

AMERICAN TAXATION ASSOCIATION

The Tax Section of the American Accounting Association

2006 Mid-Year Meeting and JATA Conference



**February 24 - 25, 2006
San Diego, California**

**Sponsored by:
The KPMG Foundation**

Welcome to San Diego, CA! Shelley Rhoades-Catanach and her committee have put together another fantastic program in a setting that is sure to please. The Friday luncheon speaker is Gerald Goldberg who spent 25 years with the California Franchise Tax Board. The Saturday Research panel “The Future of Tax Research: What are the Big Unanswered Questions?” includes Accounting Professor, Terry Shevlin (University of Washington), Professor of Law, David Weisbach (University of Chicago) and Economics Professor William Gentry (Williams College) who likely will provide a broader perspective on tax research that should interest us all. The program includes sessions on such topics as “Research Snippets” for those of you looking for just the right methodological technique; “Concept Maps” to help you determine whether your students see the connections in your tax class; Teaching Ethics to Accounting Majors” and finally a first at the mid-year meetings Bryan Cloyd is moderating a session called “Tax Planning in a Post-Enron World” where research projects sponsored by the JATA forum initiative will be presented.

San Diego is a great city to visit and Paradise Point is within a few minutes of downtown San Diego, Sea World, and the San Diego Zoo. There are interesting harbor tours, walking tours of San Diego and over 15 museums. Don’t forget the San Diego Wine and Culinary Center Wine tasting or for those of you looking to expand your horizons, the Temecula Wine Country Tour.

You might notice a large number of doctoral students at the meeting again this year; the ATA is continuing its successful doctoral consortium with 31 attendees. It will be held the day prior to the mid-year meeting on February 23. I encourage members to take the opportunity to meet and welcome the new attendees. Most of all enjoy yourself and remember you can make difference in the ATA.

Tom Omer, ATA President

Program

Friday, February 24, 2006

7:30 a.m. **Registration Opens** *Sunset Deck*

7:30 a.m.-
6:30 p.m. **Publisher Exhibits** *Sunset I*

7:30-8:30 a.m. **Continental Breakfast** *Sunset I*

CPE Sessions

8:15 -9:45 a.m. **1) Schedule M-3 Reporting Requirements**
Bayview Room The session will be lead by Erin Collins from the Los Angeles office of KPMG.

10:15-11:45 a.m. **2) Assessing Internal Controls for the Tax Function**
Bayview Room This session will be led by Brad Brown from the Los Angeles office of KPMG and Richard Cimino from the Charlotte office of KPMG.

Noon-1:15 p.m. **Lunch**
Sunset Lawn New faculty will be introduced by Garth Novack (Utah State), Chair of the New Faculty Concerns Committee.

1:30 – 3:30 p.m. **Legal Research**
Bayview Room *Moderator:* William Kulsrud (Indiana University - Indianapolis)
Committee Member: Tracy Noga (Bentley College)

Paper: **Mixed Blessing of Being Designated a Small Business**

Authors: Jackie Arendse (South African Institute of Chartered Accountants)
Professor Stewart Karlinsky (San Jose State University)
Sheila Killian (University of Limerick, Ireland)
Garry Payne (Atax)

Paper: **Criminal Investigations of Taxpayer Fraud**

Authors: Nancy B. Nichols (James Madison University)
Robert C. Richardson (James Madison University)

Paper: **Narrowing the Scope of the IRS' Attack on Indirect Related-Party Exchanges**

Author: James R. Hamill (University of New Mexico)

Journal of the American Taxation Association *Eleventh Annual Tax Research Conference*

Friday, February 24, 2006

10:00 a.m-Noon *Sunset II*

Paper: **Experimental evidence on the role of tax complexity in investment decisions**

Authors: Scott J. Boylan (Washington & Lee University)
Peter J. Frischmann (Idaho State University.)

Discussant: Anne M. Magro (Oklahoma University)

Paper: **Investigation of why taxpayers prefer refunds: A theory of planned behavior approach**

Authors: Donna D. Bobek (University of Central Florida)
Richard C. Hatfield (University of Alabama)
Kristin Wentzel (La Salle University)

Discussant: Diana Falsetta (Northeastern University)

Noon-1:15 p.m. **Lunch**
Sunset Lawn New faculty will be introduced by Garth Novack (Utah State), Chair of the New Faculty Concerns Committee.

