

AMERICAN TAXATION ASSOCIATION

The Tax Section of the American Accounting Association

2002 Mid-Year Meeting and JATA Conference



New Orleans

Wyndham New Orleans at Canal Place

February 15-16, 2002

**Sponsored by:
The KPMG Foundation**

Message from President Anne Christensen

Welcome and all that jazz to the 2002 ATA Midyear Meeting in New Orleans! This year promises to be an outstanding meeting that combines the opportunity to develop research and teaching skills with building new and old friendships. The theme for the meeting is Lagniappe--A Little Something Extra: Blurring the Boundaries between Research, Teaching, and Service to Get a Little Something Extra.

The wonderful program that Beth Kern and her committee have put together promises to offer much more than "a little something extra." Friday morning begins with a KPMG technical tax CPE session on partnerships, state and local tax issues, tax planning and tax traps created by the 2001 tax legislation. Friday afternoon will feature legal and education research papers devoted to team and active learning strategies. Saturday's array of concurrent research, teaching, and service sessions will require you to make difficult choices. New and senior researchers will present their work. In addition, there will be a session on how to conduct effective education research as well as an exciting panel discussing where opportunities lie for tax research based on the Scholes/Wolfson paradigm. Sessions on assessment, learning from master tax teachers, and teaching with cases offer opportunities for improving teaching skills. If you are concerned about the promotion and/or tenure process, there will be an important panel discussion about external review letters.

Once again Fran Ayres and her committee have selected an exciting set of tax research papers and stimulating discussants for the JATA Conference on Friday afternoon. Congratulations to the authors and thanks to the discussants for their insights into important tax issues and sound research practices.

At Saturday's luncheon Lee Sheppard, commentator from *Tax Notes*, will be our speaker. Her knowledge of current tax issues promises that we will have a lively luncheon.

I would like to extend a special thank you to KPMG for their ongoing support of the ATA. Their generous funding sustains the JATA Conference Supplement and the Midyear Meeting. Members of KPMG also have given of their time and knowledge to create our technical CPE session. Please extend your thanks Doug Izard and other members of the firm.

Finally, I hope each of you have a great time at the ATA Midyear Meeting and JATA Conference. So many individuals have given generously of their time and talents to create a wonderful program. Thanks for joining us in New Orleans.

**2002 Midyear Meeting and JATA Conference
New Orleans, Louisiana
February 15-16, 2002**

Program

Lagniappe--A Little Something Extra:

Blurring the Boundaries Between Research, Teaching and Service To Get a Little Something Extra

Friday, February 15, 2002

7:30 a.m. **Registration Opens**
Foyer III

7:30 a.m.-6:30 p.m. **Publisher Exhibits**
Foyer II

8:00 a.m.-12:00 **Trustees' and Officers' Meeting**
River Room

8:00 a.m.-9:45 a.m. **KPMG-Sponsored CPE**
Ballroom I
Moderator: Doug Izard, KPMG

State and Local Tax Issues
Tim Gillis, Partner, Washington National Tax Office

Partner Compensation Issues
Holly Belanger, Senior Manager, Washington
National Tax Office

9:45 a.m.-10:15 **Coffee Break**
Foyer II

10:15 a.m.-12:00 **Tax Planning and Tax Traps with 2001
Legislation**
Gillian Spooner, Partner, Washington National Tax
Office

12:00 p.m. – 1:15 p.m. **Buffet Lunch**
Ballroom II
Anne Magro of the New Faculty Concerns
Committee will introduce new faculty.

Friday, February 15

The Journal of the American Taxation Association
Eighth Annual Tax Research Conference
Moderator: Fran Ayres, University of Oklahoma

1:30-3:30 p.m.
Terrace

Session I

**CEO Bonus Pay, Tax Policy, and Earnings
Management**
Austin Reitenga, University of Houston
Steve Buchheit, Texas Tech University
Qin Jennifer Yin, Rutgers University-Camden
Terry Baker, Wake Forest University

Discussant: Ben Ayers, University of Georgia

**The Interrelationship Between Estimated Tax
Payments and Taxpayer Compliance**
Glenn D. Feltham, University of Saskatchewan
Suzanne M. Paquette, Université Laval

