As I write this, I am looking forward to the 2001 ATA Midyear Meeting in Phoenix and the first Legal and Education Research sessions. There has been tremendous interest in these sessions and a significant number of high-quality papers have been received. We are very interested in your feedback on these sessions and how you think we should proceed in the future.

With such a high level of interest in Legal and Education Research, the next logical step would appear to be an ATA Legal and Education Research online journal. This is something the trustees will be considering and may be seeking your input in the near future.

Also new is the pre-meeting technical CPE session put on by KPMG. One of the disadvantages of being an officer or trustee is that our board meeting will be taking place during this session. However, I know that all the trustees will be anxious to finish our business so that we can hear at least some of that session. Jeff Gramich and his committee have been working very hard putting together a great program that continues to emphasize both research and teaching issues.

Under Fran Ayres’ leadership, the JATA Conference also promises to be very interesting. We are very grateful for KPMG’s continuing generous support of this meeting. Without their support, this would be a very different meeting.

The ATA Midyear Meeting is one of the best-attended Section meetings in AAA. As the meeting becomes more important to our members, it requires more advance planning. Hotel contracts must be signed well in advance of the meeting to secure good meeting rooms and accommodations at reasonable prices. Beth Kern has finalized the contract with the Wyndham (formerly Westin) New Orleans at Canal Place for the February 15–16, 2002 meeting. I had the opportunity to tour the hotel last summer and know that our members will be very pleased with her selection. Beth’s committee will have its first meeting in Phoenix to begin planning the program. Those of you with suggestions for the 2002 program should contact Beth as soon as possible, because she will need to have a preliminary program put together this summer in order to distribute it at the Annual Meeting in Atlanta in August.

Fran Ayres’ site selection committee has already selected a site for the 2003 meeting. The primary location will be the St. Petersburg Beach/Tampa area with Washington, D.C. as the backup location (in the event a suitable hotel cannot be found in the primary location). The site selection committee consists of the three previous vice presidents, since these people have recently run a meeting and understand the factors to be considered in selecting a meeting location. The location is selected from the top sites of the 1998 online membership survey. The committee strives for an East-West-Central rotation; however, consideration is also given to the location of the Annual Meeting (Atlanta in 2001, San Antonio in 2002, Honolulu in 2003, and Orlando in 2004). By the time you receive this newsletter, Dan Murphy and his site selection committee may already have made a decision regarding the location for the 2004 Midyear Meeting.

Many curriculum changes are taking place around us, such as the Framework for Core Competencies. Changes such as this will continue to move forward with us or without us. If we want more input into what will happen in the future we need to become more involved—not just on tax committees, but also with our accounting colleagues. This means we need to get involved in AAA committees and, in general, AICPA committees and reach out to our nontax colleagues. Silvia Madeo, chair of the ATA External Relations Committee, and I are currently serving as members of the AICPA Pre-Certification Education Executive Committee. This is the new AICPA committee formed when the old Tax Division Education Committee was eliminated. I strongly encourage all
President’s Letter (Continued from page 1)

ATA members to participate in committees outside of ATA (in addition to ATA committees). If we are to have an impact on our future tax curriculum, we need to become involved in the entire process and not just be concerned with the tax component. One opportunity for interacting with our nontax colleagues is at the AAA regional meetings. Information on these meetings is available on the AAA web site, http://www.rutgers.edu/Accounting/raw/aaa/meetings.htm.

We continue to make progress toward the use of more electronic communications in the ATA. Most of you are probably reading this newsletter on the web page, rather than relying on snail mail. Last year, although your committee appointment requests were accepted in either printed or electronic form, the vast majority of you sent them in electronically. This streamlined the committee selection process and was only possible through the efforts of our web master, Dennis Schmidt. I am sure that President-Elect Anne Christensen will greatly appreciate your prompt response to her request for your committee preferences, especially if it is sent electronically. However, whether you respond electronically or via mail, please be sure to volunteer.

You should have been receiving email notification from AAA in Sarasota regarding various announcements. We have made a particular effort to minimize the number of messages sent to ATA members and have consolidated several announcements into one whenever possible. If anyone wishes to have a mass email notification sent to all ATA members, please send it to me (sdennis@miami.edu) and I will forward it to the appropriate person at AAA for the actual distribution. If you have recently changed your email address or have not been receiving these notifications, please send your address to Sarasota (aaahq@packet.net) so they can get you on the distribution list. The ATA web page is where we are turning more and more for information. Not only is the newsletter available there, but other announcements of interest to members are posted there as well. I suggest you bookmark the ATA web page (http://www.uni.edu/ata) and check back regularly.

