

## **REPORT OF THE ASSESSMENT AND ACCREDITATION ISSUES COMMITTEE**

Committee Members: Marty Wartick, Chair  
Anita Stellenwerf  
Larry Garrison  
Janet Moseback  
Nancy Nichols  
Mark Washburn  
Stacy Wade  
Sandra Kramer  
Jon Davis  
Nazik Roufaiel  
Kristina Zvinakis

This is a new Committee (second year) that is charged with various tasks related to accreditation and assessment.

One charge to the Committee was to work with the Mid-Year and Annual Meeting Program Committees to develop sessions related to assessment or accreditation issues. We were not asked to develop sessions for either meeting.

A second charge was to investigate what accounting programs are doing to meet AACSB requirements for assessment. Preliminary work was done to identify schools that offer programs in taxation (for example, a Master of Taxation or MBA with a tax emphasis). This information will be forwarded to next year's committee chair. Since AACSB requires learning assurance at the program level, these are the programs that would most specifically require assessment of learning in taxation. The eventual goal was to arrange a system where learning assurance programs, instruments and ideas could be shared similar to the way course syllabi are shared in the ATA. The Committee believes this is an area where there is the opportunity to make a substantial contribution to our members.

DATE: July 28, 2011  
TO: ATA Officers and Trustees  
FROM: John Dexter, Chair  
RE: Concerns of New Faculty Committee Annual Report

The annual report of our committee follows, listing our charges and accomplishments to date.

Charge 1: Identify new tax faculty and doctoral students. Invite them to join the ATA and participate in the Midyear Meeting by way of a personal letter. Encourage them to submit papers to the New Faculty and Doctoral Students Paper Session at the Midyear Meeting. Encourage new faculty to apply for the ATA/PricewaterhouseCoopers Doctoral Dissertation Award. Request updated PhD Program contact information from ATA webmaster to assist the NFCC in contacting PhD students.

Status: We identified new tax faculty and doctoral students through registrations to the ATA Midyear Meeting, Doctoral Consortium, and through personal contacts. We invited new faculty to the new faculty breakfast at the Midyear Meeting. We have invited a number of new faculty and doctoral students to the breakfast to be held at the Annual Meeting.

Charge 2: Work with the Teaching Resources Committee to encourage new faculty to more fully use the teaching consultants and mentorship programs.

Status: We are working on establishing a close relationship with the Teaching Resources Committee, and we will continue to do so over the next year.

Charge 3: As needed, help new faculty become aware of places where working papers are posted and information on different research conferences where papers may be submitted for presentation.

Status: We have posted a Publication and Presentation Opportunities List on the Other Tax Journals page of the ATA webpage. Many thanks to Garth for getting that posted for us. This list will be updated as necessary. We are continuing our investigation of using video conferencing as a means for new faculty to present their working papers to peers without the need to travel.

Charge 4: Organize a New Faculty breakfast at the Midyear Meeting. Consider inviting experienced faculty from various types of schools (i.e., research, teaching) to speak at the breakfast on topics such as career development, how to publish, etc.

Status: The breakfast was held prior to the Saturday morning sessions of the Midyear Meeting. A number of officers, trustees, journal editors, and experienced faculty joined us and spoke informally to the new faculty.

Charge 5: Welcome and introduce new faculty and doctoral students at the Midyear Meeting.

Status: Completed during the Friday luncheon at the Midyear Meeting.

Charge 6: Investigate and determine if a new faculty breakfast or reception is needed at the Annual Meeting. Report back to the Trustees at the Midyear Meeting the viability of this option.

Status: Ann Davis and I met with the Trustees about this at the Midyear Meeting. The breakfast was approved by the Trustees and is scheduled for the Monday morning of the Annual Meeting.

Respectfully,

John Dexter  
Chair, Concerns of New Faculty Committee

*Journal of the American Taxation Association*  
**Editor's Annual Report**  
1 July 2010—30 June 2011  
Editor: Richard Sansing

**1. Submission statistics**

TABLE 1  
Annual Activity Summary

Year ended 30 June	# In Process, Beginning of Year (a)	# of New Submissions (b)	# of Resubmissions (c)	# Available for Evaluation (a)+(b)+(c) = (d)	# Evaluated (e)	# In Process, End of Year (d)-(e)
2008	11	28	17	56	51	5
2009	5	20	16	41	35	6
2010	6	33	23	62	55	7
2011	7	25	31	63	58	5

- (a) Includes submissions in the editor's hands, but excludes revise and resubmit editorial decisions in authors' hands.
- (b) New manuscripts, excluding resubmissions.
- (c) Resubmissions of previous revise and resubmit editor decisions.
- (d) Evaluation means all actions by referees and/or editor are complete and the manuscript has been returned to the authors.
- (e) Manuscripts processed with a decision returned to the author, including manuscripts returned by the editor without involving referees.
- (f) Submissions for which a decision has not yet been sent to the author (note that manuscripts in process excludes revise and resubmit editorial decisions that are now in the authors' hands).

## 2. Outcome statistics

TABLE 2						
Annual Outcome Summary						
Year ended 30 June	# Evaluated (a)+(b)+(c) = (d)	# Rejected (a)	# Invited to Revise (b)	# Accepted (c)	Acceptance Rate (1): (c)/(a+c)	Acceptance Rate (2): (c)/(d)
2008	51	22	20	9	29%	18%
2009	35	12	15	8	40%	23%
2010	55	21	27	7	25%	13%
2011	58	17	28	13	43%	22%

The “# Evaluated” equals (e) in Table 1.

The acceptance rate is computed two ways: (1) accepts/(rejects+accepts); and (2) accepts/# evaluated.

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## 3. Turnaround statistics

TABLE 3				
Detailed Processing Time Summary for the 12 months ending 30 June 2011				
Time	Number of Manuscripts	Percent	Cumulative Number	Cumulative Percent
$0 \leq \text{Days} \leq 30$	1	2%	1	2%
$31 \leq \text{Days} \leq 60$	37	74%	38	76%
$61 \leq \text{Days} \leq 90$	11	22%	49	98%
$91 \leq \text{Days} \leq 120$	1	2%	50	100%
$121 \leq \text{Days}$	0	0%	50	100%

Table 3 only includes papers that were sent to reviewers for evaluation and for which decisions were made between 1 July 2010 and 3 June 2011. The mean turnaround time was 52 days; the median turnaround time was also 52 days.

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#### **4. Forthcoming articles**

The following articles will appear in the Fall 2011 issue (Volume 33).

##### **Fall 2011**

*Do Debt Constraints Influence Firms' Sensitivity to a Temporary Tax Holiday on Repatriations?*

Susan M. Albring, Lillian F. Mills and Kaye J. Newberry

Discussion: Jennifer L. Blouin

*The Effects of Increased Book-Tax Difference Tax Return Disclosures on Firm Valuation and Behavior*

Michael P. Donohoe and Gary A. McGill

*Short-Term Incentive Effects of a Reduction in the NOL Carryback Period*

Susan M. Albring, Dan S. Dhaliwal, Inder K. Khurana and Raynolde Pereira

*Tax Equalization in Mutual Funds*

Steve Gill and Chris Schwarz

*Is There an Association between Earnings Management and Auditor-Provided Tax Services?*

Gopal V. Krishnan and Gnanakumar Visvanathan

#### **5. Awards**

Awards for the best discussant at the 2011 *JATA* Conference and the JATA Outstanding Paper Award selected from those published in 2010 (Volume 32) will be presented at the ATA Luncheon during the 2011 Annual Meeting.

## 6. Editorial Board

*JATA* submissions receive prompt, high-quality feedback due to the efforts of its Editorial Board and ad hoc referees. The current Editorial Board is:

### ***JATA* Editorial Board 2010-2011**

Scott Boylan	Washington & Lee University
Andrew Cuccia	University of Oklahoma
Anja De Waegenare	Tilburg University
Peter Frischmann	Idaho State University
Greg Geisler	University of Missouri-St. Louis
Linda Krull	University of Oregon
Agnes W.Y. Lo	Lingnan University
LeAnn Luna	University of Tennessee
Garth Novack	University of Washington—Tacoma
Sonja Rego	University of Iowa
Robert Ricketts	Texas Tech University
Michael Roberts	University of Colorado—Denver
Timothy Rupert	Northeastern University
Donna Bobek Schmitt	University of Central Florida
Brian Spilker	Brigham Young University
Cynthia Vines	University of Kentucky
Ryan Wilson	University of Iowa
Robert Yetman	University of California-Davis

# **FINAL REPORT OF THE ATA MID-YEAR MEETING COMMITTEE**

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2011 Mid-Year Meeting  
&  
JATA and JLTR Conferences  
**Washington D.C.**  
March 4 & 5, 2011



Capital Hilton  
1001 16<sup>th</sup> Street, NW  
Washington, District of Columbia

**We would like to thank our 2011 sponsors:**

**Platinum Sponsors:**

Deloitte LLP  
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The KPMG Foundation  
PwC LLP

**Gold Sponsors:**

Grant Thornton LLP



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## **2011 ATA MID-YEAR MEETING SUMMARY**

The 2011 ATA Mid-Year Meeting and *JATA* Conference was held Friday and Saturday, March 4 & 5, 2011, at the Capital Hilton in Washington, D.C. with 223 in attendance, including 45 doctoral students. The conference offered a variety of research, teaching, and professional development sessions. All of the conference speakers and presenters generously agreed to share their materials. They are available on the ATA web page.

The sixth annual KPMG/ATA Doctoral Consortium was held on Thursday before the meeting at the KPMG office in Washington, D.C. Raquel Alexander and LeAnn Luna, 2011 Tax Doctoral Consortium Co-chairs, and their committee put together an outstanding program. Their report to the ATA provides details of this event.

