Letter From Phillips

PRESIDENT'S REMARKS

Report on the Annual Meetings

The recent ATA Meetings in Chicago were well attended. I have received favorable comments from several ATA members that the program content of the technical sessions was informative and of high quality. In addition to our Annual Business Meeting, the following topics were covered in the technical sessions:

1. The teaching of tax research in graduate taxation programs;
2. Taxes and inflation;
3. Selected topics in taxation; and

Approximately two hundred individuals attended our annual luncheon and heard the newly appointed Commissioner of Internal Revenue, Mr. Roscoe L. Egger, Jr., speak on the current state of taxpayer compliance. His speech received national press coverage and was "front page" news for a large Chicago newspaper.

Current Activities of the ATA

The committee appointments for 1981-1982 have been established and appear elsewhere in this issue of the Newsletter. It was encouraging to receive so many positive responses from the membership to our request for service. The Scope of Tax Practice Committee will complete its study during the Fall and its report will be available to the membership. In addition, the ATA Trustees have recently approved the continuation of the Committee on Certification of Tax Specialists to encompass a study of implementation issues. These two committees are addressing practice or professional service issues which may have far reaching implications for the ATA and the profession.

Two new committees have been established which deal with academic administration and curriculum issues. They include a Committee on State and Local Taxation Curriculum Issues and a Committee on Educational Standards. The Educational Standards Accreditation issue, in particular, may have significant influence upon supply and demand conditions for tax educators and programs.

Future Directions for ATA

The current By-Laws of the American Taxation Association state that..."The objectives shall be to promote the dissemination and publication of information on taxation; to promote tax education and research; to encourage cross fertilization and development of tax oriented education between various academic disciplines; and to promote tax research on tax policy, tax proposals and legislation." While these stated objectives may be broadly interpreted to encompass professional practice issues, our primary focus has been upon addressing the academic related needs of ATA members.

We need to address the issue of scope of ATA activities because its impact upon our organizational structure and objectives for the organization. For example, if we implement a certification of Tax Specialists program and/or undertake significant projects of similar nature and scope to those which are typically conducted by the Federal Taxation Division of the AICPA, it is apparent that we will need substantial funding and revenue generating activities to finance such activities. It is my opinion that the issues are not mutually exclusive (i.e., that both objectives may to some extent be encom-

Tax Specialization Report Approved

The Report of the ATA Committee on Certification of Tax Specialists was unanimously approved by the membership at the annual meeting of ATA in Chicago.

Bernard Goodman, Chairman of the Committee, summarized the highlights of the report as follows:

1. Tax specialization is, and long has been, a fact beyond dispute.
2. The certification of tax specialists would a. Provide greater access to tax services, and
b. Improve the quality of these services.
3. The ATA has the best qualifications and a perfect opportunity to become the certifying body of Tax Specialists.
4. The ATA should proceed with the development of a program for the certification of tax specialists.

Mitch Rothkopf, Director of Examinations, AICPA voiced his personal opposition to an ATA program to certify tax specialists. He stated that it would be too costly to administer and would cause a potential liability for all certified tax specialists.

Don Skadden, Past President of ATA, added his strong opposition to the Committee's recommendations. He based his opposition on the Committee's failure to study the implementation of a certification program before coming to the conclusion that the program is feasible.

Bernard Goodman answered the opposition by pointing out that the Committee carried out, as charged, only the first stage of ATA's project on specialization — to study whether ATA can play a role in the certification of tax specialists. Stage two, if approved by the membership, would concern itself with implementation of a certification program.

Hearing no further discussion, Bill Raby called for a vote, and the report was approved unanimously.

(Continued On Page 2)
Profile Of A Program:  
The University of Texas Graduate Tax Program  
by Ray M. Sommerfeld  
The Master in Professional Accounting (MPA) was developed in 1948 to meet the needs of students who plan to assume executive responsibilities in public accounting, private business, or government. Although the program is designed to accommodate top students with undergraduate degrees in any field, those who have an undergraduate degree in accounting can complete the program in substantially less time than those holding non-business degrees.

Admission to the program, which is highly selective, is based on grades earned in previous academic work; a GMAT or GRE score; and prior work experience. In a recent year the individuals admitted to the MPA program had an average grade point of 3.6 (on a 4.0 system); an average GMAT score of 590 or GRE of 1240; and some prior work experience. All MPA students are full-time (day) students.

