As I write this letter, the Midyear Meeting, with its theme of “Lagniappe—A Little Something Extra: Blurring the Boundaries between Research, Teaching, and Service to Get a Little Something Extra,” is fast approaching. It seems that whenever ATA members gather together there is a sharing of research, teaching, and service ideas—not just in formal sessions, but as we visit with one another. I believe this willingness to share our time and talents contributes not only to the success of the organization, but also to our individual careers.

Friday morning (February 15) begins with a KPMG-sponsored CPE session on partnerships, state and local tax issues, and tax traps created by the 2001 Tax Act. Fran Ayres and the JATA Conference committee have once again selected an interesting array of research papers and insightful discussants for Friday afternoon. For those members interested in legal tax research, Hughlene Burton and the Legal Research Committee have chosen a thoughtful group of papers that should further our technical understanding of the law. Janet Meade and the Education Research Committee received very few education research papers, so they have rounded out this session with presentations on team learning and WebQuests (projects in which students gather information from multiple web sources, critically analyze, and then present the information). The Legal and Education sessions will be presented concurrently with the JATA Conference. Friday will end with the KPMG-sponsored reception, which promises to have plenty of tasty hors d’oeuvres and drinks.

Beth Kern and the Midyear Program Committee, working with the Research and Teaching Methodologies Committees, have put together an exciting group of sessions for Saturday. Both new and senior faculty will present their research. In addition, cutting-edge researchers will participate in a panel discussion on future directions for the Scholes/Wolfson paradigm. Concurrent sessions on assessment with Doug Eder (a leading assessment expert), learning how to teach from the masters, and developing educational research ideas promise to make decisions about which sessions to attend difficult. Another session on external reviews for promotion and/or tenure is particularly relevant for both those seeking advancement or those asked to provide reviews. In addition, Lee Sheppard, a frequent contributor to Tax Notes, is guaranteed to be a lively luncheon speaker.

The substantive response to the call for legal research papers suggests that the ATA legal tax research journal will be supported by a large group of our members. On the other hand, the few papers that were submitted in response to the call for tax education papers suggests that, at this time, rather than creating a stand-alone tax education research journal, these papers should be directed to other tax research or accounting education journals. Brian Greenstein, Gene Seago, and the Publications Committee have been working hard to develop the editorial policy for the legal tax research journal. In addition, they are putting together the formal proposal for the legal journal to present to the AAA Publications Committee, which will be meeting in early February to consider our request. The development of the policies and proposal for this journal has not been an easy task. Hence, the efforts of all these individuals are much appreciated.

The downturn in the economy has led to funding problems for many of our universities. Ken Orbach, our President-Elect, felt compelled to resign his ATA position because of the lack of support from his school. It is with deep regret that I accepted his resignation. However, I appreciate his willingness to serve the ATA in other capacities. The ATA Bylaws do not provide any guidance on a process to follow to replace the President-

(continued on page 2)
President's Letter
(continued from page 1)

Elect. I have asked the ATA Bylaws Committee to develop a process for replacing officers in the future, but we will not be able to have our members vote on changes to the Bylaws until our August meeting. We need to have the President-Elect in place as soon as possible so that committees for next year can be established in time to meet at the Annual Meeting in San Antonio. Bob Gardner, chair of the Nominations committee, has issued a call for nominations for President-Elect and we are working out the details on how to conduct a midterm election.

Several new sections have been added to the ATA newsletter. Bobbie Martindale, co-chair of the Teaching Resources Committee contributed a column to the fall newsletter on team and cooperative learning resources. This newsletter contains a column on behavioral research contributed by Charles Enis, a member of the Research Methodologies Committee, a column on teaching online tax courses by Amy Dunbar and John Phillips at the request of the Technology Committee, and a column on assessment contributed by the Teaching Resources Committee. I hope these additions to our newsletters will be sources of ongoing research and teaching ideas. If you have other ideas for improving the newsletters, then please contact me or Ron Tidd (Ron@rrtidd.edu), our newsletter editor.

This is the last year we will distribute printed copies of the ATA Newsletter. Making the Newsletter available only online will reduce the costs of printing and mailing the ATA Newsletter. The five dollars we have been charging for a print subscription to the Newsletter covers only slightly more than the actual costs of mailing a single issue. However, please let me know if this will create a problem for you. If our members indicate they value receiving copies via regular mail and are willing to pay approximately $15 for the subscription, then we will reconsider discontinuing the print version.