The organization for the ATA Midyear Meeting and *JATA*/JLTR Conferences was markedly different from prior years. The most notable differences were:

1. The *JATA*/JLTR Conferences have traditionally been scheduled for Friday afternoon. However, to take advantage of the speakers available in the DC area, *JATA* and JLTR were shifted to Saturday morning freeing up Friday morning for local speakers.
2. The first three Friday sessions were run as single, large sessions, rather than concurrent session and included many of our highlighted speakers.
3. The Friday program ended one hour earlier (4:30). Committee meetings and the Friday receptions were similarly moved forward to better accommodate dinner plans.
4. A single session CPE session was schedule in the final Saturday session because attendance is typically low during the final time slot.

The 2011 Mid-Year Meeting began on Friday morning with a plenary panel followed by two, non concurrent session, all of which were attend by just over 130 ATA members. The first session was a panel discussion of US Fiscal Policy in a distressed economy. The panel consisted of William Gale, Douglas Holtz-Eakin, Diane Lim Rogers, and Eugene Streuerle. Thanks are extended to Leann Luna and George Plesko for identifying and coordinating this impressive panel. In the second session, Nina Olson, National Taxpayer Advocate, discussed her 2010 Annual Report to Congress. Following lunch, Mark Weinberger spoke about the rapidly changing business landscape.

Lunch on Friday was informal and an opportunity for members to reconnect with old friends and colleagues. During the luncheon, Hughlene Burton, ATA President, welcomed attendees and thanked our sponsors for their support of the meeting. Following Hughlene, Kevin Stocks, AAA President, spent a few minutes discussing the current agenda of the AAA and John Dexter, Chair of the New Faculty Concerns Committee, introduced the new faculty and doctoral students in attendance.

Friday concluded with two concurrent sessions; presentation of research in process and a presentation by John Phillips of his winning submission for the ATA/Deloitte Innovation in Teaching Award. The first day of the meeting concluded with committee meetings followed by a reception.

As in past years, a “New Faculty Breakfast” was held on Saturday morning providing an additional opportunity for new faculty to network and meet with the members of the New Faculty Concerns Committee.

The JATA Conference was scheduled in two morning sessions with two research papers presented in each session. (Specific details of papers presented, authors and discussions are included in the program schedule later in this report.) Concurrent with JATA Conference were two CPE Sessions and the JLTR Conference. For CPE, Mike Dolan (KPMG Washington National Tax Practice) presented IRS compliance initiatives and Kevin Levingston (Joint Committee on Taxation) discussed the JCT's role in the legislative process.

The JATA/JLTR Conferences were followed by a plated lunch. The luncheon speaker for Saturday was Chris Bergin (President and Publisher of Tax Analyst). Thank you to Chris who generously distributed copies of *The Vat Reader* published by Tax Analyst.

Following the luncheon, participants could select from two concurrent sessions; three research presentations by new faculty and PhD students or a panel session focused on the skills necessary for new tax professionals. Papers presented in the research session were authored by Allison Koester (University of Washington); Agnes Chen (Louisiana State University), Henry Huang (Prairie View A&M), Yinghua Li (Purdue) and Jason Stanfield (Purdue); and Luke Watson (Penn State). Discussants for those papers were John Phillips (University of Connecticut) and Charles Enis (Penn State). Thank you to John for stepping in at last minute to discuss a second paper. Members of the concurrent panel were Phillip Brunson (Deloitte), Mindy Milbasa (Grant Thornton), Mark Higgins (University of Rhode Island), and Dan Schisler (East Carolina University).

The program ended with a legislative update, CPE session, led by Dave Auclair (Managing Principal in the Washington National Tax Practice of Grant Thornton.)

Throughout the planning process, I was impressed by the number of ATA members willing to volunteer their time to make the conference a valuable experience for all attendees. Some of these individuals directly participated in the program and are listed as presenters, reviewers, session moderators, etc. However, there are many other individuals who played roles behind the scenes. Some of their efforts include coordinating speakers, dealing with logistical issues, printing name tags, planning meals, reviewing contracts and working the registration desk. I want to take this opportunity to again thank all of these people for their efforts.

I would also like to express my appreciation to the 2011 ATA Mid-Year Meeting Program Committee for the time and effort they put into the program. The high quality sessions did not happen by accident – they were the result of the talent and hard work of the ATA membership and particularly the Mid-Year Meeting Program Committee. The members of the committee are listed below, as well as the individuals who played advisory roles.

The ATA is fortunate to have successful meetings year after year. This is largely possible because of the generous assistance we receive from Shirley Dennis-Escoffier (University of Miami) and her late-husband, Marty Escoffier (Florida International University) who, in large-part, created the model for our meetings. I would also like to thank Nancy Nichols who was always available to think through the issues and Dick Larsen who secured many of our speakers for the meeting.

Tim Rupert deserves special thanks for all of his efforts “behind the scenes”. I’m sure that I am not the first ATA VP who reflects on how much easier he made my job!

Finally, our meeting is possible because of the generous support of our sponsors. We are indebted to our platinum sponsors Deloitte LLP, Ernst & Young LLP, the KPMG Foundation, and PWC LLP, and our gold sponsor, Grant Thornton LLP, for their financial support of the meeting. In addition, many individuals from these firms were invaluable in providing ideas and helping us to secure the excellent speakers for the program.

The 2012 ATA Mid-Year Meeting and *JATA/JLTR* Conference will be held in New Orleans on February 24 and 25, 2012. Be sure to mark your calendars now.

Respectively submitted,

Sandy Callaghan  
2011 ATA Mid-Year Program Committee Chair

## **2011 ATA MID-YEAR MEETING PROGRAM COMMITTEE**

Raquel Alexander (Co-Chair, Doctoral Consortium), University of Kansas  
John Barrick, Brigham Young University  
Sandy Callaghan (Chair), Texas Christian University  
Amy Dunbar, University of Connecticut  
Steve Gill, San Diego State University  
Charlene Henderson, Mississippi State University  
Zite Hutton, Western Washington University  
Kim Key, Auburn University  
Stacie LaPlante, University of Georgia  
Dick Larsen, George Mason University  
LeAnn Luna (Co-Chair, Doctoral Consortium), University of Tennessee  
Cheryl Metrejean, Georgia Southern University  
Nancy Nichols, James Madison University  
Sarah Nutter, George Mason University  
Elizabeth Plummer, Texas Christian University  
Tim Rupert, Northeastern University  
Christine Bauman (advisory), University of Northern Iowa  
Shirley Dennis-Escoffier (advisory), University of Miami  
George Plesko (advisory), University of Connecticut  
Huglene Burton (President), University of North Carolina – Charlotte

**2011 MID-YEAR MEETING AND JATA/JLTR CONFERENCE  
FINANCIAL REPORT**

	<b>2011 Washington</b>	<b>2010 Denver</b>	<b>2009 Orlando</b>	<b>2008 Memphis</b>	<b>2007 San Antonio</b>	<b>2006 San Diego</b>	<b>2005 Washington</b>	<b>2004 Denver</b>
<b>REVENUES:</b>								
Registration Fees:								
Regular Meeting	30,285	24,310	25,725	30,275	29,575	29,240	34,000	29,595
Student Fees	3,655	2,890	2,805	3,740	3,060	1,750	0*	0*
Reception Guests	60	180	320	360	300	270	270	290
Late Registration Fees	<u>3,150</u>	<u>3,825</u>	<u>2610</u>	<u>1,650</u>	<u>1,350</u>	<u>1,110</u>	<u>1,105</u>	<u>575</u>
<b>Total Registration Fees</b>	<b>37,150</b>	<b>31,205</b>	<b>31,460</b>	<b>36,025</b>	<b>34,335</b>	<b>32,370</b>	<b>35,375</b>	<b>30,460</b>
Exhibitor Fees	2,500	2,875	2,625	3,250	3,250	2,125	2,000	4,375
E&Y Sponsorship	7,500		5,000					
Deloitte Sponsorship	7,500		5,000					
KPMG Sponsorship	7,500 <sup>+</sup>		10,000	16,000	19,000	19,000	25,000	25,000
PwC Sponsorship	7,500		10,000					
Grant Thornton Sponsorship	5,000 <sup>+</sup>		5,000					
KPMG Consortium Sponsor			12,500	11,000	11,000	11,000	11,000	
E&Y Travel Contribution <sup>++</sup>			<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>4,580</u>
<b>Total Revenues</b>	<b>74,650</b>	<b>59,580</b>	<b>86,585</b>	<b>71,275</b>	<b>72,585</b>	<b>69,495</b>	<b>78,375</b>	<b>64,415</b>
<b>EXPENSES:**</b>								
Food and Beverage	63,228	37,222	34,949	38,391	35,503	40,289	41,531	33,163
Food and Beverage – Consortium <sup>++</sup>		5,987	6,338	6,142	4,678	5,962	6,829	
Audio-Visual	5,218	6,253	4,369	4,386	3,249	2,918	3,899	2,297
Audio-Visual – Consortium		434	421	590	135	120	670	
Ph.D. travel & hotel***, <sup>++</sup>		11,230	9,751	11,017	8,899	10,032	11,153	4,264
Guest Speakers—Travel		916	1,223	2,038	245	411	821	1,451
Duplication, Mailing, and Supplies	999		1,278	282	852	2,162	1,868	1,235
Site visit ****			1,000		321			
Services provide by AAA	1,855							
Misc. (photographer/speaker gifts)	<u>216</u>	<u>500</u>	<u>350</u>	<u>100</u>	<u>595</u>	<u>-0-</u>	<u>40</u>	<u>79</u>
<b>Total expenses</b>	<b>71,517</b>		<b>59,679</b>	<b>62,946</b>	<b>54,477</b>	<b>61,894</b>	<b>66,811</b>	<b>42,489</b>
<b>Funds available</b>	<b><u>\$3,133</u></b>		<b><u>\$26,906</u></b>	<b><u>\$8,329</u></b>	<b><u>\$18,108</u></b>	<b><u>\$7,601</u></b>	<b><u>\$11,564</u></b>	<b><u>\$21,926</u></b>

- \* Registration fees were not charged to Ph.D. students in attendance
- \*\* 2005 includes \$655 of expenses related to 2005 mid-year meeting paid in 2004
- \*\*\* 2007 includes an estimate of \$5,000 for student travel. Travel costs are paid by students and reimbursed from E&Y donation.
- \*\*\*\* 2009 expense was paid in the prior year

<sup>+</sup> At the time of this report, these amounts were pledged but not received.

