, University of South Carolina

*Are Individuals More Willing to Lie to Tax Software or a Tax Professional? Experimental Evidence*

**Ethan LaMothe, University of South Carolina**

Donna Bobek Schmitt, University of South Carolina

*Discussant:* Andrew Cuccia, University of Oklahoma

**Session 5.02 – Saturday, February 17, 2018, 1:00 PM – 1:50 PM**

**Moderator:**

**Accounting Standards and Income Taxes**

*The Impact of Standard Setting on Individual Investors: Evidence from SFAS 109*

**Michelle Hutchens, University of Illinois at Urbana-Champaign**

Sonja Rego, Indiana University – Bloomington

Brian Williams, Indiana University - Bloomington

*Discussant:* Nathan Goldman, University of Texas at Dallas

*Does Diminishing the Financial Accounting Benefits of Innovative Activities Reduce Innovation?*

Braden Williams, University of Texas at Austin

**Brian Williams, Indiana University – Bloomington**

*Discussant:* Miles Romney, Florida State University

**Session 5.03 – Saturday, February 17, 2018, 1:00 PM – 1:50 PM**

**Moderator:**

**Perceptions of Fairness in Income Tax**

*The Incidence, Valuation and Management of Tax-related Reputational Costs: Evidence from a Period of Protest*

Dan Dhaliwal, University of Arizona

Theodore Goodman, Purdue University

**P.J. Hoffman, Purdue University**

Casey Schwab, Indiana University – Bloomington

*Discussant:* Shannon Chen, University of Arizona

*Why Pay Our Fair Share? How Perceived Influence over Laws Affects Tax Evasion*

Paul Mason, Baylor University

**Steve Utke, University of Connecticut**

Brian Williams, Indiana University – Bloomington

*Discussant:* Shannon Chen, University of Arizona



**Session 6.02 – Saturday, February 17, 2018, 2:00 PM – 2:50 PM**

**Moderator:**

**External Tax Service Providers**

*Big 4 Affiliation, Tax Expertise, and the Art of Avoiding Taxes: Do the Big 4 Practice what they Preach?*

Bradley Blaylock, University of Oklahoma

**Anastasios Elemes, Essec Business School**

*Discussant:* Junwei Xia, Indiana University - Bloomington

*Law Firms as Tax Service Providers*

Andrew Acito, Michigan State University;

**Michelle Nessa, Michigan State University**

*Discussant:* Junwei Xia, Indiana University - Bloomington

**Session 6.03 – Saturday, February 17, 2018, 2:00 PM – 2:50 PM**

**Moderator:**

**Taxes and Competition**

*Do U.S. Multinational Firms Benefit from Competitive Tax Advantages through Advance Tax Rulings in Europe?*

Tobias Bauckloh, University of Kassel

**Inga Hardeck, European University Viadrina**

Patrick Wittenstein, University of Hamburg

Bernhard Zwergel, University of Kassel

*Discussant:* Lisa De Simone, Stanford University

*The Competitive Effects of the American Jobs Creation Act of 2004*

Michael Donohoe, University of Illinois at Urbana-Champaign

**Hansol Jang, University of Illinois at Urbana-Champaign**

Petro Lisowsky, University of Illinois at Urbana-Champaign

*Discussant:* Lisa De Simone, Stanford University

**Session 7.02 – Saturday, February 17, 2018, 3:10 PM – 4:00 PM**

**Moderator:**

**International Tax I**

*Measuring Tax Complexity across Countries - A Survey Based Approach*

**Thomas Hoppe, Universität Paderborn**

Deborah Schanz, Ludwig-Maximilians-Universität

Susann Sturm, Ludwig-Maximilians-Universität

Caren Sureth-Sloane, Universität Paderborn

*Discussant:* Brian Wenzel, McGill University

*Tax Haven Incorporation and the Cost of Capital*

**Christina Lewellen, North Carolina State University**

Landon Mauler, Florida State University

Luke Watson, University of Florida

*Discussant:* Brad Hepfer, Texas A&M University

**Session 7.03 – Saturday, February 17, 2018, 3:10 PM – 4:00 PM**

**Moderator:**

**Taxation of Capital Gains**

*Capital Gains Taxation and Funding for Start-up Firms*

**Alex Edwards, University of Toronto**

Maximilian Todtenhaupt, University of Mannheim

*Discussant:* Frank Murphy, University of Connecticut

*Capital Gains Taxes and the Market Response to Earnings Announcements*

Greg Clinch, University of Melbourne

Bradley Lindsey, North Carolina State University

**William Moser, Miami University**

*Discussant:* Frank Murphy, University of Connecticut

**Session 8.02 – Saturday, February 17, 2018, 4:10 PM – 5:00 PM**

**Moderator:**

**International Tax II**

*Transfer Pricing and the Decision-making Authority of the Tax Function in Multinational Companies*

**Marcel Olbert, University of Mannheim**

Jost Heckemeyer, Kiel University, ZEW Mannheim

Sven-Eric Baersch, Flick Gocke Schaumburg

*Discussant:* Scott Rane, Texas A&M University

*Directors' International Work Experience and Tax Avoidance*

**Amanda Gonzales, University of Nebraska-Lincoln**

Kathleen Harris, Washington State University

Thomas Omer, University of Nebraska-Lincoln

*Discussant:* Cathryn Meegan, Florida State University

**Session 8.03 – Saturday, February 17, 2018, 4:10 PM – 5:00 PM**

**Moderator:**

**Foreign Cash Holdings**

*Do the Agency Costs of Foreign Cash Holdings Affect the Cost of Debt?*

Dan Dhaliwal, University of Arizona

Matthew Erickson, Virginia Tech

**Nathan Goldman, University of Texas at Dallas**

Linda Krull, University of Oregon

*Discussant:* Mary Vernon, University of Wisconsin

*The Persistence and Pricing Implications of Changes in Multinational Firms' Foreign Cash Holdings*

**Xi (Novia) Chen, University of Houston**

Peng-chia Chiu, The Chinese University of Hong Kong

Terry Shevlin, University of California-Irvine

*Discussant:* Mehmet Kara, Texas A&M University

# **FINAL REPORT OF THE 2018 ATA TEACHING AND CURRICULUM CONFERENCE PLANNING COMMITTEE**

## **Planning Committee**

Tracy Noga (chair), Bentley University

Diana Falsetta, University of Miami

Susan Jurney, Oklahoma City University

Troy Lewis, Brigham Young University

Kate Mantzke, Northern Illinois University

Michaele Morrow, Suffolk University

Shelley Rhoades-Catanach, Villanova University

Tim Rupert, Northeastern University

Shane Stinson, University of Alabama

## Summary Report

The 4<sup>th</sup> annual ATA Teaching and Curriculum Conference was held the day prior to the ATA midyear meeting on Thursday, February 15, 2018 in New Orleans, LA. As in prior years, the purpose of the conference was to bring together ATA members who are interested in teaching and curriculum focused sessions and allow them to share ideas with each other.