1:30 – 3:30 p.m. *Sunset II*

Paper: **Tax avoidance by nonprofit organizations**

Authors: Thomas C. Omer (Texas A&M University)
Robert J. Yetman (University of California at Davis)

Discussant: Andrew P. Schmidt (Columbia University)

Paper: **Stock price reaction to a reduction in the capital gains tax rate**

Author: Kirsten A. Cook (Texas A&M University)

Discussant: Garth Novack (Utah State University)

Friday, February 24, 2006

3:30 – 4:00 p.m. **Refreshment Break** *Sunset I*

4:00 – 5:45 p.m. **The Changing Relationship between Tax Professional and Auditor**
Sunset II

Moderator: Dick Larsen (Ernst & Young)

Committee Member: John Tripp (U. of Denver)

Panelists in this session will discuss the dynamic nature of interactions between tax professionals and auditors in light of recent experiences implementing the Sarbanes-Oxley Act and other proposals of the PCAOB. Panelists include Steve Gardner (Qualcomm), Julie Maloy (Calloway Golf), and Rick Smith (KPMG).

5:45 - 6:45 p.m. **Committee Meetings**

See registration area for the meeting locations.

6:45-8:00 p.m. **Reception Sponsored by KPMG** *Sunset Deck*

Saturday, February 25, 2006

7:30-8:30 a.m. **Continental Breakfast** *Sunset I*

7:30-8:30 a.m. **New Faculty Breakfast** *Sunset III*

7:30-5:00 p.m. **Publisher Exhibits** *Sunset I*

Concurrent Sessions

8:30-10:00 a.m. **(1) Research by New Tax Faculty and PhD Students**

Sunset II *Moderator:* Jim Seida (Notre Dame)

Committee Member: Steve Gill (U. of Massachusetts)

Paper: **Book-Tax Differences, Analysts' Forecast Errors, and Stock Returns**

Author: David P. Weber (U. of Connecticut)

Paper: **Risk Attitude: Development and Validation of a Context-Specific Measure for Tax Compliance**

Authors: Robin M. Romanus (Virginia Tech)
Damon M. Fleming (Virginia Tech)

Paper: **Do Increased Depreciation Allowances Truly Spur Investment?**

Author: Ryan Huston (Texas A&M)

Saturday, February 25, 2006, Concurrent Sessions (con't)

8:30-10:00 a.m. **(2) Curriculum Assessment and Accreditation**

Bayview Room *Moderator:* Hughlene Burton (UNC-Charlotte)

Committee Member: Susan Porter (U. of Massachusetts)

In this session, Frances Ayers (U. of Oklahoma) and Mark Higgins (U. of Rhode Island) will discuss their experiences with AACSB accreditation and its evaluation of tax curriculum assessment efforts. The session will focus primarily on the development of tax curriculum learning objectives and measures for assessing achievement of those objectives. The session will include an interactive exercise to help participants begin developing objectives and assessment measures.

10:00-10:30 a.m. **Refreshment Break**

Sunset I

10:30-Noon. **(1) The Future of Tax Research: What are the Big Unanswered Questions?**

Sunset II

Moderator: John Robinson (Texas)

Committee Member: George Plesko (U. of Connecticut)

This session will feature as panelists senior tax researchers in the fields of accounting, law, economics and finance. Panelists will include Terry Shevlin (U. of Washington), David Weisbach (U. of Chicago) and Bill Gentry (Williams College). Each panelist will present his views on the following question: What tax issues would you like to see addressed by tax researchers in the next 5 to 10 years? A transcript of each panelist's comments will be published in a forthcoming issue of *Journal of the American Taxation Association*.

10:30-Noon **(2) ATA/Deloitte Teaching Award**

Bayview Room

Moderator: Allen Ford (U. of Kansas – visiting at U. of Illinois)

Committee Member: Pam Smith (Texas-San Antonio)

Bill Duncan (Arizona State-West), John Everett (Virginia Commonwealth), Sharon Lassar (Florida Atlantic) and Walfried Lassar (Florida International) will present their ATA/Deloitte Teaching Innovation Award winning project, entitled "Second Chance for Depreciation: A Case Study Analyzing Tax Planning Opportunities after Asset Disposition."