<sup>++</sup> These amounts appear on the financial report for the Doctoral Consortium.

## Observations from the 2011 Financial Results:

### 1. 2011 Budgeted versus Actual:

	Budget	Actual
Revenue	79,000	\$74,650
Expenditures	(70,000)	(71,517)
Net	9,000	\$3,133

### 2. Food costs were higher than anticipated for three primary reasons:

1. DC prices have increased significantly over the past several years. However, the Capital Hilton menu prices were similar to other hotels of similar quality.
  2. Alcohol consumption at the reception was significantly higher than in previous years. This is likely due to the change in timing of the reception and increased attendance. While similar amounts of food were ordered, food consumption appeared to be much lower as large quantities remained at the end of the reception.
  3. Moving the speakers to Friday morning significantly increased morning attendance and breakfast consumption.
3. The actual amount reported for supplies is a low estimate for future years as a significant portion was donated in 2011.
  4. Registration fees for 2011 remained the same (\$175 Regular, \$85 Student). The late fee was increased to \$75 to encourage early registration (2010 - \$50 Late Fee).
  5. Doctoral Consortium sponsorships and expenditures are not included in this budget.

## ATA ATTENDANCE HISTORICAL RECAP

There were 225 registrants for the 2011 Mid-Year Meeting including 5 complimentary registrations. In attendance were 45 doctoral students. *Paid* registrants were 230 (Orlando), 217 (Phoenix), 209 (New Orleans), 186 (St. Petersburg), 183 (Denver), 200 (Washington DC), 207 (San Diego), 205 (San Antonio), 217 (Memphis), 192 (Orlando), and 192 (Denver).

<u>Year</u>	<u>Registrants</u>	<u>City</u>	<u>Hotel</u>
1989	N/A	Dallas	Harvey Hotel
1990	N/A	Atlanta	Marriott Marquis
1991	121	Albuquerque	Hyatt
1992	143	Denver	Stouffer's Concourse
1993	158	Chicago	Westin
1994	168	Atlanta	Swissotel Inn
1995	204	San Antonio	Plaza San Antonio
1996	263	New Orleans	Royal Sonesta
1997	246	San Diego	Hilton Beach/Tennis Resort
1998	228	Atlanta	Ritz Carlton
1999	242	San Francisco	Hyatt at Fisherman's Wharf
2000	238	Orlando	Hotel Royal Plaza
2001	234	Phoenix	Sheraton Crescent Hotel
2002	219	New Orleans	Wyndham New Orleans at Canal Place
2003	198	St. Petersburg	Hilton St. Petersburg
2004	210	Denver	Denver Westin Tabor Center
2005	252	Washington, DC	Hyatt Regency on Capital Hill
2006	208	San Diego	Paradise Point Resort & Spa
2007	205	San Antonio	Hilton Palacio del Rio
2008	217	Memphis	The Peabody Hotel
2009	203	Orlando	Royal Plaza Hotel
2010	213	Denver	The Westin Tabor Center
2011	225	Washington, DC	The Capital Hilton

## GEOGRAPHIC ANALYSIS - PART 1A

**Number of Participants by State of University or Affiliation Location  
2010 - 2011 Mid-Year Meetings**



	Denver	Wash DC		Denver	Wash DC
State/Country	2010	2011	State/Country	2010	2011
Alabama	7	5	New Hamp.	2	2
Alaska	1	0	New Jersey	0	2
Arizona	4	8	New Mexico	1	1
Arkansas	2	1	Nevada	3	0
California	8	7	New York	4	7
Colorado	5	2	Ohio	6	7
Connecticut	6	9	Oklahoma	5	4
Delaware	0	0	Oregon	2	2
Florida	13	13	Pennsylvania	6	9
Georgia	9	8	Rhode Island	1	1
Hawaii	0	0	South Carolina	4	4
Idaho	1	0	Tennessee	6	5
Illinois	4	6	Texas	21	19
Indiana	2	6	Utah	6	6
Iowa	4	5	Vermont	0	1
Kansas	2	5	Virginia	6	16
Kentucky	8	4	Washington	6	5
Louisiana	0	1	Wash. DC	4	3
Massachusetts	5	6	West Virginia	0	0
Maryland	0	2	Wisconsin	0	2
Maine	0	1	Wyoming	1	0
Michigan	9	10	Canada	5	5
Minnesota	1	2	Australia	0	0
Missouri	2	2	Netherlands	0	0
Mississippi	0	2	South Korea	0	0
Montana	2	2	U.K.	0	0
North Carolina	9	10	Hong Kong	0	0
North Dakota	0	0	Germany	2	1
Nebraska	1	1	Japan	0	1

**GEOGRAPHIC ANALYSIS - PART 1A**  
**Number of Participants by State of University or Affiliation Location**  
**2005 through 2009 Mid-Year Meetings**

	DC	San Diego	San Antonio	Memphis	Orlando		DC	San Diego	San Antonio	Memphis	Orlando
State/ Country	2005	2006	2007	2008	2009	State/ Country	2005	2006	2007	2008	2009
Alabama	4	5	3	6	5	New Hamp.	1	1	1	0	2
Alaska	1	0	0	0	0	New Jersey	3	3	0	1	1
Arizona	7	7	3	5	4	New Mexico	1	0	0	0	0
Arkansas	4	3	3	3	5	Nevada	1	0	2	0	0
California	8	15	3	8	4	New York	7	2	7	3	4
Colorado	4	2	3	2	2	Ohio	5	3	2	1	3
Connecticut	6	5	5	5	3	Oklahoma	9	9	7	9	8
Delaware	0	0	0	0	0	Oregon	0	2	3	5	3
Florida	16	10	15	16	25	Pennsylvania	9	5	2	3	4
Georgia	8	8	9	6	7	Rhode Island	1	1	1	1	3
Hawaii	2	2	1	1	1	South Carolina	3	1	1	3	4
Idaho	2	2	1	1	0	Tennessee	6	4	7	6	4
Illinois	13	8	6	6	2	Texas	20	21	31	27	21
Indiana	7	7	6	3	5	Utah	6	7	5	5	5
Iowa	3	4	5	7	7	Virginia	11	9	7	10	8
Kansas	2	2	3	2	3	Washington	3	3	3	8	3
Kentucky	4	3	2	4	3	Wash. DC	1	3	1	4	0
Louisiana	2	0	0	2	0	West Virginia	1	0	0	0	0
Massachusetts	11	10	5	11	4	Wisconsin	3	3	3	0	0
Maryland	1	0	0	0	0	Wyoming	0	1	1	1	1
Maine	1	0	1	0	0	Canada	5	7	4	5	9
Michigan	6	4	7	9	7	Australia	1	0	0	0	1
Minnesota	1	4	3	6	2	Netherlands	0	0	0	0	0
Missouri	4	2	6	3	2	South Korea	1	1	2	0	0
Mississippi	4	1	4	5	0	U.K.	1	0	0	1	0
Montana	1	2	3	2	1	Hong Kong	0	1	2	0	0
North Carolina	20	11	12	7	13	Germany	0	0	1	0	1
North Dakota	0	0	0	0	0	Japan	0	0	0	1	0
Nebraska	1	2	1	3	3						

## GEOGRAPHIC ANALYSIS - PART 1B

**Number of Participants by State of University or Affiliation Location<sup>1</sup>  
2000 through 2004 Mid-Year Meetings**

State/Country	Orlando 2000	Phoenix 2001	N.O. 2002	St. Pete 2003	Denver 2004	State/Country	Orlando 2000	Phoenix 2001	N.O. 2002	St. Pete 2003	Denver 2004
Alabama	4	1	3	4	4	North Dakota	0	0	1	0	0
Alaska	1	1	1	0	0	Nebraska	0	1	2	1	1
Arizona	6	8	8	6	7	New Hamp.	1	1	1	1	1
Arkansas	3	4	6	4	1	New Jersey	7	2	0	1	1
California	9	10	7	10	11	New Mexico	1	1	0	1	0
Colorado	8	9	6	3	13	Nevada	0	1	2	0	1
Connecticut	5	5	5	5	3	New York	6	6	2	6	8
Delaware	0	1	0	0	0	Ohio	5	2	2	5	8
Florida	21	14	6	17	9	Oklahoma	12	8	8	5	9
Georgia	8	8	8	6	6	Oregon	1	1	3	0	1
Hawaii	2	2	1	3	1	Pennsylvania	8	6	6	5	7
Idaho	0	2	0	0	1	Rhode Island	2	1	1	0	1
Illinois	12	8	13	8	11	South Carolina	1	2	2	3	2
Indiana	7	6	4	7	5	Tennessee	7	3	5	5	2
Iowa	4	4	4	3	4	Texas	21	18	26	14	19
Kansas	2	1	3	1	2	Utah	6	8	6	6	6
Kentucky	5	3	6	7	4	Virginia	9	8	9	6	9
Louisiana	6	4	7	5	2	Washington	2	4	3	1	3
Massachusetts	7	5	5	8	10	Wash. DC	4	3	1	6	2
Maryland	0	0	0	1	0	West Virginia	2	1	0	1	0
Maine	1	1	0	0	1	Wisconsin	2	2	2	4	4
Michigan	9	6	5	7	5	Wyoming	0	0	0	0	0
Minnesota	3	3	0	0	2	Canada	1	5	6	3	2
Missouri	4	1	1	2	4	Hong Kong	0	1	0	0	0
Mississippi	1	2	2	2	2	Netherlands	0	1	0	1	0
Montana	0	1	0	1	2	South Korea	0	3	4	0	1
North Carolina	12	13	16	12	12	United Kingdom	0	2	0	0	0

<sup>1</sup> All years except 2000 are for paid registrants only. 2000 figures include presenters and exhibitors.