AAA REGIONAL MEETINGS 2001

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<td>February 27–March 3, 2001</td>
<td>New Orleans, LA</td>
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<td>Western</td>
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<td>San Jose, CA</td>
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NEWSLETTER DEADLINES

The deadline for submitting information to the Summer 2001 edition of the ATA newsletter is April 20, 2001. Please send information to:

Ron Tidd
School of Business and Economics
Michigan Technological University
Houghton, MI 49931
Phone: (906) 487-1877
Fax: (906) 487-2944
Email: Ron@rrtidd.com

Faculty announcements submitted to the ATA newsletter are published in the Fall, Spring, and Summer issues. The announcements are selected on a FIFO and space-available basis. Please send your announcement as an email attachment to Ron@rrtidd.com. Alternatively, you can mail both a hard copy and a digital file (on a disk) of your announcement to the editor at the above address.
MINUTES OF THE ATA BOARD OF TRUSTEES MEETING
MIDYEAR MEETING AUGUST 13, 2000

Officers and Board of Trustees Members Present: Susan Anderson, Fran Ayres, Anne Christensen, Bryan Cloyd, Ellen Cook, Jon Davis, Shirley Dennis-Escoffier, Bob Gardner, Jeff Gramlich, Brian Greenstein, Mark Higgins, Doug Izard, Beth Kern, Ed Maydew, Ken Orbach, Roby Sawyer, Dennis Schmidt, Marty Wartick, and Dick Weber.

1. Bob Gardner called the meeting to order at 1:06 PM.

2. Mark handed out the minutes of February 23, 2000 Trustees Meeting. A motion was made to approve the minutes. The motion was seconded and minutes were approved unanimously. Mark then distributed the Operations Manual to new officers and trustees and passed out updated sheets of the Operations Manual to continuing officers and trustees.

3. Fran presented the JATA report. She noted that submissions to the journal have increased, but that the number of revised manuscripts has decreased. Fran noted that JATA is not part of ABI Inform and she is investigating why this is the case.

4. Fran, as the Chair of the Midyear Meeting Planning Committee, which consists of the past three Midyear Meeting Chairs, made a motion that the Board of Trustees approve Tampa/St. Petersburg as the site of the 2003 Midyear Meeting. The committee suggested that Washington, D.C. serve as the backup site. The motion was seconded and approved unanimously by the Trustees.

5. Bill Kulsrud presented the Graduate Tax Education Committee report. He noted that there is a problem with posting graduate tax syllabi, since they are linked back to the faculty member’s web site and many of these sites are password-protected, either internally (i.e., by the university) or through an external system (i.e., WebCT, Blackboard). The committee postponed the creation of a database of graduate tax programs, having learned that a commercial endeavor is underway to create a database. Bill noted that the AICPA Tax Division survey of practitioners’ needs and expectations has been sent and Ed Schnee is compiling the results. Finally, Bill noted that the Committee was disappointed in the AICPA vision statement, since the statement substantially undervalued the importance of the tax component of accounting. Instead of sending a letter, Bob, Dick, and Shirley informally conveyed our disappointment regarding the vision statement. Shirley indicated that the AICPA Best Practices Committee would examine this issue. Bob noted that Jane Rubin has been invited to the Business Meeting tomorrow and may address this issue.

6. Ann distributed a report on the 2001 Midyear meeting in Orlando. She noted that the meeting reported income of $14,575 before considering the cost of printing the JATA Conference issue. The meeting had 238 registrants, the fourth-largest turnout. Previous attendants numbered 263 in New Orleans in 1996; 246 in San Diego in 1997; and 242 in San Francisco in 1999. Based on the survey data, the participants were very pleased with the meeting. The session on Data Sources on the Internet was the highest-rated session. Bob noted that KPMG Peat Marwick has agreed to fund the Midyear Meeting in the amount of $20,000 per year for three more years.

7. Jeff Gramlich, presented an update on the 2001 meeting in Phoenix, Arizona. The program is coming along nicely, with the committee needing to finalize a few of the sessions. Jeff reminded everyone that—assuming there are enough quality papers submitted—there will be a session on education research and another on legal research. A discussion ensued concerning whether hard copies of the papers should be provided and, if so, at what additional charge. Bob proposed that there be one set registration fee and that we charge an additional $30 fee for hard copies of the JATA Conference papers to be mailed to those requesting them. In order to receive the hard copies, the individual must register on time. Since the papers for the education and legal sessions are a precursor to determining whether the ATA will have electronic journals in these areas, and the Chairs for Papers (Cherie O’Neil—Education, and Brian Greenstein—Legal) are encouraging electronic submission, it was proposed that individuals wanting a hard copy of these papers also pay $30. However, a hard copy of these papers will not be made available until the meeting. Bob’s motion was seconded and passed unanimously.