Survey data from the prior year was negligible. Committee members collected anecdotal data and spent a lot of time discussing a variety of approaches to increasing attendance and making the conference more impactful for participants. The committee chose to focus on sessions that were of wide appeal, timely and would result in specific implementable ideas that participants could bring back to their campuses and classrooms. We also wanted to capitalize on the ATA members that are master teachers and could pass on their knowledge and experience to other members. These objectives led to more plenary sessions and fewer concurrent sessions.

Although some ATA members indicated a desire for technical CPE type sessions the committee unanimously agreed this conference is not the appropriate venue for this type of session as participants prefer to use it to obtain tangible ideas and tools to implement in the classroom as opposed to technical knowledge. As the conference approached, however, the Tax Cuts and Jobs Act of 2017 was passed. The extensive changes to international tax made the sessions on teaching international tax and related cases we were planning no longer relevant. Therefore, we changed that session to a technical update followed by a session on how to restructure international tax courses in light of tax reform. Overall the session went well and was appreciated. However, as often happens with the technical updates they were too in-depth for many participants despite repeated requests to the speaker to keep the discussion at a high level. However, the firm sponsors get the best possible speakers who are subject matter experts and it becomes difficult for the speaker and the audience to meet at the right level. The committee highly cautions the use of technical speakers in the future or to closely work with the expert to agree on the technical level of detail.

A call went out for submissions for teaching tips sessions, as in years past. However, the call was specifically tailored to the topics we had identified as timely and relevant and the topics for this year's conference. The 14 submissions were made to the AAA system which is archaic, cumbersome and not useful for these types of non-research submissions. The submissions were reviewed by committee members and, unfortunately, most did not fit within the themes of our current year conference<sup>1</sup>.

Registration for the meeting, as in prior years, was not dependent on attending the midyear meeting. Although, some participants did say that they were staying for the midyear

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<sup>1</sup> It is important to note this is an indication there is a demand for more teaching oriented sessions at the ATA mid-year meeting. In particular it would be helpful to have a session to present case studies or other curriculum materials prior to submission for publication.

meeting, and would not have attended otherwise if they had not come to the T&C Conference. This year's conference had 74 registered paid participants<sup>2</sup>, and we had advertised a cap of 80 to allow for conversation amongst participants in a more informal setting. Registration was \$85/person. This registration number does not include the firm participants. Four participants did not stay for the Mid-Year Meeting.

Approximately 50% of the participants provided feedback via the post conference survey. Overall, participants were happy with the conference. In particular, they liked the hands on learning and collaborative brainstorming. For next year's conference the topics of most interest are teaching tips and techniques followed by the use of technology, including data analytics, in tax practice and curriculum implications.

Sponsorship for the conference has rotated amongst the firms. Funding for this year's conference was from Deloitte (\$6,000). All food and rooms were organized by AAA Headquarters, with feedback from the committee chair.

2018 T&CC income and expenses.

Sponsorship	\$6,000	
TCC Registration Fees	<u>\$6,290</u>	
Total Revenue		\$12,290
Food/Bev	\$11,965	
Audio/Visual	\$2,095	
Speaker	\$300	
Bank Fees	<u>\$7</u>	
Total MY TCC Expenses		\$14,367
Net Revenue / (Expense)		<u><u>(\$2,077)</u></u>

**A copy of the final agenda<sup>3</sup> and (participant) feedback follows.**

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<sup>2</sup> A list of registrants was not provided to participants upon registration. This was a complaint and should be done in the future so participants are able to contact each other after the conference.

<sup>3</sup> The program was not printed for participants as a hand out. This was a mistake thought should not be repeated. Participants were not happy with the absence of a hard copy.

**ATA  
2018 Teaching Conference**

**Tenure-track faculty are invited to a special mentor breakfast to hear from master teachers and researchers on how you become a master teacher without sacrificing your research time or agenda.**

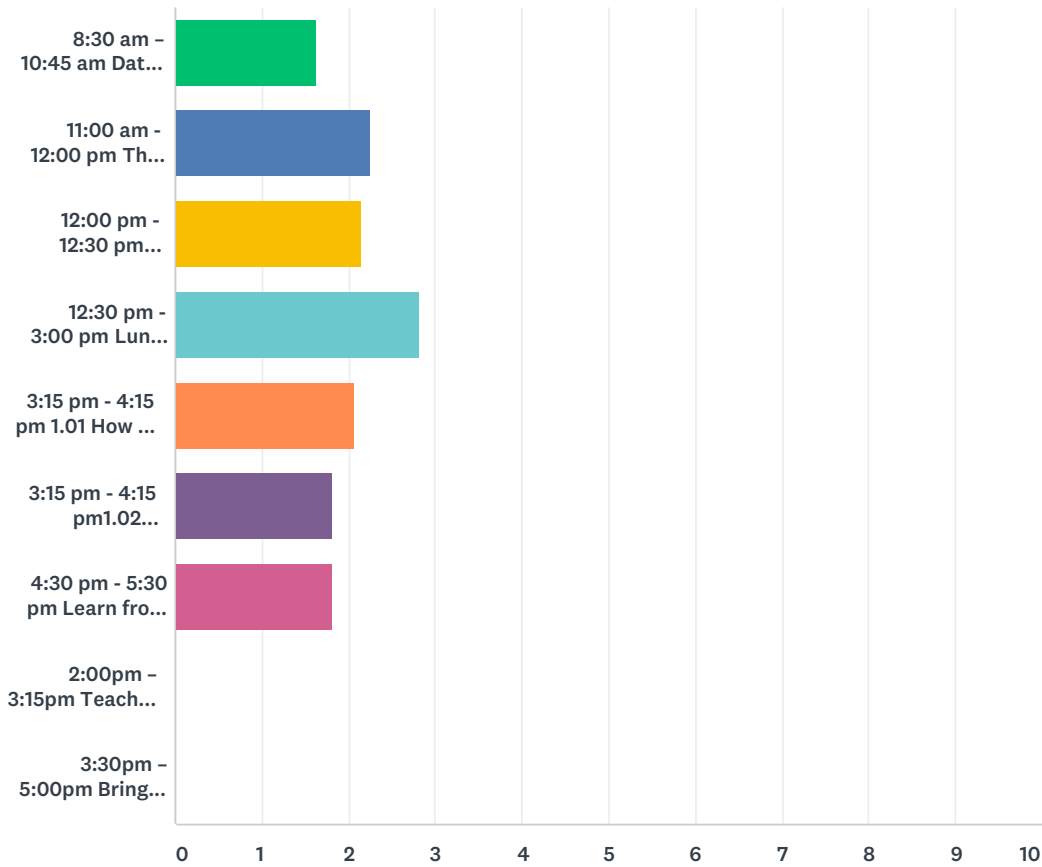
7:30 – 8:30	continental breakfast*
8:30 – 9:30	<p><b>Data Analytics in Today (and Tomorrow's) Tax Practice</b> Our tax professionals will share with us specific “real world” examples of how data analytics are used in various areas of tax practice. Time will be spent on what staff one to five years out are currently working on as well as what staff are expected to be working on in the next 5 years.</p> <p><b>Speakers: Beth Mueller – Partner, US Tax Analytics Leader, Deloitte</b> <b>Jonetta Love – PMP, Manager Tax Analytics, Deloitte</b></p>
9:30 - 10:45	<p><b>Data Analytics - Applications for the Classroom</b> Be prepared to bring your laptop and get your hands dirty! We will be working on case studies you can use in class and adapt to various class levels. If registered, you will receive instructions before the conference begins on how to install the free software needed to participate in this session and you will be ready to incorporate data analytics into your classes when you return to campus.</p> <p><b>Speakers: Beth Mueller – Partner, US Tax Analytics Leader, Deloitte</b> <b>Jonetta Love – PMP, Manager Tax Analytics, Deloitte</b></p>
10:45 – 11:00	Break
11:00 – 12:00	<p><b>The Gamification Craze: What is it and how can I use it my tax class?</b> Gamification is a framework for maintaining student engagement and is being used throughout higher education to enhance learning. We will learn some of the theoretical framework and how some firms are building it into their training programs. Additionally, we will learn the steps of how to build it into a college level course.</p> <p><b>Speaker: John Dyer - Manager, Learning and Talent Development, Deloitte</b></p>
12:00 – 12:30	<p><b>Brainstorming: Roundtable Discussions on Gamification</b> Since we currently do not have many examples of how people use gamification in a tax class we want to take what we learn and brainstorm in small groups how it could be applied into various tax courses. Each table will have some ideas to get the discussion rolling and a scribe to take note of the ideas. After the conference every participant will receive a list of all the ideas generated from all the tables.</p> <p><b>Speaker: Timothy Wiseman, Saint Leo University</b> <b>Moderator: Shelley Rhoades-Catanach, Villanova University</b></p>
12:30 – 2:00	<p>Lunch</p> <p><b>Tax Reform: Update on International Tax – Part I</b> This session will begin a technical update on some of the biggest changes to the tax law affecting multinational businesses in the US.</p> <p><b>Speaker: Michael Marx – International Tax Partner, Deloitte</b></p>
2:00 – 3:00	<p><b>Tax Reform: Update on International Tax – Part II</b> Our plenary session will continue with the technical updates on international tax.</p> <p><b>Speaker: Michael Marx – International Tax Partner, Deloitte</b></p>
3:00 – 3:15	Break
3:15 - 4:15	Concurrent Session

