

## **2018-2019 ATA Committee Reports**

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## **Annual Meeting Program Committee 2019**

### **Report for Trustees and Officers**

The ATA received 80 submissions for the Annual Meeting. We were allocated 13 sessions by the AAA, and we decided to use all 13 for traditional concurrent research sessions (three papers per session, each with a discussant). Thus, a total of 39 papers will be presented and discussed at the AAA Annual Meeting. The review process was double-blind with two reviewers per paper, and we selected the top papers for presentation based on reviewers' ratings.

The 13 sessions are as follows:

- Tax Cuts and Jobs Act (TCJA): Monday, August 12, 2:00-3:30 PM
- Political Considerations: Monday, August 12, 2:00-3:30 PM
- Investor-Level Taxes: Monday, August 12, 4:00-5:30 PM
- Tax Avoidance I: Monday, August 12, 4:00-5:30 PM
- Cultural Considerations: Tuesday, August 13, 10:15-11:45 AM
- Repatriation Issues/PRE: Tuesday, August 13, 2:00-3:30 PM
- Tax Potpourri: Tuesday, August 13, 2:00-3:30 PM
- Tax Havens: Tuesday, August 13, 4:00-5:30 PM
- Tax Avoidance II: Wednesday, August 14, 10:15-11:45 AM
- State Tax Issues: Wednesday, August 14, 10:15-11:45 AM
- International Tax Issues: Wednesday, August 14, 2:00-3:30 PM
- Analytical Tax Research: Wednesday, August 14, 2:00-3:30 PM
- Tax-Motivated Profit Shifting: Wednesday, August 14, 4:00-5:30 PM

In addition to these 39 papers to be presented in traditional concurrent research sessions, we invited 16 papers for presentation in research forum sessions, and 14 accepted these invitations.

The luncheon speaker will be Darryl Yee, Senior Vice President and Global Head of Tax at Salesforce.com.

Thank you for the opportunity to serve the ATA. We are grateful to all who served on the Annual Meeting Program committee, as well as those who volunteered as reviewers, discussants, and moderators. It should be an excellent program this year!

Respectfully submitted,

Kirsten Cook, PhD  
Chair, ATA Annual Meeting Program Committee  
Associate Professor, Rawls College of Business, Texas Tech University

Lisa Eiler, PhD, CPA  
Vice Chair, ATA Annual Meeting Program Committee  
Associate Professor, College of Business, University of Montana

## **ATA/Deloitte Teaching Innovation Award Committee**

### **Annual Report for 2019**

#### Committee Members:

Jane Livingstone, Chair, Western Carolina University

Mollie Adams, Bradley University

Julia Camp, Providence College

Greg Geisler, University of Missouri - St. Louis

Lisa-Ann Polack, University of Alabama – Birmingham

Cynthia Vines, University of Kentucky

Ron Worsham, Brigham Young University

The ATA/Deloitte Teaching Innovation Committee solicited submissions and received 5 submissions by the deadline. The Committee then selected the recipients (joint work) of the Award, notified the recipients and their department chair and college dean, and provided details of the award to ATA President. The award will be presented at the ATA Annual Meeting luncheon in San Francisco on Monday, August 12, 2019.

Kimberly Key – ATA President  
PwC Professor  
School of Accountancy  
301 Lowder Hall  
Harbert College of Business  
Auburn University  
AL 36849

**ATA Meeting:** 2019 Annual Trustees Meeting

**Report Type:** Final Report

**Submitted on Behalf Of:** 2018-2019 ATA/PwC Outstanding Doctoral Dissertation Award Committee

**Submitted to:** Kimberly Key (ATA President), Diana Falsetta (ATA President Elect) and ATA Trustees

**Submitter:** James Chyz (Committee Chair)

**Subject:** 2018-2019 ATA/PwC Outstanding Doctoral Dissertation Committee

The members of the 2018-2019 ATA/PwC Outstanding Doctoral Dissertation Committee and their school affiliation are as follows:

James Chyz (Chair)	University of Tennessee
Linda Krull	University of Oregon
Brad Lindsey	Utah State University
Jeff Paterson	Florida State University
Andy Schmidt	North Carolina State University
Jaron Wilde	University of Iowa

The ATA/PwC Outstanding Doctoral Dissertation Committee had a number of responsibilities. These included: soliciting students and thesis advisors for manuscript submissions, reviewing manuscripts, communicating the results to the appropriate people, and arranging for the presentation of the award at the annual meeting.

Planning for our committee's assignment began in late June of 2018. Committee members were encouraged to make their students and colleagues aware of the award. In addition, the committee chair sent two emails, along with the call for submissions, between October of 2018 and February 2019 to tax faculty encouraging them to have their students submit their work to the committee for consideration. In addition, the call for submissions was added to the ATA website. In total, the committee received seven submissions, more than twice the submissions received in the prior year.

The review process was completed in two rounds. In the first round, which began mid-March 2019, committee members received three to four manuscripts which were assigned based on a quasi-random approach where a purely random assignment was adjusted as necessary to account for any affiliations that might challenge the committee's impartiality in fact and appearance. As an added measure to help ensure impartiality, all authors' identifying information was removed by the chair before manuscripts were sent to committee members. Each committee member was provided with a scoring sheet to summarize their evaluations of the manuscripts assigned

to them. Evaluation criteria for this scoring were similar to criteria used in scoring AAA conference manuscript submissions.

The first round of evaluations was completed by mid-April 2019 and collected by the committee chair. The committee chair then identified the three manuscripts with the highest average aggregate score per the committee members' scoring summaries. For the second round of the review process, all committee members received these three manuscripts and were asked to provide a ranking to the committee chair by the end of April 2019.

After consultation with the ATA President, the committee chair emailed authors that were not selected for the award to inform them that the process had completed and that their manuscript had not been selected. The chair next contacted the winning submission author, their dissertation chair, and department head, indicating the result of the committee decision. The chair also contacted AAA providing information about the winner for the plaque and to ensure that the proper tax documentation to distribute award related funds was completed by the winning author.

Because the chair will be absent from the August meeting, Linda Krull will act as the representative of the committee to present the award.

Sincerely,

A handwritten signature in black ink, appearing to read "James Chyz". The signature is stylized with a large, sweeping initial "J" and a cursive "Chyz".

**James Chyz**

Chair, 2019 ATA/PwC Outstanding Doctoral Dissertation Award Committee

Associate Professor of Accounting

University of Tennessee

ATA Tax Manuscript Award

No report submitted

Awards Committee

No report submitted

June 26, 2019

Professor Kimberly Key  
ATA President  
Auburn University  
301 Lowder Hall  
Auburn, AL 36849

**Re: 2018-2019 ATA Doctoral Consortium Committee Annual Report**

Dear Professor Key and ATA Trustees:

With the generous financial support of the KPMG Foundation, the ATA hosted the fifteenth annual Doctoral Consortium (2019 Consortium) on Thursday, February 21, 2019. As in past years, the 2019 Consortium was held in the same location as, and one day prior to the start of, the ATA Mid-Year Meeting. Planning for the 2019 Consortium began in August, 2018. Committee members and school affiliations were as follows:

Erik Beardsley (Vice-Chair for Conference Logistics)	University of Notre Dame
Jenny Brown	Arizona State University
Dan Lynch (Vice-Chair for Student Logistics)	University of Wisconsin-Madison
Sean McGuire (Chair)	Texas A&M University
Michelle Nessa	Michigan State University
Ryan Wilson	University of Oregon

As Vice-Chair for Student Logistics, Dan Lynch oversaw student logistics including management of the application process, communication with student participants, and coordination of hotel rooms. Erik Beardsley worked closely with AAA staff with respect to meeting logistics including the set-up of our conference room, conference meals (breakfast and lunch), and our closing dinner.

Input was sought from the committee on the general format and content of the consortium. Because feedback from past consortia participants (both student and faculty) was generally positive it was agreed that the 2019 Consortium should have the same basic format as recent consortia. Specifically, three "pure" research focused sessions, three non-research sessions, and an editor's panel. All committee members were asked to nominate faculty participants as presenters and non-presenter participants. The final agenda (please see the Appendix) represents the outcome of this process. In addition to the committee (six faculty members) we invited eleven faculty to participate and/or present for a total of seventeen faculty participants.

As in past years, all faculty presentations were followed by breakout sessions. Small groups of faculty participants rotated to different student tables at the start of each session so that students had the opportunity to interact with all of the faculty participants.

We collected all Consortium presentation slide decks and worked with the AAA web team to ensure these files were linked to the 2019 Doctoral Consortium program for future access by participating and non-participating students and faculty. The slides can be accessed at <http://aaahq.org/Portals/0/documents/meetings/2019/Program/2019%20ATA%20KPMG%20Tax%20Doctoral%20Program.pdf?ver=2019-02-28-155047-513>.



Our original budget allowed for 38 student participants. We received 41 PhD student applicants for the 2019 Consortium. Of the applicants, 38 students were in the second and third year of their respective PhD programs, had at least one full year remaining before graduation, and had not attended more than one previous Consortium. We extended invitations to all of these applicants. The remaining three applicants had attended two previous Consortiums. Consistent with ATA policy, we extended invitations to these applicants after they agreed to pay \$175 to help cover food and meeting costs. Of these 41 applicants, 38 accepted the invitation to attend the 2019 Consortium. The students represented 33 universities and four students traveled internationally to attend the Consortium.

The 2019 Consortium concluded with an offsite cash bar cocktail hour and fully funded dinner at i Ricchi where students and faculty participants interacted in a more informal atmosphere. We extended closing dinner invitations to KPMG foundation representatives Lindsey Brake and Holly Thomas. Lindsey was able to attend the dinner and seemed to enjoy the interaction with the PhD students, many of whom made sure to explicitly thank Lindsey for KPMG's generous support.

The financial support of KPMG, the AAA/ATA, and EY were instrumental in the success of the conference. All students that applied for the EY travel grant received at least \$164 unless their home institution fully funded their travel and lodging. We granted additional travel grants from the Escoffier Fund to five students that did not receive funding from their home institutions and had airfare that was significantly higher than the other student applicants. Finally, thanks to generous funding from the ATA, we were able to provide \$2,981 to fund all of the travel expenses of four international students. The international students were from Kiel University, Hong Kong Polytechnic, and two students from the University of Mannheim. The international students all commented that the additional funding was critical in their ability to attend the Consortium. In all, thirty five students received some sort of travel funding.

Overall, I believe the 2019 KPMG / ATA Doctoral Consortium was a success. Survey results based on a sample size of 19 are summarized in the Appendix. These responses suggest that most participant-respondents shared a similar view. I am confident that Dan Lynch (chair) and the 2020 Doctoral Consortium Committee will organize an even better Consortium next year. I am happy to discuss the 2019 Consortium in more detail with any of you at any time. Please contact me at [smcguire@mays.tamu.edu](mailto:smcguire@mays.tamu.edu) or (979) 845-7935 if I can provide any additional information.

Best regards,



Sean McGuire  
Chair, 2019 ATA Doctoral Consortium Committee  
Associate Professor of Accounting  
Texas A&M University

## Appendix

<b>2019 ATA / KPMG Tax Doctoral Consortium Agenda</b> <b>Thursday, February 21<sup>st</sup>, Washington, DC</b> <b>Mayflower Hotel</b>	
<b>7:30 – 8:15</b>	Continental breakfast
<b>8:15 – 8:25</b>	Introduction and opening remarks
<b>8:25 – 9:05</b>	<b>Research Session I:</b> 2017 Tax Cuts and Jobs Act – Research Opportunities and Challenges
	<i>Dan Lynch (University of Wisconsin)</i> <i>Ryan Wilson (University of Oregon)</i>
<b>9:05 – 9:20</b>	Breakout session
<b>9:20 – 10:00</b>	<b>Research Session II:</b> Generating Research Ideas
	<i>Bridget Stomberg (Indiana University)</i> <i>Jaron Wilde (University of Iowa)</i>
<b>10:00 – 10:15</b>	Breakout session
<b>10:15– 10:30</b>	Break
<b>10:30 – 11:10</b>	<b>Research Session III:</b> International Tax Research
	<i>Lisa De Simone (Stanford University)</i> <i>Michelle Nessa (Michigan State University)</i>
<b>11:10 – 11:25</b>	Breakout session
<b>11:25 – 12:05</b>	<b>Career Advice Session I:</b> Writing and Responding to Reviews: An Editor's Perspective
	<i>Sonja Rego (Indiana University)</i>
<b>12:05 – 12:20</b>	Breakout session
<b>12:20 – 1:30</b>	Lunch
<b>1:30 – 2:10</b>	<b>Editors' Panel</b> <i>Tom Omer (University of Nebraska)</i> <i>Connie Weaver (Texas A&amp;M University)</i>
<b>2:10 – 2:25</b>	Breakout session
<b>2:25 – 3:05</b>	<b>Career Advice Session II:</b> Teaching Excellence
	<i>Michael Donohoe (University of Illinois at Urbana-Champaign)</i> <i>Ed Outslay (Michigan State University)</i>
<b>3:05 – 3:20</b>	Breakout session
<b>3:20 – 3:35</b>	Break
<b>3:35 – 4:15</b>	<b>Career Advice Session III:</b> If I Could Do It All Over Again
	<i>Jenny Brown (Arizona State University)</i> <i>Amy Hageman (Kansas State University)</i>
<b>4:15 – 4:30</b>	Breakout session
<b>4:30 – 4:45</b>	Wrap-up
<b>6:00</b>	<b>Dinner Reception:</b> i Ricchi ( <a href="http://iricchide.com/">http://iricchide.com/</a> ) 1220 19 <sup>th</sup> Street NW Washington, DC 20036 Cocktail Hour - 6pm Dinner – 7pm

