I am writing this letter after having recently returned from what I hope everyone agrees was a very successful Midyear Meeting in San Diego. As I visited with faculty and students in attendance I am struck by what a different world it would be without such an event. The Midyear Meeting is a place to renew old friendships, generate new research ideas, and, with the addition of the doctoral consortium, a place to foster the next generation of ATA members. With that in mind I think it appropriate for members to express their thanks to our generous sponsor KPMG and specifically Bernie Milano (bmilano@kpmg.com) and Gillian Spooner (gspooner@kpmg.com) for their continued financial support and individual efforts that allow us to continue this important event.

I also want to thank and congratulate Shelley Rhoades-Catanach and the Midyear Program Committee for arranging an excellent program of interesting and informative sessions. Congratulations to Ben Ayers and the Doctoral Consortium Committee who, with the help of KPMG, put on another excellent program and to Bryan Cloyd and the JATA Conference Committee for another well attended conference. I also want to thank the members who were able to attend the meeting and whose presence made the experience another one to remember. I hope that many of you who could not join us in San Diego are able to attend the Annual Meeting in Washington, D.C. this August or the Midyear in San Antonio next year. In the remainder of this letter I hope to update you on some happenings in the ATA of which you might not be aware.

The first two information items I want to convey to you relate to JATA and the ATA’s attempt to gain admission to SSCI for JATA. The most immediate effect that you will notice is that the trustees after substantial debate have agreed that the ATA will no longer publish a JATA supplement. Our model to date has been analogous to the Journal of Accounting Research (JAR) model and with the current JATA conference papers we will be adopting a Contemporary Accounting Research (CAR) model that incorporates the JATA conference papers in a regular issue of JATA along with the discussant’s comments. All authors for the 2006 conference were contacted and all agreed that implementing this policy immediately would not be problematic. The decision was made, in part, because of our desire to put our best foot forward when applying to SSCI and, in part, because it allows the conference paper authors a chance to revise their manuscript to allow it to be the most that it can be. This benefits both the authors and JATA in terms of the quality of the published manuscript. Bryan Cloyd (JATA Editor) does not expect that papers from the conference will be significantly delayed in publication but the onus remains on the authors to make that transition as short as possible by adequately addressing reviewer comments. I must also tell you that this decision was not costless to the organization. In the past we specifically requested funding of a JATA supplement from KPMG and without that supplement we no longer need funding for that purpose. The trustees and I felt that giving up that funding for the possibility of greater benefits to members at large, in particular the benefits to members of having JATA included in SSCI, was worth the investment. Any investment of this type is subject to risk and I can assure you this decision was not taken lightly by any of those involved.

Related to the SSCI issue ATA’s efforts to gain admission to SSCI has been in process long before I entered this office. As a continuation of that process I had a discussion with AAA last fall about cooperative efforts to gain admission of JATA to SSCI. AAA provided us access to their consultant familiar with SSCI and with that Andy Cuccia and the Publications
President’s Letter
(continued from page 1)

Committee undertook the effort to accomplish as much as possible over the last several months. To date Andy and his committee have drafted the first application document and communicated numerous times with the consultant. Andy and I will make a few comments at the AAA Spring Council meeting in April on his committee’s progress. As I mentioned above, we are trying to put our best foot forward in applying to SSCI, which means that the application will have to be timed to make the best impression and thus the actual application will not be as immediate as the change in JATA. I will keep you apprised of the situation as it unfolds.

The next information item we owe to a person who I find wears many hats. Richard Larsen (Dick) has just joined us as a board of trustee member from E&Y but he is also a board member for the Tax Analysts group. At the Midyear Trustees Meeting Dick informed us, as a board member of Tax Analysts, that the Tax Analysts group is willing to give ATA members and their students free access to the web-based Tax Analysts publications. The resources include Tax Notes Today, Complete Federal Research Library, Financial Reporting Watch, State Tax Today, Complete State Research Library and Worldwide Tax Daily. I ask that members send their thanks to Dick (Richard_Larsen@ey.com) for E&Y’s support of Ph.D. student travel to the Midyear Doctoral Consortium as well as his efforts as a member of the board of Tax Analysts. I would also like members to thank Christopher Bergin (cbergin@tax.org); Christopher is the President and Publisher for Tax Analysts. I am currently working on the sign-up arrangement and by the time you read this letter your ability to access these resources should be fully functional. At the Trustee’s meeting Dick also indicated that he was willing to work on arranging a meeting among several of the important tax policy groups (e.g., Tax Executives Institute, Tax Analysts) and ATA trustees to explore the possibility of cooperative efforts in the tax policy area. I think (and hope) this will have an impact on ATA’s visibility in the tax policy arena. I look forward to those interactions.