	<p><b>Breakout A: How to Incorporate Writing Into Your Tax Course...and Have your Students Thank You For It!</b></p> <p>This session will focus on overcoming the challenges of incorporating writing into your tax course. We will share tips for convincing students that writing is important for a career in tax or accounting, and provide resources to help students improve their writing. We will discuss the development of effective writing assignments and share multiple examples of those assignments, along with efficient grading rubrics.</p> <p><b>Moderator:</b>  <b>Michael Morrow, Suffolk University</b></p> <p><b>Speakers:</b>  <b>Michael Morrow, Suffolk University</b>  <b>Steve Rosner, St. Edwards University</b></p>	<p><b>Breakout B: Incorporating ethics throughout your tax courses.</b></p> <p>With more accrediting bodies expecting ethics to be represented across the business curriculum, many tax instructors are facing pressure to incorporate ethics in tax courses. This session will provide resources for introducing and incorporating ethics into introductory and advanced tax classes.</p> <p><b>Moderator:</b>  <b>Susan Journey, Oklahoma City University</b></p>
4:15 – 4:30	Break	
4:30 – 5:30	<p><b>Learn from Master Teachers: Applying Effective Teaching Theory to Tax Classes</b></p> <p>Learn effective teaching techniques from our premier ATA instructors. A PhD. in Education Theory will provide the most effective teaching techniques and Shelley Rhoades-Catanach and Tim Rupert will share how they specifically use them in their course.</p> <p><b>Speakers: Shelley Rhoades-Catanach, Villanova University</b>  <b>Tim Rupert, Northeastern University</b>  <b>Margaret-Mary Sulentic Dowell, PhD, School of Education, Louisiana State University</b></p>	
6:00 – 7:00	Reception	



## Q9 TCC: Please rate the sessions you attended

Answered: 41 Skipped: 107



	SUPERIOR	EXCELLENT	AVERAGE	FAIR	UNSATISFACTORY	N/A	TOTAL	WEIGHTED AVERAGE
8:30 am – 10:45 am Data Analytics. Part I & Part II	46.34% 19	39.02% 16	7.32% 3	2.44% 1	0.00% 0	4.88% 2	41	1.64
11:00 am - 12:00 pm The Gamification Craze: What is it and How Can I Use it in My Tax Class?	27.50% 11	30.00% 12	32.50% 13	10.00% 4	0.00% 0	0.00% 0	40	2.25
12:00 pm - 12:30 pm Brainstorming: Roundtable Discussions on Gamification	30.00% 12	32.50% 13	20.00% 8	12.50% 5	0.00% 0	5.00% 2	40	2.16
12:30 pm - 3:00 pm Lunch - Panel/Follow up Session Tax Reform: Update on International Tax Part I & Part II	12.20% 5	24.39% 10	36.59% 15	12.20% 5	9.76% 4	4.88% 2	41	2.82

## 2018 ATA Midyear Meeting Survey

3:15 pm - 4:15 pm 1.01 How to Incorporate Writing Into Your Tax Course...and Have your Students Thank You For It!	12.82% 5	33.33% 13	17.95% 7	0.00% 0	0.00% 0	35.90% 14	39	2.08
3:15 pm - 4:15 pm1.02 Incorporating Ethics Throughout Your Tax Courses	8.82% 3	20.59% 7	2.94% 1	0.00% 0	0.00% 0	67.65% 23	34	1.82
4:30 pm - 5:30 pm Learn from Master Teachers: Applying Effective Teaching Theory to Tax Classes	35.90% 14	35.90% 14	10.26% 4	5.13% 2	0.00% 0	12.82% 5	39	1.82
2:00pm – 3:15pm Teaching Tips	0.00% 0	0.00% 0	0.00% 0	0.00% 0	0.00% 0	0.00% 0	0	0.00
3:30pm – 5:00pm Bring Something to the Table	0.00% 0	0.00% 0	0.00% 0	0.00% 0	0.00% 0	0.00% 0	0	0.00