Once admitted, a student may elect to pursue a specialization in financial reporting/auditing; federal taxation; or management advisory services/information systems. The tax specialization was first offered in 1970. During the 1980-81 academic year, approximately 75 students elected this option. Those with an undergraduate degree in accounting can begin a specialization immediately after entry into the program; others are required to complete up to one year of business and accounting courses before undertaking a specialization.

The tax specialization requires completion of three graduate seminars: one each in accounting theory, tax research methodology, and controversial tax topics. The last of the three may be waived if the student elects to complete a formal six-hour masters thesis or a three-hour professional report on a tax subject. An additional three graduate seminars (or 9 semester hours) must be selected from corporate-shareholder taxation; estate, trust, and gift taxation; the taxation of multinational business; or consolidated corporate returns and partnership taxation. In addition, every tax student must complete 6 semester hours of law or business law and 3 semester hours of economics. (Unless the student has good reason to deviate, the work in law/business law and economics must be selected from a predetermined list of tax-related courses.) Finally, a minimum of 9 semester hours, elected with the approval of the MPA Advisor, must be completed.

The students enrolled in the University of Texas MPA-tax program are diverse. Approximately one-half hold non-business undergraduate degrees; about 50% are female; about 50% come from out-of-state. Nearly 35% have masters degrees in non-business disciplines; about 15% hold law degrees. Two recent students held Ph.D. degrees in non-business fields. Many students are CPAs. Although some begin the program immediately after completing an undergraduate degree, each year an increasing number have prior work experience. Some take leaves of absence to complete the program; others change employers enroute to the degree.

The tax courses offered in the accounting department are taught by six full-time professors, each of whom holds the Ph.D. degree and four of whom are CPAs. Each professor is actively engaged in tax consulting with private business, public accounting firms, professional societies, and/or government agencies on a continuing basis.

Students interested in additional details should write to The MPA Advisor, Graduate School of Business, The University of Texas, Austin, TX 78712-1172. Financial assistance may be available to exceptional students.

TAX MANUSCRIPT AWARD NOTICE

The ATA’s Committee on Tax Manuscript Awards is seeking nominations for the Association’s significant contribution to tax knowledge award by way of a published tax manuscript. Nominated manuscripts may be in the form of books, papers, treatises, etc. bearing a 1978, 1979 or 1980 calendar year publication date. Excluded from award consideration are tax manuscripts which only appear in the proceedings of a professional association or organization. To be eligible for award consideration, award nominations must be in the hands of the Committee’s Chairperson no later than December 31, 1981.

Please send all nominations to:
Professor Bill Stevenson
Graduate School of Business
University of Wisconsin-Madison
Madison, Wisconsin 53706

1982 Annual Meeting Call for Papers

Members who wish to present a paper at the Association’s Annual Meeting in San Diego, California on August 16-18, 1982, are requested to submit three copies of the paper by February 15, 1982. Manuscripts should follow the format required by The Accounting Review. Papers on the “state-of-the-art” in tax research, theory, and practical applications are especially welcome. Papers should be sent to D. Larry Crumbley, Department of Accounting, Texas A&M University, College Station, TX 77843.

PRESIDENT’S REMARKS

(CONTINUED FROM PAGE 1)

passed within our scope of activities and objectives) and that persuasive arguments may be made for either continuing our primary emphasis upon academic issues or expanding our scope into the area of professional service. In any event, the direction which we take will influence our basic organizational structure (i.e., our continued association with the AAA as a Section and/or our continued incorporation under the ATA designation).

I intend to ask the Trustees to address these issues during the forthcoming year and would appreciate feedback from ATA members. The ATA is your organization!

Lawrence C. Phillips
1981-1982
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Tax Manuscript Awards Committee
Charge: To select a recipient of the 1982 ATA Outstanding Manuscript Award.
Willis C. Stevenson, University of Wisconsin-Madison (Chairperson)
Grover A. Cleveland, University of Minnesota
Dale L. Flesher, University of Mississippi
Don C. Marshall, University of Missouri-Columbia
Charles K. Moore, University of Akron
Ed Outslay, Michigan State University
Mark J. Sullivan, DePaul University

Scope of Tax Practice
Charge: A study of the Scope of Tax Practice for Accountants. Issues include the relationship of tax to audit independence and the unauthorized practice of law.
Michael L. Moore, University of Southern California (Chairperson)
Edgar T. Bitting, Elizabethtown College
Robert L. Black, University of Texas at Austin
Jesse V. Boyles, University of Florida

Sam A. Hicks, Virginia Polytechnic Institute
Jerome S. Horvitz, University of Houston
William F. Marutzyk, DePaul University
J. Marion Posey, Touche Ross & Co., N.Y.
Julian R. Sayre, University of Arizona
Mark A. Vogel, University of Denver