Saturday, February 25, 2006

Noon-1:30 p.m. **Lunch** *Mission Bay Room*
Speaker: Gerald Goldberg

In August 2005, Mr. Goldberg retired after 25 years as Executive Director of the California Franchise Tax Board, the largest state income tax agency in the country. During his tenure at the FTB, he was deeply involved in such issues as worldwide combined reporting, the elimination of abusive tax shelter and tax avoidance schemes, and electronic filing.

Saturday Concurrent Sessions (con't)

1:30-3:00 p.m. **(1) Research Methods - A Series of Useful Snippets**
Sunset II
Moderator: John Phillips (Connecticut)
Committee Member: Ken Klassen (Waterloo)

In this session, Jennifer Blouin (Pennsylvania), Diana Falsetta (Northeastern), Jennifer Kahle (South Florida), Ken Klassen (Waterloo), Linda Krull (Texas), and Oliver Zhen Li (Notre Dame) will discuss useful methodological techniques. The presenters will identify when these techniques are appropriate and outline the basics of each. Topics to be covered are modeling and estimating simultaneous equations, including instrumental variables, using internet survey instruments, using principal components analyses, using TOBIT versus Heckman in censored data, addressing serial correlation in pooled cross-sectional datasets, and using various MTR measures.

1:30-3:00 p.m. **(2) Concept Maps: A Tool for Planning, Assessment, and Learning in the Tax Curricula**
Bayview Room
Moderator: Tom Omer (Texas A&M)
Committee Member: John Wilguess (Oklahoma State)

Concept maps are planning, assessment and learning tools. They provide a visual means of planning complex projects (including the fit and arrangement of courses within curricula), taking a “peek” at students’ understanding of linkages among concepts covered in complex curricula/ systems, assessing growth in their understanding of linkages, and as an assignment, encouraging students to think about, forge, and convey linkages among concepts. Participants will be introduced to a variety of concept map types and engage in a group concept mapping exercise lead by Marjorie Shelley (Texas A&M). Several other faculty members will share their experiences with concept mapping.

Saturday, February 25, 2006, Concurrent Sessions (con't)

3:00-3:30 p.m. **Refreshment Break** *Sunset I*

3:30-5:00 p.m. **(1) Tax Planning in a Post-Enron World**
Sunset II
Moderator: Bryan Cloyd (Virginia Tech)
Committee Member: Andy Cuccia (Oklahoma)

This session will present preliminary research results by authors whose work was accepted for the JATA research forum. The goal of the forum is to stimulate collaborative research among academics at different career stages yet sharing a common interest in taxation and tax policy.

Paper: **The Ethical Environment of Tax Professionals**

Presenter: Donna Bobek (U. of Central Florida)
Robin Radtke (Texas Tech)

Paper: **The Impact of Auditor-related Tax Services on Debt Pricing in Public Firms**

Presenter: Steve Fortin (McGill University)
Jeff Pittman (Memorial University of Newfoundland)

3:30-5:00 p.m. **(2) Synthesizing Approaches to Teaching Ethics to Accounting Majors – Applications in Tax Courses**
Bayview Room
Moderator: Caroline Craig (Illinois State University)
Committee Member: Nathan Oestreich (San Diego State)

Accounting programs may or may not require ethics topics or courses. In some programs, tax courses cover ethics independently with modules and applications where appropriate. Learning objectives in tax courses in other programs can build on and reinforce concepts of ethics introduced in a prior required accounting or business ethics course. Ed Monsour (Cal State-LA) and Kevin Misiewicz (Notre Dame) will present this session.

END OF PROGRAM

Continuing Professional Education

We plan to comply with requirements necessary for you to receive CPE for attending the sessions at this meeting. Please be sure to sign in and out at every session for which you plan to claim CPE.