#	COMMENTS FOR "8:30 AM – 10:45 AM DATA ANALYTICS. PART I & PART II"	DATE
1	Nice introduction into Tableau. Data Analysis not surprising, anyways.	2/26/2018 4:26 AM
2	Great speakers -- it was wonderful to finally have applied information instead of just hearing another person talk about how data analytics is changing the profession.	2/22/2018 1:17 PM
3	I thought these sessions were a fascinating look at how a tax curriculum might need to evolve in the next few years.	2/21/2018 1:30 PM
4	good introduction to what the firms are doing and seems like a decent teaching tool	2/19/2018 12:04 PM
5	Great use of the time - liked playing with the data on my own	2/18/2018 12:28 PM
6	I enjoyed learning about Tablau and thought the hands on experience was great. It was a little hard for me to see how to translate this to the classroom. Maybe including academics case studies next year or table discussions of using analytics in the classroom would be helpful.	2/18/2018 12:05 AM
7	Still haven't told us how to include this in curriculum and it doesn't seem relevant to tax especially undergrad level	2/17/2018 11:28 PM
8	The second session was great but went a little too fast at first.	2/17/2018 6:35 PM
9	Exactly what I needed - looking forward to getting the slides	2/17/2018 2:09 PM
#	COMMENTS FOR "11:00 AM - 12:00 PM THE GAMIFICATION CRAZE: WHAT IS IT AND HOW CAN I USE IT IN MY TAX CLASS?"	DATE
1	Strongly focused on Deloitte. More recommendations for other useful apps would be great.	2/26/2018 4:26 AM
2	Thinking about gamification was great but the speaker seemed oddly focused on showing us what Deloitte does even though we can't use those tools.	2/22/2018 1:17 PM
3	Too much time spent discussing a proprietary system that none of us could use.	2/20/2018 2:26 PM
4	felt like deloitte was telling us how excellent they were. not all that applicable when we can't use their technology	2/19/2018 12:04 PM
5	Need more tools for instant use in classes.	2/18/2018 8:52 PM
6	Needed more practical (and not proprietary) examples	2/18/2018 12:28 PM
7	Way too much time spent on a proprietary app that we don't have access to, would have preferred more general/usable information about gamification.	2/18/2018 1:17 AM
8	It was a lot of time for an app that we don't have access too.	2/18/2018 12:05 AM

## 2018 ATA Midyear Meeting Survey

9	Too much about why and not enough about how. Don't really care about a proprietary Deloitte program I can never use	2/17/2018 11:28 PM
10	Would be helpful if any materials demonstrated were available to the attendees - while DLearn was interesting to learn about, it's difficult to envision implementing since it's not available externally	2/17/2018 10:47 PM
11	The presenter really seemed unable to answer most questions and the session was just not very practical since the sample app used is not accessible to us. I thought the time spent discussing the benefits of gamification was excessive.	2/17/2018 6:35 PM
12	Love the topic, but so much of it was about DLearn, which is not something we can leverage. Would have been more helpful to have an instructor or several instructors do this one.	2/17/2018 2:09 PM
#	COMMENTS FOR "12:00 PM - 12:30 PM BRAINSTORMING: ROUNDTABLE DISCUSSIONS ON GAMIFICATION"	DATE
1	Needed more time to converse and finalize our "game."	2/22/2018 5:07 PM
2	This was fun! I think it would have helped if we'd had time to talk about strategies for integrating this into scarce class time.	2/22/2018 1:17 PM
3	great ideas shared among the participants at my table - only wish we had a little more time to flesh out and share more ideas	2/20/2018 6:45 PM
4	Probably could have used a little more time, but otherwise, excellent.	2/20/2018 2:08 PM
5	This was fun! More next year	2/18/2018 12:28 PM
6	The activity (creating a depreciation game) was surprisingly fun and effective.	2/18/2018 1:17 AM
7	My first thought was we won't come up with anything, but we did and it was a lot of fun. It would have been good to have more time and let tables address different teaching topics.	2/18/2018 12:05 AM
8	Could have been longer! Otherwise great ideas at my table	2/17/2018 2:09 PM
#	COMMENTS FOR "12:30 PM - 3:00 PM LUNCH - PANEL/FOLLOW UP SESSION TAX REFORM: UPDATE ON INTERNATIONAL TAX PART I & PART II"	DATE
1	Very technical speech. Difficult to eat and communitate during lunch.	2/26/2018 4:26 AM
2	Speaker was excellent, but content was too technical for this novice.	2/22/2018 5:07 PM
3	We needed it, but may was it hard to pay attention after that super carby lunch!	2/22/2018 1:17 PM
4	SUPER technical - difficult to follow since I don't teach international tax at all	2/20/2018 6:45 PM
5	It was way too technical for most of the audience. Gary's part was great (part 2) and at the right level for the room. While Part 1 was interesting, I just don't know enough about Int'l tax to understand too much of it.	2/20/2018 2:08 PM
6	very technical and hard to follow	2/19/2018 12:04 PM
7	The presenter was speaking in Greek.	2/19/2018 10:28 AM
8	Could not see slides Presenter's approach was very in-depth -- did not match my level of knowledge in the area.	2/19/2018 10:05 AM
9	The content was great but the slides were too small. Gary's presentation was really good.	2/18/2018 12:28 PM
10	Too intense for most. Great material but it was taught at an advanced level and most were at a beginning or intermediate level.	2/18/2018 10:19 AM
11	Way too much detail.	2/18/2018 1:17 AM
12	I thought this was a great session but a bit over my head. I needed the international tax reform for dummies session!	2/18/2018 12:05 AM
13	Way too technical and no tips on teaching it	2/17/2018 11:28 PM
14	Technical but that was the point!!	2/17/2018 7:08 PM
15	I realize it was not originally intended to be over lunch but the technical nature of this session made it quite difficult to follow while eating. Perhaps with international tax its a good idea to have a higher level overview for the whole crowd like garys presentation and reserve the highly technical sessions for breakout or concurrent sessions.	2/17/2018 6:35 PM