1982 Annual Meeting
Program Chairman: D. Larry Crumbley, Texas A&M University
Committee Members:
James R. Hasselback, Florida State University
William M. Keane, Price Waterhouse & Co., N.Y.
Paul Streer, University of Georgia
Myron Lubell, Florida International University

Certification of Tax Specialists
Charge: To develop a program for the certification of tax specialists.
Bernard B. Goodman, University of Hartford (Chairperson)
Chip Bayley, Sangamon State University
Barry C. Broden, University of Miami
Albert W. Dogan, Valparaiso University
Frank B. Garner, Emory University
Susan Nordhauser, University of Texas at San Antonio
James W. Pratt, University of Houston
Anthony J. Stagliano, University of Maryland
Ronald L. Taylor, University of South Carolina
John C. Tripp, University of Denver
Singleton B. Wolfe, University of Tennessee

Advisory Committee on Touche Ross Graduate Tax Education Symposium
Steven C. Dilley, Michigan State University (Chairperson)
Kenneth H. Heller, University of Georgia
Frederick R. Jacobs, University of Minnesota
Frank Wolpe, Bentley College

ATA/Alexander Grant Doctoral Dissertation Grant
Jane O. Burns, Indiana University-Bloomington
Sandra Kramer, University of Florida
James L. Pyle, Touche Ross-Austin
William Raabe, University of Wisconsin-Milwaukee
Allan H. Savage, New Mexico State University
Edward J. Schnee, University of South Carolina
Mark R. Solomon, Walsh College

Educational Standards for Tax Faculty

Charge: To act as a liaison between the AACSBS and the ATA with regard to matters of implementation and interpretation of standards for tax faculty in accounting programs.
Ray M. Sommerfeld, University of Texas-Austin (Chairperson)
John B. Barrack, University of Georgia

Allen Ford, University of Kansas
Albert R. Mitchell, Arthur Young & Co., Reston VA
Thomas M. Porcino, Miami University-Ohio

State and Local Taxation Curriculum Issues

Charge: To review the extent to which state and local taxation topics are currently being covered in tax courses at both undergraduate and graduate levels and to make specific recommendations for course coverage and educational materials.
Gene Seago, Virginia Polytechnic Institute (Chairperson)
Mike Davis, University of Kentucky
Karen Hreha, University of Illinois
Ronald J. Huefner, State

University of N.Y. at Buffalo
Lawrence Van Horn, Rutgers University
Gene Wittenberg, San Diego State University
Craig Reese, University of Texas-Austin

Tax Specialization

(Continued From Page 1)
Bill Raby announced the reapointment of the Committee and its charge to carry out the second stage of the project — to develop a plan to implement the program for the recognition and certification of tax specialists.

The Committee met and adopted a plan to carry out its charge. Three subcommittees were organized to collect data on the following requirements which should be considered:

Subcommittee 1 — The administering body and the population that should be certified.
Members: Chip Bayley, Al Dogan and Singleton Wolfe.

Subcommittee 2 — Education and Continuing Professional Education requirements.
Members: Barry Broden, Frank Garner and Ron Taylor.

Subcommittee 3 — Experience requirements and examination and evaluation of prior experience for waivers of examination.
Members: Susan Nordhauser, Jim Pratt and John Tripp.

A. J. Stagliano will assist Bernard Goodman in the administrative details and coordination procedures.

Members of ATA are encouraged to contact the chairman of the Committee at the following address to submit comments and recommendations:
Professor Bernard B. Goodman
University of Hartford
200 Bloomfield Avenue
West Hartford, CT 06117

ATA Journal

The Journal of the American Taxation Association will be taking on a new look with the next issue. Philip Harmelink of the University of New Orleans has been appointed Associate Editor of the Journal. His duties will be twofold. He will be responsible for the preparation of the new section of the Journal that will present book reviews and capsule commentaries on taxation texts, research publications, and professional books. In addition, he will author a section of the Journal which will present a compilation of recent professional firm and research organization publications dealing with tax matters. Individuals who are interested in preparing book reviews or capsule commentaries on tax related books should contact Phil Harmelink at the University of New Orleans.

The Journal of the American Taxation Association also invites the submission of articles for publication. The Journal is now in its third year of publication and is attempting to increase the number of articles that are included in each edition. The viability of the Journal depends upon the receipt of good manuscripts from the members of the ATA. Editorial policies for the Journal and requirements for submitting manuscripts are included in each edition of the Journal.