The next several information items highlight the activities of individuals and committees in the ATA. There are many individuals and committees contributing to the ATA and if I fail to mention them in this letter I apologize and ask that you give me a nudge before my next letter. I mentioned in my last letter that Beth Kern had been working, with several others, on a timely re-visit of the Model Tax Curriculum. Since that letter Beth was gracious enough to incorporate in the deliberations some of the concept mappings that the Long-Range Planning Committee completed for me last year. Beth, just prior to the Midyear Meeting, provided to the membership a first draft of the new Model Tax Curriculum and I hope you all received the email notice last month and were able to look at Beth’s efforts and provide her with constructive comments. Even if you didn’t have time to comment I hope you stop by the website and take a look the draft and pass along any comments you have to Beth. Garth Novack and the Concerns of New Faculty Committee took on the task of constructing a survey to be handed out at the new faculty breakfast. The survey solicited their willingness to participate in a structured Faculty Research Mentor program. I attended the breakfast and talked about what I hope the program would be and responses seemed favorable. I will update you as more information becomes available. When they weren’t busy with the survey Garth and his committee also provided a Ph.D. program contact list that is available on the ATA website. Kathleen Sinning and the Teaching Resources Committee have constructed a Case Exchange page for the ATA website and have 17 cases available at this point. Stop by and take a look; it seems like there is a shortage of good tax cases and I am hoping this will generate even more creativity in this area. I would like to thank Marjorie Shelley for her concept mapping presentation. I have always wondered how information presented in class disappeared so quickly from young minds; now at least I have a sense of the problem. John Wilguess, our representative from the Midyear Program Committee, has put together an excellent list of concept mapping software. I hope to convince Marjorie, John and Anne Christensen (who provided her experience in creating a concept map for an introductory tax course) and others to share their concept maps and information with the membership in a section of the ATA website.

Finally, I mentioned Amy Dunbar’s work on the ATA website in my last letter and since that time the page has grown by leaps and bounds. Amy is undertaking the task of writing an editorial policy for the website; something that we suggested in the past should exist but have yet to accomplish. Amy has also provided a search engine on the page that allows you to search the site quite expeditiously. Amy has coordinated posting all the materials for the Midyear Meeting and will be posting a backlog of material for the meetings for quite awhile. I think we owe Amy a huge debt of gratitude so please stop by and say thank you. Thank you again Amy.

The final information item concerning sessions for the Annual Meeting was not available at the time of this writing but I know that Susan Albring and her Vice-Chair Julia Brennan are hard at work putting together ATA sessions. With that I hope to see you all at the Annual Meeting in August in Washington, D.C. Remember you can make a difference in the ATA.
MINUTES OF THE ATA BUSINESS MEETING
August 8, 2005 — San Francisco, California

1. ATA President Fran Ayres called the meeting to order at 10:15 a.m. and welcomed the membership. Fran thanked Kim Key and her committee as listed on the back of the blue book for all their hard work on the Annual Meeting program for the ATA.

2. Fran recognized Steve Thompson for his four years of service as webmaster of the ATA and presented him with a token of the membership's appreciation.

3. Tim Rupert presented the minutes of the ATA business meeting held in August 2004. Bob Gardner moved to approve the minutes as submitted, Lil Mills seconded and the membership unanimously approved.

4. Gary McGill reviewed the Treasurer's report for 2004–2005. Gary explained that although it might look as if cash reserves increased, this was due to the timing of receipts. Overall, he expects the organization to be in about the same position as in the previous year.

5. Tom Omer presented the 2005–2006 budget for the association. He noted that fees for the midyear meeting will remain the same. Shirley Dennis-Escoffier moved that the budget be accepted. Hughlene Burton seconded the motion and the membership unanimously approved.

6. Bryan Cloyd presented the editor's report for JATA. At this point, Bryan is accepting all new submissions as well as revisions. Bryan offered his congratulations to the winners of the conference best paper award and the best discussant award. Bryan noted that as the editor of JATA, he now had a new appreciation for all the work that referees do and thanked those members who serve as reviewers for their timely and constructive feedback. He noted that six people are moving off of the editorial board and thanked them for their service. He also introduced the six new members of the editorial board. Finally, he encouraged the members to send their work to JATA.

7. Gene Seago presented the editor's report for JLTR. He indicated that he had received 14 submissions over the past year. Three articles were published and another four are ready to be published once they are released from the AAA. Gene noted that there continue to be problems with the website and its free access. He also noted that one of the papers published in the journal was recently cited in a Supreme Court brief.

8. Andy Judd presented the report for the Accreditation and Curriculum Issues committee. The committee worked on updating the syllabus exchange available on the ATA website so that members can search by instructor name and school. If members have updates to their syllabi, Andy asked that the update be sent to the committee. The committee also began to look at best practices for accreditation, but had difficulty because the standards are so new. As a result, the committee is creating a description of what different schools are doing. If members have information about their learning outcomes and how they are measuring these outcomes, they should contact the committee to share this information.

9. Kim Key presented the report for the Annual Meeting Program committee. The committee received 38 submissions for the meeting and accepted 27 of the manuscripts. Kim also noted that unfortunately the luncheon speaker, Joseph Bankman, would not be able to attend, but was sending someone from the California Franchise Tax Board to take his place.

10. Sandy Callaghan, chair of the ATA/Deloitte Teaching Innovations committee, reported that the committee received four submissions for consideration. The award will be presented at the ATA luncheon and the winners will present their innovation at the next Midyear Meeting.

11. Jeff Paterson, chair of the ATA/PricewaterhouseCoopers Doctoral Dissertation Award committee, reported that the winner of the outstanding dissertation award will be announced at the ATA luncheon. Jean Wyer from PricewaterhouseCoopers will present the award to the winner.

12. Mary Margaret Frank, chair of the ATA Manuscript Award committee, reported that the committee had reviewed the guidelines for solicitation of nominations for the award and noted that all of the committee members agreed to the process. The winner of the award will be announced at the ATA luncheon. Mary Margaret recommended that next year's committee re-visit the selection process. She also announced that the deadline for submission of nominations will be around January 15, 2006.

13. Anne Christensen presented the report for the Awards committee. The committee selected recipients for the ATA Service Award and the Sommerfeld Award. Both awards will be presented at the ATA luncheon. Fran also noted that Lil Mills and George Plesko were chosen to receive the Wildman award from the AAA.