**GEOGRAPHIC ANALYSIS - PART 2**  
**Number of Participants by State of University or Affiliation Location**  
**1999 through 2011 Mid-Year Meetings**

<b>Year</b>	<b>West</b>	<b>Central</b>	<b>East</b>	<b>Total US</b>	<b>Foreign</b>
1999 (San Francisco)	59	92	87	238	4
2000 (Orlando)	36	102	99	237	1
2001 (Phoenix)	49	86	70	205	12
2002 (New Orleans)	37	88	74	199	10
2003 (St. Petersburg)	31	80	81	192	6
2004 (Denver)	46	82	78	210	4
2005 (Washington, DC)	36	75	123	234	8
2006 (San Diego)	43	69	86	198	9
2007 (San Antonio)	27	83	85	197	9
2008 (Memphis)	37	86	87	210	7
2009 (Orlando)	24	83	75	182	11
2010 (Denver)	21	116	69	206	7
2011 (Washington, DC)	32	92	94	218	7

## REASONS FOR ATTENDING THE MID-YEAR MEETING

Attendees to the 2004-2011 meetings were asked the following question: Please rank on a scale of 1 to 5 (with 5 being very important and 1 being not important) the following reasons why you attend the ATA Mid-Year Meeting. The reported numbers are averages.

<b>Reason for Attending</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>
<i>JATA</i> Conference	3.96	3.57	3.44	2.72	2.97	3.46	3.02	2.90
Legal research	2.64	2.80	2.13	2.69	2.66	2.67	2.86	3.00
Education sessions	3.38	3.14	2.96	3.42	3.43	3.26	3.70	3.55
CPE sessions	2.86	2.86	2.53	3.03	3.22	3.12	3.33	3.49
Research sessions	3.90	2.64	3.55	3.28	2.84	4.05	3.37	3.09
Meeting location	3.12	2.90	2.73	3.41	2.97	2.90	3.00	3.29
Meeting time (i.e., Feb., March)	3.17	2.69	2.20	2.97	2.79	2.45	2.35	2.80

Attendees to the 2003 and 2002 Mid-Year meeting were asked to pick their top three reasons for attending the Mid-Year meeting and give their most important reason a rating of “1” and the least important reason a rating of “3”.

<b>Reason for Attending</b>	<b>2003 Meeting (n=47)</b>	<b>2002 Meeting (n=39)</b>
<i>JATA</i> Conference	48 (20)	24 (10)
Networking	45 (21)	49 (21)
Teaching tip sessions	47 (22)	28 (13)
Legal research sessions	27 (16)	15 (7)
Research methods	21 (11)	7 (4)
Research (other than <i>JATA</i> Conf.)	20 (11)	12 (7)
City	14 (7)	20 (10)
“Insider” sessions	13 (7)	13 (7)
Education research	12 (8)	8 (4)
CPE sessions	10 (6)	15 (8)
Ability to get CPE credit	7 (4)	15 (9)
Hotel	0 (0)	1 (1)

## FUTURE MID-YEAR SITE PREFERENCES

The 2011 meeting participants were asked to indicate cities in which they would like to see future ATA meeting held. Number of votes are as follows:

<b>City</b>	<b>Votes</b>
San Diego	16
Salt Lake City	14
Atlanta	17
San Antonio	15
Dallas	15
San Francisco	17
Houston	14
Los Angeles	9
Other: DC (10), Charlotte (3), Miami/Tampa (5), Austin (2)	

The 2010 meeting participants ranked their top three choices with 1 being the top choice. Number of votes and the number of times the city was the top selection are as follows: (note that averages presented in prior reports can be misleading as respondents only assigned ratings to top three choices):

<b>City</b>	<b>Votes</b>	<b>Top Selection</b>
San Diego	44	12
Salt Lake City	39	12
Atlanta	34	7
San Antonio	37	4
Dallas	26	3
San Francisco	26	4
Houston	21	3
Los Angeles	20	1
Others mentioned: Miami, Tampa, Seattle, Santa Fe, Los Vegas, Chicago, Pheonix, New Orleans, Boston, Philadelphia and Pittsburgh		

The 2009 meeting participants ranked their top three choices with 1 being the top choice. Number of votes and the number of times the city was the top selection are as follows: (note that averages presented in prior reports can be misleading as respondents only assigned ratings to top three choices):

<b>City</b>	<b>Votes</b>	<b>Top Selection</b>
<i>New Orleans</i>	<b>26</b>	<b>9</b>
Salt Lake City	25	10
San Diego	23	9
Phoenix	20	3
San Antonio	19	8
Atlanta	15	4
Dallas	11	4
Houston	11	3
Others mentioned: Miami, Tampa, Seattle, Santa Fe, Charlotte		

The 2008 meeting participants ranked their top three choices with 1 being the top choice. Number of votes and the number of times the city was the top selection are as follows: (note that averages presented in prior reports can be misleading as respondents only assigned ratings to top three choices):

<b>City</b>	<b>Votes</b>	<b>Top Selection</b>
Phoenix	27	7
San Francisco	19	7
San Diego	19	5
New Orleans	17	7
<b><i>Wash., D.C.</i></b>	<b><i>15</i></b>	<b><i>6</i></b>
Salt Lake City	13	5

The 2007 meeting participants ranked their top three choices with 1 being the top choice. Number of votes and the number of times the city was the top selection are as follows:

<b>City</b>	<b>Votes</b>	<b>Top Selection</b>
<i>Seattle</i>	23	12
<b><i>Denver</i></b>	<b><i>20</i></b>	<b><i>8</i></b>
Orlando	18	7
Miami	17	6
St. Louis	17	2
New Orleans	14	4

The 2006 meeting participants ranked their top three choices with 1 being the top choice. Number of votes, number of times the city was the top selection and the average rank.

<b>City</b>	<b>Votes</b>	<b>Top Selection</b>	<b>Average</b>
<b>Memphis</b>	<b>12</b>	<b>4</b>	<b>2.08</b>
Seattle	19	9	1.84
Orlando	18	6	1.89
St. Louis	12	2	2.08
Atlanta	13	5	2.00
Miami	9	3	1.89

The 2005 meeting participants ranked their top three choices with 1 being the top choice. Number of votes, number of times the city was the top selection and the average rank.

<b>City</b>	<b>Votes</b>	<b>Top Selection</b>	<b>Average</b>
New Orleans	28	11	1.96
<b><i>Memphis</i></b>	<b><i>26</i></b>	<b><i>14</i></b>	<b><i>1.58</i></b>
Orlando	31	9	2.23
Atlanta	24	3	2.17
St. Louis	23	8	2.13

The 2004 meeting participants ranked their top three choices with 1 being the top choice. Number of votes, number of times the city was the top selection and the average rank.

City	Votes	Top Selection	Average
New Orleans	25	13	1.72
<b>San Diego</b>	<b>26</b>	<b>13</b>	<b>1.73</b>
Phoenix	22	7	1.95
Atlanta	20	6	2.05
<b>San Antonio</b>	<b>29</b>	<b>6</b>	<b>2.24</b>
Dallas	14	2	2.29

The 2003 meeting participants (weighted based on 1, 2, 3) with first priority in parentheses

<b>San Diego</b>	<b>42 (20)</b>	Miami	29 (15)
New Orleans	38 (19)	Atlanta	27 (12)
Seattle	37 (18)	Los Angeles	25 (14)
<i>Las Vegas</i>	<i>33 (16)</i>	Salt Lake City	24 (12)
Boston	33 (15)	<b>San Antonio</b>	<b>24 (11)</b>

The 2002 meeting participants (weighted based on 1, 2, 3) with first priority in parentheses

<i>Las Vegas</i>	<i>27 (13)</i>	Miami	13 (5)
<b>Washington, D.C.</b>	<b>26 (10)</b>	Salt Lake City	11 (6)
<b>San Diego</b>	<b>19 (9)</b>	Boston	6 (3)
Los Angeles	17 (9)	Atlanta	5 (3)
Seattle	15 (7)		

The 2001 meeting participants (first priority only)

Seattle (16)	San Francisco (10)
<i>Las Vegas (14)</i>	<b>Washington DC (10)</b>
<b>Denver (10)</b>	<b>San Antonio (3)</b>



## PROGRAM EVALUATION

The table below presents the attendance, the number of attendees who evaluated the session, and mean evaluation scores (5=Superior, 4=Excellent, 3=Average, 2=Fair, 1=Unsatisfactory) for each session. The number of participants attending each session was based on room counts taken by committee members 20 minutes after the start of each session. A copy of the program is included in Appendix A.

Session	Attendance	Surveys	Mean
<b>Plenary Session: An Adult Conversation on US Fiscal Policy in Trying Economic Times</b>	131	33	4.8
<i>Friday 8:15 - 9:45 a.m.</i>			
<b>The National Taxpayer Advocate's 2010 Annual Report to Congress (Nina Olson)</b>	134	33	4.6
<i>Friday 10:00 - 11:30 a.m.</i>			
<b>Understanding the Rapidly Changing Business Landscape (Mark Weinberger)</b>	129	32	4.4
<i>Friday 1:00 - 2:30 a.m.</i>			
<b>Research in Process</b>	102	13	4.3
<i>Friday 3:00 - 4:30 p.m.</i>			
<b>From Accounting for Taxes to Advanced Business Entities – Strategies for Graduate Tax Classes (Teaching Innovation Award)</b>	51	21	4.2
<i>Friday 3:00 - 4:30 p.m.</i>			
<b>Evening Reception</b>		28	4.4
<b>CPE Sessions</b> <i>Saturday 8:00 - 10:00 am</i>			
IRS Compliance Initiatives (Dolan)	32	15	4.1
JCT's Role in the Legislative Process and Income Tax Provisions (Levingston)	32	17	4.2
<b>JATA Conference Part I</b>	82	16	4.9
<i>Saturday 8:00-10:00 a.m.</i>			
<b>JATA Conference Part II</b>	109	17	4.7
<i>Saturday 10:30-12:30 a.m.</i>			
<b>JLTR Conference</b>	42	13	4.6
<i>Saturday 10:30 a.m.-12:00 p.m.</i>			
<b>Luncheon Speaker – Chris Bergin</b>	192	31	4.4
<i>Saturday 12:30 - 2:00 pm</i>			
<b>Research by New Faculty and PhD Students</b>	62	3	4.3
<i>Saturday 2:00 - 3:30 pm</i>			
<b>An Evolving Profession: Preparing Students to Meet the Challenges</b>	47	17	4.2
<i>Saturday 2:00 - 3:30 pm</i>			
<b>CPE Session: Legislative Update (Auclair)</b>	42	15	4.4
<i>Saturday 1:30-3:00 p.m.</i>			

## HOTEL EVALUATION

Hotel Question	Surveys	Mean
Hotel location and overall setting	34	4.8
Hotel meeting rooms	36	4.3
Hotel sleeping rooms	30	4.6
Hotel food	36	4.0

### COMMENTS:

#### Hotel location and overall setting

- DC is always a good setting!
- DC ATA meeting should be done more often.
- DC every year!
- DC every other year.
- DC again.

