

AMERICAN TAXATION ASSOCIATION

The Tax Section of the American Accounting Association

2004 Mid-Year Meeting and JATA Conference



February 27-February 28, 2004



**Sponsored by:
The KPMG Foundation**

**2004 Midyear Meeting and JATA Conference
Denver, Colorado
February 27-February 28, 2004**

Integrating Teaching and Research

Friday, February 27, 2004

Please check www.atasection.org for updates to the program and specific meeting room assignments.

7:30 a.m.	Registration Opens	<i>Continental Office</i>
7:30 a.m.-6:30 p.m.	Publisher Exhibits	<i>Foyer</i>

CPE Sessions

8:30 a.m.-10:00 <i>Continental A</i>	(1a) Sarbanes-Oxley The session will be led by professionals from KPMG.	
10:30 a.m.- Noon <i>Continental A</i>	(1b) Mergers and Acquisitions The session will be led by professionals from KPMG.	
8:30 a.m. – 10:00 <i>Continental B</i>	(2a) Teaching with Technology Amy Dunbar (University of Connecticut) will demonstrate how she creates a variety of teaching tools using Microsoft Producer, Flash, and Real Presenter.	
10:00 a.m. – 12:00 <i>Continental B</i>	(2b) What is a Tax Simulation? The new on-line CPA exam features tax simulations. Tom Omer (University of Illinois-Chicago), who has served on the AICPA's task force for the CPA exam and Kevin Murphy (Oklahoma State University) will demonstrate tax simulations and provide examples that can be used in the classroom.	
12:00-1:15 p.m.	Lunch New faculty will be introduced by Cindy Blanthome (UNC – Charlotte) Chair of the New Faculty Concerns Committee	<i>Continental C</i>

Concurrent Sessions

- 1:30-6:00 p.m. **(1) JATA Conference**
Continental A Moderator: John Robinson (Texas-Austin)
- 1:30-3:30 p.m. **(2) Legal Research**
Continental B Moderator: Art Cassell (Elon College)
Committee Member: Dan Murphy (University of Tennessee)
- 3:30-4:00 p.m. **Refreshment Break** *Foyer*
- 4:00-6:00 p.m. **(2) How to Increase Class Discussion – The Best of Traditional Classroom and On-Line Techniques**
Continental B Moderator: Marty Wartick (University of Northern Iowa)
Committee Member: Tim Rupert (Northeastern University)
- Most of us encounter students who are reluctant to participate in class and wonder how we can get them more involved in class discussions. In this session, we will learn how effective teachers foster participation in their classes. Julie Hertenstein (Northeastern University), an accounting faculty member from Northeastern University who has conducted research on class participation methods, will share ideas for encouraging participation in traditional classrooms. Ed Monsour (Cal State U—Los Angeles) and Tim Rupert (Northeastern University), who have both taught on-line classes, will share their experiences in fostering participation in these environments.
- 6:00-6:45 p.m. **Committee Meetings**
Blake, Gilpin, Teller, Cook
- 6:30-8:00 p.m. **Reception** *Continental C*

Saturday, February 28, 2004

- 7:30-8:30 a.m. **Continental Breakfast** *Foyer*
- 7:30-8:30 a.m. **New Faculty Breakfast** *Blake*
- 7:30-5:00 p.m. **Publisher Exhibits** *Foyer*

Saturday, February 28, 2004

Concurrent Sessions

- 8:30-10:00 a.m. **(1) Research by New Tax Faculty**
Continental A Moderator: Anne Magro (Oklahoma University)
Committee Member: Andy Cuccia (Oklahoma University)
- New faculty and Ph.D. students will present their research in this session. The goal of this session is to provide a forum for new tax researchers to present early research and to receive feedback from discussants and participants. Refer to the enclosed Call for Papers for submission guidelines.
- 8:30-10:00 a.m. **(2) How to Write Tax Cases For the Classroom and Publication**
Continental B Moderator: Shelley Rhoades-Catanach (Villanova University)
- In this session, Merle Erickson (University of Chicago) and Mary Margaret Frank (University of Virginia-Darden) will discuss their approaches to writing tax cases for use in the classroom, including sources of inspiration, information gathering techniques, and crafting of questions designed to stimulate analysis and discussion. We also seek your input on new ways to facilitate development and sharing of tax education cases
- 10:00-10:30 a.m. **Refreshment Break** *Foyer*
- 10:30-12:00 p.m. **(1) How to Get Research Ideas and Develop a Sustainable Line of Research**
Continental A Moderator: Roby Sawyers (North Carolina State)
- In this session, some of the ATA's most prolific academic focused and legal based researchers Gene Seago (Virginia Tech), John Robinson (University of Texas – Austin) and Brian Spilker (Brigham Young) to participate in the session will talk about how to develop research ideas and how to maintain an active and sustainable line of research over careers of 5, 10, 20 and even 30 years.