PLEASE WELCOME THE FOLLOWING PH. D. STUDENTS

Brad Barrick	University of Utah
Jennifer Brown	University of Texas-Austin
Michaele Butler	Texas Tech University
Suli Chi	University of California-Irvine
Kristen Cook	Texas A&M University
Scott Dyreng	University of North Carolina-Chapel Hill
Allison Evans	University of North Carolina-Chapel Hill
Damon Fleming	Virginia Tech
Lorna Gall	University of Pittsburgh
Steven Gill	University of Massachusetts-Amherst
Lisa Hersrud	University of Oregon
Mary Howard	University of Tennessee
Robert Huber	University of Arizona
Ryan Huston	Texas A&M University
Carlos Jimenez	University of Florida
Chris Jones	University of Alabama-Tuscaloosa
Nancy-Susan Jurney	University of Oklahoma
Rick Laux	Arizona State University
Petro Lisowsky	Boston University
Sean McGuire	University of Georgia
Devan Mescall	University of Waterloo
Jared Moore	Arizona State University
Mitchell Oler	University of Washington-Seattle
Tommy Raulston	Oklahoma State University
Juanita Rendon	Argosy University
Robin Romanus	Virginia Tech
Laura Rooney	Arizona State University
Casey Schwab	University of Texas-Austin
Stephanie Sikes	University of Texas-Austin
Mitchell Stein	Queen's University
Spencer Usrey	University of Alabama-Tuscaloosa
Stanley Veliotis	University of Connecticut
Ryan Wilson	University of Washington-Seattle

PLEASE WELCOME THE FOLLOWING NEW FACULTY

Mary Anderson	University of Southern Mississippi
Janie Casello Bouges	University of Massachusetts-Lowell
Courtney Edwards	University of North Carolina-Chapel Hill
Robert Gary	Iowa State University
William Moser	University of Missouri-Columbia
David Weber	University of Connecticut
Edward Werner	Drexel University

**PLEASE WELCOME THE FOLLOWING WHO ARE
ATTENDING THEIR FIRST ATA MID-YEAR MEETING**

Mary Anderson	University of Southern Mississippi
Timothy Biggart	Berry College
Nadi Chlala	University du Quebec-Montreal
Aaron Crabtree	University of Nebraska
Suzanne Landry	University du Quebec-Montreal
Richard Larsen	Ernst & Young LLP
Malana Konkle	KPMG LLP
William Moser	University of Missouri-Columbia
Morton Pincus	University of California-Irvine
Steve Sartori	Prentice Hall
Kathleen Schaum	KPMG LLP
David Schlichting	Carthage College
Pamela Spikes	University of Central Arkansas
Dale Spradling	DrTax
Anita Stellenwerf	Ramapo College

EXHIBITORS

BNA/Tax Management, Inc.

McGraw-Hill/Irwin

South-Western Thomson

Call for Papers 2007 JATA Conference

What to See and Do in San Diego

Around the Resort From mouthwatering seafood specialties, exotic body treatments and thrills on a Jet Ski, Paradise Point Resort & Spa offers endless opportunities for excitement, adventure and pampering. Challenge your kids to a sandcastle-building contest or 18 holes on the putting course. Splash away the hours in one of five sparkling pools. Stroll through sprawling gardens. Choose your craft from the full-service marina. Then treat your senses to the ultimate pampering experience at SpaTerre. And for the perfect ending to a perfect day, enjoy waterfront dining at several on-site restaurants.

Off the Island Just minutes away from downtown San Diego, Paradise Point is a short hop to world famous attractions like SeaWorld, Legoland and the San Diego Zoo. Perfect your swing on one of the nearby championship golf courses or expand your palette on a trip to one of Temecula Valley's award-winning wineries. The historian in your family won't want to miss a tour of Old Town or one of the many museums including the San Diego Maritime Museum and the Reuben H. Fleet Science Center. And be sure to browse the fine boutiques in La Jolla, the Gaslamp District or at Fashion Valley Mall.

The 13th *Journal of the American Taxation Association* Conference will be held in conjunction with the ATA's Midyear Meeting in San Antonio, TX, on February 23-24, 2007. Original papers addressing interesting and relevant tax issues will be considered for the conference. Submissions to the conference will be treated as submissions to *JATA* and should not be under review with any other journal. All research methodologies (including, but not limited to, archival/empirical, analytical, behavioral, experimental, and field studies) will be considered. Contingent on suitable revisions in accordance with *JATA*'s normal review procedures, papers accepted for the conference will be published in a regular issue of the journal, along with discussants' comments. Continuing the tradition begun in 2005, an award will be made to the best conference paper as selected by the conference committee.

