

# AMERICAN TAXATION ASSOCIATION

The Tax Section of the American Accounting Association

## 2006 Mid-Year Meeting and JATA Conference



February 24 - 25, 2006

Sponsored by:  
The KPMG Foundation

## Tentative Program

### Friday, February 24, 2006

Please check <http://aaahq.org/ata/index.htm> for updates to the program.

7:30 a.m.	<b>Registration Opens</b>	<i>Sunset Deck</i>
7:30 a.m.-6:30 p.m.	<b>Publisher Exhibits</b>	<i>Sunset I</i>
7:30-8:30 a.m.	<b>Continental Breakfast</b>	<i>Sunset I</i>

### CPE Sessions

8:15 -9:45 a.m. <i>Bayview Room</i>	<b>1) Schedule M-3 Reporting Requirements</b> This session will be led by professionals from KPMG.
10:15-1:45 a.m. <i>Bayview Room</i>	<b>2) Assessing Internal Controls for the Tax Function</b> This session will be led by professionals from KPMG.
10:00 a.m-Noon <i>Sunset II</i>	<b>JATA Conference Part I</b> <i>Moderator: Bryan Cloyd (Virginia Tech)</i>  (See enclosed Call for Papers for this session)
Noon-1:15 p.m. <i>Sunset Lawn</i>	<b>Lunch</b> New faculty will be introduced by the Chair of the New Faculty Concerns Committee.
1:30 – 3:30 p.m. <i>Bayview Room</i>	<b>Legal Research</b> <i>Moderator: Cherie Hennig (Florida International)</i> <i>Committee Member: Tracy Noga (Bentley College)</i>  (See enclosed Call for Papers for this session)
1:30 – 3:30 p.m. <i>Sunset II</i>	<b>JATA Conference Part II</b> <i>Moderator: Bryan Cloyd (Virginia Tech)</i>  (See enclosed Call for Papers for this session)
3:30 – 4:00 p.m.	<b>Refreshment Break</b> <span style="float: right;"><i>Sunset I</i></span>

**Friday, February 24, 2006**

- 4:00 – 5:45 p.m. **The Changing Relationship between Tax Professional and Auditor**  
*Sunset II*  
*Moderator:* TBA  
*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 will include regulatory, public accounting, and industry representatives.
- 5:45 - 6:45 p.m. **Committee Meetings**  
*See registration area for the meeting locations.*
- 7:00-8:00 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**  
*Sunset II*  
*Moderator:* Jim Seida (Notre Dame)  
*Committee Member:* Steve Gill (U. of Massachusetts)
- New faculty and PhD 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) Curriculum Assessment and Accreditation**  
*Bayview Room*  
*Moderator:* TBA  
*Committee Member:* Susan Porter (U. of Massachusetts)
- Panelists in this session will discuss the development of tax curriculum learning objectives and measures for assessing achievement of those objectives. Panelists will also discuss their experiences with AACSB accreditation and its evaluation of tax curriculum assessment efforts.

**Saturday, February 25, 2006**

**Saturday Concurrent Sessions (con't)**

- 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. Connecticut)
- This session will feature as panelists senior tax researchers in the fields of accounting, finance, law and economics. Each panelist will present his or her 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 panelists' 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:* Alan Ford (Kansas)  
*Committee Member:* Pam Smith (Texas-San Antonio)
- This session will feature the 2005 ATA/Deloitte Teaching Innovation Award winner(s).
- Noon-1:30 p.m. **Lunch** *Mission Bay Room*  
*Speaker:* TBA
- 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, researchers will discuss a variety of useful methodological techniques. The presenters will identify when these techniques are appropriate and outline the basics of each. Potential topics include correcting for selection bias, modeling and estimating simultaneous equations, using a survey instrument, modeling tax versus non-tax trade-offs, using marginal tax rates, and applying statistical procedures such as tobit regression, LISREL, and factor/principal components analysis.

Saturday, February 25, 2006

**Saturday Concurrent Sessions (con't)**

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: J Shaw (Mississippi)

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, listen to panel members’ experience with concept mapping and engage in a group concept mapping exercise.

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.

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.