Discussant: Richard Sansing, Dartmouth College

3:30-4:00
Foyer II

Refreshment Break

4:00-6:00 p.m.
Terrace

Session II

**The Effect of the Expected Holding Period on the
Market Reaction to a Decline in the Capital Gains
Tax Rate**
Jia-Wen Liang, University of Oregon
Steve Matsunaga, University of Oregon
Dale Morse, University of Oregon

Discussant: John Phillips, University of Connecticut

**Equity Price Pressure from the 1998 Reduction of
the Capital Gains Holding Period**
Jennifer Blouin, University of North Carolina
Jana Smith Raedy, University of North Carolina
Douglas A. Shackelford, University of North
Carolina, University of Maastricht (visiting) and
NBER

Discussant: David Guenther, University of Colorado

Friday, February 15 (con't)

American Taxation Association Midyear Meeting Sessions

1:30-3:30 p.m.
Ballroom I

Legal Research

Moderator: Hughlene Burton, University of North Carolina—Charlotte

Avoiding Accumulation Distributions from Foreign Trusts Using Specific Gifts Under Section 663

Donald Williamson, American University
Philip Jacoby, American University

IRC Section 1041 and Constructive Dividend Decisional Law: Irreconcilable Differences

Tina Quinn, Arkansas State University
Rebecca Carr, Arkansas State University

Gambling Loss Deductions: “The Three Faces of

Robert Blatz, Central Connecticut State University

S Corporation Loss Limitations: The Tax Court Provides Potential Hope for Related Party Debt Restructurings

Francine Lipman, Chapman University

3:30-4:00 p.m.
Foyer II

Refreshment Break

4:00-6:00 p.m.
Ballroom I

Education Research: Team and Active Learning

Moderator: Janet Meade, University of Houston

WebQuests: Journeys for Tax Knowledge and Research Skills

Ron Tidd, Central Washington University

Building Team Success in Tax Coursework: Concepts, Applications, and Troubleshooting

Ken Keleman, Western Washington University
Zite Hutton, Western Washington University

Applying Group and Team Learning Concepts in Tax Classes

Robert Ricketts, Texas Tech University
John Masselli, Texas Tech University
Bobbie Martindale, Dallas Baptist University

Friday, February 15 (con't)

6:00-6:45 p.m.

Committee Meetings

Cotton Room
Executive Room
River Room I
River Room II
Imperial Room
Imperial Room
Imperial Room
Imperial Room

Midyear Meeting 2003 Program
Tax Manuscript Award
Publications
Annual Meeting 2002 Program
Multi-State Tax Policy
New Faculty Concerns
Teaching Resources
Faculty Internships, Sabbaticals & External Relations

6:30-8:15 p.m.
Ballroom II

Reception Sponsored by KPMG

Saturday, February 16, 2002

7:30-8:30 a.m.

Continental Breakfast

Foyer II

7:30-8:30 a.m.

New Faculty Breakfast

River Room

7:30-5:00 p.m.

Publisher Exhibits

Foyer II

Concurrent Sessions

8:30-10:00 a.m.
Ballroom I

(1) New Tax Researchers

Moderator: Ken Klassen, University of Waterloo

Secondary Evasion and the Earned Income Tax Credit

Andrew Schmidt, Arizona State University
Edward Werner, Arizona State University
Discussant: Amy Dunbar, University of Connecticut

Evidence of (Significant) Excess Intangible Utility of Increase Intertemporal Payments Over Financial Investment Gain Opportunity in a Tax Budgeting Situation

Valerie Chambers, Texas A&M—Corpus Christi
Discussant: Brian Cloyd, University of Illinois

Saturday Concurrent Sessions (continued)

8:30-10:00 a.m.
Terrace

(2) Assessment

Moderator: Gil Manzon, Boston College

Are you curious about how to find out how student learning is different if you use one teaching tool (e.g., web-based materials) versus another (e.g., in class lecture)? Has your department been asked to assess teaching effectiveness and you don't know where to start? This session will explore general assessment issues as well as how to begin assessing teaching effectiveness.