Andy Cuccia and the Annual Meeting's Program Committee are making plans for the 2002 AAA Annual Meeting, which will take place in San Antonio, Texas, August 14–17. The theme for this year's meeting is “Reinvigorating Accounting Scholarship,” and cross-disciplinary sessions will be encouraged. The number of sessions and paper presentations related to taxation is directly related to the number of tax papers submitted to the Annual Meeting. If you have ideas for CPE sessions, panel presentations, or luncheon speakers, then please contact Andy (cuccia@ou.edu).

Amy Dunbar and the 2003 Midyear Meeting Program Committee are beginning to work on plans for the Midyear Meeting in St. Petersburg, Florida, February 28–March 1, 2003. If you have ideas for sessions, luncheon speakers, and other activities you would like to have included in the meeting, then please contact Amy (adunbar@sba.uconn.edu). She will welcome your ideas. Similarly, John Robinson will welcome your research paper submissions for the 2003 JATA Conference.

If you have suggestions for the 2003 JATA Conference, then please contact John (j.r.robinson@mail.utexas.edu).

Once again, it is time to consider the ATA Committee you would like to serve on for the 2002–2003 year. I hope you will take a few minutes to complete the committee request form that is posted on our web site (www.atasection.org) or the form that is included in this newsletter. If the President-Elect has not yet been determined, you can mail the form to me at the address that appears on the bottom of the form. I will then forward your request to the President-Elect. The ATA is a great organization because of the time and effort each of you invest in the organization.

If you have comments or suggestions for the American Taxation Association, then please feel free to contact me by email: annc@sba.pdx.edu or phone: (503) 725-3798. I look forward to seeing you in New Orleans.

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ATA Midyear Meeting 2002

The deadline for making your hotel reservation for the ATA Midyear Meeting coincides with the beginning of the spring semester for some of you. In addition, with the exception of our reserved block, the conference hotel (Wyndham New Orleans at Canal Place) is already fully booked for Friday night of our conference. If you have not already done so, then you may wish to make your hotel reservation soon to ensure that you will be able to stay at the conference hotel. The deadline for making hotel reservations is January 14. The phone number for making a reservation is (504) 566-7006.

The deadline for registering for the conference without having to pay a late registration fee of $25 is January 25. You may register online at the ATA web site: http://www.atasection.org; or you may use the form included with the brochure that you received in the mail at the end of October. For more information, please refer to that brochure or the ATA web site (http://www.atasection.org/meetings.html).
MINUTES OF THE ATA BOARD OF TRUSTEES MEETING
MIDYEAR MEETING AUGUST 12, 2001

Officers and Board of Trustees Members Present:
Fran Ayres                          Doug Izard
Anne Christensen                    Beth Kern
Bryan Cloyd                         Ed Maydew
Ellen Cook                          Ken Orbach
Shirley Dennis-Escoffier           Roby Sawyers
Bob Gardner                         Marty Wartick
Jeff Gramlich                       Dick Weber
Brian Greenstein

President Shirley Dennis called the meeting to order at 1:05 PM.

2. Minutes of the February 16, 2001, Board meeting were APPROVED without dissent.

3. Barry Broden presented his Graduate Tax Education Committee Report, which is on the web page.
   • We should be proactive to induce students into tax.
   • We should link to schools that have tax programs.
   • Tax courses should be on our web site.
   • We should support the AICPA’s initiative to increase accounting majors. Shirley DIRECTED that Roby’s
     Faculty Internship, Sabbaticals, and External Relations Committee has primary jurisdiction for out-
     side contacts; Broden’s Committee otherwise has jurisdiction with respect to this matter.

4. Roby: Treasurer’s Report
   • Dues seem to be trending upward.
   • We have slightly fewer than 1,000 full-time members.
   • Receipts from journal subscriptions are down slightly.
   • Newsletter receipts do not cover costs: only 170 members want hard copy.
   • MOTION: To discontinue the hard copy of the newsletter. Offer a $5 credit for those members who
     have already paid for the hard copy. Members who do not accept the $5 credit will receive a copy of a
     downloadable PDF file. At the Midyear Meeting Brian will report how this is working, at which time a
     final decision will be made. The Board APPROVED the motion.

5. Fran: JATA
   • We tried to get more people outside of ATA interested in JATA.
   • Fewer manuscripts may be in the pipeline in the future given that we have fewer assistant professors
     and more senior people are not submitting.
   • Jeff: JATA is now on PROQUEST from 1992.
   • JATA is on ABI Inform top 1,000 journals.
   • JATA is not on Social Science Citation Index. The AAA staff is working to remedy this.