**END OF PROGRAM**

**Meeting Registration Information**

You may register at the ATA website (<http://aaahq.org/ata/index.htm>) 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 23, 2006 will be charged a \$50 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 conference will be held at Paradise Point Resort & Spa, located in the Mission Bay area of San Diego. For more information about the hotel, please visit their website at <http://paradisepoint.com>.

**Making a Reservation** Hotel reservations may be made either by phone or online. To make a reservation by phone, call toll-free 800-344-2626. Be sure to mention that you are with the American Taxation Association to get our special rate of \$160 (plus tax) for either a single or double room. To make a reservation online, follow these instructions: Go to the hotel’s website at <http://paradisepoint.com/> and click on Make a Reservation. Enter the requested reservation dates. Leave the Preferences section blank. To get our special ATA rate, enter the following Group/Event ID: 23368. Click on Begin Search. At the bottom of the Event/Hotel description, click on View Rates. Our guaranteed rate of \$160 (plus taxes) should be displayed. Click on Select next to the room rate. Read and accept the Guarantee/Deposit & Cancellation Policy, then click Continue Booking. Enter the requested personal information then click Complete Reservation. You will be given a 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 Paradise Point Resort and make your reservations early. A block of rooms will be held until January 23, 2006. 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 February 19 through February 28, 2006.

### **Airport to Hotel Information**

Cloud 9 shuttle service charges \$10 one-way from the airport to the hotel, and is located just outside the airport baggage claim area. Cab fares are approximately \$20 each way. The hotel is located 10 miles from the airport, approximately a 15 minute drive.

### **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.

### **Continuing Professional Education**

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

### **Call for Papers New Faculty and Doctoral Student Research Session**

The 18th annual American Taxation Association (ATA) Midyear Meeting will feature a session devoted exclusively to research by new faculty and doctoral students. This session provides new faculty and PhD students an excellent opportunity to gain exposure by presenting their research in a conference setting and to receive constructive feedback on their work. Selected papers will be made available in advance of the midyear meeting through the ATA web site. We invite authors to submit research papers and research-in-process papers. Research-in-process must be sufficiently developed to allow informed feedback (e.g., well developed background and theory, clearly stated hypotheses, and planned statistical analysis).

Dual submission of manuscripts to the JATA Conference and the New Faculty/Doctoral Research Session is allowed. Should a paper be accepted for both sessions, the author will be asked to choose either the JATA Conference or the New Faculty/Doctoral Research Session.

**Eligibility:** In order for a paper to qualify for the New Faculty and Doctoral Student Research Session, at least one author must have started their first tenure-track faculty position during the 2002-03 academic-year or later or be a doctoral student. Doctoral students are invited to submit papers based on their dissertation or other working papers.

Papers already accepted for publication prior to the selection announcement date are ineligible; submission of papers close to publication acceptance is discouraged.

**Doctoral Student Support:** The ATA will partially support doctoral students who have papers accepted for this session; the registration fee will be waived and one night's lodging at the hotel will be provided.

**Deadline:** Submissions must be received by November 1, 2005. Papers selected for the New Faculty/ Doctoral Research Session will be announced by December 15, 2005.

**Submission:** Questions and submissions should be made electronically to Jim Seida at jseida@nd.edu. Please include "New Faculty/Doctoral Research" in the subject line of the email. Submitted manuscripts should be either MS Word or Adobe Acrobat files attached to an email. Since a blind review process will be used to evaluate manuscripts, send the title page in a separate file from the manuscript file and delete any identifying information from the manuscript file. A statement indicating the manuscript's status should accompany the submission; the statement should also note if the manuscript is being simultaneously submitted to the JATA Conference.

**Call for Papers**  
**2006 JATA Conference**

The 12<sup>th</sup> *Journal of the American Taxation Association* Conference will be held in conjunction with the ATA's Midyear Meeting in February 2006. 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 selected for the conference will be published in a supplemental issue of the journal. 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, 2005.