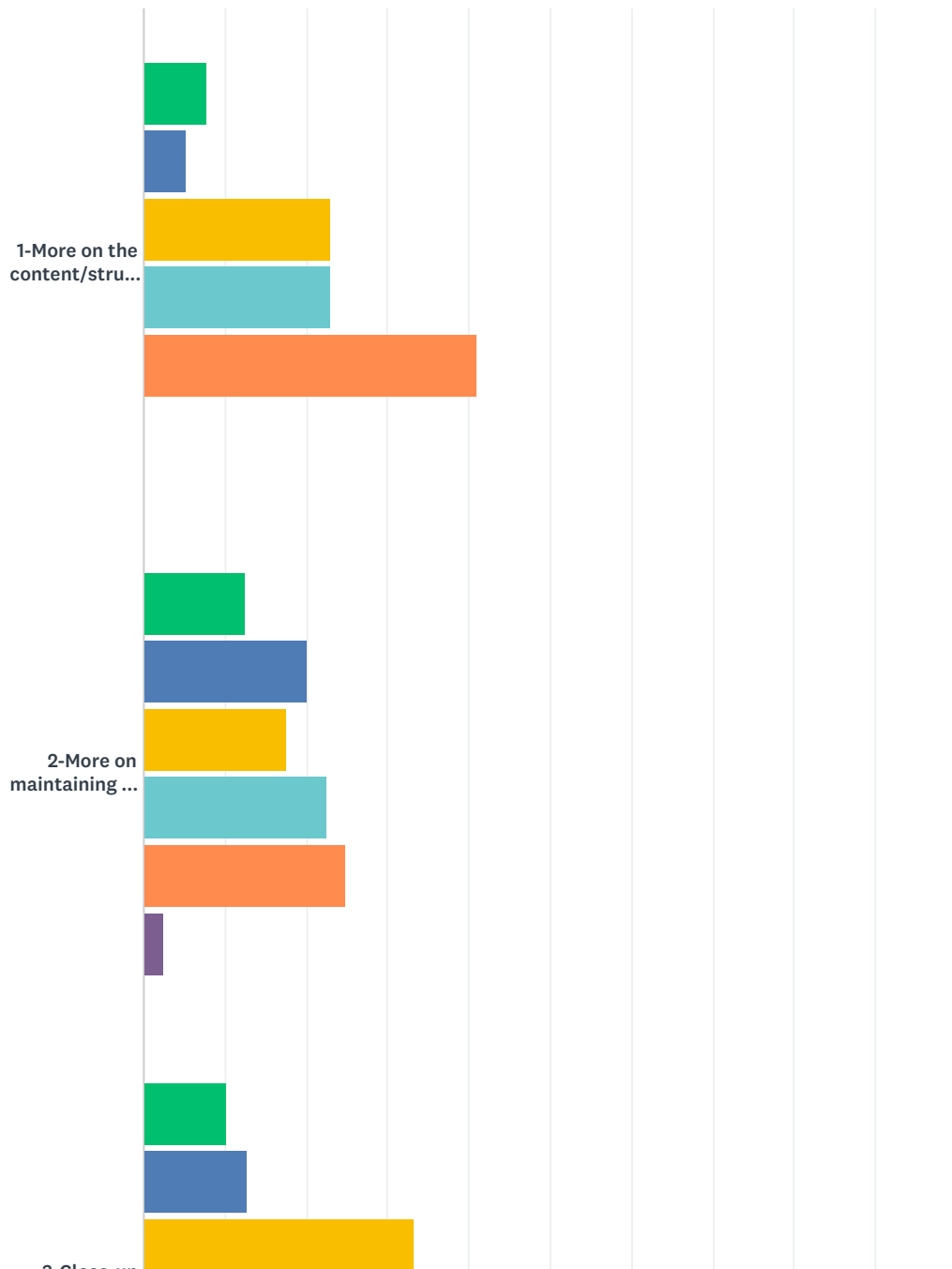
## 2018 ATA Midyear Meeting Survey

16	International just isn't that relevant to me, but most of this was far over my head.	2/17/2018 2:09 PM
#	<b>COMMENTS FOR "3:15 PM - 4:15 PM 1.01 HOW TO INCORPORATE WRITING INTO YOUR TAX COURSE...AND HAVE YOUR STUDENTS THANK YOU FOR IT!"</b>	<b>DATE</b>
1	This session was a great reminder of the importance of developing soft skills in tax students.	2/21/2018 1:30 PM
2	Good practical examples and takeaways	2/18/2018 12:28 PM
3	Practical and useful	2/18/2018 1:17 AM
4	The case study on bad writing was great.	2/18/2018 12:05 AM
5	Very good session. I really appreciated all of the materials. Only complaint is the first presenter talked about tax research and not necessarily just writing and I couldn't hear his video very well.	2/17/2018 6:35 PM
#	<b>COMMENTS FOR "3:15 PM - 4:15 PM 1.02 INCORPORATING ETHICS THROUGHOUT YOUR TAX COURSES"</b>	<b>DATE</b>
1	would love to have a brainstorming session [like the gamification and master teacher sessions] to share ideas among participants	2/20/2018 6:45 PM
2	Great speakers and ideas	2/17/2018 11:28 PM
3	Great ideas and discussion in this one	2/17/2018 2:09 PM
#	<b>COMMENTS FOR "4:30 PM - 5:30 PM LEARN FROM MASTER TEACHERS: APPLYING EFFECTIVE TEACHING THEORY TO TAX CLASSES"</b>	<b>DATE</b>
1	Great session! I enjoyed thinking through strategies and learning from the others at the table.	2/22/2018 1:17 PM
2	I enjoyed the interactive nature of this session, as well as the emphasis on the diversity of learning styles in any given classroom, which must be accounted for.	2/21/2018 1:30 PM
3	great ideas shared among the participants at my table - only wish we had a little more time to flesh out and share more ideas	2/20/2018 6:45 PM
4	Breaking out into groups for discussion on separate topics was great. I look forward to seeing what everyone shared - I think this is a great take-away (the shared info that we will be sent).	2/20/2018 2:08 PM
5	Great - loved the breakout sessions.	2/18/2018 12:28 PM
6	some good ideas were shared. brainstorming was helpful.	2/18/2018 10:19 AM
7	I really enjoyed having an educator talk to us about pedagogy.	2/18/2018 1:17 AM
8	Great speaker	2/17/2018 11:28 PM
9	Awesome session. Table group discussions were a nice touch.	2/17/2018 6:35 PM
10	once again, a great topic and wonderful speakers	2/17/2018 2:09 PM
#	<b>COMMENTS FOR "2:00PM – 3:15PM TEACHING TIPS"</b>	<b>DATE</b>
	There are no responses.	
#	<b>COMMENTS FOR "3:30PM – 5:00PM BRING SOMETHING TO THE TABLE"</b>	<b>DATE</b>
	There are no responses.	