8. Beth discussed the 2002 meeting in New Orleans. The meeting will be held at the Wyndham on President’s weekend (February 15–16, 2002) and the room rate is $153 per night, taxes not included.


(Continued on page 4)
Minutes of the ATA Board of Trustees (Continued from page 3)

presented a proposed survey designed to determine the editorial policy that is to be used if these new publications go forward. The Trustees had questions concerning the survey and asked Jack’s current committee and the new committee, chaired by Cherie O’Neil, to resolve these questions. If the issues can be resolved, the survey will be sent out in the next 30 days. If it is sent out, we will also acquire the AICPA member mailing list to solicit input from that constituency.

10. Sandy nominated the following new individuals as officers and trustees for 2000–2001: Anne Christensen as President-Elect; Beth Kern as Vice President-Elect; Ken Orbach as Secretary; Bryan Cloyd, Brian Greenstein, and Ed Maydew as Trustees.

11. Dave Stewart presented the report for the Annual Meeting Committee. He noted that paper submissions are down again this year and that his committee reviewed 32 papers. Susan Anderson noted that the number of dissertation abstracts that she is receiving for JATA has also decreased. Bob asked for volunteers to examine this issue. Mark, Susan, Marty, Dave, and Roby agreed to examine this issue. Marty agreed to chair this task force.

12. Roby presented the Treasurer’s report and estimated that for the year ending August 31, 2001 we will have a net cash inflow of approximately $5,100 and an ending cash balance of approximately $76,600. Bob noted that we need to monitor the number of ATA members so that we continue to have two representatives on the AAA Council.

13. Bob indicated that the Teaching Monograph is completed and is in the Sarasota queue for printing.

14. Susan presented the Publications Committee report. She mentioned that the AAA is looking at centralizing the journal submission process through Sarasota. The reason for the change is that some papers are getting lost in the editor transition process. Sandy will convey that the publication committee and the ATA trustees are opposed to this idea.

15. Brian noted that the Summer newsletter is on the web and a hard copy of it will be mailed soon. He noted that Ron Tidd will be taking over as the newsletter editor beginning with the Fall newsletter.

16. Bob presented the report for the Awards Committee, chaired by Allen Ford. The Committee recommends changing the requirement that a nominee for a Service Award must have chaired an ATA committee. The committee believes that this requirement is unduly restrictive and that the role of editor, associate editor, or serving on the editorial board of JATA is comparable to chairing an ATA committee. The trustees suggested that the 2000–2001 Committee examine this change and encouraged the committee to make the service requirements more generic and bring it back to the Trustees at the 2001 Midyear meeting in Phoenix.

17. Bob then discussed the following items:
   - He noted that we should change the ATA web site to credit the generosity of Ernst & Young in providing funding for the Sommerfield Award, and that we should also mention the amount of the award.
   - He notes a need to revisit our strategic plan. After discussion, Bob and Shirley agreed to appoint a committee to examine the strategic plan.

18. Shirley discussed the ATA budget for 2000–2001. The budget is very similar to the previous year’s, except for two small changes. The first is that the revenue (contribution from Deloitte & Touche) and expense for the monograph is not included, since it was expected that this would be completed prior to the 2000–2001 year. Second, the budget reflects an increase in KPMG’s contribution for the Midyear Meeting from $17,000 to $20,000 and the additional expenses of holding the Midyear Meeting.

19. Bob moved to adjourn the meeting. The motion was seconded and the meeting was adjourned at 4:22 PM.
CALLS FOR PAPERS AND SUBMISSIONS

JOURNAL OF FORENSIC ACCOUNTING: AUDITING, FRAUD AND TAXATION

The Journal of Forensic Accounting (JFA) is dedicated to promoting excellence in forensic accounting. JFA is an international forum for publication of significant research dealing with investigative and forensic accounting, striving to establish a balance between theoretical and empirical studies. Papers on fraud and fraud auditing, risk assessment, detection of earnings manipulation and tax evasion, bankruptcy studies, GAAP violations, financial statement fraud, internal auditing, and the underground economy are solicited. In addition, papers on particular techniques, technologies, and preventative controls are invited. Submitted research should be grounded in real-world business problems or litigation issues faced by practitioners and entity stakeholders. The audience is academic researchers and educators specializing in forensic accounting, as well as external and internal auditors, process security specialists, and legal, tax, and insurance personnel.

For submission information, please visit the Journal of Forensic Accounting web site: http://www.rtedwards.com/journals/JFA/. You may also contact the Editor-in-Chief directly:

D. Larry Crumbley
Department of Accounting
3106A CEBA Building
Louisiana State University
Baton Rouge, LA 70803

ADVANCES IN TAXATION

Advances in Taxation is a refereed academic tax journal published annually. Academic articles on any aspect of federal, state, local, or international taxation will be considered. These include, but are not limited to, compliance, computer usage, education, law, planning, and policy. Interdisciplinary research involving economics, finance, or other areas also is encouraged. Acceptable research methods include any analytical, behavioral, descriptive, legal, quantitative, survey, or theoretical approach appropriate to the project.