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 treated as regular submissions to *JATA*. Authors will be notified of the conference selection decision by December 1, 2006.

Manuscripts should be prepared in conformance with *JATA*'s published preparation and style guidelines and submitted electronically in Microsoft Word or Adobe PDF format. To preserve anonymity, the cover page should be submitted as a separate Word or PDF file. If the research utilizes experimental instruments, questionnaires, cases, etc., this material should also be submitted in a separate file. With the exception of the cover page, the identity of the author(s) should be deleted from the files. Files should be transmitted as email attachments to Professor Bryan Cloyd at JATA@vt.edu. Please indicate in the email that the paper is being submitted for the Conference. To be considered, papers must be received no later than **October 1, 2006**. Contact Professor Cloyd by email or phone (540.231.3181) if file compatibility or electronic submission presents a problem. The submission fee of \$75 in U.S. funds should be paid by credit card following instructions provided on the AAA web site.
<https://aaahq.org/AAAFForms/journals/jatasubmit.cfm>

Questions about the submission process may be directed to Professor Bryan Cloyd at the address shown below.

C. Bryan Cloyd, Editor
Journal of the American Taxation Association
Department of Accounting & Information Systems
Pamplin College of Business
3007 Pamplin Hall (0101)
Virginia Tech
Blacksburg, VA 24061

2006 ATA Mid-Year Meeting Program Committee

Andrew Cuccia, University of Oklahoma (cuccia@ou.edu)
Steve Gill, University of Massachusetts-Amherst (sgill@som.umass.edu)
Ken Klassen, University of Waterloo (kklussen@uwaterloo.ca)
Nancy Nichols, James Madison University (nicholnb@jmu.edu)
Tracy Noga, Bentley College (tnoga@bentley.edu)
Nathan Oestreich, San Diego State University (drno@sdsu.edu)
John Phillips, University of Connecticut (John.Phillips@business.uconn.edu)
George Plesko, University of Connecticut (george.plesko@uconn.edu)
Susan Porter, University of Massachusetts-Amherst (porter@acctg.umass.edu)
J Shaw, University of Mississippi (jrshaw@olemiss.edu)
Pamela Smith, University of Texas, San Antonio (psmith@utsa.edu)
John Tripp, University of Denver (jtripp@du.edu)
John Wilguess, Oklahoma State University (wil@okstate.edu)
Bryan Cloyd (advisory) Virginia Tech (bcloyd@vt.edu)
Caroline Craig (advisory), Illinois State University (ckcraig@ilstu.edu)
Shirley-Dennis Escoffier (advisory), U. of Miami
(sdennis@exchange.sba.miami.edu)
Amy Dunbar (advisory), University of Connecticut (adunbar@sba.uconn.edu)
Marty Escoffier (advisory), Florida International University
(escoffm@fiu.edu)
Richard Larsen (advisory), Ernst & Young (richard.larsen@ey.com)
Jim Seida (advisory) Notre Dame (jseida@nd.edu)
Gillian Spooner (advisory), KPMG (gspooner@KPMG.com)
Tom Omer (president), Texas A&M University (tommer@mays.tamu.edu)
Shelley Rhoades-Catanach, (Chair), Villanova University
(shelley.rhoades@villanova.edu)

Please address your questions or comments regarding this meeting to:

Shelley Rhoades-Catanach
Villanova University
Department of Accounting
800 Lancaster Avenue
Villanova, PA 19085-1678
shelley.rhoades@villanova.edu
(610) 519-4356

2007 ATA MID-YEAR MEETING AND JATA CONFERENCE

Hilton Palacio del Rio
San Antonio, Texas
February 23 and 24, 2007



Hilton Palacio del Rio

Please forward all ideas and suggestions for the meeting to:

Andrew Cuccia
School of Accounting
University of Oklahoma
307 W. Brooks, # 200
Norman, Oklahoma 73019
(405) 325-5796
cuccia@ou.edu