6. Brian: Legal Journal
   • Survey results at the Midyear Meeting on whether to have a legal journal: 47 yes, 2 no, in favor of a
     legal journal
   • The survey also revealed the following member preferences for the legal journal:
     • More academic citations than in professional journals.
     • More policy issues than other journals.
   • Brian estimates the cost of the legal journal to be $2,500 per year.
   • We need ATA Board approval for the legal journal and then AAA Publications Committee approval.

7. Ellen: Publications Committee
   • The Committee has not made a recommendation on fees.
   • Recommendations:
     • John Robinson, JATA Editor-Elect
     • David Hulse, JATA Book Editor
     • Kathleen Sinning, JATA Advertising Editor
     • Gene Seago, Editor of legal research journal
   • The committee fully supports the education journal.

(continued on page 4)
8. Nominations Committee: Dick formally presented his slate to the Board; his report is on the ATA web site.

9. Shirley reported that Jack Kramer’s Accreditation Committee will again solicit syllabi in Spring 2002.

10. Shirley reported that a new member would like a membership certificate. Dick MOVED that we provide an ATA membership certificate to those members who desire one. The motion was APPROVED.

11. Jeff: Midyear Meeting
   - Regular registration fees were down 10 percent in 2001 from 2000.
   - No specific charge was made in 2001 for the JATA Conference. We learned that the JATA Conference subsidizes the rest of the meeting.
   - Registration fee should cover meals/beverages.

12. Beth: 2002 meeting in New Orleans
   - The meeting will be held at the Wyndham New Orleans.
   - The Board considered the $150 registration fee very reasonable.

13. Amy: 2003 meeting in St. Petersburg
   - The city is not a tourist area.
   - We are looking at $149/night at the Hilton.
   - The hotel is great for high-tech presentations.
   - Good airfares are available to the city.

14. Anne: 2004 Site
   - Denver is recommended, with San Diego as the backup. So MOVED and APPROVED.
   - Shirley suggested that we need to get the site information process moved along prior to the time the VP-Elect is named; Amy remarked that the VP-Elect should have the benefit of former VP-Elects’ experiences.
   - Shirley DIRECTED that the process be accelerated.

15. Steve: Web Site
   - Steve is the new webmaster.
   - Steve suggests ATA get its own domain name and site on a commercial web-hosting server. MOTION to approve Steve’s efforts.
   - Shirley moved to amend the motion: committee reports should be archived.
   - Ellen for the Publications Committee moved to further amend the motion so that the term “Webmaster” replaces the term “Page Master” and the term “web site” replaces the term “home page” in the ATA Operations Manual and Publications Handbook. MOTION, AS AMENDED, APPROVED.

16. Cherie: Legal and Education Research Committee
   - We should ensure that ATA continues to promote a high level of tax education.
   - We perhaps should ask the Big 5 to subsidize (part of) the cost of the education online journal.
   - Query whether too many committees have jurisdiction on tax education research.

17. Ellen:
   - Legal journal policy: Her committee waited until the new editor (Gene Seago) was on board.
   - Education: new Publications Committee will establish policy.
   - MOTION: Board of Trustees intends to publish a legal journal. APPROVED UNANIMOUSLY. The Publications Committee is urged to move forward on developing the education journal.

18. Should we charge for the legal journal? Opinions varied:
   - No fee
   - Cover costs—perhaps free the first year
   - Cover part of the costs
   - Advertising fee
   - No decision was made

19. Shirley reported that the ATA teaching monograph is being printed. D & T was thanked.

20. Anne presented her budget.

21. The meeting was adjourned at 4:00 p.m.
RESEARCH RESOURCES AND METHODS COMMITTEE

Contributed by Charles R. Enis

This is the first column in a series, written by members of the Research Resources and Methods Committee, that identifies articles appearing in journals outside of the accounting and tax domains that may be of interest to ATA members. The focus of this column is on behavioral research.


Attrition tables appear in many empirical research papers that report substantial data shrinkages from list-wise deletions as a means of coping with missing values for explanatory and dependent variables. List-wise deletions can result in selection bias and information loss. State-of-the-art statistical methods for handling missing data typically involve stochastic convergence techniques that are very difficult to implement. King et al. (2001) offer a general-purpose algorithm that uses a multiple imputation approach for resolving missing data issues that is easy to implement. A web site is provided (p. 67) for obtaining the necessary software. King et al. (2001) also provide an informative discussion of the types of missing data problems and situations under which list-wise deletions may actually be the method of choice.


Paying taxes for many is an emotionally charged event. Lerner and Keltner propose an appraisal-tendency framework that couples emotion-specific appraisal processes with risk-averse and risk-seeking choices. These researchers report the results of several experiments that link fear (anger) with the former (latter) risk preference. Their findings are robust across the gain/loss decision frames of Tversky and Kahneman. The theoretical underpinnings discussed in this article have implications for research on taxpayer aggressiveness.