#### Hotel meeting rooms

- Room too small and seating not far enough apart.
- The seats were very crowded
- A little tight.

#### Hotel sleeping rooms

- Excellent.

#### Hotel food

- Great food.
- More snacks and breakfast – kept running out of soda, snacks, yogurt, etc.
- We need a little more substance in the breakfast (those who are hypoglycemic can't just have bagels, muffins and fruit.)
- Very little variety – had a hard time finding water.
- Best food in recent years.
- Food kept running out (especially drinks)

#### Other

- Put final program up in pdf form prior to meeting
- All good – great that all papers and presentations were available beforehand.
- Get hotel and registration info up sooner.
- Have to figure out how to keep people around for final sessions

**APPENDIX**  
**MEETING PROGRAM**

**THE  
AMERICAN TAXATION ASSOCIATION**

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The Tax Section of the American Accounting Association

2011 Mid-Year Meeting  
&  
JATA and JLTR Conferences  
**Washington D.C.**  
March 4 & 5, 2011



Capital Hilton  
1001 16<sup>th</sup> Street, NW  
Washington, District of Columbia

**We would like to thank our 2011 sponsors:**

**Platinum Sponsors:**

Deloitte LLP  
Ernst & Young LLP  
The KPMG Foundation  
PwC LLP

**Gold Sponsors:**

Grant Thornton LLP

We appreciate our Platinum sponsors E&Y, KPMG and PwC, Gold sponsor Grant Thornton and Silver sponsor Deloitte. We have representatives from all these firms at the meeting – please help me thank them personally.

Welcome to Washington, DC and the 23rd Annual ATA Mid-Year Meeting. We appreciate our sponsors E&Y, KPMG, PwC, Deloitte, and Grant Thornton. We have representatives from all these firms at the meeting – please help me thank them personally.

This is the second time we have had our Mid-Year meeting in Washington, DC. Sandy Callaghan and her committee have put together a fantastic program for us with many wonderful highlights! We will start the program off with a tax policy panel made up of Doug Holtz-Eakin, Gene Steuerle, Diane Lim-Rogers and Bill Gale. Then on Friday morning we will have Nina Olson, the Taxpayer Advocate speak. Nina spoke at the Mid-Year meeting the last time we were in Washington, DC and was very informative. I know she will provide a lot of good information this time as well. On Friday afternoon, Mark Weinberger, E & Y Global Vice Chair-Tax, will discuss global taxation. Finally, Tax Analysts President and Publisher, Chris Bergin, is our Saturday luncheon speaker. Hopefully you will find these sessions to be enlightening.

We extend special thanks to KPMG for their continued support of the doctoral consortium, which preceded this meeting. This year we welcome 43 doctoral students to the consortium, and I appreciate LeAnn Luna and Raquel Alexander, co-chairs, continuing this excellent tradition. They and their committee have done a wonderful job with the program. The very first doctoral consortium was held the last time we were in Washington, DC for the Mid-Year meeting. This year, for the first time, the consortium will be held at the KPMG offices. I would also like to thank the Ernst & Young Foundation, which has provided travel funds for the doctoral students to attend the consortium. There are also many new faculty who are attending their first ATA Mid-Year Meeting. Both the doctoral student and the new faculty are listed in the program. Please make all our doctoral students and new faculty feel welcome in the ATA.

Once again, the annual JATA Conference has an outstanding array of papers that should produce thought-provoking discussions. Special thanks go to Richard Sansing and his JATA Conference Committee for continuing this tradition of excellence. In addition, Dave Stewart and his Legal Research Committee have assembled a great lineup of legal research papers. Our concurrent teaching sessions will feature this year's ATA/Deloitte Teaching Innovation Award winner presentation and a session on the Evolving Profession and how to prepare our students to meet the challenge.

Washington, DC is a great city to visit and our hotel is in walking distance to many of the national museums and landmarks. If you have never been to DC, or if it's been awhile since you have been here, I hope you were able to arrive early or stay late to see the sights. Finally, thank you for supporting the ATA. This support helps make the ATA the premier section of the American Accounting Association.

**Hughlene Burton, ATA President**

## Program

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### **Friday, March 4, 2011**

7:15 a.m.                    **Registration Opens**

7:15 - 8:30 a.m.        **Continental Breakfast**

7:15 a.m. – 5:30 p.m. **Publisher Exhibits**

8:15 – 9:45 a.m.        **Plenary Session: An Adult Conversation on US  
Federal Fiscal Policy in Trying Economic Times**

*Panelist:* William Gale, Douglas Holtz-Eakin,

Diane Lim-Rogers, Eugene Steuerle

*Moderator:* George Plesko (University of Connecticut)

An all-star panel of economists from across the political spectrum will discuss the perilous U.S. fiscal situation and their thoughts on possible solutions. The session includes a discussion of current law, legislative proposals (both tax and expenditure policy), how the tax policy process has changed over the last 25 years, and the outlook for the future. The combination of the panelists' economic expertise and high level political experience in and around Washington, D.C. will center the conversation on practical possibilities. After a short moderated session, the panelists will field questions and comments from the audience.

9:45 – 10:00 a.m.      **Refreshment Break**

10:00 – 11:30 a.m.     **The National Taxpayer Advocate's 2010 Annual  
Federal Report to Congress**

*Speaker:* Nina Olson (National Taxpayer Advocate)

*Moderator:* Amy Dunbar (University of Connecticut)

11:30 a.m.– 1:00 p.m. **Lunch**

*Congressional Remarks:* Kevin Stocks, American Accounting Association, President (Brigham Young University)

New faculty will be introduced by John Dexter (Northwood University), Chair of the New Faculty Concerns Committee

**Friday, March 4, 2011**

1:00 – 2:30 p.m.  
Federal

**Understanding the Rapidly Changing  
Business Landscape**

*Speaker:* Mark Weinberger (EY Global Vice Chair - Tax)

*Moderator:* Dick Larsen (George Mason University)

Mark Weinberger will talk about the key factors that are driving change in the global tax landscape, including the accelerating pace of globalization, the shifting economy, the rapid succession of legislative and regulatory changes, and the changing model of tax administration. Mark will discuss the impact these four engines of change are having on businesses and governments around the world.

2:30 – 3:00 p.m.

**Refreshment Break**

3:00 – 4:30 p.m.

**Concurrent Sessions**

Federal

**(1) Research-in-Process**

*Moderator:* Stacie Laplante (University of Georgia)

**Financial Statement Incentives and Benefits of Voluntary Real-Time Audits**

*Authors:* Paul J. Beck (University of Illinois) and Petro Lisowsky (University of Illinois)

*Discussant:* Casey Schwab (University of Georgia)

**Taxes and Adverse Selection**

*Author:* Stephanie A. Sikes (University of Pennsylvania)

*Discussant:* Brad Lindsey (William and Mary)

**Distilling the Reserve for Uncertain Tax Positions: The Revealing Case of Black  
Liquor**

*Authors:* Lisa De Simone (University of Texas), John R. Robinson (University of Texas) and Bridget Stomberg (University of Texas)

*Discussant:* Devan Mescall, (University of Saskatchewan)

**Friday, March 4, 2011**

3:00 – 4:30 p.m.  
South American

**Concurrent Sessions**

**(2) From Accounting for Taxes to Advanced Business Entities – Strategies for Graduate Tax Classes**

*Moderator:* Charlene Henderson (Mississippi State University)

**Income Taxes: Financial Reporting and Auditing**

*Presenter:* John Phillips, recipient of 2010 ATA/Deloitte Innovation in Teaching Award (University of Connecticut)

This presentation focuses on teaching accounting for income taxes from several different perspectives: preparation of the tax accrual, financial statement presentation, disclosure, internal controls and auditing.

**A Comparative Life-Cycle Case for Teaching Corporate and Partnership Taxation**

*Presenter:* Toby Stock (Ohio University)

This Excel-based case provides students with an “active learning” approach to learning corporate and partnership organization, operation, distributions, and corporate restructuring. The case is longitudinal (multi-year) with a single set of facts. The two linked versions of the case--a partnership/LLC version and a corporate version--allow students to compare the results for each year across these two organizational forms.

6:00 – 7:00 p.m.  
Congressional

**Evening Reception**

**Saturday, March 5, 2011**

7:15 – 8:15 a.m.

**Continental Breakfast**

7:15 a.m. - 4:45 p.m.

**Publisher Exhibits**

8:00 – 10:00 a.m.  
South American

**Concurrent Sessions**

**(1) CPE Sessions**

**IRS Compliance Initiatives: Challenges and Opportunities**

This session is led by Mike Dolan, National Director, KPMG Washington National Tax Practice.

**JCT’s Role in the Legislative Process and International Tax Provisions**

This session is led by Kevin Levingston of the Joint Committee on Taxation

8:00 – 10:00 a.m.