## 2019 ATA/KPMG Doctoral Consortium Student Participants

Name	University
Adam Manlove	Indiana University - Bloomington
Amanda Marino	Drexel University
Amanda Thompson-Abbott	University of South Florida
Andrew Belnap	University of North Carolina at Chapel Hill
Andrew Grice	University of Arkansas
Ann-Catherin Werner	University of Mannheim
Benjamin Osswald	University of Wisconsin - Madison
Cathryn Meagan	Florida State University
Chih-Chieh Hsieh	The Hong Kong Polytechnic University
Christina Ruiz	Arizona State University
Emily Carlyle Sain	Boston University
Erica Neuman	Case Western Reserve University
Felicia C Farrar	Oklahoma State University
Hansol Jang	University of Illinois at Urbana-Champaign
Iguehi Rajskey	Temple University
Jason Schwebke	University of Central Florida
Jennifer Glenn	Texas A&M University
Jonathan Edward Lee	Washington State University
Junwei Xia	Indiana University - Bloomington
Justin Kim	University of Florida
Lisa Williams	The University of Texas at Dallas
Marcel Olbert	University of Mannheim
Marcus J Burke	University of Scranton
Mary Cowx	Ohio State University
Michael Marin	University of Toronto
Michele Mullaney	UNC Chapel Hill
Rogiene Batista dos Santos	Massachusetts Institute of Technology
Ruimin Shaphan Harun Ng	University of California- Irvine
Shujia Mei	Florida International University
Till-Arne Hahn	Queen's University
Tony Liang-Ju Lin	Drexel University
Trent Krupa	University of Connecticut
Valentin Quinkler	Kiel University
Victor Charles Ferguson	Purdue University
Xiangge Wang	Texas Tech University
Xiao Song	University of Nebraska-Lincoln
Yijun Li	University of Kansas
Zhuoli Axelton	Washington State University

## 2019 ATA/KPMG Tax Doctoral Consortium Faculty Participants

Name	University
Erik Beardsley	University of Notre Dame
Brad Blaylock	University of Oklahoma
Jenny Brown	Arizona State University
Lisa De Simone	Stanford University
Michael Donohoe	University of Illinois at Urbana-Champaign
Amy Hageman	Kansas State University
Stacie Laplante	University of Wisconsin
Dan Lynch	University of Wisconsin
Sean McGuire	Texas A&M University
Michelle Nessa	Michigan State University
Tom Omer	University of Nebraska
Ed Outslay	Michigan State University
Sonja Rego	Indiana University-Bloomington
Bridget Stomberg	Indiana University-Bloomington
Connie Weaver	Texas A&M University
Jaron Wilde	University of Iowa
Ryan Wilson	University of Oregon

## **Early Career Development Committee**

### **Final report – 2018/2019**

The members of the committee were Andrew Bauer, John Campbell, Steve Davenport, Jeff Gramlich, David Hulse, Tim Rupert, and Jennifer Schafer.

The committee organized a breakfast at the 2019 ATA Midyear Meeting for new faculty, as well as doctoral students in their third or later years. The breakfast provides a way for such individuals to become more familiar with the ATA. The Hoops Institute of Taxation Research & Policy at Washington State University provided generous funding for this year's breakfast, enabling us to include third-year doctoral students. Twelve new faculty, 38 doctoral students, four committee members, and seven experienced faculty confirmed to attend it. A high percentage of those invited actually did attend, indicating that they see the breakfast as beneficial for the careers of new faculty and doctoral students.

The committee also introduced new faculty and doctoral students at the luncheon at the 2019 ATA Midyear Meeting. While we introduced each new faculty member individually, we had to introduce the doctoral students en masse because there were so many of them (a good problem to have).

The committee appreciates the opportunity to serve the ATA in this way. New faculty and doctoral students are the future of the ATA, and it's nice to help them integrate more quickly and effectively into it.

David Hulse  
Chair, 2018/2019 Early Career Development Committee

External Relations

No report submitted

**American Taxation Association**  
**2018-2019 Finance Committee Report**

During the 2018-2019 fiscal year the committee members were: John Barrick, Hughlene Burton, Tom Kubick, Rick Leaman, and Usha Rackliffe. I would like to thank the committee members for their service.

Our primary charge is to work with our external firm sponsors to secure a renewal of ATA pledges and secure future sponsorships. We want to thank Deloitte, Ernst & Young, KPMG, and PwC, our Platinum sponsors for the 2018-2019 year. In addition, we want to thank Cengage and McGraw-Hill as our Silvers sponsors. Our relationship partners are supportive of helping the ATA fulfill its mission.

We were once again unable to obtain a renewal of Grant Thornton's sponsorship again this year. As a committee, we spent a significant amount of time working with Grant Thornton.

**Annual Editor Report**  
***Journal of the American Taxation Association***

For the Period January 1- May 31, 2019

Senior Editor: Connie D. Weaver, *Texas A&M University*

**OVERVIEW**

*The Journal of the American Taxation Association (JATA)* is a research publication of the American Taxation Association Section of the American Accounting Association. The journal is dedicated to disseminating a wide variety of tax knowledge and to fulfill this responsibility, the *Journal* considers research that employs quantitative, analytical, experimental, and descriptive method to address tax topics of interest to its readership.

**JATA EDITORIAL PROCESS**

I officially became editor on June 1, 2017. The *JATA* editorial process has not changed from that of the prior editors. The editorial team consists of the following individuals:

<b>Position</b>	<b>Name</b>
Senior Editor	Connie D. Weaver
Editor	Linda K. Krull Stacie K. Laplante Anne M. Magro
Associate Editor (for book reviews and dissertation abstracts)	Jay A. Soled
Editorial Assistant	Chelsea Matthews (AAA)

The *JATA* editorial and review process plays an important role in ensuring the highest quality work is published in the journal. As senior editor, my first obligation is to promote the study of taxation across a wide variety of dimensions: both subjects and methods of inquiry. Associated with this duty is my responsibility to guide tax research papers through the publication process of the *Journal*, and through presentation at the *JATA* Annual Conference. Where appropriate, I provide detailed advice to the authors to help them develop their research in ways that might improve the contribution of the work.

**Submission of Manuscripts**

Manuscripts are submitted via the electronic submission system at <http://jata.allentrack.net>. The initial step is a quality control check performed by the editorial assistant. A complete submission comprises: (1) a cover letter to the editor, (2) a title page, and (3) a manuscript devoid of identifying information. Authors of papers using experiments and/or surveys are also required to submit of a copy of the instructions/survey instrument.



### **Process for Assigning Manuscripts to Editors and Selecting Reviewers**

As senior editor, I make an initial determination as to the suitability of the manuscript for *JATA* and then assign the manuscript an editor. During the reporting period, roughly 45 percent of the new submissions (excluding conference only submissions) were assigned to editors; the senior editor retained the remainder as well as the transitioned manuscripts from the past editor. Beyond routine manuscripts that I assign to the editors, I maintain the policy of assigning a manuscript to either the regular editors or an ad hoc editor if I have a conflict of interest with an author. I conduct a preliminary screening for potential conflicts before assigning an editor, and I explicitly ask editors to consider whether they may have a conflict of interest that threatens their independence from the authors or the paper, and if they do, to turn down the manuscript assignment. We similarly ask reviewers to consider conflicts of interest prior to accepting a review assignment. Conflicts of interest include, but are not limited to: serving as an advisor to an author, co-authoring with an author, and being a colleague at the same institution as an author.

As in the past, the editor selects reviewers, sometimes with my consultation. In typical cases, two reviewers are selected, one of whom is preferably a member of the Editorial Board. Reviewers are selected based on their expertise regarding research paradigm (e.g., experimental, archival, and analytical) and topical area (e.g., book-tax differences, multijurisdictional issues).

### **Decisions on Manuscripts**

Based on the reviews and the editor's own reading of the manuscript, the editor makes the editorial decision as to whether to reject, invite a revised resubmission, conditionally accept, or accept. As Senior Editor, I oversee the letter-writing process and, in some cases, consult with the Editor regarding specific decisions before processing the decision.

## **NEW AND ON-GOING INITIATIVES**

I have identified two areas as priorities during my term. The first is to encourage submissions to the journal and to broaden its reputation among tax researchers both domestically and internationally. To help accomplish this, *JATA* has several new and on-going initiatives.

**KUDOS Initiative:** The AAA is partnering with KUDOS to increase the dissemination of academic research published in the AAA library of journals. *JATA* is one of the journals included in the pilot program. KUDOS aggregates the most relevant metrics for authors and their research in one place and maps outreach activities against those metrics. Authors will be asked to create a KUDOS profile when their paper is accepted at *JATA*. Use of Kudos will help authors disseminate and track the impact of their work. As a condition of the pilot, authors submitting papers to the journal will submit a plain-language summary along with the initial submission of their paper. More information about KUDOS can be found at: <https://www.growkudos.com/>.

**AAA Open Access:** In August 2018, the ATA Board of Trustees approved the recommendation that *JATA* become open to all AAA members. During the Fall, the AAA opened *JATA* content to all AAA members.

**Improved Decision Turnaround Time:** The editorial team has worked hard to streamline the editorial process to provide a quicker processing time. The journal has a 4-week review period for submissions to help reduce the decision turnaround time. Through the hard work and

dedication of the *JATA* editor team, editorial board and ad hoc reviewers, for the reporting period *JATA* had a mean (median) time to decision of 44 (46) days.

For the period of this report, rejections and acceptances by round are as follows:

Revision	Acceptances	Rejections
0	1	5
1	0	0
2	1	0
3	4	0

**JATA Outstanding Paper Award:** JATA Outstanding Paper Award selected from those published in 2018 (Volume 40) will be presented at the ATA Luncheon during the 2019 Annual Meeting. The award was presented to:

Wilde, J. and R. Wilson. 2018. Perspectives on Corporate Tax Planning: Observations from the Past Decade. *The Journal of the American Taxation Association* 40 (2): 63-81. DOI: 10.2308/atax-51993.

**JATA Best Discussant Award:** JATA Best Discussant Award was selected from the discussants at the 2019 JATA Conference and will be presented at the ATA Luncheon during the 2019 Annual Meeting. The award was presented to:

Michael Donohoe, University of Illinois

**SSCI listing:** Listing JATA in SSCI (Clarivate Analytics, formerly Thomson Reuters) has been a long-time and ongoing objective for past and present JATA editors. In 2018, JATA was included in the Emerging Sources Citation Index (ESCI, <http://ip-science.thomsonreuters.com/cgi-bin/jrnlst/jloptions.cgi?PC=EX>). The editorial team continues to work to move up to SSCI listing.

**Expanding the Journal's Reach and Influence:** A long-standing goal of the ATA has been to increase *JATA*'s reach and influence. To assist in achieving this goal, the ATA has budgeted funding for the senior editor to attend international conferences during 2019. In May 2019, the senior editor attended the EAA to promote the Journal to international scholars. Continued efforts to encourage a broader international presence are in process.

### In Appreciation

I thank the *JATA* editor team and editorial board members for their efforts and service to the journal during this period. I am also grateful for the support of the ATA leadership: President Kim Keys, past-President Ben Ayers, the ATA Board of Trustees, and the ATA Publications Committee (Sonja Rego, past-Chair and Micheale Morrow, Chair). The entire *JATA* editorial team would like to extend a thank you to the AAA for their support.

More information about *JATA* can be found here: <http://aaahq.org/Research/Journals/Section-Journal-Home-Pages/The-Journal-of-the-American-Taxation-Association>

## JATA MANUSCRIPT FLOW AND PUBLICATION STATISTICS

The tables below provide submission, acceptance/rejection, and turnaround statistics for the year ended December 31, 2018 and the prior three years:

**TABLE 1**  
**Submission Statistics**

**Panel A: Annual Activity Summary**

<b>Year</b>	<b># in Process, Beginning of Year (a)</b>	<b># of New Submissions (b)</b>	<b># of Resubmissions (c)</b>	<b># Available for Evaluation (a)+(b)+(c)=(d)</b>	<b># Evaluated (e)</b>	<b># In Process, End of Year (d)-(e)=(f)</b>
2019	5	16	20	41	28	13
2018	9	63	41	113	108	5
2017	8	72	40	120	111	9
2016	5	71	26	102	94	8
2015	7	42	46	95	90	5

- (a) Includes submissions in the editor's hands, but excludes revise and resubmit editorial decisions in authors' hands.
- (b) New manuscripts, excluding resubmissions. Includes conference submissions.
- (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).