Saturday Concurrent Sessions (con't)

10:30-12:00 -p.m.
Continental B **(2) ATA/Deloitte & Touche Teaching Award**
Moderator: Ed Outslay (Michigan State)
Committee Member: Hughlene Burton (UNC-Charlotte)

This session will feature Bryan C. Cloyd (University of Illinois), the 2003 ATA/Deloitte & Touche Innovation in Teaching Award winner presenting “Active Learning through Tax case Studies: Nine Cases for Principles of Taxation” and Steve Thompson (Florida Gulf Coast University) "Using Client-side Technology in the Active Learning Process".

12:00-1:30 p.m.
Continental C **Lunch**
Speaker: Ms. Karen Kenney, Tax Director, Peoplesoft
Ray M. Sommerfeld Outstanding Tax Educator Award
ATA Service Award

1:30-3:00 p.m.
Continental A **(1) Education Research Workshop: Design Your Own Performance Improvement Research Project**

Moderator: Michael Roberts (University of Alabama)
Committee Member: Rick Walter (University of Louisville)

This session will offer you an opportunity to design a performance improvement research project you can implement in your tax classes. Beginning with either a topic you select from the newly-developed Tax Performance Improvement Research Agenda or a topic of your own choosing, you will have the opportunity to work in a structured, collaborative effort Dave Mason (S. Illinois, Edwardsville), Carol Fischer (St. Bonaventure), Tonya Flesher (Ole Miss), and Racquel Alexander (UNC, Wilmington). to design (1) a performance improvement intervention and (2) performance improvement measures and (3) develop a project checklist to ensure a high quality result for your project, i.e., one that address both the practical, real-world importance of the project and typical academic research requirements!

1:30-3:00 p.m.
Continental B

(2) “How Can Academic Research Yield Timely Tax Policy Recommendations?”

Moderator: Lil Mills (University of Arizona) –
Committee Member: Stu Karlinsky (San Jose State)

Robert Carroll of the Congressional Budget Office will join a panel of colleagues conducting policy-oriented research to provide a focal point for lively audience participation concerning roadblocks and successes. We will discuss questions such as:

- When is it appropriate to send manuscripts that summarize our academic research to practitioner/policy or news outlets (e.g. Tax Notes) or Editors’ views?
- Do we (as each others’ referees) discourage policy inferences in academic work? Should we?
- What roles do economists play that accounting researchers should audition for? Where are our natural advantages?

3:00-3:30 p.m.

Refreshment Break

Foyer

3:30-5:00 p.m.
Continental A

(1) Revising the Model Tax Curriculum

Moderator: Beth Kern (University of Indiana-South Bend)
Committee Member: Mark Higgins (University of Rhode Island)

The session will be led by Shirley Dennis-Escoffier (University of Miami) and Jeffrey Totten (Deloitte) and conducted in a town meeting format and focus on how the development of the AICPA’s Core Competencies and the changes in the CPA exam require a re-examination of the Model Tax Curriculum.

3:30-5:00 p.m.
Continental B

(2) How to Constructively Review a Journal Submission

Moderator: Tom Omer (Illinois-Chicago)

This session presents the views and suggestions of Ben Ayers (University of Georgia), Sue Porter (University of Massachusetts) Richard Sansing (Dartmouth), Lil Mills (University of Arizona), Anne Magro (University of Oklahoma), and Bob Yetman (University of Iowa). The panelist are known for their constructive research comments on submitted manuscripts and were selected from suggestions of prior JATA editors. The format should allow audience interaction and feedback to the panel’s suggestions.

Meeting Registration Information

You may register at the ATA web site (<http://www.atasection.org>) or you may use the Registration Form in this booklet. The meeting registration fee includes a name badge (required for admittance to all events), all meals specified in the program, and a list of registrants. Anyone whose registration is not received by **January 27, 2004**, will be charged a \$25 late registration fee. To help us assure the proper room size and food requirements, it is very important that you complete the enclosed form indicating the sessions and meals you expect to attend.

Conference Hotel Information

The hotel is located in downtown Denver. For more information about the hotel, please refer to <http://www.starwood.com/westin/index.html> and enter Denver in the field labeled city.