14. Cindy Blanthorne, chair of the Concerns of New Faculty committee, reported that the committee worked on the structure for the E&Y travel grants and will be creating a form that can be used in the future. The committee also hosted a breakfast for new faculty at the Midyear Meeting and created a list of Ph.D. coordinators in the U.S. The committee also started compiling a list of new faculty with (continued on page 4)
MINUTES OF THE ATA BUSINESS MEETING
(continued from page 3)

the hope of building a more comprehensive list of new faculty than the list previously available.

15. Raquel Alexander presented the report for the Education Research committee. The committee received a low number of submissions for the session they planned to sponsor at the midyear meeting so they put together a panel with education researchers and editors who offered their insights on the future of education research.

16. Richard Leaman reported that the Graduate Tax Education committee coordinated efforts to update the graduate syllabi available on the ATA website. The committee is still working on its other charge of trying to encourage new Ph.D. applicants.

17. Bob Gardner indicated that the Legal Research Committee received 10 submissions for its session at the midyear meeting (an increase of three submissions from the previous year). The committee recommended that four of the papers be accepted. The papers were also posted on the ATA website. Bob recommended that the JLTR editor be included as an ad hoc member of committee, so that he/she can facilitate submission of the manuscripts to JLTR.

18. Tom Omer presented the report for the Long Range Planning Committee and noted that the committee recommended that the ATA create a research mentor program with the help of the Concerns of New Faculty and Research Resources committees, so that new tax faculty can receive help outside of their institution. The committee was also planning to arrange for a session at the Midyear Meeting on concept mapping, a process that identifies the concepts that instructors want students to understand. The process also highlights the ability of students to tell instructors what concepts they understand. Tom also reported that they are working with the chair of ATA Doctoral Consortium committee to follow up with attendees and encourage them to join the ATA.

19. Bambi Hora reported that the Membership committee had located and revised the ATA brochure. It hopes to be able to have them produced to hand out at regional meetings. The committee also will follow up with people who were once members of the ATA but no longer are. Fran noted that the Auditing section had gone through the Hasselback directory and offered free membership for one year for anyone who designated auditing as an area of interest. The ATA might consider a similar approach.

20. Shirley Dennis-Escoffier presented the report for the ATA Midyear Meeting Logistical Issues task force. Shirley noted that the duties of the Vice President Elect are great, so her committee explored ways of reducing the burden. The task force will continue to look at the responsibilities for the position in an effort to allow the Vice President Elect to focus on his/her duties.

21. On behalf of the Midyear Site Selection committee, Mark Higgins reported that Memphis was chosen as the site for the 2008 midyear meeting with Nashville serving as a back-up location.

22. Hughlene Burton, chair of the Midyear Program committee thanked her committee for their hard work in making the program a success. She reported that 252 people had registered for the meeting, the largest number since 1996. Hughlene also thanked George Plesko for helping to find the luncheon speakers for the meeting. Hughlene noted that Washington, D.C. is a great location in terms of finding speakers. Fran asked the membership to join her in thanking Hughlene and her committee.

23. Chris Bauman, chair of the Pro Bono Tax Services task force, thanked the members who responded to the task force’s survey and noted that a summary of the results was available on the ATA website. The summary will also be published in the Tax Adviser. The IRS has also asked to work with the task force to address quality issues for pro bono tax services.

24. Tim Rupert, chair of the Publications Committee, reported that the major activity for the committee was the selection of a new editor-elect for JLTR. The committee selected Ed Schnee and forwarded his nomination to the Board of Trustees. The committee also recommended changes to the Publications Handbook that the Board of Trustees approved and reviewed and suggested changes to the new ATA website.

25. Sharon Cox thanked the coordinators of the regional programs and indicated that 35 papers were presented at regional meetings during the previous year, which was an increase over previous years. She encouraged members to continue to submit their work to the regional meetings.

26. John Phillips, chair of the Research Resources committee, reported that the committee was planning a session for next year’s Midyear Meeting and had also sponsored a session for last year’s meeting on new faculty research. The committee also contributed research methodology articles to the fall and spring issues of the newsletters.

27. Dick Weber offered the report for the Tax Policy Research Oversight committee. While there was relatively little activity in the first half of the year, one report on IRC Sec. 199 from the Flow-Through Entities subcommittee was prepared, but it was decided that the report would not be forwarded. The committee did forward a response to the IRS on Notice 2004–15. Allen Ford also prepared a comment on the accumulated earnings tax that will be forwarded to the IRS and Congress. Dick also noted that new guidance from the AAA about
disclaimers may affect the future work of the committee.

28. As incoming chair of the ATA Awards committee, Dick Weber also encouraged all members to identify worthy candidates for the organization’s Service Award and Sommerfeld Award and to forward their names to him. Fran added that the membership should do this for all of the organization’s awards.

29. Suzanne Luttman reported that the Teaching Resources committee had submitted articles related to teaching to the ATA newsletters. The committee also planned a session for next year’s Midyear Meeting. The committee also continued its work on establishing an ATA case exchange.

30. Fran presented the report for the Technology Committee on behalf of Amy Dunbar. She noted that the committee had recently moved the ATA website to be hosted on the AAA website. She reported that this process included some glitches because the AAA doesn’t keep a backup. The committee is still working on web policies and maintenance issues.

31. Shelley Rhoades-Catanach invited all members to the upcoming Midyear Meeting to be held on February 24 and 25, 2006 in San Diego. Brochures for the conference were distributed to members attending the business meeting.