## OUTCOME STATISTICS

**TABLE 2**  
**Outcome Summary for the period January 1 to May 31, 2019**  
**By Journal Year Annual Cohort**

<b>Year</b>	<b>New Submissions Received (a)</b>	<b>Number of Rejections (b)</b>	<b>Percentage of Rejections (c)=(b)/(a)</b>	<b>Number of Papers in Process (d)</b>	<b>Percentage in Process (e)=(d)/(a)</b>	<b>Number of Acceptances (f)</b>	<b>Percentage of Acceptances (g)=(f)/(a)</b>
2019	16	4	25%	11	69%	1	6%
2018	36	20	56%	12	33%	4	11%
2017	43	24	56%	7	16%	12	28%
2016	44	32	73%	1	2%	11	25%
2015	29	19	66%	0	0%	10	34%
2014	42	26	62%	0	0%	16	38%

- (a) Number of new manuscripts submitted during the year. Excludes conference submissions.
- (b) Number of rejected manuscripts from that year's cohort; includes abandoned
- (c) Percent of rejected manuscripts from that year's cohort
- (d) Number of manuscripts still being evaluated (no report yet, revise, resubmit)
- (e) Percent of manuscripts from that year's cohort still being evaluated
- (f) Number of accepted manuscripts from that year's cohort
- (g) Percent accepted manuscripts from that year's cohort

## TURNAROUND STATISTICS

**TABLE 3**  
**Detailed Processing Times for the period January 1 through May 31, 2019**

<b>Time</b>	<b>Number of Manuscripts</b>	<b>Percent</b>	<b>Cumulative Number</b>	<b>Cumulative Percent</b>
$0 \leq \text{Days} \leq 30$	20	49%	20	49%
$31 \leq \text{Days} \leq 60$	12	29%	32	78%
$61 \leq \text{Days} \leq 90$	9	22%	41	100%
$91 \leq \text{Days} \leq 120$	0	0%	41	100%
$121 \leq \text{Days}$	0	0%	41	100%

Statistics include papers for which decisions were made between January 1, 2019 and December 31, 2019 (excludes conference papers not submitted to the Journal). The mean turnaround time was 44 days; the median turnaround time was 46 days.

# ACCEPTED PAPER STATISTICS

**TABLE 4**  
**Distribution of Author Affiliation of Manuscripts Accepted\***

<b>Author Affiliation by Institution</b>	<b>Number of Authors Current Year</b>	<b>Number of Authors Cumulative 2015- 2019</b>
Arizona State University		1.00
Auburn University		0.75
Baylor University	0.33	0.33
Brigham Young University	0.33	2.33
Brooklyn College of CUNY		0.50
Claremont McKenna College		1.50
Clemson University		0.50
The College of William & Mary		1.00
Colorado State University		3.00
Dartmouth College		0.50
Drexel University	0.33	0.33
Dusquesne University		0.33
Emory University		0.33
FTI Consulting		0.50
George Mason University	0.33	0.33
Georgetown University		0.33
Hunter College of CUNY		0.50
Idaho State University		0.40
Indiana University	0.33	1.08
Kansas State University		0.65
Kennesaw State University		1.84
Memorial University of Newfoundland		0.33
Miami University	0.25	0.25
Michigan State University		1.00
Middle Tennessee State University		0.50
Nanjing University		0.33
MacEwan University		0.33
New Mexico State University		1.00
North Carolina State University	0.33	0.33
Penn State University at Erie		1.00
Portland State University		0.25
Ryerson University		0.33
Shanghai University		0.33
Southern Illinois University		0.50

Stanford University		1.50
Suffolk University		0.25
TCU		1.16
Temple University		2.33
Texas A&M University		3.27
Texas Tech University		1.33
University of Toronto		1.00
University of Alabama		0.50
University of Arizona		5.58
University of Calgary		0.25
University of California, Irvine		1.00
University of Central Florida		0.40
University of Chicago		0.33
University of Cincinnati		0.75
University of Colorado Denver		0.50
University of Connecticut	0.33	0.33
University of Delaware	0.33	0.33
University of Florida		3.16
University of Houston		0.50
University of Illinois at Chicago		0.25
University of Illinois at Urbana-Champaign		1.00
University of International Business and Economics		0.75
University of Iowa		1.00
University of Kansas		1.50
University of Kentucky		2.00
University of Massachusetts at Boston	0.33	0.33
University of Miami	1.00	2.75
University of Michigan		1.00
University of Missouri		0.50
University of Missouri St. Louis		0.25
University of Nebraska-Lincoln		1.53
University of Nevada, Reno		1.00
University of New Mexico		0.50
University of North Carolina		1.00
University of North Carolina at Wilmington	1.00	1.00
University of North Texas		0.50
University of Notre Dame		0.33
University of Oregon		0.50
University of Pittsburgh		0.33

University of Rhode Island		0.50
University of South Carolina		2.75
University of South Florida		0.25
University of Southern California		2.33
University of Tulsa		0.33
University of Virginia		1.00
Washington State University		0.25
University of Wisconsin-Madison		1.00
University of Wisconsin-Whitewater		0.33
Utah State University	0.50	2.50
Virginia Commonwealth University		0.25
Virginia Polytechnic Institute		0.75
Yarmouk	0.25	0.25
Yeshiva University		0.33

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<b>Author Affiliation by Geographic Area</b>	<b>Number of Authors Current Year</b>	<b>Number of Authors Cumulative 2015 - 2019</b>
U.S.	14	115
Outside of the U.S.	1	10

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\* For articles with multiple authors, each author is given 1/n of the credit for each paper, where n is the number of authors of the paper.

\*\* These data were not tabulated in the past, cumulative numbers available from June 2014.

## EDITORIAL BOARD

*JATA* submissions receive prompt, high-quality feedback due to the efforts of its Editorial Board and *Ad Hoc* Referees. The 2019 Editorial Board includes:

Andrew M. Bauer	University of Waterloo
Erik Beardsley	University of Notre Dame
Jennifer L. Brown	Arizona State University
Kirsten A. Cook*	Texas Tech University
Lisa De Simone*	Stanford University
Katharine D. Drake*	University of Arizona
Diana Falsetta*	Miami University
Erin Henry	University of Memphis
Jeffrey L. Hoopes	University of North Carolina
Michelle Hutchens	University of Illinois-Urbana Champaign
Martin Jacob	WHU - Otto Beisheim School of Management
Rebecca Lester	Stanford University
Petro Lisowsky	Boston University
Daniel P. Lynch*	University of Wisconsin-Madison
Sean T. McGuire	Texas A&M University
Stevanie S. Neuman	University of Missouri
Timothy J. Rupert	Northeastern University
Donna Schmitt	University of South Carolina
Brian C. Spilker	Brigham Young University
Shane R. Stinson	University of Alabama
Bridget Stomberg	Indiana University
Erin M. Towery*	University of Georgia
Steven Utke	University of Connecticut
Braden M. Williams	University of Texas at Austin

\*Board members whose term ended May 31, 2019.



**AMERICAN TAXATION ASSOCIATION, INC.**  
**JLTR Editor's Report for the 2019 Annual AAA Meeting**  
**July 20, 2019**

Attached is the annual report for The Journal of Legal Tax Research for 2018. As indicated in the report, the submissions in 2018 were slightly up from those in 2017. However, the current number of papers in the pipeline is a concern. Following are the statistics:

- 1 accepted and ready for publishing
- 0 under first review
- 1 revised and resubmitted under 2nd review
- 6 completed 1st review waiting for revise and resubmit (fairly certain 2 will not be resubmitted given that it has been greater than 300 days since revise and resubmit decision letter)

Last year an email was sent to all designated tax faculty listed on the Hasselback faculty listing encouraging their submission of their legal tax research papers to JLTR. I have also asked Editorial Board members to promote the journal. Any ideas for promoting the journal to increase submissions are welcome.

Report submitted by Blaise M. Sonnier, Senior Editor, The Journal of Legal Tax Research

**The ATA Journal of Legal Tax Research**

A Publication of the American Taxation  
Association Section of the American  
Accounting Association



**American  
Accounting  
Association**

American Taxation  
Association

The ATA Journal of  
**Legal Tax**  
Research  
December 2018  
Information Packet

## INTRODUCTION

*The ATA Journal of Legal Tax Research (JLTR)* publishes creative and innovative studies that employ legal research methodologies that logically and clearly:

- Identify, describe, and illuminate important current tax issues including the history, development, and congressional intent of specific provisions
- Propose improvements in U.S., state and local, or foreign tax systems, and unique solutions to tax or fiscal problems
- Critically analyze proposed or recent tax law changes from both a technical and a policy perspective
- Discuss improvements in tax compliance, tax complexity, or tax policy
- Provide critical discussions for strategically structuring transactions, considering tax and non-tax ramifications
- Critically analyze recent or proposed legislative or regulatory changes
- Critically analyze similarities and differences between tax accounting and financial accounting issues
- Critically analyze similarities and differences between U.S. and other tax regimes

Legal tax research articles in all areas are appropriate for the journal, including state and local taxation, international taxation, estate and gift tax law, and federal income taxation. Manuscripts analyzing tax issue of countries other than the U.S., particularly if it includes a comparison to U.S. tax law, are also encouraged.

*JLTR* seeks the submission of unpublished manuscripts not under consideration by another journal or publisher. Each manuscript will be published electronically as soon as the editor, based on the advice from the reviewers, determines that the manuscript meets the objectives and standards set forth by the American Taxation Association and *JLTR*'s editorial board.

## EDITORS AND EDITORIAL BOARD

### Editor

#### Blaise M. Sonnier

University of Colorado–Colorado Springs

Blaise M. Sonnier is a licensed certified public accountant and attorney (both Louisiana). He holds a Juris Doctorate from Louisiana State University and a Doctorate of Business Administration from Grenoble Ecole (School) of Management, Grenoble, France. Prior to beginning his career in academics, Dr. Sonnier practiced law for 21 years. During this time, he was a Board Certified Tax Attorney and Board Certified in Estate Planning and Administration (Louisiana). His primary areas of practice included commercial transactions, individual and corporate tax planning, and corporate and commercial counseling and advice. In addition, he provided estate planning services handled successions and estates, and represented heirs and legatees in probate and estate disputes. In his litigation and dispute resolution practice, he handled contract disputes, suits to protect the confidentiality of trade secrets and intellectual property, legal and accounting malpractice suits, and oil and gas disputes. Dr. Sonnier has published in a number of tax journals, including *The ATA Journal of Legal Tax Research*, *Journal of Taxation*, *Tax Notes*, *Real Estate Taxation*, and the *Journal of State Taxation*.

### Former Editors of *The ATA Journal of Legal Tax Research*

2002-2005	W. Eugene Seago
2005-2010	Edward J. Schnee
2011-2015	Anthony P. Curatola (Tony)
2016-2018	Roby B. Sawyers

### Editorial Board

Hughlene A. Burton	<i>The University of North Carolina at Charlotte</i>
Julia Camp	<i>Providence College</i>
Valrie Chambers	<i>Stetson University</i>
Bradrick M. Cripe	<i>Northern Illinois University</i>
Mark Cowan	<i>Boise State University</i>
Tony Curatola	<i>Drexel University</i>
John Masselli	<i>Texas Tech University</i>
Brigitte Muehlmann	<i>Babson College</i>
Nancy Nichols	<i>James Madison University</i>
Kenneth Orbach	<i>Florida Atlantic University</i>
Sonja Pippin	<i>University of Nevada Reno</i>
John Robinson	<i>Texas A&amp;M University</i>
Edward J. Schnee	<i>The University of Alabama</i>
W. Eugene Seago	<i>Virginia Polytechnic Institute And State University</i>
Janet Trewin	<i>University of Nebraska at Kearney</i>

## SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to *The ATA Journal of Legal Tax Research* for the period from 2014 to 2018.

**TABLE 1**  
**Annual Activity Summary—For the Journal Year**

Year	Manuscripts In-Process, Beginning of Year	New Submissions Received	Resubmissions Received	Manuscripts Available for Evaluation	Decision Letters Sent	Manuscripts In-Process, End of Year
	(a)	(b)	(c)	(a)+(b)+(c)	(e)	(d)–(e)
				= (d)		= (f)
2018	5	15	17	37	37	0
2017	4	12	9	25	20	5
2016	9	4	15	28	24	4
2015	15	21	14	50	41	9
2014	20	15	26	61	46	15

(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, associate editor, 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 where a decision has not yet been sent to the author (note that in-process excludes revise and resubmit editorial decisions that are now in the authors' hands).

Table 2 shows acceptance and rejection rates for the period from 2014 to 2018.