Speaker:

Douglas Eder, Neuroscientist and Director of Undergraduate Assessment at the Undergraduate Research Academy at Southern Illinois University Edwardsville

10:00-10:30 a.m.
Foyer II

Coffee Break

10:30-12:00 p.m.
Ballroom I

(1) Learning to Teach Tax from the Masters

Moderator: Merle Erickson, University of Chicago

Two of the best teachers of tax in the country will share the secrets of their success in the classroom. Newer faculty as well as seasoned veterans are sure to glean helpful teaching strategies from the award-winning expertise of the panelists.

Panelists:

Allen Ford, University of Kansas
Sally Jones, University of Virginia

Saturday Concurrent Sessions (continued)

10:30-12:00 p.m.
Terrace

(2) External Reviews for Promotion and/or Tenure

Moderator: Shelley Rhoades-Catanach, Villanova

Many universities require letters from faculty at other institutions to assist with evaluating a promotion or tenure candidate. Panelists at this session will discuss criteria for writing such reviews, approaches used by frequently asked reviewers, and strategies for identifying appropriate reviewers. Recently tenured faculty will also share experiences with the process. This session will also provide advice on how to write peer review letters and improve their effectiveness

Panelists:

Brian Cloyd, University of Illinois
Robert Halperin, University of Illinois
Silvia Madeo, University of Georgia
Susan Porter, University of Massachusetts

12:00-1:30 p.m.
Ballroom II

Lunch with Speaker

Business Meeting

Anne Christensen, President

Lee Sheppard, commentator from *Tax Notes*, will be our guest speaker.
Introduction by Ed Schnee.

If you would like to discuss research and the publication process during lunch, please sit at one of the editors' tables. Each editor will be hosted by a member of the ATA Midyear Meeting Committee.

Editor

Fran Ayres, *JATA* Editor
Jim Rebele, Editor of the
Journal of Accounting Education
John Robinson, *JATA* Editor-Elect
Gene Seago,
Legal Journal Editor-Elect

Host/Hostess

Gil Manzon
Suzanne Luttmann
Shelly Rhoades
Nancy Nichols

Saturday Concurrent Sessions (con't)

1:30-3:00 p.m.
Ballroom I

(1) Education Research: Ideas, Opportunities, and Venues

Moderator: Roxanne Spindle, Virginia Commonwealth

Interested in current issues in accounting education? Want help in translating ideas into research? Want insight into the pitfalls and opportunities for publishing educational research? This session will help answer these questions.

Panelists:

Frank Buckless, North Carolina State University

Peggy Hite, Indiana University

James Rebele, Editor of the *Journal of Accounting Education*

Don Wygal, Rider University

1:30-3:00 p.m.
Terrace

(2) Senior Tax Researchers in Action

Moderator: Ken Klassen, University of Waterloo

This session will feature research by senior tax researchers. The presenters will not only discuss and solicit feedback about their current research, but will also articulate features about the research process involved with these studies.

Panelists:

Andy Cuccia, University of Oklahoma

John Robinson, University of Texas

Doug Shackelford, University of North Carolina

3:00-3:30 p.m.
Foyer II

Refreshment Break

Saturday Concurrent Sessions (continued)

3:30-5:00 p.m.
Ballroom I

(1) The Case for Cases

Moderator: Harold Goedde, SUNY-Oneonta

As part of a re-evaluation of accounting education, both academics and professionals have explored the use of different teaching methods. One method that many have favored is the use of cases. A panel of educators will share their experiences with using cases in tax classes. In addition to providing advice on finding and developing appropriate cases, the panel will also discuss the advantages and challenges of using cases as a teaching method in both undergraduate and graduate courses.

Panelists:

John Everett, Virginia Commonwealth University

Zite Hutton, Western Washington University

Janet Mosebach, University of Arkansas

3:30-5:00 p.m.
Terrace

(2) Scholes/Wolfson Research: Status and Future Directions

Moderator: Merle Erickson, University of Chicago

Ten years have passed since the publication of the first edition of Scholes and Wolfson's book. What have we learned since then? What are some directions for future research?