**Concurrent Sessions**

*Federal*

**(2) JATA Conference Session I**

*Moderator:* Richard Sansing (Dartmouth College)

**Dual Class Ownership and Tax Avoidance**

*Authors:* Sean McGuire (Texas A&M University), Dechun Wang (Texas A&M University) and Ryan Wilson (University of Iowa)

*Discussant:* Sonja Rego (University of Iowa)

**Does a Firm's Business Strategy Influence its Level of Tax Avoidance?**

*Authors:* Danielle M. Higgins (University of Connecticut), Thomas C. Omer (Texas A&M University) and John D. Phillips (University of Connecticut)

*Discussant:* Stephanie Sikes (University of Pennsylvania)

10:00 – 10:30 a.m.

**Refreshment Break**

10:30 – 12:30 p.m.

**Concurrent Sessions**

*Federal*

**(1) JATA Conference Session II**

*Moderator:* Richard Sansing (Dartmouth College)

**Network Ties among Low-tax Firms**

*Authors:* Jennifer L. Brown (Arizona State University) and Katharine D. Drake (Arizona State University)

*Discussant:* Scott Dyreng (Duke University)

**Is there Information Content in the Tax Footnote?**

*Authors:* Jana S. Raedy (University of North Carolina), Jeri Seidman (University of Texas) and Douglas A. Shackelford (University of North Carolina)

*Discussant:* David Weber (University of Connecticut)



Saturday, March 5, 2011

10:30 – 12:30 p.m.     **Concurrent Sessions**

*South American*

**(2) JLTR Conference**

*Moderator:* Dave Stewart (Brigham Young University)

**Judicial Deference to Regulations in Conflict with Court Decisions and the Administrative Procedures Act - Intermountain Insurance Service of Vail, LLC v. Commissioner**

*Authors:* Donald T. Williamson (American University) and A. Blair Staley (Bloomsburg University of Pennsylvania)

*Discussant:* Xiaoli Yuan (Elizabeth City State University)

**Tax Professionals' Perception of Large and Mid-Size Business Tax Law Complexity**

*Authors:* Stewart Karlinsky (San Jose State University - emeritus) and Hughlene A. Burton (University of North Carolina Charlotte)

*Discussant:* Tina Quinn (Arkansas State University)

**Codification of the Economic Substance Doctrine or how Congress Commemorated the Seventy-fifth Anniversary of the Gregory Case**

*Authors:* Tonya K. Flesher (University of Mississippi) and Tina Quinn (Arkansas State University)

*Discussant:* Art Cassill (Elon University)

**Are Venture Capital Investments Inefficiently Organized?**

*Authors:* Eric Allen (University of California at Berkley) and Sharat Reghavan (University of California at Berkeley)

*Discussant:* Sharon Stipe (University of West Alabama)

12:30 – 2:00 p.m.  
*Congressional*

**Luncheon**

*Speaker:* Chris Bergin (President and Publisher of Tax Analysts)

Saturday, March 5, 2011

2:00 – 3:30 p.m.

**Concurrent Sessions**

*Federal*

**(1) Research by New Faculty and Ph.D. Students**

*Moderator:* Stacie Laplante (University of Georgia)

**Investor Valuation of Tax Avoidance Through Uncertain Tax Positions**

*Author:* Allison Koester (University of Washington)

*Discussant:* John Phillips (University of Connecticut)

**Corporate Tax Implications of Hedge Fund Activism**

*Authors:* C.S. Agnes Chen (Louisiana State University), Henry Huang (Prairie View A&M), Yinghua Li (Purdue) and Jason Stanfield (Purdue)

*Discussant:* Charles Enis (Penn State)

**Social Influences on Aggressive Accounting: The Impact of Corporate Social Responsibility on Tax Aggressiveness**

*Author:* Luke Watson (Penn State)

*Discussant:* Gil Manzon (Boston College)

*South American*

**(2) An Evolving Profession: Preparing Students to Meet the Challenges**

*Panelist:* Phillip Brunson (Deloitte, Partner, Tax Learning and Development), Mindy Malbasa (Grant Thornton, National Tax Strategic Solutions, Tax Learning), Mark Higgins (Dean, University of Rhode Island) Dan Schisler (Chair, Department of Accounting, East Carolina University)

*Moderator:* Scott

McQuillan (Deloitte)

What skill set will new professionals need? What challenges will higher education face in preparing future tax professionals? Leaders in practice and education will take a look into the future as they answer these and other questions.

3:30 – 3:45 p.m.

**Refreshment Break**

3:45 – 4:45 p.m.

**CPE Session: Legislative Update**

*South American*

This session is led by Dave Auclair, Managing Principal in the Washington National Tax Practice of Grant Thornton.

**END OF PROGRAM**

## PLEASE WELCOME THE FOLLOWING PH. D. STUDENTS

Eric Allen	University of California-Berkeley
Chelsea Austin*	University of Iowa
Chris Becker	Southern Illinois University
Tim Bell*	University of Connecticut
Billy Brink	University of South Carolina
Jason Chen*	University of Central Florida
Travis Chow*	University of Waterloo
Will Cicone*	University of Florida
Steve Davenport*	University of Alabama-Tuscaloosa
Lisa De Simone*	University of Texas at Austin
Michael Donohoe*	University of Florida
Katharine Drake*	Arizona State University
John Gallemore*	University of North Carolina
Joanna Garcia*	Virginia Tech
Victoria Glackin	SUNY-New Paltz
Lauren Gorman	Oklahoma State University
Erin Henry*	University of Connecticut
Brad Hepfer*	University of Iowa
Danielle Higgins*	University of Connecticut
Kim Honaker*	Kennesaw State University
Jeffrey Hoopes*	University of Michigan
Margot Howard*	University of North Carolina
Kerry Inger*	Virginia Tech
Cory Johnson*	University of Georgia
David Kenchington*	University of Arizona
Allison Koester	University of Washington
Thomas Kubick*	University of Nebraska
Ryan Larkin*	Texas A & M University
Stephen Lusch*	University of Arizona
Daniel Lynch*	Michigan State University
Norman Massel*	University of Connecticut
Michael Mayberry*	Texas A & M University
Rebekah McCarty*	University of Tennessee
Wayne Nesbitt*	University of Georgia
Leigh Rosenthal*	Florida Atlantic University
Alan Stancill*	Virginia Tech
Jason Stanfield*	Purdue University
James Stekelberg*	University of Southern California
Bryan Stewart	University of South Carolina
Bridget Stomberg*	University of Texas at Austin
Erin Towery*	University of Texas at Austin
Luke Watson*	Penn State University
Laura Wellman*	Arizona State University
Scott White*	University of Tennessee
Janie Whiteaker-Poe*	University of Kansas
Jaron Wilde*	Texas A & M University
Candace Witherspoon*	University of Kentucky

\*Attended Tax Doctoral Consortium

We would like to express our appreciation to KPMG for again sponsoring our Tax Doctoral Consortium, and Ernst & Young for assisting with travel costs.

**PLEASE WELCOME THE FOLLOWING NEW FACULTY**

Linda Campbell	Texas State University-San Marcos
Linda Chen	University of Massachusetts-Boston
James Chyz	University of Tennessee
Ann Davis	Clemson University
Drew Gross	University of Wisconsin-Milwaukee
Amy Hageman	Kansas State University
Janet McDonald	University of South Florida
Megan McInerney	Old Dominion University

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

Mahamood Hassan	Cal State Fullerton
Dave Jones	Case Western Reserve University
Nan Luo	Michigan State University
Missy Ross	Deloitte
Takako Sakai	Osaka Prefecture University
Steve Ulke	LS Power Development LLC
Anu Varadharajan	University of Illinois
Sarah Webber	University of Dayton
Don Williamson	American University

**THANK YOU TO OUR EXHIBITORS**

CCH, a Wolters Kluwer business  
Deloitte Dbriefs U  
McGraw-Hill/Irwin  
South-Western Cengage Learning

## Continuing Professional Education

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

The American Accounting Association is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417. Web site: [www.nasba.org](http://www.nasba.org).

For more information regarding administrative policies such as complaint and refund, please contact the American Accounting Association at 941-921-7747.

## Call for Papers 2012 JATA Conference

The 18th *Journal of the American Taxation Association* Conference will be held in conjunction with the ATA Midyear Meeting in New Orleans, Louisiana, on February 24-25, 2012. Original papers addressing interesting and relevant tax issues will be considered for the conference. Papers submitted to the conference will not automatically be considered for publication in *JATA*. You are free to submit the paper to any journal. A paper under review (or being revised for resubmission) at another journal as of the conference submission deadline may not be submitted.

All research methods (including, but not limited to, archival, analytical, behavioral, experimental, and field studies) will be considered. Contingent on suitable revisions in accordance with *JATA*'s normal review procedures, papers submitted to *JATA* and accepted for the conference will be published in a regular issue of the journal, along with discussants' comments. Conference papers will be made available to conference participants in advance of the midyear meeting through the ATA web site. Papers submitted to *JATA* but not accepted for the conference will be treated as regular submissions to *JATA*. Authors will be notified of the conference selection decision by December 5, 2011.

Manuscripts must be submitted through the Manuscript Submission and Peer Review System for *JATA*, located at <http://jata.peerx-press.org>. The site contains detailed instructions regarding the preparation of files for submission. To ensure anonymous review, please note that the article title page (with author names) must be in a separate file from the manuscript text. All manuscripts must comply with the **JATA editorial policies and style guidelines**. Please indicate that the paper is being submitted for the Conference and whether you are also submitting the paper for publication in *JATA* by checking the appropriate box on the submission website.

**To be considered, papers must be received no later than September 30, 2011.** Contact Professor Phillips by email at [jata@business.uconn.edu](mailto:jata@business.uconn.edu) if file compatibility or electronic submission presents a problem.

The submission fee of \$75 in U.S. funds should be paid by credit card following instructions provided on the AAA web site:

<http://aaahq.org/pubs/author.htm>

The submission fee is only required if the paper is to be considered for publication in *JATA*.