**TABLE 2**  
**Annual Outcome Summary—By Journal Year Annual Cohort**

Year	New Submissions Received	Number of Rejections	Percentage of Rejections	Number of Papers in Process	Percentage in Process	Number of Acceptances	Percentage of Acceptances
	(a)	(b)	(c) = b/(a)	(d)	(e)=(d)/(a)	(f)	(g)=(f)/(a)
2018	15	7	47%	6	40%	2	13%
2017	12	3	25%	2	17%	7	58%
2016	4	3	75%	0	0%	1	25%
2015	21	12	57%	0	0%	9	60%
2014	15	6	40%	0	0%	9	60%

(a) Number of submitted manuscripts from that year's cohort

(b) Number of rejected manuscripts from that year's cohort

(c) Percent of rejected manuscripts from that year's cohort

(d) Number of manuscripts still being evaluated (no report yet, revise, resubmit)

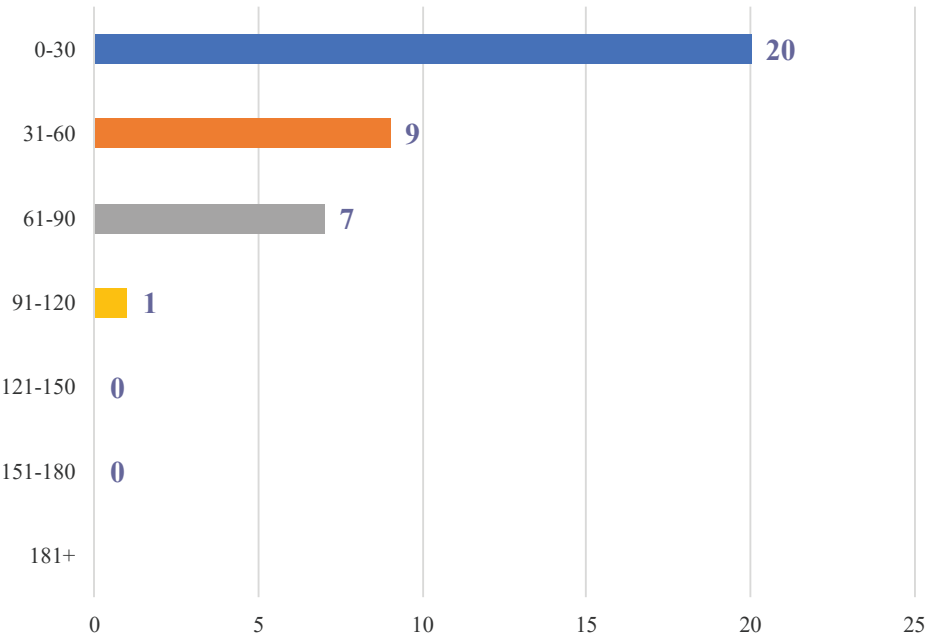
(e) Percent of manuscripts from that year's cohort still being evaluated

(f) Number of accepted manuscripts from that year's cohort

(g) Percent of accepted manuscripts from that year's cohort

Of the 37 submissions that were evaluated in 2018, the mean turn time was 32 days. Median turn time was 29 days.

**EXHIBIT 1**  
**Turnaround Times for Decisions Made in the Year Ended December 31, 2018.**



## AAA DIGITAL LIBRARY and CONTENT AGGREGATOR DOWNLOAD DATA

The American Accounting Association publishes 17 journals in the areas of accounting research, education, practice, and public interest. Table 3 shows the download of articles from the AAA's Digital Library (<http://www.aaajournals.org>) and content aggregators (EBSCO, JSTOR, and/or Proquest) in 2017.

**TABLE 3**  
**2017 AAA Digital Library and Content Aggregators Downloads (Full-Text)**

<b>Journals</b>	<b>Downloads</b>
<i>The Accounting Review</i> *	779,167
<i>Accounting Horizons</i> *	241,690
<i>Issues in Accounting Education</i> *	215,469
<i>Auditing: A Journal of Practice &amp; Theory</i>	203,841
<i>Journal of Management Accounting Research</i>	96,711
<i>Journal of Information Systems</i>	89,783
<i>Current Issues in Auditing</i>	84,915
<i>Behavioral Research in Accounting</i>	50,902
<i>Journal of International Accounting Research</i>	34,039
<i>The Journal of the American Taxation Association</i>	33,857
<i>Journal of Emerging Technologies in Accounting</i>	30,006
<i>Accounting and the Public Interest</i>	11,765
<i>Journal of Governmental &amp; Nonprofit Accounting</i>	10,238
<b><i>The ATA Journal of Legal Tax Research</i></b>	<b>5,014</b>
<i>Journal of Financial Reporting</i>	3,934
<i>Journal of Forensic Accounting Research</i>	2,904
<i>Accounting Historians Journal</i>	768

\* Association-wide journal.

## Other Important Statistics

1. Percentage of international authors: 5%

## TOP 10 ARTICLES (AAA Digital Library, 2018)

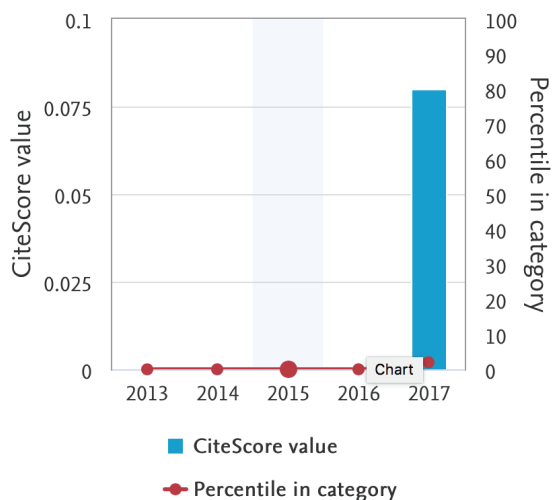
1. Unreasonable S Corporation Compensation: Why has the IRS Failed to Enforce Circular 230?  
*James M. Plečnik*
2. Impact of the IRC Section 475 Mark-to-Market Election on Bitcoin Taxation  
*William D. Terando, Bryan Cataldi, Brian E. Mennecke*
3. A Legal Analysis of State Tax Policy for Online Sales: The Recipe from Direct Marketing  
*A. Kelly Walker, Brett L. Bueltel*
4. Hobby or Business? Insights into the §183 Nine-Factor Test and Taxpayer Representation  
*John K. Cook, Kathryn E. Easterday, Sarah Webber*
5. The Constitutionality of Uncompensated §179D(d)(4) Allocations by State, Local, and Municipal Government Building Owners  
*Edward B. Douthett, Jonathan E. Duchac, Arthur Petzel*
6. Tax Liability Issues Associated with United States Income Tax Filing Statuses for Married Taxpayers and Proposals for Enhanced Equity  
*Kerri L. Tassin*
7. What is Economic Income for Corporate Taxation?  
*Darcie M. Costello, Debra L. Sanders*
8. An Attempt to Distinguish Between a Section 351 Transfer and a B Reorganization  
*Doron Narotzki, Melanie G. McCoskey*
9. The Consequences of Wynne and a Proposed Congressional Response  
*Nancy B. Nichols, Blaise M. Sonnier*
10. Criminal Prosecution of Tax Return Preparers  
*Nancy B. Nichols*



## CiteScore

In 2016, CiteScore was added to the Scopus metrics. CiteScore measures the citations on articles published in the previous 3 years. All article types are counted. Scopus metrics now include Source Normalized Impact per Paper (SNIP), SCImago Journal Rank (SJR), and citation and document counts and percentage cited (CiteScore). Another way of looking at this is SNIP is article impact, SJR is the journal impact, and CiteScore is a view of the journal's citation analysis. The following images show the CiteScore trends for *AJPT*, and the CiteScore table lists the CiteScore for every AAA journal indexed in Scopus.

CiteScore trend



Source: CiteScore, Elsevier, 2018.

Journal	CiteScore, 2018	
	2017 Citations/2014-2016 docs	
<i>Accounting Historians Journal</i>	0.41	13 cites/32 docs
<i>Accounting Horizons</i>	2.11	264 cites/125 docs
<i>Accounting and the Public Interest</i>	0.47	8 cites/17 docs
<i>Accounting Review, The</i>	3.24	796 cites/246 docs
<i>ATA Journal of Legal Tax Research</i>	0.08	2 cites/25 docs
<i>Auditing: A Journal of Practice &amp; Theory</i>	2.55	280 cites/110 docs
<i>Behavioral Research in Accounting</i>	1.17	54 cites/46 docs
<i>Current Issues in Auditing</i>	0.38	18 cites/47 docs
<i>Issues in Accounting Education</i>	0.92	84 cites/91 docs
<i>Journal of the American Taxation Association</i>	1.04	51 cites/49 docs
<i>Journal of Emerging Technologies in Accounting</i>	0.54	25 cites/46 docs
<i>Journal of Financial Reporting</i>	new	new
<i>Journal of Forensic Accounting Research</i>	new	new
<i>Journal of Governmental &amp; Nonprofit Accounting</i>	n/a	n/a
<i>Journal of Information Systems</i>	1.36	101 cites/74 docs
<i>Journal of International Accounting Research</i>	0.72	36 cites/50 docs
<i>Journal of Management Accounting Research</i>	1.62	110 cites/68 docs

ATA Legal Tax Research Committee Report July 16, 2019

Submitted by Janie Whiteaker-Poe, Chairperson, Baylor University – Waco, Texas

The Legal Tax Research Committee's primary charge is soliciting, reviewing, and selecting manuscripts for the ATA Legal Tax Research sessions at the Midyear Meeting. For the 2019 Midyear Meeting in Washington, D.C., there were 7 papers submitted and 5 accepted for presentation. Two papers were presented at the JLTR Session and three papers were presented at the Legal Research Session. This format worked well and its continuation for future meetings. In addition to the papers presented at the JLTR session, there was a panel on conducting legal research.

## Long-Range Planning Committee

Committee Members: Chris Becker; Lynn Comer Jones (Chair); Shirley Dennis-Escoffier; Michele Meckfessel; and Amy Santos.

The Long-Range Planning Committee met at the August 2018, Annual AAA meeting in DC. Based on the chair's discussion with outgoing and incoming Presidents, the charges included: continuation of prior year's discussions regarding a "west coast" strategic initiative; succession planning; financial support; role of tax policy committees; and regional programs.

### Continuation of "west coast" initiative

The prior year LRP committee recommended making connections and invitations to Japan and/or Australia for the next west coast ATA MYM. The LRP committee chair had a conference call with Hughlene Burton (UNCC) regarding Australian connections. Hughlene provided the below:

There are 2 conferences of interest for ATA members. The Australasian Tax Teachers Association (ATTA) Conference. This conference is in January or Feb each year and moves around the country. Last year it was in Melbourne and this year is was in Perth.

International Tax Administration Conference. This conference is April and is sponsored by the University of New South Wales and is held in Sydney every year.

Here are some names of Australian researchers and faculty

University of New South Wales (UNSW)

Michael Walpole

Chris Evans

Margaret McKercher

Binh Tran-Nam

Miranda Stewart – University of Melbourne

Dale Pinto – Curtin University in Perth

Monash University (Melbourne)

Ken Devos

Diane Kraal

Adrian Sawyer – University of Canterbury in New Zealand

Hughlene noted that faculty visiting positions are available at some Australian universities and that much of the research is legal/practitioner. These connections were shared with JATA Editor Connie Weaver who is visiting international conferences in

2018-2019. The Australian information will be shared with JLTR Editor, Blaise Sonnier, and the External Relations Committee (Charlene Henderson, Chair).

### Succession Planning

In an effort to create effective succession, President Kim Key added vice chairs to some 2018-2019 committees. There has been a lack of “volunteer” chairs, but when specifically contacted the ATA members are willing to serve.

The LRP committee recommended something in addition to a “committee report” to create a detailed roadmap to pass along to successor chairs. In particular, this would be beneficial to the VP (and VP-Elect) for MYM planning purposes. Perhaps the current President (Kim Key) and President-Elect (Diana Falsetta) could share this suggestion with applicable committee chairs.

Shirley noted that an historic “VP Manual” (was updated and passed along until AAA began handling MYM logistics) existed. Diana Falsetta, President-Elect, provided the manual to past VP, Lynn Comer Jones. Lynn will update it in 2019 and pass along to current VP, Pete Lisowsky for further amendments, and then it will go to VP-Elect, Jenny Brown. The intent is to continually update and pass the manual along.

### Financial Support

Grant Thornton did not sponsor the MYM in 2018 or 2019. The LRP committee chair conferred with Finance Committee VP/Chair John Barrick and VP-Elect Hughlene Burton. They indicated that the AAA Audit and Taxation Sections get the best financial support of all sections. Given this and a robust ATA balance sheet, the Finance Committee did not recommend making any dollar adjustments for sponsors.

### Role of Tax Policy Committees

The LRP committee’s recollection is that only 1 paper (on carried interest) has come from these committees. There has been a lack of volunteers to chair these committees. Lynn conferred with Roby Sawyers (previously served on Tax Policy; External Relations; and acted as a liaison with AICPA). Roby perceives that it is problematic to operationalize and get folks to fulfill the charge to develop a thought paper. Historically, attempts were made to create a “white paper” but that did not work well.

The question is whether there is a role for these committees and whether ATA should (dis)continue them. Roby suggested the alternative of an informal process where ideas/concerns could be written on an ad-hoc basis. However, Roby encouraged an ATA member/involvement on the AICPA tax committees.

## Regional Programs

LRP committee member and past ATA Regional Programs chair, Amy Santos, expressed some concerns on the ATA's involvement in regional programming. Other ATA members and past chairs have similar concerns. In summary, ATA members should be involved with regional programming (establishing panels and presentations other than a tax research track); establish better communication between the ATA and AAA regional program committees/chairs; and improve regional committee member involvement. Lynn shared these concerns with AAA President and ATA member Anne Christensen. Anne recommended and Lynn connected Amy with Anne and Audrey Grambling, AAA Director-Focusing on Segments, for further discussion.