Manuscripts should be readable, relevant, and reliable. To be readable, manuscripts must be understandable and concise. To be relevant, manuscripts must be directly related to problems inherent in the system of taxation. To be reliable, conclusions must follow logically from the evidence and arguments presented. Sound research design and execution are critical for empirical studies. Reasonable assumptions and logical development are essential for theoretical manuscripts.

Three copies of each manuscript, three copies of any and all research instruments, and a $30 check made payable to Advances in Taxation should be submitted to:

Professor Thomas M. Porcano
Department of Accountancy
Richard T. Farmer School
of Business Administration
Miami University
Oxford, Ohio 45056
Phone: (513) 529-6221
Fax: (513) 529-4740
Email: porcantm@muohio.edu
CALL FOR PAPERS

NEW DIRECTIONS FOR ACCOUNTING ETHICS RESEARCH

SIXTH SYMPOSIUM ON ETHICS IN ACCOUNTING

Deadline March 1, 2001

The Professionalism and Ethics Committee of the AAA invites papers for the Sixth Symposium on Ethics in Accounting, to be held immediately preceding the 2001 AAA Annual Meeting in Atlanta. Because of the current importance of the issue, we hope to devote at least one session to focusing on new directions for accounting ethics research. We also welcome papers examining any other aspect of ethics in accounting. At the author's discretion, papers will also be considered for publication in either Research on Accounting Ethics or Accounting and the Public Interest, a new journal published by the Public Interest Section of the AAA.

Scope and Aims of Symposium

The purpose of the symposium is to explore new frontiers of ethics research in an accounting context. The symposium will provide an opportunity for researchers and practitioners interested in ethics in an accounting setting to discuss recent research, exchange information, to network, and to discuss emerging issues encountered in practice. Both presentation and forum sessions will be included in the program.

Location and Dates

The symposium will be held in Atlanta immediately prior to the AAA Annual Meeting. The meetings will be held in the main convention hotel, or within a convenient walking distance from the hotel.

Details for Paper Submission

One (1) copy of the completed manuscript should be transmitted as an attached Word file in an email to Linda Thorne (lthorne@schulich.yorku.ca) on or before March 1, 2001. To preserve the anonymity of the review process, please remove any references to authors on the cover page and in the body of the paper.

A nonrefundable submission fee of $10 U.S. (made payable to the American Accounting Association) should be submitted concurrently to:

Linda Thorne
Schulich School of Business
York University
4700 Keele Street
Toronto, Ontario M3J 1P3
CANADA
Phone: (416) 736-5062
Fax: (416) 736-5687
Email: lthorne@schulich.yorku.ca

Please indicate in your submission cover letter whether you want your submission to be concurrently considered for publication in either Research on Accounting Ethics or Accounting and the Public Interest. Professor Bill Schwartz (editor of Research on Accounting Ethics) and Professor Jesse Dillard (editor of Accounting and the Public Interest) have graciously waived the journal submission fee.
All tax educators are invited to attend the 2001 Midwest American Accounting Association Meeting to be held at the Hilton St. Louis Frontenac Hotel in St. Louis, Missouri, April 5–7, 2001. The program will offer many sessions of interest to tax educators, including sessions on accounting for income taxes, gift and estate taxes, and tax education. Tax research papers will also be presented.

Anyone interested in attending the meeting may get further information and register online at http://www.rutgers.edu/Accounting/raw/aaa/. Those with additional questions about the program may contact either Inder Khurana, Program Chair, or Caroline Craig, ATA Liaison–Midwest Region, at the addresses below:

Inder Khurana  
Program Chair  
University of Missouri–Columbia  
Telephone: (573) 882-3474  
Email: Khuranai@missouri.edu

Caroline Craig  
ATA Liaison–Midwest Region  
Illinois State University  
Telephone: (309) 438-7147  
Email: ckcraig@ilstu.edu.

USENET NEWS GROUP: TAX DISCUSSIONS ONLINE

Contributed by  
William P. Brown  
ATA Technology Resources Committee

ATA members may be interested in the Usenet news group, misc.taxes.moderated. According to its charter, this group “exists for the discussion of taxes, included but not limited to, proposed and existing tax laws, regulations and procedures, among professional tax practitioners and other interested persons and for answering queries concerning taxes.” Participants include tax practitioners, academicians, and interested members of the public.

More information, including the charter, guidelines for postings, and links to the group, is available at http://www.Misc-Taxes-Moderated.com/.