A common theme I have heard in presentations of those that recruit tax accountants is the importance of individuals to collectively function as a group. Furthermore, group projects are an important component in the assessment process throughout tax education. However, most tax research involving human subjects focuses on individual behavior and often eschews communications among participants. Stasser (1999) describes the basic components of social decision scheme (SDS) theory as a framework that is available to tax researchers wishing to make the leap to studying group decision-making behavior. In fact, this entire issue of OBHDP is devoted to papers about SDS theory and applications. An important feature of SDS research is the development of normative, in contrast to descriptive theory, by allowing investigators to test process assumptions indirectly by evaluating variances from theoretical benchmarks, instead of directly documenting group dynamics. In short, SDS research centers on the manner in which the behaviors of individuals are combined to create group outcomes.

TECHNOLOGY COMMITTEE

Online Distance Learning: UConn’s Taxing Experience

Contributed by John Phillips and Amy Dunbar

The University of Connecticut (UConn) is converting its part-time M.S. in Accounting (M.S.A.) program to an online distance-learning program. Most students in the M.S.A. program work full-time; they miss class frequently because of travel and work assignments. As a result, UConn decided that online delivery gives our students more flexibility than live evening classes, thus avoiding the travel and work conflicts. Redesigning our courses to take them online, however, has improved the courses. The first two courses taught online Summer 2001 were Taxation of Business Entities and Advanced Corporate Taxation. This fall three more courses were taught online: Research in Taxation, Advanced Assurance Services, and Global Financial Reporting and Analysis.

We taught the three tax courses online, using WebCT®. Class enrollment and time frame was as follows: Taxation of Business Entities: 57 students, 6-week class; 14 students, 13-week class; Advanced Corporation Taxation: 15 students, 6-week class; Research in Taxation: 20 students, 13-week class.

Creating the Course: Synchronous vs. Asynchronous?

When we first started creating our online courses, the first issue we addressed was how much our courses should incorporate synchronous (i.e., instructor and student(s) online, interacting with one another) learning vs. asynchronous (i.e., students online but not interacting with one another or the

(continued on page 6)
instructor) learning. Moving from a live classroom environment, our first thought was to emphasize synchronous learning, including having “classes” that would meet electronically via chat or some other synchronous learning tool. We chose not to have synchronous classes, however, for three reasons. First, we lacked the technology to do so. Second, we decided that traditional lecture, however conducted, would result in a passive learning environment. Instead, we chose to emphasize asynchronous learning activities, supplemented by synchronous activities involving student-group and one-on-one student-instructor interaction, to create a more active learning environment. Finally, asynchronous learning activities preserve maximum flexibility for our students, consistent with the primary reason UConn chose to convert its M.S.A. courses to an online environment. The synchronous activities we use take away some of this flexibility (e.g., students cannot interact with us at 3:00 AM), but our courses remain much more flexible than if we had set class-meeting times, either live or online.

Once we decided on the overall mix of synchronous vs. asynchronous learning activities we wanted in our courses, we created course-content pages in HTML format using Dreamweaver®, inserting Excel®, Flash®, audio, and pdf files in the web pages. We loaded the pages in WebCT content modules, making extensive use of the WebCT self-test and glossary functions. We also used the following WebCT interaction tools: discussion board and email, which are asynchronous tools, and chat, a synchronous tool. To further promote synchronous interactions, we used AOL®’s instant messenger software (AIM®). WebCT randomly generated exams from a database of questions that we created.

What worked?

In Taxation of Business Entities and Research in Taxation, courses Amy has taught, the biggest key to success was requiring students to work in preassigned groups. Approximately 10 percent of their grade was based solely on group-member evaluations, which created an incentive to work with their group members. They then discovered that they could help each other improve their quiz (homework) scores (approximately 22 percent of their grade) and their project scores (another 22 percent of their grade). Thus, over half their grade was dependent on group interaction. The rest of the grade was based on the two exams. In John’s course, Advanced Corporate Taxation, students worked in groups and submitted weekly problem sets on a group basis. Utilizing the WebCT bulletin board, this course had extensive asynchronous class discussion, involving instructor and student postings. Class participation was evaluated individually on the basis of this board discussion.

In both courses, the students used AIM to contact each other and the instructor. The groups met in chat rooms to work on assignments; when they encountered a problem, they would send the instructor an instant message, asking the instructor to come to the chat room to work with them. We knew when students were going to meet because they posted the meeting times on their group boards. We made an effort to be online during group meeting times. Student use of AIM contributed much to their learning. While Amy required all students to download and use AIM, John made this tool optional. He observed a substantial difference in student satisfaction and performance between students who used and did not use AIM to interact with him throughout the course.