Respectfully submitted,

Lynn Comer Jones, Ph.D., CPA

The American Taxation Association  
2019 Midyear Meeting  
JATA and JLTR Conferences  
February 22-23, 2019  
Mayflower Hotel  
Washington, DC

The 2019 ATA Midyear Meeting was held in Washington, DC, on February 22 and 23 at the Mayflower Hotel. Total attendance was 308, including 64 doctoral students. (See Exhibit 1)

Preceding the MYM on Thursday, February 21, were the 5<sup>th</sup> annual Teaching and Curriculum Conference (TCC) and the 15<sup>th</sup> annual ATA/KPMG Doctoral Consortium. Seventy participants attended the TCC while 55 attended the Doctoral Consortium (37 doctoral students plus 17 faculty). Michaela Morrow, 2019 TCC committee chair, and her committee will submit a separate report to the ATA on the details of the TCC. Sean McGuire, 2019 Doctoral Consortium committee chair, and his committee will submit a separate report to the ATA on the details of the consortium.

The 2019 meeting began early on Friday morning with a separate breakfast hosted by the Early Career Development Committee (formerly the New Faculty Concerns Committee). David Hulse and Jeff Gramlich extended invitations to new faculty. The Hoops Institute of Taxation Research & Policy at Washington State University sponsored the luncheon. We thank Jeff Gramlich for securing this sponsorship.

The JATA conference and JLTR conference were held on Friday morning. There were also morning presentations by Big 4 practitioners on the recently passed Tax Cuts and Jobs Act (TCJA). PwC's Doug McHoney (Principal, International Tax Services) and Prae Kriengwatana (Director, Washington National Tax Services) presented "International Tax Update." EY's Ken Beck (Partner, National Tax Office) and Alison Jones (Revenue Recognition Tax Lead, National Tax Office) presented "Federal Tax Redefined Post Tax Reform."

Friday's luncheon included a celebration of the 25<sup>th</sup> anniversary of the JATA Conference. The celebration was organized by Allison Koester and current JATA editor Connie Weaver. The celebration included a presentation and videos of former and current JATA editors reminiscing on their roles and on the wider importance of JATA as a section journal and platform for new scholars. The "Why Tax?" video competition winner (from Washington State University) was also announced and shown by Kim Key to the members during the luncheon. We thank Nancy Nichols for another successful year of this competition.

Friday afternoon included sessions on teaching and research, as well as a presentation by Deloitte Tax's Chris Barton (Managing Director, Washington National Tax) on "Accounting for Income Taxes (ASC 740) Hot Topics."

Friday concluded with a Plenary session titled “Tax Policy in a Period of Fiscal Crisis,” moderated by Catherine Rampell of *The Washington Post*. Panelists were William Gale (Brookings Institution), Len Burman (Urban Institute and Syracuse University), and Martin Sullivan (Tax Analysts). George Plesko organized the Plenary session.

Saturday morning included sessions on research and teaching, as well as a presentation by KPMG’s Christine Griffith (Partner, Houston Tax) and Lauren Wade (Manager, National Tax Technology Practice “Ignition”) on “Tax Professionals of the Future: Impact of Enabling Technologies.”

The conference concluded on Saturday at 12:15. Lunch was not provided.

In total, there were 4 papers presented at the JATA Conference, 2 papers at the JLTR Conference, 26 papers during the general research sessions, 3 cases during the teaching sessions, 3 papers during the legal research session, and 4 presentations from the Big 4 accounting firms.

The Research Resources and Methodology committee and co-chairs Erin Towery and Bridget Stomberg managed the review and selection of papers, moderators, and discussants for the research sessions. Janie Whiteaker-Poe did the same for the JLTR and legal research sessions.

For the fourth year, AAA staff and primarily Debbie Gardner handled the MYM logistics. These logistics included RFPs and recommendation, site visit, meeting website and registration, meal planning, onsite registration, program printing (and web version), and dealing with compliments and complaints. They also distributed a participant survey at the end of the MYM.

Several significant changes were made to the 2019 MYM compared to previous years. Because cost is always a major issue, efforts were made to accelerate and compress the program timing in 2019 so that it started earlier on Friday and ended before lunch on Saturday. Eliminating the Saturday luncheon and Saturday break saved approximately \$25,000 and it did not jeopardize our minimum contracted amount with the hotel. As shown below, these efforts paid off as the MYM portion essentially broke even with a positive net cash inflow of \$717.

Furthermore, compressing the schedule ensured a more even and robust attendance rate at all the sessions. In previous years the Saturday luncheon and afternoon sessions were significantly less well-attended than earlier sessions, which resulted in many uneaten (but paid-for) meals and less discussion on the papers.

Although the sessions started earlier and were compressed, there was no change in terms of the number and quality of papers and cases presented in 2019 compared to the 2018 MYM. For example, there were 26 papers presented in the general research sessions in both 2018 and 2019. The ideal goal is that the attendees achieve the same satisfaction at a substantially reduced cost to the ATA.



## ATA Midyear Meeting Committee

The net cash flows from the Midyear Meeting, as well as the Teaching and Curriculum Conference and Doctoral Consortium, were as follows (see Exhibit 2):

Midyear Meeting	\$ 717
Teaching & Curriculum Conference	(\$ 6,660)
Doctoral Consortium	<u>(\$ 8,138)</u>
Total Net Inflows (Outflows)	(\$14,081)

From a revenue perspective, the MYM registration fee for Regular Full members was increased by \$10 to \$250, and for Student members was increased by \$55 to \$75. It is obvious that the MYM, TCC, and DC could not occur without the generous support of the sponsors. Many thanks to our Platinum sponsors (Deloitte, EY, KPMG, and PwC) and Silver sponsors (Cengage and McGraw-Hill Education).

My hope is that the reduction in costs paired with the slight increase in registration fees -- and without any decrease in program quality -- will put the MYM on even stronger footing for years to come.

Finally, I would like to thank our Advisory Board Members and their colleagues who were instrumental in securing the Big 4 program participants. These include Evan Shea and Scott McQuillan (Deloitte), Ian Bradley (EY), Christine Griffith (KPMG), and Kurt Stanga and Julie Peters (PwC).

Respectfully submitted,

Petro Lisowsky, 2019 ATA Midyear Meeting Program Committee Chair

### Committee Members:

Pete	Lisowsky	Boston University
George	Plesko	University of Connecticut
Jenny	Brown	Arizona State University
Zhan	Furner	East Carolina University
Shannon	Jemiolo	Canisius College
Susan	Jurney	Oklahoma City University
David	Kenchington	Arizona State University
Allison	Koester	Georgetown University
Devan	Mescall	University of Saskatchewan
Frank	Murphy	University of Connecticut
Roby	Sawyers	North Carolina State University
Alan	Stancill	Mississippi State University
Jake	Thornock	Brigham Young University

Exhibit 1—Midyear Meeting Attendance Report

For additional historical data please refer to the 2016 MYM Report.

2013	232	San Diego	Westin
2014	272	San Antonio	Marriott Riverwalk
2015	294	Washington, DC	Capitol Hilton
2016	298	Orlando	Hilton Lake Buena Vista
2017	Not available	Phoenix	Renaissance Downtown
2018	332	New Orleans	Astor Crowne Plaza
<b>2019</b>	<b>308</b>	<b><i>Washington, DC</i></b>	<b><i>Mayflower Hotel</i></b>

Exhibit 2—Midyear Meeting Financial Report for 2019

1. Midyear Meeting

Revenues:

Registration Fees	\$ 63,411
Contributions/Sponsorships	39,933
Hotel Commissions	7,000
Other Misc. Exhibitors	<u>3,000</u>
<i>Total MYM Revenues</i>	<i>\$113,344</i>

Expenses:

Hotel Rooms	\$ 80
Food and Beverage	86,015
Hotel AV Support	18,369
Bank Fees	2,248
AAA Staff On-Site Meeting Support	0
Printing	1,701
Postage	292
Awards – Monetary Prizes/Plaques	0
Meeting Coordinator Fees	3,587
Speaker Travel Reimbursements	200
Sign Language Interpreter	106
Other Travel Expenses	0
Other Misc., Supplies & Telephone	<u>30</u>
<i>Total MYM Expenses</i>	<i>\$112,627 (rounded)</i>

<b>Total MYM Net Inflow (Outflow)</b>	<b>\$ 717 (rounded)</b>
---------------------------------------	-------------------------

ATA Midyear Meeting Committee

2. Teaching & Curriculum Conference

Revenues:

Registration Fees	\$ 6,555
Contributions/Sponsorships	6,000
Hotel Commissions	0
Other Misc. Exhibitors	<u>0</u>
<i>Total TCC Revenues</i>	<i>\$12,555</i>

Expenses:

Hotel Rooms	\$ 0
Food and Beverage	16,955
Hotel AV Support	1,276
Bank Fees	213
Awards – Monetary Prizes/Plaques	0
Speaker Expense	771
Other Misc., Supplies & Telephone	<u>0</u>
<i>Total TCC Expenses</i>	<i>\$ 19,215</i>
<b>Total TCC Net Inflow (Outflow)</b>	<b>(\$ 6,660)</b>

3. Doctoral Consortium

Revenues:

Registration Fees	\$ 525
Contributions Released – Travel Grants	4,853
Contributions/Sponsorships	<u>12,000</u>
<i>Total DC Revenues</i>	<i>\$ 17,378</i>

Expenses:

Hotel Rooms	\$ 5,351
Food and Beverage	14,647
Hotel AV Support	703
Bank Fees	12
Other Travel Expenses	<u>4,804</u>
<i>Total DC Expenses</i>	<i>\$ 25,517</i>
<b>Total DC Net Inflow (Outflow)</b>	<b>(\$ 8,138)</b>

To: ATA Officers and Trustees  
From: LeAnn Luna  
Re: Nominations Committee Report  
Date: March 6, 2019

**Committee Members:**

LeAnn Luna, Chair, University of Tennessee  
Ben Ayers, Co-Chair, University of Georgia  
Michelle Harding, Virginia Tech  
Sonja Rego, Indiana University  
Brian Spilker, Brigham Young University

The committee was charged with filling the following slate of nominations for 2019-2020.

- (1) President-Elect;
- (2) Vice-President Elect;
- (3) Treasurer;
- (4) four Trustees;
- (5) AAA Council Representative;
- (6) two members for the Publications Committee;
- (7) three members for the Nominations Committee.

The committee solicited nominations for these positions from the membership by posting an announcement on the ATA website and sending e-mail announcements to members. The committee evaluated approximately 60 nominees for the various positions and now forwards the following slate of officers and trustee nominees for approval by the board of trustees and the membership:

<b>Position</b>	<b>Nominee</b>	<b>Affiliation</b>
President-Elect	George Plesko	University of Connecticut
Vice-President Elect	Jeri Seidman	University of Virginia
Treasurer	Michael Donohoe	University of Illinois
Trustees	Kerry Inger	Auburn University
	Allison Koester	Georgetown University
	Brad Lindsay	Utah State University
	Dan Lynch	University of Wisconsin-Madison
AAA Council Representative	Nancy Nichols	James Madison University
Publications Committee	Katharine Drake	University of Arizona
	Sean McGuire	Texas A&M University
Nominations Committee	James Chyz	University of Tennessee
	Michelle Hutchens	University of Illinois
	David Weber	University of Connecticut

# ATA Publications Committee 2018-19

## Final Report

June 30, 2019

**Members:** Scott Dyreng, Alex Edwards, Erin Henry, Michael Morrow (Chair), Erin Towery, Ryan Wilson (Vice-Chair)

**Ex-Officio Members:** Sonja Pippin (Webmaster), Blaise Sonnier (JLTR Editor), Connie Weaver (JATA Editor), Jing Huang (Technology)

## Committee Charges / Activities / Recommendations

### 1. Selection of *JATA* Editor-Elect

Nominations were accepted via open call to the membership through December 14, 2018, through LeAnn Luna, Chair of the Publications Committee. This resulted in five nominations of four individuals. Per the Publications Committee Handbook, the Publications Committee Chair, emailed the current editorial board of *JATA* as well as prior *JATA* editors. This resulted in seven additional nominations, three of which were different individuals from the nominations submitted by the ATA membership.

Overall, there were eight unique nominees for the editor-elect position. On January 18, 2019, the following email was sent to each nominee:

*Dear ,*

*I hope this email finds you doing well and surviving the start of the semester! As Chair of the ATA Publications Committee I am pleased to inform you that you have been nominated to serve as the next JATA Editor-Elect. Congratulations!*

*At this stage of the process I am contacting nominees to gauge their interest in the position. Connie Weaver's term as the current JATA Editor ends during the summer of 2020, so we seek an Editor-Elect for summer 2019 with a start date for the term as JATA Editor during summer 2020. The Publications Committee intends to select the Editor-Elect at the 2019 ATA Mid-Year Meeting, so it can recommend one candidate to the Board of Trustees for appointment as JATA Editor-Elect to begin May 31, 2019. During the Editor-Elect period you would be interacting with and shadowing Connie Weaver to gain a deeper understanding of JATA Editor responsibilities and processes.*

*If you are interested in serving as the next JATA Editor-Elect, I ask that you submit the following items by Friday, February 15th, 2019:*

- 1) a document that describes your editorial goals and objectives,*
- 2) your current CV, and*
- 3) any other information that you believe relevant for the JATA Editor-Elect selection process.*

*The ATA Publications Committee will review all nominees' submitted materials during the ATA Mid-Year Meeting to identify the best candidate to serve as the next JATA Editor.*

*Please let me know if you have any questions. I would be happy to chat via email or a phone call.*

Of those eight, two agreed to submit Editorial Goals and Objectives and asked to be considered by the Committee.

