

## ATA Trustee and Officer Meeting 08/09/15

### Attendees:

Raquel	Alexander	Lynn	Jones
Ben	Ayers	Kim	Key
Jenny	Brown	Ken	Klassen
Mike	Calegari	Craig	Langstraat
Sandy	Callaghan	LeAnn	Luna
Andy	Cuccia	Jared	Moore
Tony	Curatola	Brigitte	Muehlmann
Scott	Dyrenge	Nancy	Nichols
Diana	Falsetta	Sonja	Pippin
Peter	Frischmann	John	Robinson
Robert	Gardner	Donna	Schmidt
Steve	Gill	Blaise	Sonnier
Ryan	Huston	Jake	Thornock

Guest: Pat Poli (AAA Strategic Region Leader Committee)

The meeting commenced at 12:14pm and introductions were made.

Corrections to the 02/28/15 ATA Trustee and Officer meeting minutes were suggested. The minutes were approved with corrections (Callaghan motion; Muehlmann second; approved).

### **Officer/Committee Reports (full reports were provided electronically prior to the meeting):**

#### JATA Editor

Ken Klassen will assign conflict of interest papers to an Ad Hoc Associate Editor. Please refer to the full report for journal statistics. He has handled 68 manuscripts this year. Table B (full report) was revised verbally at today's meeting. Ken noted, some papers are lost between the JATA Conference and actual publication. There may be more rejects on the 2nd round (as opposed to initial submission rejections) because he is committed to assisting authors to publish.

#### JLTR Editor

Tony Curatola reported for current Editor Roby Sawyers who was unable to attend. There were 6 submissions to Tony but only 2 are in the system. The May versus June cut-off date for tracking the journal year should be determined today at the Publications Committee Meeting. Conference-only submissions versus conference and journal need to be delineated (look at his report). There will be an addition of ATA Tax Policy

Statements (see paragraph below on Tax Policy Committee) at the end of the journal with reference to the committee from which it comes.

### Tax Policy

Bob Gardner provided a process document from the Tax Policy Oversight Committee (TPOC). A discussion on the process ensued due to uncertainty on whether the first step (proposal to Trustees) is necessary. This was discussed and Tony explained why it is important—enhances the expediency of completing research (i.e., does not take 3 months as it would for direct submission to JLTR).

Per discussion, the TPOC proposals would be moved to the Trustees for consideration (i.e., a one-page synopsis from the TPOC sub-committee). A super-majority vote of 75% of the Trustees would be required to approve the **proposal** synopsis (Trustees may request the full committee report). Specifically, the Trustees would not be approving a final product, just the proposal (so more work can be done). If the synopsis is approved by the Trustees, both the synopsis and report will be published in JLTR with the synopsis published as an “ATA Policy Statement.” If the synopsis is not accepted by the Trustees, the full report will be published in JLTR as a “Tax Policy Committee Report.” The proposals/reports not approved by the Trustees would go to JLTR for customary manuscript review (but likelihood of being published is about 1%).

The process document modifications (summarized above) were approved subject to the “75%” (i.e., whether or not it was consistent with AAA policy)—Sonnier motion; Schmidt second; approved.

Tony requested a new charge for the TPOC for IRS policy requests.

### Technology

Sonja Pippin represented the committee. If there are any changes or problems with the ATA web site, please alert Sonja. Nancy spoke with David at AAA because of ATA members’ concern regarding changes to the ATA web site (since it had just been revised by the Technology Committee). The proposed AAA timelines are much too short and an appropriate phase-in will be worked out. The recent changes are mandated by AAA and are for consistency purposes among AAA and its Sections.

### Membership

Brigitte Muehlmann reported that membership is basically flat. Anyone can request a full report from her. She noted that although FAR and AUD sections declined, the ATA remained flat. The committee has made an effort to get international members; have them serve on ATA committees; and to publish (e.g., Germanic countries need peer reviewed legal outlets and JLTR is a match). It has been challenging to get information from AAA; and AAA does not have a membership list on its web site. Brigitte was

asked to announce for the Emerging Technology Committee (ETC), that the ETC has a Zen master for the AACSB 2103 Accounting Standard 7 (for technology).

### Finance

Not represented—Beth Kern provided a full report in advance of the meeting.

### Treasurer's Report

Raquel Alexander provided a hard copy of the financials at today's meeting. She reported that this year's deficit (ran through operations) was due to the DC meeting. The report is on tomorrow's Business Meeting Agenda for approval.