Problems?

At first, our biggest problem was student resistance to active learning. Our courses placed much more of the responsibility for learning on the students than they had ever encountered. As the students became used to this environment, however, active vs. passive learning became a non-issue. Otherwise, our primary concerns were of a technological nature. First, our students simply did not have sufficient computer memory, which caused them to have to reboot frequently because of the various tools. In addition, we encountered resistance to using the Netscape® browser (WebCT works better with this browser). Finally, we encountered problems when students were prohibited from adding course-related software (e.g., AIM, library proxy server) to their employer-provided computers. We even experienced employer network firewalls that prevented students from accessing WebCT from network-based computers.

Time Commitment?

Online teaching is not for the meek. We both found teaching online to be more time-consuming than our traditional live, on-campus classes. We believe our students had a similar experience. Why were our courses so time-consuming? Perhaps the start-up nature of our courses was a contributory factor, but the one-on-one student interaction that was so crucial to the success of our courses led to this time commitment. But, as we tell our students, factoring in the time saved commuting to Hartford, where the evening part-time classes were offered, mitigates this time commitment issue to some degree.

What would we do differently?

We would definitely write the assignments and exams first! After figuring out what we really want them to know, we would then create the content (continued on page 7)
modules. We quickly found out that we had too much
detail in the modules. In Summer 2002, John’s stu-
dents all will have taken Amy’s online courses. To
make the students’ online learning more consistent
with what they have done previously, he will incor-
porate more group work and use of AIM in his course.

At the end of each class, we asked students whether
they would choose a live class instead of an online class.
Our students have chosen online vs. live classes, with
the preference for online increasing with the percent-
age of students working full-time. One student con-
cluded, “Just reading the material without having any-
one explain it to you makes it more difficult to
understand at first (at least for me). I waffled between
wanting online and in person teaching….Ultimately I
chose online because this way we can do it at our own
pace and we always have the ability to go back to where
we might not have understood and do it over.” Thus,
flexibility appears to outweigh what to the student ap-
pears to be an easier way to learn.

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TEACHING RESOURCES COMMITTEE
Resources For Classroom Assessment

In the last newsletter we considered the topic of
using teams and cooperative learning in your class-
room. This time we offer information about class-
room assessment techniques (CATs).

Assessing the progress of your students’ learn-
ing is one of the greatest challenges in teaching. De-
spite its importance, most tax instructors get only
limited (if any) training in assessment during their
doctoral program. For this reason, whether you are

a new tax instructor or seasoned veteran, reviewing
some of the materials available on Classroom Assess-
ment Techniques (CATs) can be fruitful. To provide
you with the tools and training to incorporate effec-
tive assessment techniques in your classes, the
Teaching Resources Committee offers the following
summary of publication and web links:

Published Work on Assessment Methods
Classroom Assessment Techniques: A Handbook
for College Teachers, by Thomas Angelo and K.
Patricia Cross (Jossey-Bass Publishers, 1993)

This book is generally considered to be a “classic”
in the area of classroom assessment and is divided
into three sections. The first part provides an over-
view of assessment and offers suggestions for how to
begin to incorporate assessment into the classroom.
Included in this section is an example taken from an
application of assessment techniques in an interme-
diate accounting class. The second part describes 50
different assessment techniques. In addition to pro-
viding information about its potential use and steps
for implementation, each module also summarizes the
pros and cons of each assessment technique. The third
part of the book includes the authors’ thoughts about
how the use of assessment techniques may be ex-
tended beyond its current applications.

Classroom Assessment and Research: An Update
on Uses, Approaches, and Research Findings, Tho-
mas Angelo, editor (Jossey-Bass Publishers, 1998)

This book contains a series of articles focused on
classroom assessment techniques. While the book
begins with several broad overview pieces, the ma-
jectory of the articles are devoted to research on class-
room assessment and new applications. These ar-
ticles can provide ideas for ways to incorporate
classroom assessment as well as ways to design stud-
ies examining the effects of classroom assessment
for those wishing to conduct this type of research.
One of the articles that may be of particular interest
to ATA members is a research study examining the
effect of classroom assessment techniques on stu-
dent learning in accounting classes.

Assessing Students’ Learning, James McMillan,
editor (Jossey-Bass Publishers, 1988)

Although this book is older than the other books
included in this list, it offers a good introduction to
assessment and explanation of potential uses for
assessment techniques. Of particular note are the
chapters devoted to discussing the assessment tech-
niques that can be used to assess several key learn-
ning objectives and skills, including critical thinking,
writing, and experiential learning.