The Publications Committee Chair, Michael Morrow, then communicated with the ATA President, Kim Key, and the Nominations Committee Chair, LeAnn Luna who the nominees were. Since Ryan Wilson was also the Publications Committee Vice-Chair, Michael asked him to recuse himself from committee deliberations.

After extensive discussion over email, the remaining members of the committee voted unanimously to select Ryan Wilson as JATA Editor-Elect. This selection was forwarded on to the Board of Trustees, who approved the selection. The editor nominee was then voted on electronically by the ATA membership in late spring. Ryan's term as Editor-Elect will begin in Summer of 2019 and his term as Editor will begin in Summer of 2020.



## 2. Recommended timeline for the *JATA* and *JLTR* Editor nomination process – update from 2017-2018

Given the recent, delayed search process for the *JLTR* Editor-Elect described in the 2017-2018 report, the Committee was charged with creating a formal mechanism for ensuring that future *JATA* and *JLTR* Editor search processes are initiated in a timely manner. To that end, the 2017-2018 Committee Chair and Co-Chair compiled the table below, to be updated periodically:

<b>Timing of <i>JATA</i> Senior Editor Selection by Publications Committee</b>			
Senior Editor	Senior Editor Term Starts	Senior Editor-Elect Term	Selection Year
John Phillips	Summer 2011	2010-11	2009-10
Ken Klassen	Summer 2014	2013-14	2012-13
Connie Weaver	Summer 2017	2016-17	2015-16
Ryan Wilson	Summer 2020	2019-20	2018-19
???	Summer 2023	2022-23	2021-22
???	Summer 2026	2025-26	2024-25
???	Summer 2029	2028-29	2027-28
<b>Timing of <i>JLTR</i> Senior Editor Selections by Publications Committee</b>			
Senior Editor	Senior Editor Term Starts	Senior Editor-Elect Term	Selection Year
Roby Sawyer	Summer 2015	2014-15	2013-14
Blaise Sonnier	Summer 2018	2017-18	2016-17
???	Summer 2021	2020-21	2019-20
???	Summer 2024	2023-24	2022-23
???	Summer 2027	2026-27	2025-26
???	Summer 2030	2029-30	2028-29

The 2018-2019 Publications Committee determined that this table should be included in the final Publications Committee Report each year as recommended by Sonja Rego (2017-18 Chair), as that report is required each year and the outgoing Committee Chair could be charged with reviewing and updating the table each year, as necessary.

## 3. Revisions to Publications Committee Handbook

Multiple revisions need to be made to the Publications Committee Handbook – Michaela Morrow (outgoing Chair) and Kim Key (outgoing ATA President) proposed edits and sent them to Diana Falsetta (incoming ATA President) and Blaise Sonnier (JLRT editor) for input. This document will be shared with the incoming Publications Committee Chair (Ryan Wilson) along with the Publications Committee final report.

#### 4. Submission of CVs During Review Process to Gauge Conflict of Interest

In July of 2018, Blaise Sonnier (editor of JLTR) submitted the following question to the Publications Committee:

*The guidelines for assigning reviewers for papers requires that the Editor confirm that the reviewers assigned to a paper are not prior co-authors, colleagues or on the dissertation committee of the authors to avoid conflicts of interest. To fulfill this requirement, I have been looking up CVs (some not available), doing searches on Google scholar, etc. to figure out who is excluded from being a reviewer.*

*To make the conflict-check easier to complete, could authors be required to provide the following with their manuscript:*

- *Graduate degree granting schools*
- *List of advisors on dissertation*
- *List of co-authors on papers*
- *Current and past university affiliations?*

*It would seem logical to ask authors to submit the foregoing with their manuscripts. This would eliminate lots of time figuring out conflicts of interest to identify potential reviewers. Is this something that an individual Editor can request or is this something that the Publications Committee should approve first?*

The Committee discussed via email and agreed that such a process would be both useful and helpful to the Editors of JATA and JLTR. However, it was determined that this issue would go first through the AAA Publications Committee. It was not on the agenda or discussed at AAA in 2018, it could be added to the agenda for 2019 if the income Publications Committee Chair would like to address it.

## **ATA Regional Programs Committee Report**

### ***Charges:***

1. Establish contact with the AAA Regional Vice President and the regional program chairs to ensure that the ATA is represented on all regional programs.
2. Assist the Regional Vice President and program chairs in organizing sessions on tax research and tax educational issues. Identify at least one tax-related panel session to recommend for each regional program.
3. Work with the ATA President to send an email to ATA members notifying them of submission deadlines for all regional meetings and encouraging submission of work and attendance at regional meetings.
4. Consider how the ATA can use the regional meetings to attract new members.
5. Develop a description of procedures used to coordinate the Regional Programs that may be updated and passed on to successive Regional Programs Committee Chairs.

### ***Activities:***

The committee attempted the charges, above, but found it difficult to identify and interact with regional program chairs because no formal coordination procedures between the regions and ATA are in place. The committee then surveyed ATA members regarding their satisfaction with the tax sessions at regional meetings. Members were asked to participate in the survey via three emails from the ATA/AAA in the spring of 2019. We received 67 responses to the survey. Key findings are:

- 70% of ATA respondents do not attend AAA regional meetings. Reasons for not attending varied. Less than 25% said that they did not attend because of too few tax research or tax educational sessions.
- Among the 30% of ATA respondents who attend AAA regional meetings, 56% are satisfied with the number of tax research and tax educational sessions at the regional meetings. Dissatisfaction with the meetings was largely because of too few tax educational sessions.

### ***Observations:***

AAA regions appear to operate independent of each other. ATA involvement in regional meetings seems unnecessary and unexpected. Many regional program committees rotate members each year, as do the members of the ATA Regional Programs Committee. If coordination between the regions and ATA is desired, procedures should be established by the AAA rather than on an ad hoc basis by the ATA Regional Programs Committee.

### ***Recommendation:***

Reassess whether the ATA Regional Programs Committee is necessary.

# Welcome



**American  
Accounting  
Association**

American Taxation  
Association

**\* During the past year have you attended one or more AAA regional meetings?**

- ☐ Yes  
☐ No

**\* Why did you not attend? (select all that apply)**

- ☐ Not enough tax research sessions  
☐ Not enough tax educational sessions  
☐ Not enough networking opportunities  
☐ Not convenient (location, time of year)  
☐ Not cost effective (too expensive)  
☐ Other

**\* Which one/s? (select all that you attended)**

- ☐ Northeast  
☐ Southeast  
☐ Mid-Atlantic  
☐ Ohio  
☐ Southwest  
☐ Western

**\* Were you satisfied with the number of tax research and tax educational sessions at the meeting/s you attended?**

- ☐ Yes  
☐ No

**\* Why were you dissatisfied? (select all that apply)**

- ☐ Not enough tax research sessions  
☐ Not enough tax educational sessions  
☐ Not enough quality tax sessions  
☐ Not enough networking opportunities  
☐ Not cost effective (too expensive)  
☐ Unsatisfactory location or hotel  
☐ Other

**In which AAA region do you work?**

- ☐ Northeast  
☐ Southeast  
☐ Mid-Atlantic  
☐ Midwest  
☐ Ohio  
☐ Southwest  
☐ Western

**Thank you for your participation. If you have any additional comments or suggestions for the ATA Regional Programs Committee, please add them below.**

# Results for: ATA Regional Programs Committee

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Welcome

\*1) During the past year have you attended one or more AAA regional meetings?

		Response (%)	Responses
Yes	<div></div>	29.85	20
No	<div></div>	70.15	47
Answered Question			67
Skipped Question			0

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No, did not attend AAA regional meeting

\*2) Why did you not attend? (select all that apply)







		Response (%)	Responses
Not enough tax research sessions	<div></div>	13.43	9
Not enough tax educational sessions	<div></div>	10.45	7
Not enough networking opportunities	<div></div>	2.99	2
Not convenient (location, time of year)	<div></div>	26.87	18
Not cost effective (too expensive)	<div></div>	16.42	11
Other	<div></div>	29.85	20
Answered Question			43
Skipped Question			24

Other
School won't pay
Already attend the AAA Annual Meeting, APLG Meeting, and usually the ATA mid-yearr.
Too many conferences to go to
Too many conferences in a year, start to overload
Unaware of them !!
Less valuable than mid year meeting
Go to enough tax conferences already--ATA every year, AAA many years, UNC/Illinois/TX-Waterloo many years, EY Tax Educators, etc.
Didn't even occur to me to go and I have always assumed the quality is low.
department values the mid year and annual meetings higher than the regional meeting
Still a first year PhD student
Schedule conflicts.
All of the above.
Unsure of student participation
In general, I have found the quality of papers and other presentations at regional meetings to be lacking
busy with work; attending other meetings
school wont pay unless I present
I generally only go if it is within a short drive and I can just go for the day. Typically, the topics aren't things that have interested me. I'm not crazy about paper presentations. Unless I'm looking to present something, which I don't too often, I don't tend to go.



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## Yes, attended AAA regional meeting

\*3) Which one/s? (select all that you attended)

		Response (%)	Responses
Northeast		26.09	6
Southeast		13.04	3
Mid-Atlantic		8.70	2
Ohio		17.39	4
Southwest		26.09	6
Western		8.70	2
Answered Question			18
Skipped Question			49





\*4) Were you satisfied with the number of tax research and tax educational sessions at the meeting/s you attended?

		Response (%)	Responses
Yes		55.56	10
No		44.44	8
Answered Question			18
Skipped Question			49

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## Dissatisfied with AAA regional meeting

\*5) Why were you dissatisfied? (select all that apply)

		Response (%)	Responses
Not enough tax research sessions		26.67	4
Not enough tax educational sessions		53.33	8
Not enough quality tax sessions		13.33	2
Not enough networking opportunities		0.00	0
Not cost effective (too expensive)		6.67	1
Unsatisfactory location or hotel		0.00	0
Other		0.00	0
Answered Question			8
Skipped Question			59

**Other**

However, I know the program is largely shaped by the papers and panels that are submitted to the meeting.

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## Region of response

6) In which AAA region do you work?

		Response (%)	Responses
Northeast	<div></div>	20.00	11
Southeast	<div></div>	25.45	14
Mid-Atlantic	<div></div>	9.09	5
Midwest	<div></div>	9.09	5
Ohio	<div></div>	7.27	4
Southwest	<div></div>	18.18	10
Western	<div></div>	10.91	6
		Answered Question	55
		Skipped Question	12

7) Thank you for your participation. If you have any additional comments or suggestions for the ATA Regional Programs Committee, please add them below.

Responses (3)
I do not work in any of the regions. I am in Canada.
Please add more teaching content!
ThThe survey did not show the midwest region meeting. That is one I attended recently.



## **ATA Research Resources and Methodologies Committee 2018-2019**

June 5, 2019

Members: Bridget Stomberg (co-chair), Erin Towery (co-chair), William (Billy) Brink, Janie Casello Bouges, Shannon Chen, Mary Cowx, Lisa De Simone, Paul Demere, Scott Dyreng, Alexander Edwards, Michelle Harding, Brad Hepfer, Jing Huang, Colin Koutney, Mollie Mathis, Frank Murphy, John Robinson, Jane Song, Shane Stinson, Steven Utke, Mary Vernon, Brian Wenzel, Jaron Wilde, Brady Williams, Brian Williams, and Junwei Xia.

Bridget Stomberg and Erin Towery will be present at the AAA annual meeting to answer questions.

### **Charges and activity to date:**

- 1. In coordination with the Midyear Committee, plan and administer research sessions at the ATA Midyear Meeting. This includes the solicitation and selection of papers, speakers, moderators and discussants as needed.**

We received 67 papers combined for the concurrent research sessions, 22 of which were also submitted to the JATA conference. We scheduled ten research sessions at the midyear meeting, including 28 papers and discussants in concurrent sessions in the program. The final list of papers, presenters, discussants, and moderators is listed at the bottom of the report.

- 2. In coordination with the Midyear and New Faculty Concerns Committees, plan and administer a New Faculty/Doctoral Student research session at the Midyear Meeting. This includes the solicitation and selection of papers to be presented as well as selection of moderators and/or discussants.**

Rather than organize one specific New Faculty/Doctoral Student research session, we included New Faculty/Doctoral Student presentations throughout the program. Several presenters and discussants on the program were New Faculty/Doctoral Students.