Making a Reservation

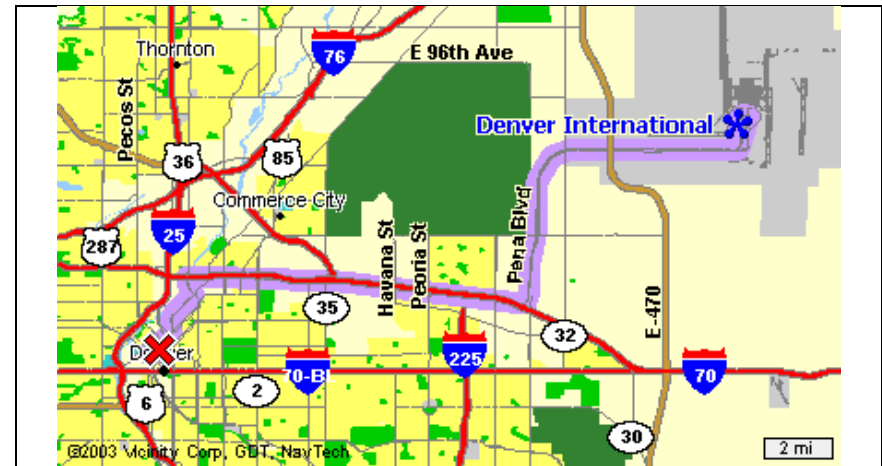
Hotel reservations may be made either by phone or online. To make a reservation by phone, call toll-free 888-627-8435. Be sure to mention that you are with the American Taxation Association to get our special rate of \$154 (plus tax) for either a single or double room. To make a reservation online follow these instructions: Go to: www.starwood.com/westin/meetings/attend_enter_code.html, then enter Denver as the city, Colorado as the state and **6270** as the meeting code. Choose the Select tab next to The Westin Tabor Center, Denver. Enter the requested reservation dates and guest room type; select the continue tab. Select the Reserve tab next to the preferred guest room type. The group rate should be displayed (\$154). Complete requested personal information and select the Continue tab. Review the personal information; if correct, select the Complete this reservation tab. You will receive your confirmation number at this time.

We had to guarantee a minimum number of guest rooms to get this rate (the ATA must pay for unused rooms). To help us meet the room block requirement, please stay at The Westin Tabor Center and make your reservations early. A block of rooms will be held until **January 27, 2004**. However, we cannot guarantee that any additional rooms will be available in the hotel once our block of rooms is sold out, even if the block is sold out before the cut off date. So please don't wait until the last minute to make your reservations.

Checking In/Out

Check-in time is 4:00 p.m. and checkout time is 12:00 p.m. Although your room may be ready before the normal check-in time, this cannot be guaranteed. If you arrive early and your room is not available, the hotel will provide storage for your luggage. Our special rate will be honored by the hotel (subject to availability) from Tuesday, February 24 through Monday, March 1, 2004.

Airport to Hotel Information



There are two shuttle services from the Denver airport to the Westin Hotel. Blue Sky Shuttle charges \$15 one-way and \$28 round-trip. The Super Shuttle charges \$18 one-way and \$32 round-trip. The trip takes approximately one hour. The latest schedules will be posted on the ATA website in late January 2004. Cab fares are approximately \$45 each way.

What to See and Do in Denver

While Denver is known as the Mile High City some other interesting facts about Denver are that it receives 300 days of sunshine a year -- more annual hours of sun than San Diego or Miami Beach; it brews more beer than any other American city; it has the largest city park system in the nation with 205 parks within the city limits and 20,000 acres of parks in the nearby mountains; the Denver Performing Arts Complex is the nation's second largest performing arts center with eight theaters seating over 9,000 people; and finally to prove that Denver is the Mile High City there is a spot on the west steps of the State Capitol building that is exactly 5,280 feet above sea level. The hotel is located in downtown Denver and is within walking distance to the 16th Street Pedestrian Mall which offers many shops, restaurants, and nightly entertainment venues. In addition to the Performing ArtSCenter, Denver offers many wonderful attractions including the Denver Art Museum, the Denver Museum of Nature and Science, the Denver Botanic Gardens and the Denver Zoo. For more information about Denver go to <http://www.denver.org/index.asp>.

Continuing Professional Education

We plan to comply with requirements necessary for you to receive CPE for attending the sessions at this meeting.

2004 ATA Mid-Year Meeting Program Committee

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