(continued on page 8)

This article takes a broader view of classroom assessment. In addition to discussing the potential role of the instructor and students, the author also offers a suggested role for faculty peers in an effort to increase the value of assessment.


In this short article, the author offers advice for the use of assessment techniques for evaluating the development of critical-thinking skills.

**Links for Sites on Student Assessment**

There are myriads of resources available on the web that discuss assessment topics. We have selected only a few to review for you. In addition, most large universities have a site dedicated to assessment.

[http://www.hcc.hawaii.edu/intranet/committees/FacDevCom/guidebk/teachtip/assess-1.htm](http://www.hcc.hawaii.edu/intranet/committees/FacDevCom/guidebk/teachtip/assess-1.htm)

A great beginning point, this site contains information from *Classroom Assessment Techniques, A Handbook for College Teachers*, 2nd Ed., by Thomas A. Angelo and K. Patricia Cross. The authors discuss “an approach designed to help teachers find out what students are learning in the classroom and how well they are learning it,” and the seven assumptions upon which classroom assessment is based.

[http://www.ac.wwu.edu/~assess/slo.htm](http://www.ac.wwu.edu/~assess/slo.htm)

A great spot for links to interesting sites about student learning outcomes. It also has links to assessment plans for different colleges.


This site has a useful list of *Classroom Assessment Techniques* by The National Teaching & Learning Forum. Classroom Assessment Techniques (CATs) are quick tools to use for gaining day-to-day feedback about student learning. Examples are minute papers, chain notes, one-sentence summaries, and application cards.

[www.psue.edu/celt/CATs.html](http://www.psue.edu/celt/CATs.html)

This site contains the article *An Introduction to Classroom Assessment Techniques*, by Diane M. Enerson, Kathryn M. Plank, and R. Neill Johnson. The authors discuss various CATs they have found useful in the university classroom and how to modify others to suit your teaching style.

[http://www.pdkintl.org/kappan/kbla9810.htm](http://www.pdkintl.org/kappan/kbla9810.htm)

This site contains the article *Inside the Black Box: Raising Standards Through Classroom Assessment*, by Paul Black and Dylan Wiliam. The authors discuss the view of the classroom as a “black box” into which are placed students, teachers, resources, etc., and out of which are expected knowledgeable and competent students. The article is about how formative assessment can help the process inside of the box. The reference list is a great beginning point for additional reading.

[http://www.fairtest.org/princind.htm](http://www.fairtest.org/princind.htm)

This site is from The National Center for Fair and Open Testing, an advocacy organization working to “end the abuses, misuses, and flaws of standardized testing and ensure that evaluation of students and workers is fair, open, and educationally sound.” The site discusses seven principles the center believes should be followed in any assessment system.


This site from Southern Illinois University, Edwardsville has great links to sites dealing with assessment. The motto is “Assessment is the monitoring of student learning; it is not the evaluation of professors’ teaching.”


Kathy Schrock’s Guide for Educators is a “categorized list of sites useful for enhancing curriculum and professional growth. It is updated often to include the best sites for teaching and learning.” This link takes you to her page on Assessment Rubrics—great guidelines and instruments for use in assessment.

[http://www.rubrics.com:19815/4DACTION/W_ShowMemberArticle/1|1](http://www.rubrics.com:19815/4DACTION/W_ShowMemberArticle/1|1)

If you want to design your own rubrics—here’s a great site to get you started.

[http://ericae.net/nintbod.htm](http://ericae.net/nintbod.htm)

This site invites you to link “to the best sites on the Internet that address educational assessment, evaluation, and research.”


This site contains the article “An Alternative Means of Student Assessment in Accounting Courses,” by L. Wayne Plumly, Jr., Howard N. Ray, and James E. McKinney. The authors determined that the performance level of students in introductory accounting was significantly lower on a computer-administered version of a test than on a pencil-and-paper version.
CALLS FOR PAPERS AND SUBMISSIONS

2003 JATA CONFERENCE
Call for Papers

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).

Papers should be sent to:

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

JOURNAL OF FORENSIC ACCOUNTING
AUDITING, FRAUD, AND TAXATION

D. Larry Crumbley
Editor-in-Chief

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

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NEW DIRECTIONS FOR ACCOUNTING-ETHICS RESEARCH
Seventh Symposium on Ethics in Accounting
Call For Papers, Deadline March 1, 2002

The Professionalism and Ethics Committee of the AAA invites papers for the Seventh Symposium on Ethics Research in Accounting, which will be held immediately preceding the 2002 AAA Annual Meeting in San Antonio. Because of the current importance of the issue, we hope to devote at least one session to focus 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, which is a new journal published by the Public Interest Section of the AAA. We are especially interested in encouraging Ethics Research by our new Ph.D. students. We will present an award for the best paper submitted by a Ph.D. student to the symposium.