Questions about the submission process may be emailed to John Phillips at [jata@business.uconn.edu](mailto:jata@business.uconn.edu).

## **2011 ATA Mid-Year Meeting Program Committee**

### **Committee members**

Raquel Alexander (Co-Chair, Doctoral Consortium), University of Kansas  
John Barrick, Brigham Young University  
Sandy Callaghan (Chair), Texas Christian University  
Amy Dunbar, University of Connecticut  
Steve Gill, San Diego State University  
Charlene Henderson, Mississippi State University  
Zite Hutton, Western Washington University  
Kim Key, Auburn University  
Stacie LaPlante, University of Georgia  
Dick Larsen, George Mason University  
LeAnn Luna (Co-Chair, Doctoral Consortium), University of Tennessee  
Cheryl Metrejean, Georgia Southern University  
Nancy Nichols, James Madison University  
Sarah Nutter, George Mason University  
Elizabeth Plummer, Texas Christian University  
Tim Rupert, Northeastern University  
Christine Bauman (advisory), University of Northern Iowa  
Shirley Dennis-Escoffier (advisory), University of Miami  
George Plesko (advisory), University of Connecticut  
Hughlene Burton (President), University of North Carolina – Charlotte

*Please address your questions or comments regarding this meeting to:*

Sandy Callaghan  
Neeley School of Business  
Texas Christian University  
TCU Box 298530  
Fort Worth, TX 76129  
s.callaghan@tcu.edu  
(817)257-7191

Mark your calendars for next year's meeting:

## 2012 American Taxation Association (ATA) Mid-Year Meeting & JATA Conference

### *New Orleans Intercontinental*

444 Saint Charles Avenue

New Orleans, LA 70130

2 blocks from the French Quarter, 4 blocks from Harrah's New Orleans,  
and 6 blocks from the riverfront

**February 24 & 25, 2012**



Please forward your 2012 meeting ideas/recommendation to:

Nancy Nichols

James Madison University

MSC 0203

Harrisonburg, VA 22801

(540) 568-8778 office

(540) 568-3017 fax

nicholnb@jmu.edu

## Long Range Planning Committee Annual Report

Committee Members: Beth Kern (chair), Hughlene Burton, Mark Higgins, Toby Stock, Ben Ayres, Tim Rupert, John Robinson

The AAA has decided to change its council structure. As envisioned, the new council will be smaller but will have a greater role in AAA governance. In the past, we have had two AAA council representatives; the ATA will now have one. The ATA president asked the Long Range Planning Committee to develop a proposal regarding how the ATA should select its AAA representative.

The Long Range Planning Committee has developed a proposal regarding a potential selection process for the AAA representative. It has also developed some proposals for issues related to our AAA council representative. These proposals will be presented to the ATA trustees for their consideration at the August 2011 meeting.



## **Report of the ATA Finance Committee**

July 2011

Committee Members: Hughlene Burton, University of North Carolina at Charlotte  
Jon Davis, University of Wisconsin-Madison  
Stu Karlinsky, San Jose State University  
Cindy Vines, University of Kentucky  
Tom Neubig, Ernst & Young  
Shirley Dennis-Escoffier, University of Miami (committee chair)

The Finance Committee was newly established this year. We had our initial meeting at the midyear meeting where we discussed plans to secure financing for the ATA. Tom Neubig (Vice President of Finance) and Jon Davis (Vice President-elect of Finance) had several ideas and agreed to continue their discussions.

We recommend that future Finance Committee membership should consist of the Vice President of Finance, the Vice President-elect of Finance, and the Treasurer with additional members as deemed appropriate by the President. Either the Vice President of Finance or Vice President-elect of Finance should chair the committee.

Regarding the ATA Memorial Fund, we recommend that any monies authorized to be spent by the Trustees be directed primarily toward international doctoral student travel.

**Final Report of the ATA Midyear Meeting Logistical Issues Task Force**  
July 2011

Committee Members: Hughlene Burton, University of North Carolina at Charlotte  
Anne Christensen, Montana State University  
Nancy Nichols, James Madison University  
Shirley Dennis-Escoffier, University of Miami (chair)

We assisted the Vice President with logistical issues related to the midyear meeting.

We discussed ways that the website might be used to pass along knowledge on logistical issues to future midyear meeting committees.

We worked with the nominee for Vice President-elect in identifying possible hotels for hosting a midyear meeting.

We maintained historical information for the site selection committee to assist them in selecting a future meeting location. The next membership survey on site preferences should be conducted in 2012-2013. Until that time, meeting locations should be selected from the following list of the 12 highest-ranked locations (with hotels having sufficient meeting space and logistically acceptable to our members):

- Washington, D.C. (trustees voted to hold a meeting here at least once every four years)
- San Francisco area
- San Diego
- Atlanta
- Denver
- Orlando
- San Antonio
- Dallas
- New Orleans
- Los Angeles area
- Salt Lake City
- Houston

## Report on Tax Contents at AAA Regional Meetings 2010/11

Prepared by Lynn Comer Jones, ATA Regional Meetings Chair

June 30, 2011

### *Regional Committee Chairs:*

Doug Stives, Mid-Atlantic  
Stephen Gara, Midwest  
Stanley Veliotis, Northeast  
Wayne Counts, Ohio  
Lynn Comer Jones, Southeast  
Howell Lynch, Southwest  
Mark Jackson, Western

NOTE: The Midwest (MW) and Northeast (NE) regions have moved their meetings to fall. The respective 2010/11 ATA regional committee members will be responsible for the fall 2011 meetings. The MW and NE items contained in this report are for the 2009/10 (i.e., fall 2010) period.

I would like to thank all of the AAA Regional Chairs for their support and collaboration. The ATA was represented at each of the regional meetings.

There were 37 tax program items at the regional meetings. These include 1 CPE session, 2 panels, 33 papers and 1 other (e.g., Effective Learning Strategy (ELS) or Research Poster Session Forum presentations). The Midwest Region's "Best Teaching, Learning, and Curriculum Paper" award was presented to Mary Sheets and Olga Mironova (both from the University of Central Oklahoma) for their research, "Service-Learning Outcomes in a University-based Volunteer Income Tax Assistance Site." The following presents a regional summary of the program contents.

	<b>CPE Sessions</b>	<b>Panels</b>	<b>Papers</b>	<b>Other</b>
<b>ALL REGIONS</b>	1	2	33	1
<i>By region:</i>				
Mid-Atlantic	-	-	9	-
Midwest	1	1	2	-
Northeast (fall 2010)	-	-	7	-
Ohio	-	1	-	-
Southeast	-	-	5	-
Southwest	-	-	6	-
Western	-	-	4	1

The authors, presenters, and discussants were primarily from their own regions or neighboring states. There was no international representation at any of the regional meetings.

Approximately 45% of the papers with tax content analyzed the law from a policy or practitioner perspective. The remainder considered curriculum and learning issues, taxpayer behavior, tax accounting and capital markets (see summary table).

	<b>Law Analysis</b>	<b>Curriculum &amp; Learning</b>	<b>Behavior</b>	<b>Accounting</b>	<b>Capital Markets</b>
<b><i>ALL REGIONS</i></b>	15	4	10	3	1
<i>By region:</i>					
Mid-Atlantic	5	-	4	-	-
Midwest	-	1	1	-	-
Northeast	1	1	4	1	-
Ohio	-	-	-	-	-
Southeast	2	1	-	2	-
Southwest	4	1	1	-	-
Western	3	-	-	-	1

See the Appendix for a detailed list including titles, authors and presenters; as well as discussants (where applicable and/or available).

The involvement of the AAA Regional Chairs varied. Some coordinated the submission review process and designed preliminary program descriptions. Others reported that the AAA Regional Chairs hesitated to work with them.

## APPENDIX-- Program Items with Tax Contents by Region

### **MID-ATLANTIC REGION**

DC ... DE ... MD ... NJ ... NY ... PA ... WV

### **PAPERS**

#### **CONFIRMATORY BEHAVIORS IN TAXATION: FACTORS THAT INFLUENCE THE SEARCH FOR AND THE EVALUATION OF INFORMATION**

Sean M. Andre, York College of Pennsylvania (PA)  
Discussant: Bilal Makkawi, Morgan State University (MD)

#### **CHARITABLE CONTRIBUTIONS THAT CAN SAVE TAXES AND PRESERVE HISTORY**

C. Andrew Lafond, The College of New Jersey (NJ)  
Discussant: Dan Tinkelman, Hofstra University (NY)

#### **THE EFFECT OF DIVIDEND POLICY ON RESEARCH AND DEVELOPMENT SPENDING**

Buagu G.N. Musazi, Morgan State University (MD)  
Boyd Anthony Billings, Wayne State University (MI)  
Discussant: Paige E. Gee, Temple University (PA)

#### **THE TRADE-OFF BETWEEN CHARITY CARE AND TAX STATUS IN THE MERGER DECISIONS OF NOT-FOR-PROFIT HOSPITALS**

Buagu G.N. Musazi, Morgan State University (MD)  
Boyd Anthony Billings, Wayne State University (MI)  
Angela B Andrews, Wayne State University (MI)  
Discussant: Douglas P. Stives, Monmouth University (NJ)

#### **THE ROBIN HOOD TAX**

Steven Balsam, Temple University (PA)  
Paige E Gee, Temple University (PA)  
Discussant: Buagu G. Musazi, Morgan State University (MD)

#### **U.S. v. DELOITTE LLP: A MAJOR VICTORY FOR TAXPAYERS IN THE BATTLE OVER THE APPLICATION OF THE WORK PRODUCT DOCTRINE TO TAX ACCRUAL WORKPAPERS**

Mark Aquilio, St John's University - Jamaica NY (NY)  
Discussant: Roy W. Counts, Youngstown State University (OH)

## **INDIVIDUAL RETIREMENT ARRANGEMENTS (IRAS): GENERAL PRINCIPLES AND TAX-PLANNING OPPORTUNITIES THROUGH FUNDING DECISIONS**