32. Richard Sansing reported that the ATA’s first doctoral consortium was very successful. As a result, the organization will offer the next doctoral consortium on Feb 23, 2006. The application to attend the consortium is available on the ATA website. If students attended the doctoral consortium last year, they are still welcome to attend the upcoming consortium. Completed applications can be sent to Richard.

33. Beth Kern presented the report for the Nominations Committee. Beth asked the membership to send nominations for next year to Dave Stewart who will be chairing the committee. She noted that a greater number of nominations help to make the job of the committee easier. She then presented the slate of nominees as found on page 24 of the Annual Meeting program book. The slate included the following candidates:

   President-Elect  Mark Higgins
   Vice President-Elect  Andy Cuccia
   Secretary  Tim Rupert
   Treasurer  Nancy Nichols
   Trustees  Chris Bauman
             Suzanne Luttman (to replace Andy Cuccia for one year)
             John Phillips
             Bob Yetman (to replace Nancy Nichols for one year)

34. Fran ended her term as President by thanking the members for all their hard work over the last year. She noted that because everyone works so hard, the president’s job was not as overwhelming as she thought it might be. Fran presented Tom Omer, the new President, with the organization’s gavel and a plaque to mark the beginning of his presidency.

35. In his address to the membership, Tom noted the amount of work that the president does and thanked Fran for all of her work during the past year. With his address, he hoped to give the membership his view of what he would like to see happen during the next year. As with the past several years, the declining membership is still a major issue. The AAA is now discovering that they need to pay attention to members to keep them. Tom suggested that the ATA has long known this and he would like to see us continue to offer programs and services that our members need. He noted that an important initiative is to encourage doctoral students and new faculty to join the ATA. With many of the founding members of the ATA retiring, these new members will be important for the future of the organization. Tom also indicated that an important charge that he is adding for the committees is to think about ways to increase the visibility of the ATA. To compete, people have to know who the ATA is. We need to tell not only the membership and potential new members who we are and what we do, but also need to tell deans, chairs, the IRS, Congress, etc. Tom wants each member to think about what our voice is in the world. Often we have been focused on inward discussion but he would like to see us expand this discussion to be more external. He wants the ATA to find its voice, so that the rest of the world knows about the important work that the organization does. The hope is that this new voice will bring additional resources, members, and recognition.

36. At the conclusion of Tom’s speech, Bob Halperin moved that the meeting be adjourned. The motion was seconded, the membership unanimously approved the motion, and the meeting was adjourned.
MINUTES OF THE ATA BOARD OF TRUSTEES MEETING  
August 7, 2005 — San Francisco, California

Officers and Board of Trustees members present:
Ben Ayers; Fran Ayres; Chris Bauman; Andy Cuccia; Tony Curatola; Bob Halperin; Mark Higgins; Beth Kern; Gary McGill; Lil Mills; Nancy Nichols; Tom Omer; Shelley Rhoades-Catanach; Tim Rupert; Dave Stewart

Others present: Bryan Cloyd; Shirley Dennis-Escotiff; Mary Margaret Frank; Suzanne Luttman; Ed Schnee; Gene Seago; Dick Weber

1. President Fran Ayres called the meeting to order at 12:30 p.m. and welcomed the officers and trustees.

2. Mary Margaret Frank discussed her report from the ATA Manuscript Committee to the trustees. The committee has selected a winner who will be announced at the luncheon. Mary Margaret discussed an issue that arose this year during the selection process. The issue centered around potential candidates for the award serving on the committee. This year, once the short list was established, a committee member had a paper that was on this list, so that person resigned from the committee. Mary Margaret also noted that no committee member voted for their own paper. The list has been created for the past several years because few nominations were received in the past. However, one committee member felt uncomfortable with the process. The committee is now considering what to do in the future. Mary Margaret suggested that one possibility may be to better disclose the list of journals that are included and let the membership know that they can nominate papers published in other journals. Chris Bauman suggested that publicizing the list and soliciting the membership could be added to the charge for the committee. Fran also noted that the process the committee used is similar to the process that is used for the AAA committee. Andy Cuccia asked whether the rule that people cannot vote for their own papers was explicitly stated. Tom Omer noted that the committee is planning to work on the format of the process and will post the complete process on the web. Fran thanked Mary Margaret for her work with the process this year.

3. Fran noted that Bambi Hora, the chair of the Membership Committee, had contacted her about distributing brochures to recruit new members to the ATA. However, Fran could only find an old version of the brochure. Fran wondered whether the brochure should be updated and distributed through a mailing to accounting department chairs, economic researchers, etc. Tom Omer asked whether we could also have an electronic version of the brochure available on the website. Then we could also send a hard copy to the groups as well. Fran also noted that we have an email list of former members to which the brochure could be distributed. Andy Cuccia suggested that one issue is the fact that potential members have to be a member of the AAA to be a member of the ATA. Fran noted that membership is down about 20% from previous levels. The trustees suggested that the brochure be updated.

4. Tim Rupert, Secretary, presented the minutes for the trustees meeting on March 4, 2005. Bob Halperin moved that the minutes be accepted. Lil Mills seconded the motion, and the motion passed unanimously.

5. Gary McGill presented the Treasurers report. He noted that it looks like we received more contributions this year. But this is the result of receiving both last year’s and this year’s KPMG contribution of $25,000 in the current year. But we are basically in the same position. Gary also noted that the costs for the Midyear Meeting are increasing. Lil Mills moved to accept the Treasurers report, and Shelley Rhoades-Catanach seconded. The trustees unanimously approved the report.