Panelists:

Dan Dhaliwal, University of Arizona

John Graham, Duke University

Ed Maydew, University of North Carolina

John Robinson, University of Texas

Richard Sansing, Dartmouth College

Doug Shackelford, University of North Carolina

END OF PROGRAM

Brief Biographical Sketches of Non-ATA Speakers

Holly Belanger

Holly Belanger is a senior manager in the Washington National Tax Practice of KPMG LLP, where she specializes in federal taxation involving partnerships and section 1031 like-kind exchanges. Ms. Belanger was formerly an attorney with the Office of Chief Counsel, Internal Revenue Service, where she authored several income tax regulations and other projects concerning partnership taxation. Ms. Belanger received a B.A. degree in economics from the Johns Hopkins University and a J.D. with highest honors from the George Washington University National Law Center.

Frank Buckless

Frank Buckless is the KPMG Professor and Chair of the Accounting Department at North Carolina State University where he teaches in the areas of auditing and financial reporting. Frank's research has appeared in several journals including: *Accounting Review*, *Journal of Accounting Education* and *Issues in Accounting Education*.

Douglas Eder

Douglas Eder is an Associate Professor of Neuroscience and Director of Undergraduate Assessment at the Undergraduate Research Academy at Southern Illinois University at Edwardsville where he teaches courses in neuroscience, contemporary biology and bioethics. He has published numerous articles on assessment and has consulted with nearly 70 universities from Canada to the Caribbean. He has twice won his university's Teaching Excellence Award as well as its Research Scholar Award.

Timothy Gillis

Tim Gillis is the National Partner-in-Charge of KPMG LLP's State and Local Tax Controversy & Consulting Group at the Washington National Tax office. Prior to joining KPMG in the summer of 1998, Tim had represented clients in federal and multistate tax planning, controversy, and litigation with the law firm of Sutherland, Asbill & Brennan LLP. In the mid-1980s, prior to attending law school, Tim also practiced as a certified public accountant and auditor in the Atlanta office of Arthur Young & Company. He has also authored a number of articles on multistate tax issues. He previously taught Tax Accounting Methods as an adjunct professor in the Emory Law School LL.M. program.

John Graham

John Graham is a Professor of Finance at the Fuqua School of Business at Duke University. His research has appeared in numerous journals including: *Journal of Financial Economics*, *Journal of Business* and *Journal of Finance*. He is known for his work on taxes and capital structure decisions and is an Associate Editor of the *Journal of Finance*.

Ken Keleman

Ken Keleman is a Professor of Management at Western Washington University where he teaches undergraduate and MBA courses in areas of Leadership, Managerial Skills, Organizational Behavior, Teamwork, and Training and Development. He consults with both small and large private and public sector organizations focusing on performance problem solving, managerial skills training, and team facilitation. Ken has authored two Managerial Skills instructional books, made over 40 presentations at professional meetings, and published over 20 articles in scholarly journals such as *Small Group Research*, *Information Resources Management Journal*, *Journal of Information Science*, *Journal of Management Education*, and *Group and Organization Studies*. Ken received his Ph.D. in applied organizational psychology from the University of Utah in 1976 following his bachelor's and master's degrees from San Diego State University.

James Rebele

James Rebele currently serves as the Editor of the *Journal of Accounting Education* and teaches in the areas of auditing and financial reporting. Jim's research has been published in numerous journals including *Behavioral Research in Accounting*, *Auditing: A Journal of Practice and Theory*, *Journal of Accounting Education* and *Advances in Accounting*. He received his Ph.D. from Indiana University. During 1999-2000 he was Chair of the Teaching and Curriculum Section of the American Accounting Association.

Lee Sheppard

Lee Sheppard has been a contributing editor of *Tax Notes* for 18 years. She is a legal commentator on tax questions, and is very well known for her trenchant commentary. She covers all areas of tax law, including international, corporate, partnership, pension and bankruptcy taxation as well as tax accounting issues. She has bachelors and law degrees from Northwestern.

Gillian Spooner

Gillian Spooner is the Director of Tax Policy in the Washington National Tax Practice of KPMG. Ms. Spooner was previously on the staff of the Joint Committee on Taxation where she was responsible for major areas of tax legislation. She joined KPMG's Washington National Tax Office in 1988 as the National Director for Tax Legislative Support Services. She is on the Board of the Tax Council and was formerly Chair of the AICPA Legislative Liaison Committee. She has served as an adjunct professor at the Georgetown University Law Center.