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, network, and 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 San Antonio 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 to Dick Bernardi (rbernardi@rwu.edu) on or before March 1, 2002. 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 U.S.$10 (made payable to the American Accounting Association) should be submitted concurrently to:

Richard Bernardi
Gabelli School of Business
Roger Williams University
One Old Ferry Road • Bristol, RI 02809-2921
rbernardi@rwu.edu
Phone: (401) 254-3672 • Fax: (401) 254-3545

Please indicate in your submission cover letter whether you want your submission to be considered concurrently 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.

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, OH 45056
Phone: (513) 529-6221 • Fax: (513) 529-4740
Email: porcantm@muohio.edu
ATA 2002–2003 COMMITTEE APPOINTMENTS

Please take a few minutes to complete this form indicating your interest in serving on ATA committees. Your participation is important because these committees are the forums where the work of the organization gets done. If you have not previously served on an ATA committee, then now is the time to get involved. This form can be printed out, completed, and mailed to the address at the end of the form. Please respond as soon as possible. Thank you. Anne Christensen, ATA President.

AMERICAN TAXATION ASSOCIATION
2002–2003 Committee Appointment Request

Name ________________________________________________________________
School or Employer ________________________________________________________________
Address __________________________________________________________________
________________________________________________________________
________________________________________________________________
Phone ________________________________________________________________
Email Address ________________________________________________________________
Summer Address ________________________________________________________________
________________________________________________________________
________________________________________________________________
Summer Phone ________________________________________________________________

1. Do you expect to attend the 2002 AAA Annual Meeting in San Antonio? Yes_____ No_____  
   I hope most committee members can attend the Annual Meeting (August 14–17, 2002) and a committee meeting there. However, attendance is not a prerequisite for appointment to a committee.

2. Do you expect to attend the 2003 ATA Midyear Meeting in St. Petersburg (February 28–March 1, 2003)? Yes_____ No_____  

3. Please list any ATA committees on which you have served in the last five years.
____________________________________________________________________________________
____________________________________________________________________________________
____________________________________________________________________________________

4. Are you a new faculty member who received your Ph.D. within the past five years? Yes_____ No_____  
   If yes, in which year did you receive your Ph.D.? ____________

5. Which AAA Region are you in? ______________________________________________________________________

6. Which AAA Regional Meetings do you plan to attend in 2002? ________________________________

7. Are you a CPA? Yes_____ No_____  

(continued on page 12)
### ATA 2002–2003 Committee Appointments

(continued from page 11)

8. For each of the committees listed below, indicate your degree of interest in serving by using the following key (leave blank if you have no interest in serving on a particular committee).
   
   - 1 = Strongly Interested
   - 2 = Interested
   - 3 = Mildly Interested

   Also, for those committees that you indicated “Strongly Interested” or “Interested,” please rank your top choices (you may indicate more than one first choice).

<table>
<thead>
<tr>
<th>Committee</th>
<th>Degree of Interest</th>
<th>Rank</th>
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<tbody>
<tr>
<td>A. Accreditation and Curriculum Issues</td>
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<td>B. Annual Meeting Program</td>
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<td>C. ATA/AAA Teaching Innovations Awards</td>
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<td>D. ATA/PWC Doctoral Dissertation Award</td>
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<td>E. ATA Tax Manuscript Award</td>
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<td>F. Concerns of New Faculty</td>
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<td>G. Education Research</td>
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<td>H. Faculty Internships, Sabbaticals, and External Relations</td>
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<td>I. Graduate Tax Education</td>
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<td>J. JATA Conference</td>
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<td>K. Legal Research</td>
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<td>L. Membership</td>
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<tr>
<td>M. Midyear Meeting Program</td>
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<td>N. Nominations</td>
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<td>O. Regional Programs</td>
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<td>P. Research Resources and Methodologies</td>
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<td>Q. Tax Policy Oversight</td>
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<td>1. Accounting Methods and Periods</td>
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<td>2. Complexity Reduction</td>
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<td>3. Corporate Tax Policy</td>
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<td>4. Family Tax Policy</td>
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<td>5. Flow-Through Entities Policy</td>
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<td>6. International Tax Policy</td>
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<td>7. Multistate Tax Policy</td>
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<td>R. Teaching Resources</td>
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<tr>
<td>S. Technology Resources</td>
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9. Please list your suggestions for ATA activities, committees, and/or priorities (attach an additional page if necessary).