6. Tom Omer, President-elect, presented the budget for 2005–06. Tom noted that one issue with the budget is the cost of the doctoral students for the midyear meeting. Fran asked whether the registration fee has been determined for the Midyear Meeting. Shelley indicated that the registration fee will be the same as last year and that a fee will be assessed. Hughlene Burton moved to accept the report, Lil Mills seconded, and the trustees unanimously approved the budget.

7. Fran presented a report on AAA cost allocation and indicated that the AAA has created a cost per member for each section. Mark Higgins reminded the trustees that the AAA has done a cost allocation on both direct and indirect basis. They now have an idea of what it costs for each section. Mark also noted that the cost for sections that have journals associated with them are allocated greater costs. The costs for the ATA for the journals are $45 per member, so our dues don’t even cover the costs of the journals as allocated, but our administrative costs are very low. Mark indicated that this allocation study is not something that we need to worry about currently because it is only being used for information. Fran and Mark are continuing on the committee so they can continue to monitor the situation.

8. Bryan Cloyd presented the JATA editor’s report. He noted that in the past there has been concern about the number of submissions. During the current year, the journal processed about 60

(continued on page 7)
manuscripts, which is an increase over the last several years. These numbers also do not reflect the submissions received through the JATA forum. Bryan indicated that he had received four forum proposals and he believes that two or three of those may continue through the process, but that they won’t be counted as submissions until the completed papers are accepted. Fran asked if there are people other than ATA members who are submitting papers. Bryan noted that he recently received a submission from someone from the Federal Reserve.

Andy Cuccia and Tim Rupert provided an update on the application to have JATA included on SSCI database. They noted that the application had been put on hold because the process had been changed to an online application. The AAA is also planning to help with getting journals included. Andy noted that the AAA is trying to get Accounting Horizons included on the database and we can try to work off of their efforts with Horizons.

Bryan also noted that they instituted best paper and discussant awards for the JATA conference. Bryan indicated that in the future he would like to try to procure some funding to accompany the awards (e.g., $5,000 for best paper and $1,000 for discussant). He asked if the trustees had any ideas for sources of money. Fran noted that all of the Big 4 firms already support other initiatives of the organization. Beth Kern noted that KPMG already underwrites the JATA conference and the printing of the supplement so the firm may have issues with adding a prize that another firm sponsors. Fran also noted that it might be difficult to get that amount of money, but plaques or other smaller dollar awards could be given. Tom suggested that a letter should also be sent to the dean and department chair of the winners. Tony Curatola asked whether it is necessary to give money for the discussant award. After further discussion, Lil Mills moved that the ATA set aside $1,000 for best paper and $500 for best discussant to be determined after the final papers are submitted, but before the annual meeting. Chris Bauman seconded the motion and it passed unanimously. Dave Stewart noted that someone from KPMG should be invited to present the award at the annual meeting, so that the firm receives recognition there as well. Gary McGill asked whether this award money would be given to current winners. The consensus of the trustees was that the award money would not be given to the current winners.

Bryan noted that several members of the editorial board have completed their terms and thanked them for their service. He also announced the new members who will be joining the board. Dave Stewart asked whether we send letters to their department chairs and deans. Bryan noted that we could start to do that. It was suggested that this should be done when the people rotate off of the board.

9. Gene Seago updated the trustees on JLTR. During the previous year, the journal received 14 submissions, with an acceptance rate of 46%. Gene noted that some additional articles are ready to be published to the website, but they have been held up by the AAA. The trustees discussed whether the free access to JLTR that was made available was having its intended effect. Chris Bauman noted that members of the IRS staff have tried to access the journal, but have not been able to access it. They received messages that they needed to pay to access. The trustees suggested that the journal needs to be linked through the ATA or AAA website without charge. The Publication Committee will work to get it linked to the AAA or ATA sites and noted as free. Andy Cuccia asked the trustees to forward the name of any organizations that might be interested in JLTR so that the Publications committee can publicize the journal.

10. Vice President Hughlene Burton presented her report on the Midyear Meeting. She reported that 252 people had registered for the meeting, which represented an increase over recent years. Hughlene reported that the meeting will make money even though Washington, D.C. was an expensive meeting location. One cost issue is the fact that there were about 50 doctoral students who attended the meeting (and these students were not required to pay for attending either the doctoral consortium or the midyear meeting). With the high cost of food for the meeting, the number of doctoral students created an issue. For future meetings the ATA might consider charging the student’s institution a nominal fee to help cover the cost of food. Hughlene also reported that the number of exhibitors was down and that many of the exhibitors said that they may only go to the annual meeting in the future. As a result, the ATA may expect that revenue from exhibitors will continue to fall. The trustees thanked Hughlene for the hard work that she and her committee devoted to making the meeting a success.

11. Hughlene Burton also reported for the Site Selection Committee in Amy Dunbar’s absence. The Site Selection committee recommended that Memphis be considered the first choice for the 2008 Midyear Meeting. The committee considered the fact that Memphis was in the middle of the country and was a location that had not been used.
MINUTES OF THE ATA BOARD OF TRUSTEES MEETING
(continued from page 7)

previously for the meeting. The committee selected Nashville as the back up location for the 2008 meeting. For 2007, the location is San Antonio. Bob Halperin moved to accept the report and Lil Mills seconded the motion. The trustees unanimously passed the motion.