Roy Wayne Counts, Youngstown State University (OH)  
Raymond J Shaffer, Youngstown State University (OH)  
David E. Stout, Youngstown State University (OH)  
Discussant: Brian Greenstein, University of Delaware (DE)

## **THE 100% BONUS DEPRECIATION RULES AND THE ELECTION FOR CORPORATIONS TO AUGMENT GENERAL BUSINESS CREDITS**

Donald T Williamson, The American University (WASHINGTON, DC)  
Philip F Jacoby, The American University (WASHINGTON, DC)  
Discussant: Brian Greenstein, University of Delaware (DE)

## **DO TAX CREDITS DIMINISH R&D PRODUCTIVITY? THE CASE FOR LARGE VERSUS SMALL FIRMS**

Buagu G.N. Musazi, Morgan State University (MD)  
Boyd Anthony Billings, Wayne State University (MI)  
John Moore, Virginia State University (VA)  
William A Volz, Wayne State University (MI)  
Discussant: Douglas Stives, Monmouth University (NJ)

## **MIDWEST REGION**

IA ... IL ... IN ... KS ... MI ... MN ... MO ... ND ... NE ... SD ... WI

### **CPE**

## **TAX UPDATE**

Bart Massey, Senior Tax Manager

Tax Policy Group, Washington National Tax, Deloitte Tax LLP

### **PANEL**

## **CURRENT TAX ISSUES Q AND A**

Panelists:

Bart Massey, Senior Tax Manager, Tax Policy Group, Washington National Tax, Deloitte Tax LLP

Kevin M. Metke, Director, Private Client Advisors Group, Deloitte

Michael Loskove, Tax Director, Global Employer Services Group, Deloitte

Wolfe tone, Tax Partner, Lead Tax Services Group, Deloitte

Moderator: Robert Blatz, University of Michigan-Dearborn

### **PAPERS**

## **IMPROVING USE TAX COMPLIANCE BY DECREASING EFFORT AND INCREASING KNOWLEDGE**

Christopher R Jones, Western Illinois University (IL)

Discussant: Bambi Hora, University of Central Oklahoma (OK)

## **SERVICE-LEARNING OUTCOMES IN A UNIVERSITY-BASED VOLUNTEER INCOME TAX ASSISTANCE SITE**

Mary Sheets, University of Central Oklahoma (OK)

Olga Mironova, University of Central Oklahoma (OK)

Discussant: Hank Davis, Eastern Illinois University (IL)

## **NORTHEAST REGION**

CT ... ME ... MA ... NH ... NY ... RI ... VT

### **PAPERS**

#### **DOES A FIRM'S BUSINESS STRATEGY INFLUENCE ITS LEVEL OF TAX AVOIDANCE?**

Danielle M. Higgins, University of Connecticut (CT)  
Thomas C Omer, Texas A&M University (TX)  
John Phillips, University of Connecticut (CT)  
Discussant: Michaela Morrow, Northeastern University (MA)

#### **THE ASSOCIATION BETWEEN CHANGES IN AUDITOR-PROVIDED TAX SERVICES AND CORPORATE TAX AVOIDANCE**

Brian R Hogan, Northeastern University (MA)  
Tracy Noga, Bentley University (MA)  
Discussant: Timothy Rupert, Northeastern University (MA)

#### **THE INFLUENCE OF INDIVIDUALS' AVERSION TO TAXES ON DECISION MAKING**

Barbara Arel, University of Vermont (VT)  
Jagadison K K Aier, George Mason University (VA)  
Jared Moore, Oregon State University (OR)  
Discussant: Cynthia Blanthorne, University of Rhode Island (RI)

#### **INFLUENCE OF VOICE ON THE ACCEPTANCE OF TAX LEGISLATION IN A REPRESENTATIVE DEMOCRACY**

Timothy J Rupert, Northeastern University (MA)  
Brian R Hogan, Northeastern University (MA)  
James J Maroney, Northeastern University (MA)  
Discussant: Christopher Hodgdon, University of Vermont (VT)

#### **SUPREME COURT TO DECIDE WHETHER MEDICAL RESIDENTS ARE STUDENTS FOR FICA PURPOSES**

Laura Lee Mannino, St. John's University (NY)  
Discussant: Brigitte Muehlmann, Suffolk University (MA)



**THE INFLUENCE OF INSTITUTIONAL AFFILIATION ON ORGANIZATION  
STRUCTURE DECISIONS: DOES AFFILIATION STRENGTH INFLUENCE TAX  
DECISIONS?**

Michaele L Morrow, Northeastern University (MA)

Charles Bame-Aldred, Northeastern University (MA)

Discussant: Christopher Hodgdon, University of Vermont (VT)

**ENGAGING THE "MILLENNIALS:" INCORPORATING ECO-FRIENDLY INCENTIVES  
INTO THE UNDERGRADUATE TAX CURRICULUM**

Monique O Durant, Central Connecticut State University (CT)

Discussant: Brigitte Muehlmann, Suffolk University (MA)

**OHIO REGION**  
OH

**PANEL**

**TEACHING TAX TODAY**

Reports on a survey of Ohio tax faculty and the most recent innovations in tax instruction.

Panelists:

Mark Altieri, Kent State University (OH)

William A. Raabe, Ohio State University (OH)

Moderator: Bruce McClain, Cleveland State University (OH)

## **SOUTHEAST REGION**

AL ... FL ... GA ... KY ... MS ... NC ... SC ... TN ... VA

### **PAPERS**

#### **TAX POLICY AND INVESTMENT: DID THE JOBS AND GROWTH TAX RELIEF RECONCILIATION ACT OF 2003 AFFECT CORPORATE INVESTMENT?**

K. E. Hughes II, University of Southern Mississippi (MS)  
Joseph Legoria, Louisiana State University (LA)  
Keith F. Sellers, University of North Alabama (AL)

#### **ARE TAX AND NON-TAX FACTORS ASSOCIATED WITH FIN 48 DISCLOSURES?**

Janet McDonald, University of South Florida (FL)

#### **THE PRICING OF TARGET'S NOL IN MERGERS AND ACQUISITIONS: PARTICIPATING FIRMS' PERSPECTIVES**

Wei-Chih Chiang, University of Houston at Victoria (TX)  
Ted D. Englebrecht, Louisiana Tech University (LA)  
William Stammerjohan, Louisiana Tech University (LA)

#### **UNDERSTANDING RETIREMENT SAVINGS — WHAT ACCOUNTANTS SHOULD KNOW**

John D. Rossi III, Moravian College (PA)

#### **ALTERNATIVE PRESENTATION FORMAT IN TAX EDUCATION: THE CASE FOR FLOWCHARTS AND GRAPHICAL ILLUSTRATIONS**

Nell Adkins, University of Alabama Birmingham (AL)  
Kimberly G. Key, Auburn University (AL)  
B. Charlene Henderson, Mississippi State University (MS)

## **SOUTHWEST REGION**

NM ... TX ... OK ... AK ... LA

### **PAPERS**

#### **TALE OF TWO REBATES: DOES TIMING OF DISTRIBUTION MAKE A DIFFERENCE IN REAL LIFE?**

Valrie Chambers, Texas A&M University – Corpus Christi (TX)

Marilyn Spencer, Texas A&M University – Corpus Christi (TX)

#### **MODIFICATION OF EARLY SOCIAL SECURITY RETIREMENT: ALTERNATIVE STRATEGIES FOR BABY BOOMERS**

Ralph B. Fritsch, Midwestern State University (TX)

Neal VanZante (TX)

#### **CODIFICATION OF THE ECONOMIC SUBSTANCE DOCTRINE OR HOW CONGRESS COMMEMORATED THE SEVENTY-FIFTH ANNIVERSARY OF THE GREGORY CASE**

Tonya K. Flesher, University of Mississippi (MS)

Tina Quinn, Arkansas State University (AK)

#### **THE IMPACT OF SEC 179 AND BONUS DEPRECIATION ON ECONOMIC GROWTH**

Chao M. Liu, Tarleton State University (TX)

Johnny Nelson, Tarleton State University (TX)

#### **J. K. LASSER: THE MOST FAMOUS NAME IN TAXATION GUIDES**

Tonya K. Flesher, University of Mississippi (MS)

Dale L. Flesher, University of Mississippi (MS)

#### **MAPPING THE FRONTIERS OF THE CAPITAL GAINS PREFERENCE: AN EXAMINATION OF THE TAXATION OF CARRIED INTEREST IN PRIVATE EQUITY**

Charles Keith Kebodeaux, Lamar University (TX)

**Western Region**

AL ... AZ ... CA ... CO ... H ... ID ... MT ... NV ... OR ... UT ... WA ... WY

**PAPERS****DISCLOSURE DECISIONS SURROUNDING PERMANENTLY REINVESTED  
FOREIGN EARNINGS**

Lisa Eiler, Cal State University-Fullerton (CA)

Lisa Bryant-Kutcher, Colorado State University (CO)

**A CONSTITUTIONAL RIGHT TO A STATE TAX DEDUCTION**

Gregory Clifton, Metropolitan State College of Denver (CO)

Andrea Karle, Metropolitan State College of Denver (CO)

**EARNED INCOME TAX CREDIT IMPLICATIONS FOR COST OF LIVING AND  
ETHNIC DIVERSITY**

Nina T Dorata, St John's University (NY)

Benjamin R Silliman, St John's University - Jamaica NY (NY)

Maria Pirrone, St. John's University (NY)

**THE MARKET REACTION TO THE SUBMISSION OF WINDFALL PROFIT TAX  
BILLS IN CONGRESS**

Kirk L Philipich, University of Michigan-Dearborn (MI)

Robert E Blatz, University of Michigan-Dearborn (MI)

Xiaolin Xue, University of Michigan-Dearborn (MI)

**OTHER****ADOPTION TAX BENEFITS: HOW TAX LAW SHOULD SERVE THE PUBLIC  
INTEREST**

Sheldon R Smith, Utah Valley University (UT)