- 3. Establish the guidelines for submission of all research papers to the 2018 ATA Midyear Meeting. In conjunction with the ATA VP, post a call for papers with the relevant guidelines on the ATA website.**

We coordinated with Pete Lisowsky to post the call for all research papers on the ATA website. We also coordinated the submission deadline with Connie Weaver (JATA editor) so that the deadline matched that of the JATA conference. We used All Academic, an online submission system, to process submissions to the midyear meeting. All Academic is maintained by the AAA and is provided to the ATA free of charge. The AAA webmaster creates a website for the ATA midyear meeting and provides administrator access to the Committee chair(s).

- 4. In coordination with the Midyear Committee, select papers for inclusion in the Research Forum.**

Because we were able to accommodate 28 papers in concurrent sessions, we did not select papers for inclusion in a Research Forum at the 2019 midyear meeting.

**5. Develop a description of the activities of the Research Resources and Methodologies Committee and its Chairs that may be updated and passed on to successive Chairs.**

The current charges of the committee fairly describe the activities of the committee. The vast majority of the workload undertaken by the committee is the review and selection of papers for the research sessions at the midyear meeting, combining selected papers into research sessions and selecting discussants. Because this activity takes place in a relatively short period of time (primarily November through early January), and there is a learning curve with understanding how to use the All Academic system, we recommend that in the future, the committee should include a chair and a vice-chair, with the understanding that the vice-chair will assume the role of chair in the following year. This would allow the chair to pass on knowledge from past service to the vice-chair and help ensure smooth transitions from year to year in this critical function. This approach has been successful for other ATA committees (e.g., the ATA Doctoral Consortium committee).

Given the dramatic increase in submissions, we recommend that the mission and charges of the Research Resources and Methodologies Committee be widely publicized. We had to solicit outside help to review conference submissions this year. In addition to the 24 committee members, we solicited additional help from 30 people who were not on the committee.

For the past several years, the JATA editor has coordinated with the RR&M committee on manuscripts submitted to both the JATA Conference and the ATA Midyear Meeting research sessions. We found this to be very helpful given the large volume of submissions. We assigned reviewers for those manuscripts submitted only to the research sessions, and the JATA editor (Connie Weaver in 2019) shared with us the JATA Conference reviewers' assessments of whether the manuscripts submitted to both the JATA Conference and the ATA Midyear Meeting research sessions but not accepted for the JATA Conference should be considered for the research sessions.

Finally, although the All Academic system was helpful to the submission and review process, we found the functionality to be limited, especially for communicating with authors and discussants. We therefore recommend coordinating with the AAA to further refine the All Academic submission system.

**Research Session 1 – Friday, February 22, 2019, 12:45PM – 2:00PM**

**Moderator: Christina Lewellen, North Carolina State University**

**Tax Reporting**

*Does Private Country-by-Country Reporting Deter Tax Avoidance & Income Shifting? Evidence from BEPS Action Item 13*

**Preetika Joshi, York University**

*Discussant:* Marcel Olbert, University of Mannheim

*The Long Arm of the U.S. Tax Law: Participation Rates and Costs related to FATCA*

**Andrew Belnap, University of North Carolina – Chapel Hill**

Jacob Thornock, Brigham Young University

Braden Williams, University of Texas at Austin

*Discussant:* Anh Persson, Michigan State University

*Are Tax Havens and Offshore Financial Centers Cracked Down? A Study on the International Standard of Exchange of Information on Request*

Yijun Li, University of Kansas

**Mark Ma, American University**

*Discussant:* Christina Lewellen, North Carolina State University

**Research Session 2 – Friday, February 22, 2019, 12:45PM – 2:00PM**

**Moderator: Dan Lynch, University of Wisconsin - Madison**

**Taxes and Corporate Decisions**

*Capital Structure: Debt, Equity, and Government Subsidies*

**Ryan Hess, University of Texas at Austin**

*Discussant:* Dan Lynch, University of Wisconsin - Madison

*The Effects of the Tax Cuts & Jobs Act of 2017 on Defined Benefit Pension Contributions*

Fabio Gaertner, University of Wisconsin - Madison

Dan Lynch, University of Wisconsin - Madison

**Mary Vernon, University of Wisconsin - Madison**

*Discussant:* Frank Murphy, University of Connecticut

*Whose Taxes Matter? The Effects of Institutional Ownership on Dividend Payout Policy around Tax Rate Changes*

**Trent Krupa, University of Connecticut**

Steve Utke, University of Connecticut

*Discussant:* Matthew Erickson, Virginia Tech University

### **Research Session 3 – Friday, February 22, 2019, 2:10PM – 3:25PM**

**Moderator:** Michelle Hutchens, University of Illinois at Urbana-Champaign

#### **Tax Disclosures**

*The Determinants and Information Content of Management Voluntary Effective Tax Rate Guidance*

Xi (Novia) Chen, University of Houston

**Sabrina Chi, Texas Tech University**

Terry Shevlin, University of California - Irvine

*Discussant:* Anne Ehinger, Florida State University

*The Impact of Increased Tax Return Reporting on Financial Statement Tax Disclosure Quality*

**Michelle Harding, Virginia Tech University**

*Discussant:* Michelle Hutchens, University of Illinois at Urbana Champaign

*Voluntary Disclosure, Competition, and Litigation Risk: Evidence from the American Taxpayer Relief Act of 2012*

**Frank Murphy, University of Connecticut**

Sarah Parsons, University of Connecticut

*Discussant:* Jennifer Glenn, Texas A&M University

### **Research Session 4 – Friday, February 22, 2019, 2:10PM – 3:25PM**

**Moderator:** Brian Wenzel, McGill University

#### **Who influences corporate taxes?**

*Auditor Tax Advisory Services and Clients' Tax Avoidance: Do Auditors Draw a Line in the Sand for Tax Advisory Services?*

**Wayne Nesbitt, Michigan State University**

Anh Persson, Michigan State University

Joanna Shaw, Michigan State University

*Discussant:* Brian Wenzel, McGill University

*The Reputation Costs of Tax Avoidance: Evidence from Glassdoor.com Employee Surveys*

**Yoojin Lee, Cal State University – Long Beach**

Shaphan Ng, University of California – Irvine

Terry Shevlin, University of California – Irvine

Aruhn Venkat, University of California – Irvine

*Discussant:* Shannon Chen, University of Arizona

*What Happens after the Wedding? Debtholders' Reaction to Tax Avoidance*

Mariya Letdin, Florida State University

**Cathryn Meegan, Florida State University**

Miles Romney, Florida State University

Clemon Sirmans, Florida State University

*Discussant:* Paul Demere, University of Georgia

**Research Session 5 – Saturday, February 23, 2019, 8:15AM – 9:30AM**

**Moderator: Allison Koester, Georgetown University**

**Tax Avoidance**

*What Is the Influence of Lead Independent Directors on Corporate Tax Policy?*

**Bo Gao, University of Nebraska - Lincoln**

Thomas Omer, University of Nebraska - Lincoln

*Discussant:* Junwei Xia, Indiana University - Bloomington

*Tax Avoidance, Uncertainty, and Firm Risk*

**Michelle Hutchens, University of Illinois at Urbana-Champaign**

Sonja Rego, Indiana University - Bloomington

Brian Williams, Indiana University - Bloomington

*Discussant:* Allison Koester, Georgetown University

*What Happens to Tax Aggressiveness when Workers Enter the Boardroom?*

Cristi Gleason, University of Iowa

Sascha Kieback, University of Münster

**Martin Thomsen, University of Münster**

Christoph Watrin, University of Münster

*Discussant:* Ben Yost, Boston College

**Research Session 6 – Saturday, February 23, 2019, 8:15AM – 9:30AM**

**Moderator: Jennifer Luchs, University of Connecticut**

**Income Shifting**

*What Is the Cost of the Indefinitely Reinvested Foreign Earnings (APB 23) Assertion?*

**Jane Song, University of Georgia**

*Discussant:* Steve Utke, University of Connecticut

*Digital Information Technology and Effective Transfer Pricing – Evidence from the Field*

Sven-Eric Baersch, Flick Gocke Schaumburg

Marcel Olbert, University of Mannheim

**Valentin Quinkler, Kiel University**

*Discussant:* Jing Huang, Virginia Tech University

*The Effect of Changes in Income Shifting on Local Managers' Financial Reporting Decisions*

Kenneth Klassen, University of Waterloo

**Cinthia Valle Ruiz, IESEG School of Management**

*Discussant:* Jane Song, University of Georgia

**Research Session 7 – Saturday, February 23, 2019, 9:40AM – 10:30AM**

**Moderator: William Brink, Miami University of Ohio**

**Experimental Research in Taxation**

*Consumer Reactions to Tax Avoidance – Evidence from the United States and Germany*

Inga Hardeck, European University Viadrina

**James William Harden, University of North Carolina – Greensboro**

David Upton, University of North Carolina - Greensboro

*Discussant:* James Lawson, University of Alabama

*The Impact of Corporate Tax Management, Voluntary Disclosure, and Economic Development on CSR Perceptions*

**Shannon Jemiolo, University of Oklahoma**

*Discussant:* William Brink, Miami University of Ohio

**Research Session 8 – Saturday, February 23, 2019, 9:40AM – 10:30AM**

**Moderator: Brad Hepfer, Texas A&M University**

**Investor Level Taxes**

*Insider Trading Profitability and Capital Gains Taxes*

**Nathan Goldman, University of Texas at Dallas**

Naim Bugra Ozel, University of Texas at Dallas

*Discussant:* Michelle Nessa, Michigan State University

*Investor Taxes and Option Prices*

**Paul Mason, Baylor University**

Steve Utke, University of Connecticut

*Discussant:* Brad Hepfer, Texas A&M University

**Research Session 9 – Saturday, February 23, 2019, 11:00AM – 12:15PM**

**Moderator: Miles Romney, Florida State University**

**Other (Non-Federal) Taxes**

*Consumption Taxes and Corporate Tax Planning - Evidence from European Service Firms*

Marcel Olbert, University of Mannheim

**Ann-Catherin Werner, University of Mannheim**

*Discussant:* Ben Osswald, University of Wisconsin - Madison

*Salty Citizens: Which SALTs Contribute to State-to-State Migration?*

Amy Hageman, Kansas State University

Sean Robb, University of Central Florida

**Jason Schwebke, University of Central Florida**

*Discussant:* Ryan Hess, University of Texas at Austin

*Who Bears the Costs of the Corporate Income Tax? Evidence from State Tax Rate Changes and Firm-Level Accounting Data*

Stephen Campbell, University of Mannheim

Yoojin Lee, Cal State University – Long Beach

Terry Shevlin, University of California – Irvine

**Aruhn Venkat, University of California – Irvine**

*Discussant:* Miles Romney, Florida State University

**Research Session 10 – Saturday, February 23, 2019, 11:00AM – 12:15PM**

**Moderator: Mollie Mathis, Auburn University**

**Tax Enforcement**

*Is Tax Planning Best Done in Private?*

Jeffrey Hoopes, University of North Carolina – Chapel Hill

Patrick Langetieg, Internal Revenue Service

Edward Maydew, University of North Carolina – Chapel Hill

**Michele Mullaney, University of North Carolina – Chapel Hill**

*Discussant:* Dan Wangerin, University of Wisconsin - Madison

*Double Trouble: An Analysis of IRS Attention and Financial Reporting*

**Zackery Fox, University of Oregon**

Ryan Wilson, University of Oregon

*Discussant:* Mollie Mathis, Auburn University

*The Unintended Effect of Tax Avoidance Crackdown on Corporate Innovation*

Qin Li, Hong Kong Polytechnic University

**Mark Ma, American University**

Terry Shevlin, University of California – Irvine

*Discussant:* Braden Williams, University of Texas at Austin

## Site Selection Committee

### 2021 ATA MYM

Committee Members: Diana Falsetta; Kim Key; Lynn Comer Jones (Chair)

The Site Selection Committee is comprised of the prior 3 ATA Vice Presidents. We convened via conference call in July 2018 to begin the discussions. We proposed 3 alternatives:

- 1) Salt Lake City
- 2) Contingent f(2020 MYM)→ If Austin or Dallas/Fort Worth in 2020 then back to east coast—Nashville; if Nashville in 2020, then central location—Austin
- 3) St. Louis

The committee agreed to avoid Valentine's Day and President's Day holidays due to membership survey feedback—increased airfare and flight availability. The committee offered 3 alternative dates: 1) February 18-20, 2021; 2) February 26 & 27, 2021; and 3) March 5 & 6, 2021 to AAA for RFPs.

We requested that AAA complete the RFPs by November 1, 2018 because the 2020 alternatives/RFPs were delayed. Moreover, AAA agreed to work further in advance to gain synergies (with other sections) and as part of the agreement for ATA to hand off the MYM logistics to AAA.

The committee suggested using a multi-year contract approach to create synergies with other AAA sections. Further, we all recollected that AAA had proposed maintaining relationships with Marriott and Hilton properties to gain synergies.

The above points were communicated with Debbie Gardner, AAA. We received 3 location (and 4 hotel) alternatives (see attached). The committee discussed the options and recommend St. Louis to the Trustees.

Respectfully submitted,

Lynn Comer Jones, Ph.D., CPA



Tax Policy

Committee not active.

No report submitted.