12. Shelley Rhoades-Catanach, Vice President-Elect, presented her report for the 2006 Midyear Meeting. The meeting will take place on February 24th and 25th. The cost for registration will be $170. Shelley also added a student registration fee of $50. Shelley also indicated that the late registration fee will be an additional $50. Food costs in San Diego are not expected to be as high as Washington, D.C., so Shelley feels confident that the budget will be met. Shelley noted that in the past, the information about the Midyear Meeting was disseminated at the Annual Meeting and then an additional hard copy was mailed to all ATA members in the fall. Shelley asked whether the trustees felt the hard copy needed to be sent in the fall or whether the information could be sent through an email instead. Hughlene Burton suggested that we could use a fill-in form on the web instead. Hughlene also noted that a number of members do not attend the business meeting at the Annual Meeting so they don't receive a hard copy. Beth Kern expressed concern that if we only send an email, some members will overlook the email and not register. Beth asked about the extra fall mailing cost. Hughlene reported that the cost was just over $1,000 for all three printings last year, so the cost was probably about $200-300 for the October mailing. Bob Halperin noted that the ATA could send an email to let people know that time is running out before the deadline for late registration. The trustees agreed that the hard copy should be sent in October but that the email should be sent as well.

13. Fran Ayres announced that Lil Mills and George Plesko would be receiving the Wildman Award at the AAA Annual Meeting.

14. Andy Cuccia presented the report for the 2007 Midyear Meeting. Andy has negotiated a tentative contract with the Hilton Hotel on the Riverwalk. The AAA now has the contract and hopes to sign it by the end of August. The rate for the hotel will be $170 per night. The meeting is scheduled for February 23rd and 24th. The question was raised whether the ATA should go through the AAA office in Sarasota to help with hotel selection for the 2008 meeting. Under this process, the ATA would still inspect the hotels and then identify a short list of hotels to the AAA and then have them issue a RFP. Andy recommended that the first round of the contract should continue to go through the ATA because we know what we want and what is important to us. Once we’ve gone through the first round, the ATA can pass it off to the AAA.

15. Andy Cuccia also reported on the AAA Publications Task Force. This task force is currently examining the publication outlets for accounting and is discussing the possibility of expanding the number of editions for *The Accounting Review* to a number of issues next year and then six the following year. This plan may have implications for section journals like JATA. The change in editorial policy that will lead to these additional issues has not been specified. Fran noted that the AAA wanted to include section members as associate editors to pick papers for the specific areas. Fran noted that many of the ATA’s members are already publishing in *The Accounting Review* so this change in editorial policy may not be as much help to the ATA. Hughlene Burton asked whether the AAA is planning to expand *Accounting Horizons*. Tom indicated that they plan to seek more small-sample size studies for *Accounting Horizons*. One issue that needs to be determined for the AAA journals is what it means to be “of general interest” for the AAA membership. Creating more opportunities to publish in *The Accounting Review* may have an impact on the section journals and how the quality of these journals is perceived.

16. Ben Ayers reported on the 2006 ATA Doctoral Consortium. The trustees thanked Lil Mills for the inaugural Doctoral Consortium in 2005. The consortium included 39 people for 2005, which was considered an overwhelming success. The committee felt they learned some lessons from the application process last year, so they should be able to resolve some issues that came up. The goal for the 2006 committee is to continue to build on the first year’s success. The committee has developed a tentative schedule and received a commitment from speakers. They have also developed a proposed budget. Ben reported that the committee debated the appropriate number of students for the consortium. They intended to aim for around 30 but want the flexibility to expand to 35. Ben will report to Tom Omer if the committee expects the number to increase. Fran asked if the committee considered setting a limit on the number of people from one school. Ben indicated that the committee did not want to set a limit at this point, but would consider this when they begin receiving applications. Dave Stewart asked if

(continued on page 9)
MINUTES OF THE ATA BOARD OF TRUSTEES MEETING
(continued from page 8)

the committee had a feel for how many students attending this year might be repeats from last year. Ben indicated the committee was not sure at this point. Tom Omer suggested that we have an explicit policy about attending more than once. Beth Kern agreed and suggested that the policy be included on the ATA website.

Fran noted that the ATA did get a renewal of the E&Y money ($5,000) for travel for the doctoral students. Fran indicated that this year, the main improvement is that there will be an application form, not a registration form. Gary McGill noted that the format for reimbursement had created some problems last year, with 99% of his work as treasurer spent on reimbursing doctoral students. He noted that the students have been authorized to attend, so all they need to do is turn in a receipt for the amount that they have been awarded; there isn’t a need for a great deal of information about the expenses. Lil Mills noted that Bernie Milano from KPMG informed her that he had gotten great thank you notes from those attending the consortium. Putting the request to send a thank you note on the bottom of the reimbursement form may have helped.

17. Dick Weber, representing the Awards Committee, reported that the committee would like to get the trustees’ opinion about the Sommerfeld Award. The committee is concerned that the pool of qualified candidates for the award will not be large enough to allow for a recipient each year. Based on the criteria for the award, the committee is concerned that if all of the qualified candidates are chosen in the next several years then there could be no worthy recipients for several years and the committee is concerned that this could jeopardize the funding for the award. Dick also noted that the committee typically gets few nominations from the membership and that members of the committee are not eligible for the award so the list of possible recipients is further limited. Dick suggested that the committee could consider changing the criteria for the award to increase the pool (but he believed that the committee would be reluctant to do this). Because the award does not need to be given each year, another possibility is that the award could be given every two years or three years. Dick suggested that committee would consider these and other options and then submit a report to the trustees in December or January to help facilitate a more formal discussion by the trustees at the Midyear Meeting. The trustees agreed with this plan and Tom indicated that the report will be added to the charge for the committee.