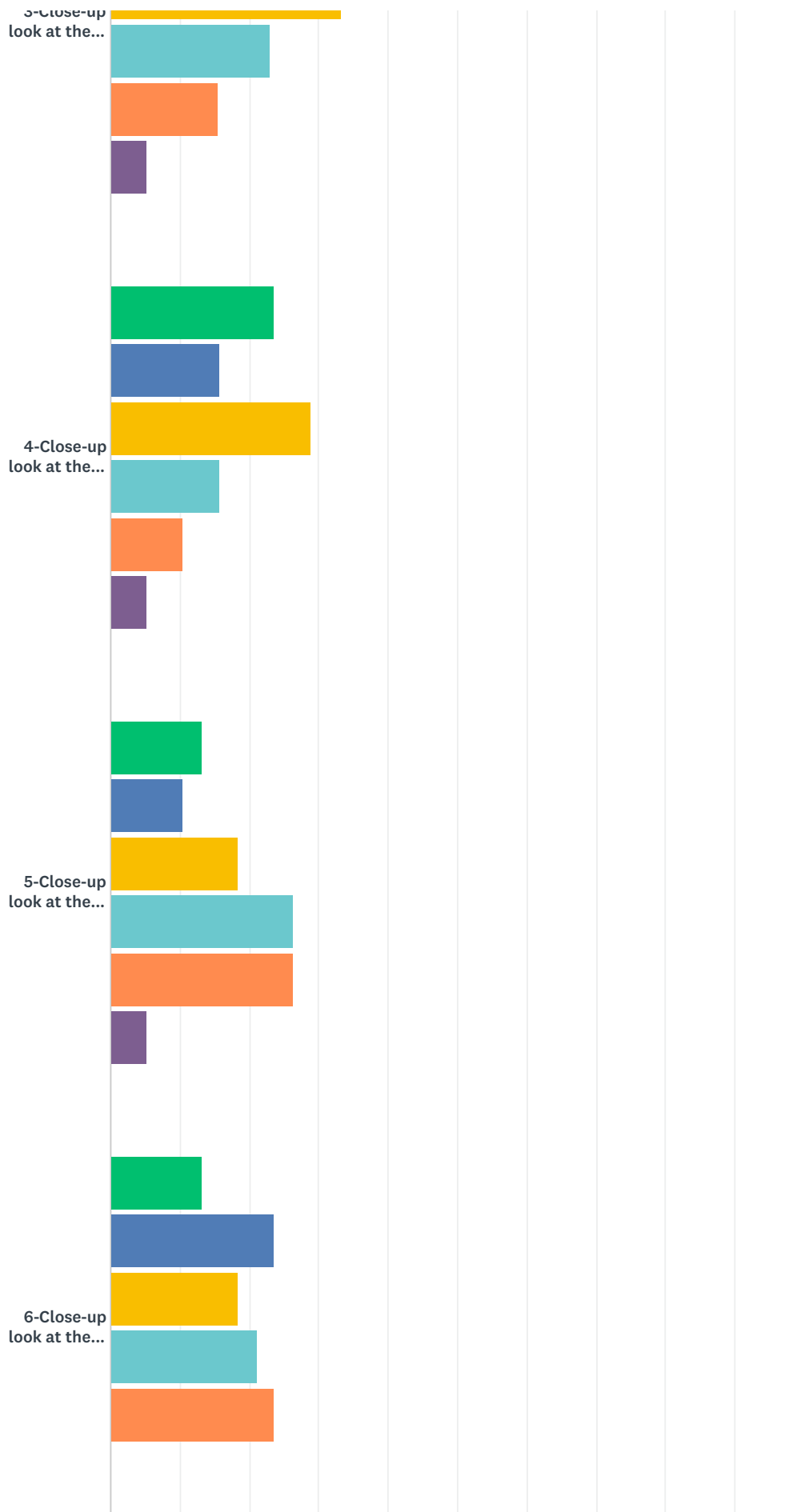
**Q10 TCC: Please rate your interest in seeing the following topics included in a future Teaching and Curriculum Conference. If you believe any might be a good candidate for an extended session, please indicate it as such.**

**Use the comment field to add items you would like to see, clarify your interest in a listed topic, and/or to provide any additional ideas or feedback about the program. Of the factors selected, please rank in order of importance with one being no interest at all and five being extremely interested.**