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](mailto:JATA@vt.edu). Please indicate in the email that the paper is submitted to the Conference. To be considered, papers must be received no later than October 1, 2005. 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 may be paid by credit card or check. To charge the fee, access the *JATA* site at the AAA web site (<https://aaahq.org/AAAForms/journals/jatasubmit.cfm>). Alternatively, the submission fee may be paid by check, made payable to the American Accounting Association and mailed to Professor Bryan Cloyd at the address 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

**Call for Papers**  
**Legal Research Session**

You are invited to submit for consideration applied tax policy and legal tax research manuscripts for presentation at the 2006 ATA Midyear meeting, as well as for potential e-publication in *The ATA Journal of Legal Tax Research*. All manuscripts will be blind reviewed and must follow the style guidelines of *The ATA Journal of Legal Tax Research*.

We encourage submission of research that:

- Proposes improvements in U.S., state and local, or foreign tax systems and unique solutions to tax or fiscal problems
- Discusses improvements in tax policy, tax compliance or tax complexity
- Identifies, describes or illuminates important current tax issues
- Critically analyzes recent or proposed legislative or regulatory changes
- Provides critical discussions for strategically structuring transactions, considering tax and non-tax ramifications
- Critically analyzes similarities and differences between tax accounting and financial accounting issues.

Authors may submit different papers to different Midyear sessions (e.g., JATA Conference, Legal Session, etc.). Multiple submissions must be disclosed with the submission. Papers that have been previously published or have been accepted for publication are not eligible. The deadline for submissions of legal research manuscripts is **November 1, 2005**. Three copies should be submitted to:

William Kulsrud  
Chair, Legal Research Committee  
Kelley School of Business Indiana University Indianapolis  
BS 4002  
801 West Michigan  
Indianapolis, IN 46202  
317-274-3422

Alternatively, ONE COPY can be submitted via e-mail to:  
[wkulsrud@iupui.edu](mailto:wkulsrud@iupui.edu)

All manuscripts will be considered for publication in *The ATA Journal of Legal Tax Research*. If journal acceptance is the primary goal, the paper should be no longer than 20-25 double spaced pages.

**2006 KPMG/ATA Tax Doctoral Consortium  
February 23, 2006**

The second annual KPMG/ATA Tax Doctoral Consortium will be held on Thursday, February 23 before the ATA midyear meeting in San Diego.

The goal of the consortium is to help prospective new tax faculty make the right choices in the early stages of their careers so that they become successful scholars. Getting advice from and establishing relationships with experienced faculty during one's doctoral program can make a crucial difference in that person's academic career. The program is designed to meet the needs of doctoral students with an interest in tax that are in the middle stages of their doctoral program, as well as attract students to tax early in their doctoral programs. The expected student-faculty ratio of 30:8 will provide an opportunity for doctoral students to meet and learn from successful tax faculty in both small group sessions and on an individual basis.

Faculty participants at the 2006 KPMG/ATA Tax Doctoral Consortium will include Ben Ayers, Andy Cuccia, Dave Guenther, Michelle Hanlon, Kaye Newberry, John Phillips, Richard Sansing, and Bob Yetman. The full program will be posted on the ATA website when it becomes available.

KPMG is providing funding for student hotel costs for Thursday, February 23, and all consortium meals. The application form is on the ATA website. **The application deadline is Friday, December 16.** Please let doctoral students at your institution know about the 2006 KPMG/ATA Tax Doctoral Consortium. We welcome doctoral students who are undecided about taxation as a focus of their research. Please direct questions regarding the consortium to Ben Ayers, Chair, at bayers@uga.edu. Please direct questions regarding the application process to Richard Sansing at richard.sansing@dartmouth.edu.

**2006 ATA Mid-Year Meeting Program Committee**

Andrew Cuccia, University of Oklahoma (cuccia@ou.edu)  
Steve Gill, University of Massachusetts-Amherst (slgill@som.umass.edu)  
Ken Klassen, University of Waterloo (kklassen@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, MIT (gplesko@mit.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)  
Ellen Glazerman (advisory), Ernst & Young (ellen.glazerman@ey.com)  
Jim Seida (advisory) Notre Dame (jseida@nd.edu)  
Gillian Spooner (advisory), KPMG (gspooner@KPMG.com)  
Tom Omer (president), Texas A&M University (tom@tamus.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