18. Tom Omer presented the report for the long-term planning committee. He noted that one effort that the committee suggested was to follow up with the Ph.D. students who attended the doctoral consortium to determine what more can be done to encourage new doctoral students to specialize in tax.

To help assistant professors in tax, the committee hoped to get senior members of the ATA to commit to helping one assistant professor who needs help with research. Tim Rupert suggested that previous efforts to create teaching mentors had encountered some problems with mentors not responding. Fran suggested that one way to get the research mentoring process off to a good start might be to invite the mentors to the new faculty breakfast with the new faculty. Tom agreed that the senior faculty would have to understand when they agreed to enter the mentoring program that they were making a commitment. The trustees agreed that this was a good idea and that the New Faculty committee and Research committee should be asked to spearhead this effort.

Tom also presented the idea of concept maps, which are intended to be a way for instructors to think about where the connections in the material should be and to be given to students to determine if they can create the connections that instructors want them to make. The ATA as an organization needs to decide what the basic concepts are that should be part of a tax class. Tom noted that there was a session on concept mapping scheduled at the next Midyear Meeting. Hughlene also noted that this idea works well with the issue of AACSB assessment. Tom suggested that the ATA should take the initiative to specify what should be included in tax classes before other organizations try to tell us what should be taught in our classrooms. It was suggested that the Accreditation and Curriculum committee should be involved with this effort. Shelley also noted that there is a joint task force of the ATA and AICPA that is charged with looking at the model tax curriculum. It was suggested that the Curriculum Committee and the task force might work together so that we have one united outcome. Beth Kern noted that there seems to be a great deal of commonality between the model tax curriculum and the concepts that most people agree on. Hughlene also noted that the concept maps may be helpful to new faculty.

19. Fran asked if there was any other business. Bob Halperin moved to adjourn the meeting, Hughlene Burton seconded the motion and it was unanimously approved by the trustees, so the meeting was adjourned at 3:25 p.m.
The Core Competency Framework, endorsed by the AICPA, advocates a skills-based rather than a content-driven curriculum for accounting programs. The framework is arranged around three competencies, functional, personal, and broad business perspective, that are needed by all students entering the accounting profession, regardless of their specific career paths. The following is a summary of publications that will help tax educators develop strategies and assignments to integrate the competencies in their courses.


This paper describes a case that helps students experience the activities carried out by tax advisers including tax research, fact-finding conferences, and tax court simulations. Students are involved in a series of scenarios in which they play the role of an IRS agent or accountant representing a client in an audit of an individual tax return.

The author explains how the case helps students achieve four functional competencies (research, leveraging technology, measurement, and risk analysis) and four personal competencies (communication, interaction, professional demeanor, and problem solving and decision making). This case is different from others in that it requires a significant commitment of student time over a six-week period during which no formal class sessions are held. The article provides suggestions for grading and evaluating the learning outcomes.


The Core Competency Framework includes the functional competency of reporting and the personal competency of communication. Helping students improve their written communication skills can require a significant time commitment by the instructor in and out of class. These authors provide evidence that web-based lessons covering a subset of writing skills (passive voice, wordiness, and punctuation) and self-tests can help students improve their writing abilities in a tax course. The authors incorporated the lessons in two graduate tax research classes and found improvements in student writing skills without the time-consuming grading of assignments or the use of costly writing consultants. Students read the lessons and complete the tests outside of class and receive specific feedback to help them improve their writing. The authors note that for the assignments to be effective, instructors need only require students to submit evidence of taking the self-test. The web-based lessons and self-tests are available at www.gsu.edu/accelr and do not require a password to use.


A broad business perspective competency included in the Core Competency Framework is strategic/critical thinking. The Framework notes that students should be able to “link data, knowledge, and insight together from various disciplines to provide information for decision making.” This paper reports on a method developed to help students integrate and transfer knowledge from one accounting discipline to another. The authors created grids to help students compare the treatment of a variety of accounting issues in different contexts—tax accounting, financial accounting, and managerial accounting. The comparison grids help students understand the similarities and differences in terminology and treatment of accounting concepts covered in two or more accounting courses. After completing the comparison grids, students apply the concepts to a fact case, which can be solved by teams of students.

The article includes a set of cases used by the authors. It also provides information about the time commitment, syllabi coordination, sequencing of assignments, and grading to help instructors adopt this technique.


Another broad business perspective included in the Core Competency Framework is the legal/regulatory perspective. Students need an understanding of the legal and regulatory environment that influences the profession and an ability to analyze the impact of changes in requirements, constraints, and competitive practices on the profession. These two recent articles deal with incorporating tax policy and tax reform in tax courses.

(continued on page 11)
Fischer and Rupert note that many undergraduate accounting programs require only one tax course despite the Model Tax Curriculum’s recommendation for six credit-hours of tax education. The authors examine a number of approaches to incorporating tax policy topics in the limited time available in a single tax course. The authors offer several versions of an in-class exercise that can be used on the first day of class to introduce the concepts of equity and the characteristics of a good tax system. They also outline a number of methods and assignments to integrate tax policy issues throughout the course including having students interact online with tax practitioners. The article notes that incorporating tax policy in an introductory tax course enhances student interest in the subject.

Nellen outlines a module created to include tax reform in an introductory tax course. She explains how to use a series of assignments that will help students understand the need for tax reform and the concept of fundamental tax reform, as well as analyze tax reform proposals. The assignments she recommends will help students achieve a legal and regulatory perspective of tax accounting as well as improve their written communication skills.