### Proposed Budget 2015-2016

John Robinson presented the budget and had a question regarding the educators conference (precedes mid-year meeting) and its underwriting (i.e., should it go to finance committee). Last year there were 80 registrants at \$50 per person. This year the proposal is to again limit at 80 registrants and charge \$85. Per Diana, last year should have been capped at 70 because of 10 firm attendees. Gill motioned for \$85 fee; Callaghan second; approved with 1 opposing. The budget will be adjusted for Monday's Business Meeting approval. Full budget subject to above amendments approved (Cuccia motion; second Muehlmann; and approved).

### Publications

Ben Ayers (presenting for David Hulse who is not here). Ben discussed a two-sided document regarding the existing policy versus proposed policy change (document in files provided in advance). Approved (Schmidt motion; Moore second; approved).

### Research Dissemination Task Force

LeAnn Luna reported the Tax Advisor is on board with our group to choose articles to send to the Editor. The next step for us is to determine our process (i.e., to summarize academic research to share with practitioners).

### 2015 Annual Meeting Program

Lynn Jones reported the ATA was allocated 15 sessions (3 papers each) for a total of 45 papers. A summary of the sessions is in the full report. The types of papers accepted include: Archival (35/71; 49%); Behavioral (1/3; 33 1/3%); Experimental (4/7; 57%); Field Study (1/1; 100%); and Modeling (3/9; 33 1/3%). [NOTE: The "type" of manuscript is based on self-reported data. A total of 93 submissions were made. There were two papers self-reported as "other" and neither was accepted.] The full program is published on the ATA web site.

There was some discussion on combining the luncheon with the Business Meeting to free up a session for additional papers. This idea will be shared with the incoming program chair, Mark Jackson, for consideration.

#### 2015 Mid-Year Meeting Program

Diana Falsetta provided the full report in advance. She recommends we should evaluate how often we are in DC because of cost.

#### 2016 Mid-Year Meeting Program

Kim Key reported an economist panel has already been scheduled as well as the luncheon speaker. The meeting is at the Hilton Orlando Lake Buena Vista (near Downtown Disney).

#### 2017 Mid-Year Meeting Program

Raquel Alexander used AAA to send Requests for Proposals and got no bids. She now has hotel bids she initiated. The peek night is Friday for members and it is hard to get bids when the hotels know that they may lose weekend business because of our conference. The rates are cheaper in Jan. and this is shared for Trustee consideration for moving meetings to another time especially given that AAA staff is increasing.

This would also give some leeway on meeting scheduling for Phoenix (2017) (agreed to not go above \$219/\$229 per night) and Austin (2018). John is to form a task force to look at how to rearrange the days of the meeting.

#### Teaching & Curriculum Conference 2015

Andy Cuccia reported the teaching and curriculum meeting summary was provided in advance via a separate report. The registrant/participant responses on the meeting were generally positive. Andy re-iterated today's earlier discussion that some consideration should be made on the registration fee and whether it is self-sustaining or funded via ATA.

#### Teaching & Curriculum Conference 2016

Steve Gill reported the committee has a few sessions in mind for 2016. For example, using accounting firms in more capacity regarding data analytics; teaching tips and tricks; breaking classroom/time in smaller pieces so it's hands on instead of lecture; and how to get students interested in tax—perhaps an ATA YouTube video so it can be used to attract students; running a dual session dedicated to a closer look at corporation OR partnership; and considering clickers in sessions to capture participant feedback.

## Doctoral Consortium

Nancy Nichols reported for Pete Lisowsky (could not attend) that we had a great doctoral consortium.

## AAA Council

Sandy Callaghan reported the AAA has a new building/location in FL. The AAA will be organized in centers: teaching, research, outreach and practice. There is a proposed/potential name change from "American" given international participation. A discussion ensued on transparency and dissemination of AAA financials and spending.

## **Old Business**

### Advisory Board

Andy Cuccia is meeting with the advisory board. He wants to know how we currently (and or should) use them. He would like information on/consideration for a joint practitioner and academic conference

## **New Business**

### Nominations Committee

Sandy Callaghan motioned to approve the nominations as presented via advance report. The motion was seconded and approved. The slate of Trustee and Officer nominations will be presented at tomorrow's Business Meeting.

The meeting adjourned at 3:00 pm.

Respectfully submitted,

Lynn Comer Jones, Ph.D., CPA  
ATA Secretary