______________________________________________________________________________________
______________________________________________________________________________________

Thank you for your willingness to participate. Please return this form by March 1, 2002, to:

Anne Christensen  
ATA Committee Assignments  
School of Business Administration  
Portland State University  
P.O. Box 751  
Portland, OR 97207-0751
Call for Nominations: ATA Officers, Trustees, and Publications Committee

The ATA Nominations Committee is seeking nominations for the following positions in the 2002–2003 fiscal year:

- President-Elect
- Vice President-Elect
- Secretary (nomination for a second one-year term is allowed)
- Treasurer (one-year term with a second term allowed)
- Trustees (two-year terms)
- Two members of the Publications Committee

We need your input! These nominees will determine the actions of the ATA for the next few years. This is a chance for you to influence the future of the ATA. You don’t have to nominate a complete slate. Even single nominations help.

Please email, fax, or mail your nominations by January 31, 2002 (earlier nominations are encouraged) to:

Robert L. Gardner  
School of Accountancy and Information Systems  
Brigham Young University  
Provo, Utah 84602  
Fax: (801) 378-5933  
Email: gardner@byu.edu

REMINDER: ATA AWARDS NOMINATIONS DUE DATES

ATA/Andersen Teaching Innovation Award nominations will be accepted through January 15, 2002. Submission details are available on the ATA web site at http://www.atasection.org/ (click Awards button). For further information or to nominate someone, please contact Robert Ricketts at rricketts@ba.ttu.edu.

ATA/PricewaterhouseCoopers Dissertation Award nominations will be accepted through February 28, 2002. Submission details are available on the ATA web site at http://www.atasection.org/ (click Awards button). For further information or to make a nomination, please contact Bryan Cloyd at ccloyd@uiuc.edu.

ATA/Outstanding Service Award nominations will be accepted through January 15, 2002. Submission details are available on the ATA web site at http://www.atasection.org/ (click Awards button). For further information or to make a nomination, please contact John Everett at joeveret@vcu.edu.

ATA/Tax Manuscript Award nominations will be accepted through January 15, 2002. Submission details are available on the ATA web site at http://www.atasection.org/ (click Awards button). For further information, please contact Susan Porter at porter@acctg.umass.edu.

Ray M. Sommerfeld Outstanding Tax Educator Award nominations will be accepted through January 15, 2002. Submission details are available on the ATA web site at http://www.atasection.org/ (click Awards button). For further information or to make a nomination, please contact John Everett at joeveret@vcu.edu.
### REGIONAL MEETINGS 2002

You can also find the AAA meetings announcements at http://aaahq.org/meetings/default.cfm.

<table>
<thead>
<tr>
<th>Region</th>
<th>Dates</th>
<th>Location</th>
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<tbody>
<tr>
<td>Southwest</td>
<td>March 6 – 9</td>
<td>St. Louis, MO</td>
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<tr>
<td>Mid-Atlantic</td>
<td>April 25 – 27</td>
<td>Baltimore, MD</td>
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<tr>
<td>Southeast</td>
<td>April 11 – 13</td>
<td>Covington, KY</td>
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<tr>
<td>Ohio</td>
<td>May 2 – 4</td>
<td>Columbus, OH</td>
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<tr>
<td>Midwest</td>
<td>April 11 – 13</td>
<td>Milwaukee, WI</td>
</tr>
<tr>
<td>Northeast</td>
<td>April 18 – 20</td>
<td>Providence, RI</td>
</tr>
<tr>
<td>Western</td>
<td>April 25 – 27</td>
<td>San Diego, CA</td>
</tr>
</tbody>
</table>

### NEWSLETTER DEADLINES

The deadline for submitting information to the Summer 2002 edition of the *ATA Newsletter* is April 19, 2002. Please send information to:

Ron Tidd  
Central Washington University  
College of Business  
400 East 8th Avenue  
Ellensburg, WA 98926-7484  
Phone: (509) 963-2466  
Fax: (509) 963-2875  
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.

**The End of the Printed Version**

After this year, the *ATA Newsletter* will be published only on the ATA web site. The Board of Trustees supported this change because the ATA web site is increasingly accessible to the membership, and the printed version involves relatively high costs for printing and mailing. President Anne Christensen has requested that members who are adversely affected by this change should contact her.

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American Accounting Association  
5717 Bessie Drive  
Sarasota, FL 34233-2399  
Printed in the USA