Professional demeanor is one of the personal competencies advocated by the Core Competency Framework. Professional demeanor requires students to be able to demonstrate objectivity, integrity, and ethical behavior. This paper explores how to introduce and integrate ethics into an undergraduate accountancy curriculum. Although the author teaches in the U.K., his approach to incorporating ethics in accounting classes is appropriate for U.S. accounting programs. The paper provides explanations of methodologies and overviews of materials for modules dealing with ethics in taxation as well as financial reporting and auditing. The author addresses the benefits of the modules, student reactions, and difficulties faced in integrating ethics in a series of accounting courses.


Two functional competencies included in the Core Competency Framework are research skills and the ability to use technology tools effectively and efficiently. Students must be able to access relevant guidance and analyze and apply it. The author notes that hundreds of web-based tax resources are available, but tax educators need to know how to access them and use them for student research projects. This article identifies and discusses numerous websites and suggests a variety of Internet tax research assignments that are appropriate for each site. The author provides an overview of an index of web-based tax and accounting resources, subscription services and free services for federal tax research, and the IRS website.


An important component of the Core Competency Framework is assessing learning outcomes. Liebler describes a method of frequent testing that is an efficient procedure for determining if students understand the concepts covered by the course and motivates students to come to class prepared. Although the method was not developed specifically for a tax course, the author notes that it can be effective in any quantitative course in accounting. The article outlines the steps necessary to control the amount of time spent creating and grading the quizzes and discusses the reactions of students.

Newmark and Monfort discuss ways to incorporate technology into the tax curriculum and provide tips on administering online quizzes. The online quizzes automate and simplify the assessment of student learning while they help students adjust to a computerized testing environment. The article provides information about the software, databases, and equipment needed to incorporate technology in a tax class as well as tips concerning assignments and quizzes that reinforce and evaluate student research and technology skills.
2006 JATA Conference Program
The annual JATA Conference is held in conjunction with the ATA’s Midyear Meeting.

Journal of the American Taxation Association
Twelfth Annual Tax Research Conference
San Diego, California — February 24, 2006

9:30 – 11:30 a.m. Session
   Presenter: Scott Boylan
   Discussant: Anne M. Magro, Oklahoma University
   Presenters: Donna Bobek and Rick Hatfield
   Discussant: Diana Falsetta, Northeastern University

1:30 – 3:30 p.m. Session
3. “Tax avoidance by nonprofit organizations” by Thomas C. Omer, Texas A&M University, and Robert J. Yetman, University of California, Davis
   Presenter: Bob Yetman
   Discussant: Andrew P. Schmidt, Columbia University
4. “Stock price reaction to a reduction in the capital gains tax rate” by Kirsten A. Cook, Texas A&M University
   Presenter: Kirsten Cook
   Discussant: Garth Novack, Utah State University

ATA 2006–2007 COMMITTEE APPOINTMENTS

Once again it is time to start organizing the committees for next year. Your participation is important because these committees are the forums where the ATA’s work gets done. If you have not previously served on an ATA committee, now is the time to get involved.

As in previous years, you can indicate which committees you would like to serve on by registering your preferences on the ATA website using the web form (select Committees from the table of contents at http://aaahq.org/ata/index.htm). The form should be available on the website after April 1, 2006. Take a few minutes to indicate your interests and preferences in serving on the ATA committees. The ATA is always looking for new people to become involved in the organization and I encourage you to considering volunteering and/or chairing a committee.

Please respond no later than April 30, 2006. If you have any questions, please contact Mark Higgins at markhiggins@uri.edu.
CALL FOR PAPERS

National Tax Association
99th ANNUAL CONFERENCE ON TAXATION

November 16–18, 2006 — Hyatt Regency, Boston, Massachusetts

The 99th Annual Conference on Taxation will cover a broad range of topics including, but not limited to, taxation and tax policies; expenditure policies; government budgeting; intergovernmental fiscal relations; and sub-national, national, and international public finance. This year, we are especially interested in sessions or topics that highlight or include interdisciplinary or multidisciplinary research (e.g., economics, accounting, and law), and research papers authored or coauthored by Ph.D. students.

You are invited to submit a paper or an idea for a session. In addition, please inform us if you would like to be considered as a moderator or discussant. All proposals should be postmarked or emailed by May 1, 2006. Decisions concerning the inclusion of papers and sessions will be announced in June 2006. Authors of accepted papers will be offered the opportunity to publish them in the Proceedings. All presenters will be required to register and pay a conference registration fee.

For a paper, please submit the following:

1. Title of the paper
2. An abstract of the paper, not to exceed two pages, and a draft of the paper, if available
3. Names and contact information for all authors, including mailing and email addresses and phone numbers; for papers with multiple authors, please indicate the corresponding author and the actual presenter.

For a session idea, please submit the following:

1. Title and a brief description of the session.
2. An abstract, not to exceed two pages, for suggested papers for the session, and a draft of each paper, if available. Include the names and affiliations of all authors.
3. Name and contact information for the person proposing the session.

To be considered as a moderator or discussant, please submit the following:

1. Name and contact information, including mail and email addresses and phone numbers.
2. General areas of interest.

Email submissions (in Microsoft Word 2003 or lower; or as pdf files) are preferred. Email submissions should be sent to nta99th@yahoo.com.

For mailed submissions, please send a copy to each of the program chairs:

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<td>Alan Macnaughton</td>
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ATA/Deloitte Teaching Innovation Award

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(continued on page 15)
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(continued on page 16)
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(continued on page 17)
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Tracy Noga Gillian Spooner (advisory)

(continued on page 21)
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(continued on page 22)
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