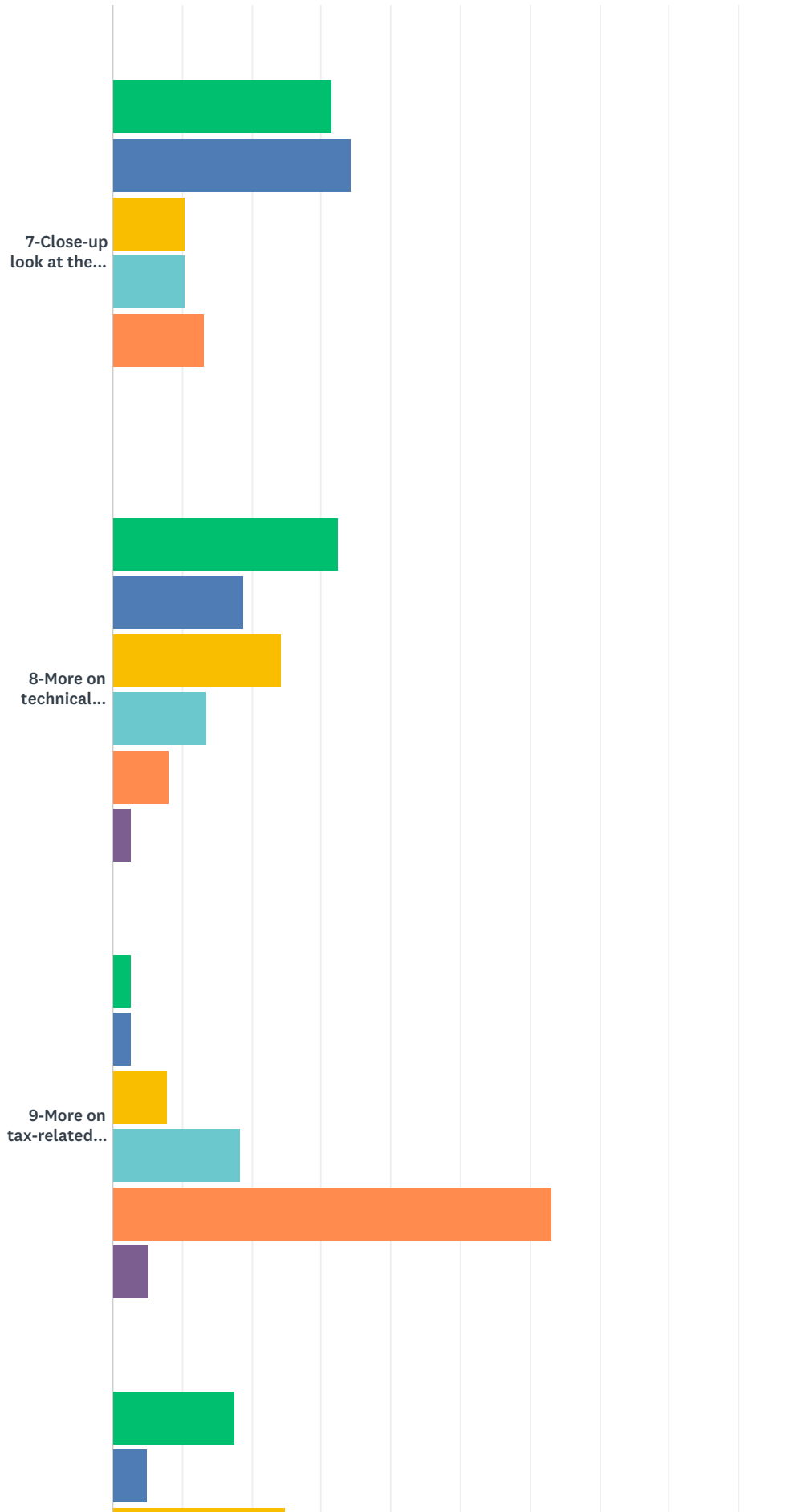
Answered: 40 Skipped: 108



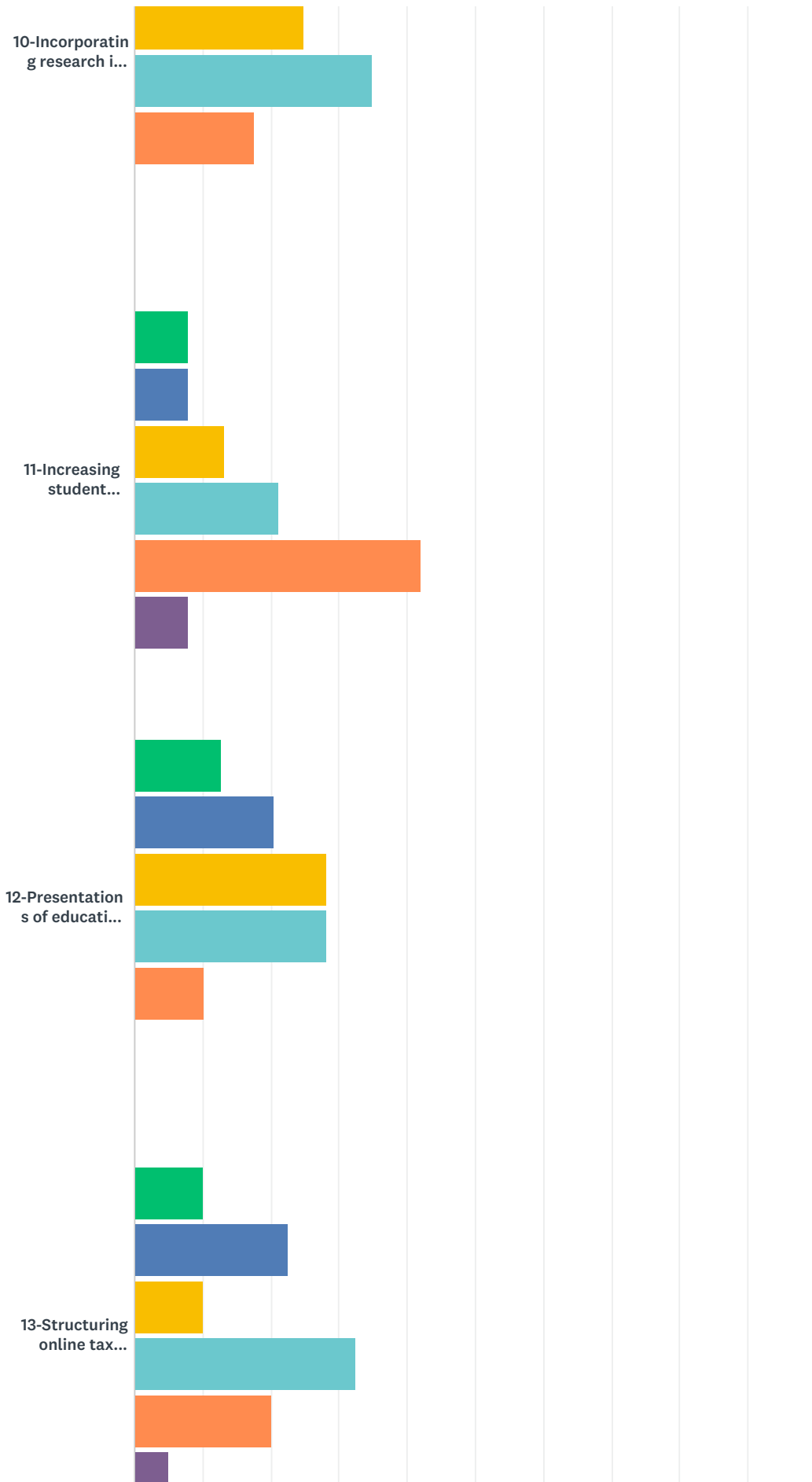
## 2018 ATA Midyear Meeting Survey



# 2018 ATA Midyear Meeting Survey

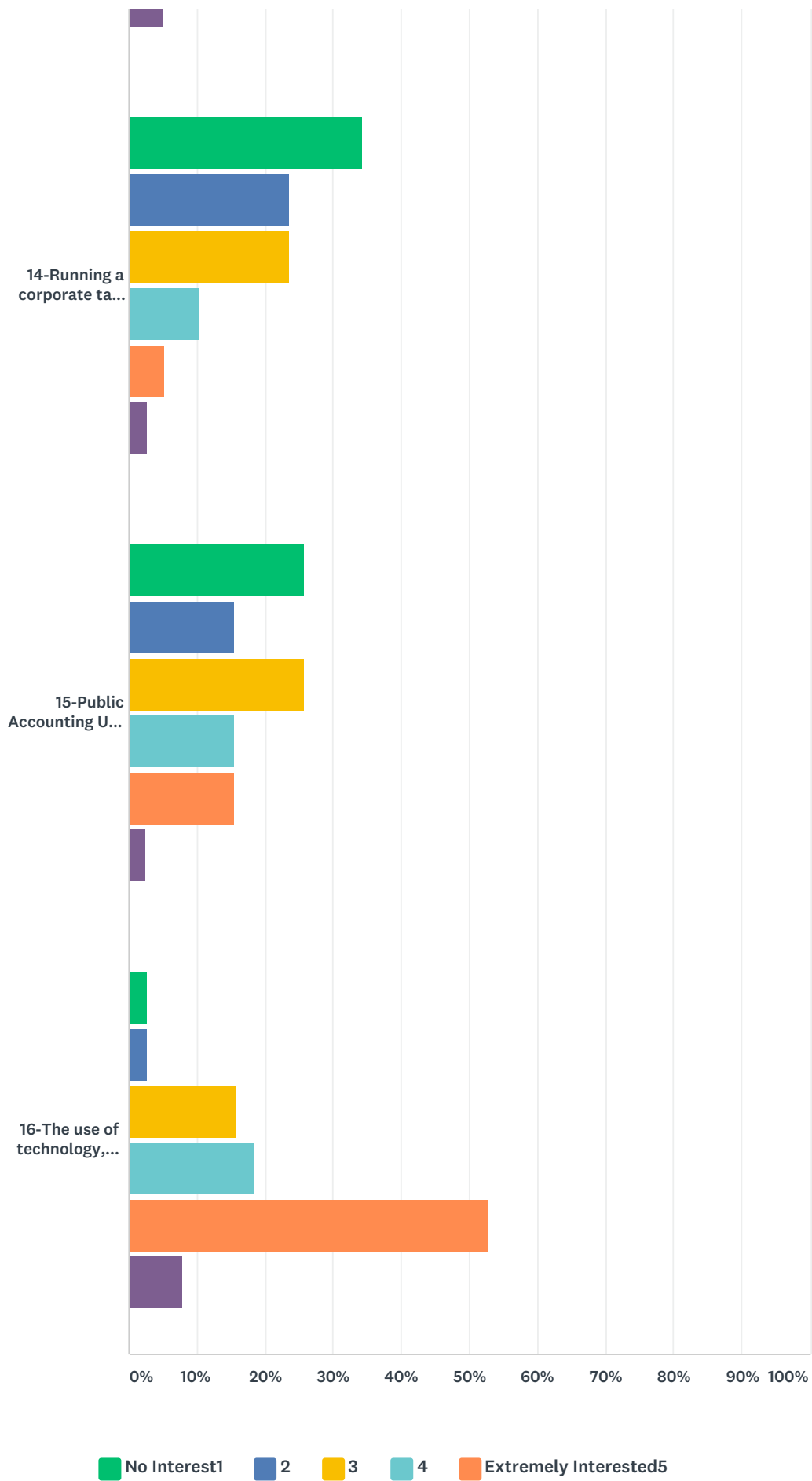


## 2018 ATA Midyear Meeting Survey





# 2018 ATA Midyear Meeting Survey



## 2018 ATA Midyear Meeting Survey

### Potential Extended Session

	NO INTEREST1	2	3	4	EXTREMELY INTERESTED5	POTENTIAL EXTENDED SESSION	TOTAL
1-More on the content/structure of the introductory tax course (provide more detail below)	7.69% 3	5.13% 2	23.08% 9	23.08% 9	41.03% 16	0.00% 0	39
2-More on maintaining a graduate tax program (provide more detail below)	12.50% 5	20.00% 8	17.50% 7	22.50% 9	25.00% 10	2.50% 1	40
3-Close-up look at the graduate corporate tax course	10.26% 4	12.82% 5	33.33% 13	23.08% 9	15.38% 6	5.13% 2	39
4-Close-up look at the graduate partnership tax course	23.68% 9	15.79% 6	28.95% 11	15.79% 6	10.53% 4	5.26% 2	38
5-Close-up look at the graduate tax research course	13.16% 5	10.53% 4	18.42% 7	26.32% 10	26.32% 10	5.26% 2	38
6-Close-up look at the taxes and business strategy course	13.16% 5	23.68% 9	18.42% 7	21.05% 8	23.68% 9	0.00% 0	38
7-Close-up look at the graduate gift and estate tax course	31.58% 12	34.21% 13	10.53% 4	10.53% 4	13.16% 5	0.00% 0	38
8-More on technical topics (provide more detail below)	32.43% 12	18.92% 7	24.32% 9	13.51% 5	8.11% 3	2.70% 1	37
9-More on tax-related teaching tips and techniques	2.63% 1	2.63% 1	7.89% 3	18.42% 7	63.16% 24	5.26% 2	38
10-Incorporating research into the introductory course	17.50% 7	5.00% 2	25.00% 10	35.00% 14	17.50% 7	0.00% 0	40
11-Increasing student interest in taxation	7.89% 3	7.89% 3	13.16% 5	21.05% 8	42.11% 16	7.89% 3	38
12-Presentations of education research	12.82% 5	20.51% 8	28.21% 11	28.21% 11	10.26% 4	0.00% 0	39
13-Structuring online tax courses	10.00% 4	22.50% 9	10.00% 4	32.50% 13	20.00% 8	5.00% 2	40
14-Running a corporate tax department	34.21% 13	23.68% 9	23.68% 9	10.53% 4	5.26% 2	2.63% 1	38
15-Public Accounting U. - professional education/training inside a large accounting firm	25.64% 10	15.38% 6	25.64% 10	15.38% 6	15.38% 6	2.56% 1	39
16-The use of technology, including data analytics, in tax practice and curriculum implications	2.63% 1	2.63% 1	15.79% 6	18.42% 7	52.63% 20	7.89% 3	38

#	COMMENTS	DATE
1	for #2 extended (more info on MAcc with tax track vs. MTax-- some discussion on "MTax" from Tax Career panel firm reps on Sat. at MYM; might make for a good session here)' for #8 where is the 2018 legislation and/or related technical corrections; #9/#16 more on data analytics hands on	2/22/2018 5:07 PM