Donald Wygal

Don is the Chair of the Department of Accounting at Rider University where he has taught in the areas of both cost management and financial reporting. During 2000-2001, he served as the Chair of the Teaching and Curriculum Section of the American Accounting Association. Don's research has appeared in a number of journals including *Accounting Horizons*, *Advances in Accounting*, *Advances in International Accounting*, *Journal of Accounting Education* and *Management Accounting*. During 1998-2001 he served as the Associate Editor of *Issues in Accounting Education* and has served on a number of Editorial Boards.

Continuing Professional Education

We plan to comply with requirements necessary for you to receive CPE for attending the sessions at this meeting. CPE forms are provided in your registration packet. Please turn them in at the registration desk or mail them to the American Accounting Association, 5717 Bessie Drive, Sarasota, Florida 34233-2399.

What to See and Do in New Orleans

New Orleans is famous for its restaurants and music. The conference hotel is within easy walking distance of the restaurants, music and nightlife that the French Quarter offers. It is also across the street from the Aquarium of the Americas and Harrah's Casino. Several websites offer a wealth of information about the variety of activities in the New Orleans area. These include: www.neworleans.com, www.neworleansonline.com, www.nawlins.com, and www.nola.com.

Call for Papers 2003 JATA Conference

The ninth *Journal of the American Taxation Association* Conference will be held in conjunction with the ATA's Midyear Meeting in February 2003. Papers addressing all interesting and relevant issues will be considered for the conference as long as they relate to taxation. All research methodologies (including, but not limited to, archival/empirical, analytical, behavioral, experimental, and field studies) will be considered.

Papers selected for the conference will be published in a supplemental issue of the *Journal of the American Taxation Association*. Conference papers will be made available to conference participants in advance of the midyear meeting through the ATA web site. Papers not accepted for the conference will be considered for publication in the journal through the normal review process at the option of the author(s).should be sent to:

John Robinson, Editor
Journal of the American Taxation Association
The Red McCombs School of Business
21st and Speedway, 4M.202 CBA
University of Texas at Austin
Austin, TX 78712-1172
Phone: (512) 471-5315
Fax: (512) 471-3904
E-Mail: j.r.robinson@mail.utexas.edu

Four copies conforming to JATA's published preparation and **style guidelines** should be submitted along with the submission fee of \$25. Please indicate in the submission letter that the paper is submitted for the Conference. To be considered, **papers must be received no later than October 1, 2002.**

Please share this announcement with any of your colleagues who may be interested.

2002 ATA Mid-Year Meeting Program Committee

Steve Dilley, Michigan State University
Merle Erickson, University of Chicago
Jeff Gramlich, University of Hawaii
Philip Harmelink, University of New Orleans
Doug Izard, KPMG LLP
Bruce Lubich, American University
Suzanne Luttmann, Santa Clara University
Gil Manzon, Boston College
Nancy Nichols, James Madison University
Shelley Rhoades-Catanach, Villanova University
Roxanne Spindle, Virginia Commonwealth University
John Wilguss, Oklahoma State University
Beth Kern (Chair), Indiana University South Bend

Many thanks to:

KPMG
Fran Ayres and the JATA Conference Committee
Hughlene Burton and the Legal Research Committee
Janet Meade and the Education Research Committee
Ken Klassen and the Research Resources Committee
Tim Rupert and the Teaching Resources Committee
University of New Orleans Beta Alpha Psi Students
Anne Christensen
Shirley Dennis-Escoffier
Marcel Escoffier

Please address your questions or comments regarding this meeting to:

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Exhibitors

ARC Publishing Company

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- Melissa Larmon

Prentice Hall

- Alana Bradley, Julie Morel, Edith Hall

South-Western, Thomson Learning

- Craig Avery, Carol Bennett, Jennifer Codner, Rebecca Von Gillern, Mark Linton

Tax Analysts

- Shown Horton, Byron Maldonado

Mark Your Calendars for Midyear 2003!



**Hilton St. Petersburg
February 28-March 1
St. Petersburg, Florida**