2	The session was wonderful -- I especially appreciated that opportunities to share ideas and hear from others at my table. The material was very applied, which helped me translate the information to real action in my classroom.	2/22/2018 1:17 PM
3	Was really surprised at the level Deloitte was involved (to the exclusion of other firms?). I worry the other firms will think we are biased toward one firm.	2/18/2018 9:18 PM

## 2018 ATA Midyear Meeting Survey

4	I think the more on tax class X is a good idea, but I'm only interested in the classes i teach. Maybe breaking out into groups would be a good way to get this info out. I thought this was a great conference and I plan to come again next year. Big thanks to Tracy and the committee for planning and working hard to make it a worthwhile day!	2/18/2018 12:05 AM
5	More with irs and tax policy makers in Washington DC	2/17/2018 5:08 PM

**ATA Technology Committee (2017-2018)**  
**Final Report**  
**May 31, 2018**

**Committee Members:**

Candace Witherspoon, Valdosta State University (Chair)  
Jennie Dirienzo, North Carolina State University  
Zite Hutton, Western Washington University  
Sonja Pippin, University of Nevada – Reno (Webmaster)

**Meetings:**

10/9/2017 (conference call)  
2/16/2018 (ATA Midyear Meeting)

**Committee Charges and Activities**

1. In coordination with the AAA, review the ATA website to archive outdated material and improve visual appeal and information value.
  - Outcome: Completed effort to update links/content on ATA website.
  - Recommendation: Review content yearly, and update links and content on an ongoing basis.
2. In coordination with the AAA, identify and employ methods for using the website as a tool for disseminating information about tax research and teaching materials.
  - Outcome: Acquired initial ATA site user statistics from the AAA and created a survey to assess members' preferences and needs regarding social media and the ATA website.
  - Recommendation: Continue to request yearly user statistics, and pursue improvement in dissemination of materials and research. Social media may more effectively promote members' work. We recommend using the survey results to guide decisions regarding effective promotion of members' work.
3. Survey ATA committees for suggestions to improve the website.
  - Outcome: Created survey to assess social media user needs and preferences. Additional member added to committee to focus on social media presence.
  - Recommendations: The survey results should assist the ATA in increasing its presence among members and non-members. We focused on social media, as it is a primary source of updates for an increasing number of people. The addition of a committee member dedicated to social media will allow the ATA to more effectively reach members.