# **FINAL REPORT OF THE 2019 ATA TEACHING AND CURRICULUM CONFERENCE PLANNING COMMITTEE**

## **Planning Committee**

Andy Cuccia, University of Oklahoma  
Mitch Franklin, Lemoyne College  
Kerry Inger, Auburn University  
Troy Lewis, Brigham Young University  
Rebekah Moore, James Madison University  
Michael Morrow (chair), Suffolk University  
Nancy Nichols, James Madison University  
Shane Stinson, University of Alabama  
Amy Yurko, Duquesne University

## Summary Report

The 5th annual ATA Teaching and Curriculum Conference was held the day prior to the ATA midyear meeting on Thursday, February 21, 2018 in Washington, DC. As in prior years, the purpose of the conference was to bring together ATA members who are interested in teaching and curriculum focused sessions and allow them to share ideas with each other.

Survey data from the 2018 conference was rich and informative. Outgoing chair Tracy Noga and incoming chair Michael Morrow met in late March 2018 to debrief on the conference. The conference was overall extremely well-received and so it seemed logical to focus on similar themes for the 2019 conference. They discussed a strategy of a general framework for the conference each year – called a “classroom toolkit” – that could be recurring themes but with a different twist each year. This can keep the content fresh and focused on what attendees tell us is important, but also keeps the committee from reinventing the wheel with planning each year. This framework is included as Appendix A in this report.

The committee met in person at AAA on Monday, August 6th from 2:15 – 3:45. As in the previous year, the committee chose to focus on sessions that were of wide appeal, timely and would result in specific implementable ideas that participants could bring back to their campuses and classrooms. We decided that each session should have a specific “take-away” so attendees could leave with something in hand after the conference was over. As mentioned in the prior year report, some ATA members indicated a desire for technical CPE type sessions but, similar to last year’s committee, we unanimously agreed this conference is not the appropriate venue for this type of session as participants prefer to use it to obtain tangible ideas and tools to implement in the classroom as opposed to technical knowledge. In addition, the technical portion (international tax) of the 2018 conference run by Deloitte was too in-depth for most participants, so the committee agreed that we needed a different approach with this year’s sponsor (PwC) when selecting portions of the program in which they would participate.

We also discussed the selection of the keynote speaker in the morning - Charlie Bame-Aldred, co-founder of the HUB of Analytics (<http://www.hubae.org/>). The HUB provides open access resources to educators and Charlie agreed to provide hands-on experience and turnkey solutions for attendees with a tax case using Tableau. In addition, he works closely with PwC, so it was determined that he could help us with discussions about involvement of PwC representatives on the program.

As part of our in-person planning but also over a few conference calls, we brainstormed session ideas based on topic areas of interest to our membership. We used an excel spreadsheet to keep track of brainstorming, planning and the schedule. This was passed down from Tracy Noga and will be informally passed from one chair to the next each year. As mentioned above, we determined that there would be a technical keynote in the morning and then a “master teacher” keynote in the afternoon. Committee member Nancy Nichols engaged Professor Joe Hoyle from the University of Virginia, who put on an excellent afternoon session. We also decided to engage

firm representatives (the committee chair was told via a few phone calls that representatives from *all* firm sponsors should be engaged and present each year at the conference, not just the current year sponsor) through a session where they discussed a day in the life in public accounting for a tax professional.

A call for submissions to the teaching conference went out in September. Instead of a broad teaching tips theme, committee members selected a few broad themes – current trends to make intro tax interesting, campus 2 clients authors, oral presentation skills, and incorporating international tax as a one or two day lesson into another tax course – and wrote the call for papers to ask for those topics. 16 submissions were made to the AAA system (which, as noted in last year’s report, is archaic, cumbersome and not useful for these types of non-research submissions) and were reviewed by committee members. Seven submissions were low-quality and were rejected. Nine submissions were accepted, with two of these submissions recommended to the ATA midyear meeting teaching sessions rather than the TCC.

The remaining seven accepted papers were either a fit for the aforementioned topic sessions or were part of the Research Roundtable Session Pitch and Discussion. This session was five papers focusing on different tax education topics. Each author had three minutes to “pitch” their paper (similar to Pecha Kucha) to the audience, then attendees could go from table to table and sit with authors and ask questions and get more detail. For the other sessions on the agenda, committee members also reached out to colleagues (or authors, in the case of the Campus 2 Clients session) to ask them to present on the selected topics where there were not enough submissions.

Registration for the meeting, as in prior years, was not dependent on attending the midyear meeting. Although, some participants did say that they were staying for the midyear meeting and would not have attended otherwise if they had not come to the T&C Conference. This year’s conference had 77 registered paid participants, and we had advertised a cap of 80 to allow for conversation amongst participants in a more informal setting. Registration was \$85/person. This registration number does not include the firm participants.

Survey participation was low this year, with only 24 participants providing feedback via the post conference survey. Overall, participants who responded were happy with the conference. For next year’s conference the topics of most interest are teaching tips and techniques followed by increasing student interest in taxation, and a session on the graduate tax research course.

Sponsorship for the conference has rotated amongst the firms. Funding for this year's conference was from PwC (\$6,000). All food and rooms were organized by AAA Headquarters, with feedback from the committee chair.

**2019 Teaching and Curriculum Conference  
Budgeted Income and Expenses**

Sponsorship	6,000
TCC Registration Fees	7,125
Total Revenue	\$13,125
Food and Beverage	17,000
Audio/Visual	2,000
Total Expenses	\$19,000
Net Revenue/(Expense)	(5,875)

**2019 Teaching and Curriculum Conference  
Actual Income and Expenses**

Sponsorship	6,000
TCC Registration Fees (\$85 * 77)	6,555
Total Revenue	\$12,555
Food and Beverage	16,955
Audio/Visual	1,276
Speaker Expense	771
Bank Fees	213
Total Expenses	\$19,215
Net Revenue/(Expense)	(6,660)

## **Appendix A**

### American Taxation Association Teaching and Curriculum Conference

#### Proposed Framework of a Classroom Toolkit

1. Using technology in your classroom/technology to save time/technical agility
2. Using data analytics in your classroom
3. Hot topic/something difficult to teach/something new to teach
4. Communication skills – writing and speaking
5. Gamification/engagement in class/attention and interest
6. Ethics
7. Assurance of learning
8. What do master teachers do?
9. Connecting classroom activities and assignments to future careers
10. Keeping up with tax policy and incorporating it into the classroom
11. Content and structure of a tax course

One Big 4 firm sponsors each year – in 2019 it is PwC.

Tax Adviser – Campus 2 Classroom authors could be invited each year.

## **Appendix B**

### **ATA Teaching Conference- Thursday, February 21, 2019**

7:30 am–8:30 am	Breakfast and Mentoring Session for junior faculty <i>Moderators: Nancy Nichols, James Madison University and Rebekah Moore, James Madison University</i>
8:30 am–10:45 am	Open Educational Resources for Teaching Data Analytics in Your Tax Classroom <i>Moderator: Michael Morrow, Suffolk University</i> <i>Presenter: Charles Bame-Aldred, Co-Founder, HUB of Analytics Education (www.hubae.org)</i>
10:45 am–11:00 am	Break
11:00 am–12:00 pm	Behind the Spreadsheet: A Day in the Life of a Public Accounting Tax Professional <i>Moderator: Kerry K. Inger, Auburn University</i> <i>Presenters: Tax Professionals in Public Accounting:</i> Jordan Hansen, Deloitte <a href="mailto:jorhansen@deloitte.com">jorhansen@deloitte.com</a> Lindsey Brake, KPMG <a href="mailto:lbrake@kpmg.com">lbrake@kpmg.com</a> Debbie Shi, GT <a href="mailto:debbie.shi@us.gt.com">debbie.shi@us.gt.com</a> Tracie Lopez, PwC <a href="mailto:tracie.lopez@pwc.com">tracie.lopez@pwc.com</a>
12:00 pm–1:00 pm	Lunch
1:00 pm – 2:00 pm	Roundtable Research Session Pitch and Discussion: Choose Your Own Tax Teaching Adventure <i>Moderator: Andy Cuccia, University of Oklahoma</i> <ol style="list-style-type: none"><li>1. <i>Incorporating Tax Analytics</i> Anu Varadharajan, Tulane University</li><li>2. <i>Teaching Tax Policy using graphs from Zucman (2014)</i> Dov Fischer, Brooklyn College</li><li>3. <i>S Corporations and IRC Section 199A: Tax Planning and Projections</i> Lauren A. Cooper, West Virginia University; Kim G Key, Auburn University; Mollie E. Mathis, Auburn University</li><li>4. <i>The Downside of a Discharged Student Loans: Income Taxes &amp; Income Limitations</i> Louise Single, St Edward's University; Carolyn Conn, Texas State University; Christopher Proschko, Texas State University</li><li>5. <i>Tips or Gifts? Who Decides?</i> Gregory P. Tapis, Missouri State University; Spencer Usrey, University of Tennessee-Chattanooga</li></ol>
2:00 pm – 3:00 pm	Secrets of a Master Teacher <i>Moderators: Nancy Nichols, James Madison University and Rebekah Moore, James Madison University</i> <i>Presenter: Joe Hoyle, David Meade White Distinguished Teaching Fellow, University of Richmond</i>
3:00 pm–3:15 pm	Break

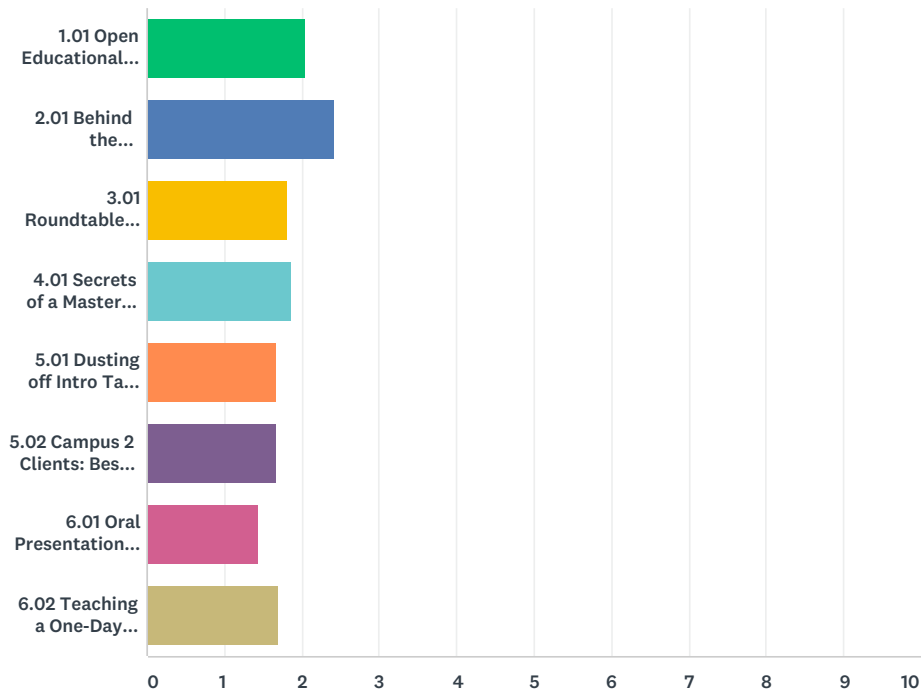
- 3:15 pm–4:20 pm      Dusting off Intro Tax: Strategies for Engaging Students with Current Trends  
*Moderator: Shane Stinson, University of Alabama*
- *Griswold Family Tax Case: Leveraging VOIP, Gmail, and Pop Culture for a Realistic Return Preparation*  
J.T. Eagan, Purdue University Northwest
  - *Taxes: Taking a Bite out of Bitcoin*  
Mollie E. Mathis, Auburn University; Kerry K. Inger, Auburn University
  - *Flipping the Intro Tax Class: Innovation or Cure for Binge Watching?*  
Shane Stinson, University of Alabama
- 3:15 pm–4:20 pm      Campus 2 Clients: Best Practice From the Experts  
*Moderator: Mitchell Franklin, LeMoyne College*
- *Incorporating Tax Policy into the First Tax Course*  
Julia M. Camp, Providence College
  - *Using Big Data to Identify Tax Risk*  
William Brink, Miami University; Victoria Hansen, University of North Carolina at Wilmington
  - *Data Analytics: A High-Level Introduction for Accounting Practitioners*  
Andrew Bauer, University of Waterloo
- 4:25 pm–5:30 pm      Oral Presentation Skills: Help Your Students Develop Their Face-to-Face Communication Skills in the Digital Age  
*Moderator: Amy J.N. Yurko, Duquesne University*
- *Fake It to Make It: Helping Students Interact with Future Tax Clients Through Mock Interviews*  
Christine Cheng, The University of Mississippi
  - *To Debate or Not to Debate: What are the Benefits In a Tax Classroom?*  
Julia M. Camp, Providence College
  - *Presentations for Any Size Classroom: Using Rulings and Regulations to Ensure You Hear All Student Voices*  
Amy J. N. Yurko, Duquesne University
- 4:25 pm–5:30 pm      Teaching a One-Day International Tax Lesson to Intro Students is Doable....Trust Me  
*Moderator: Troy Lewis, Brigham Young University*  
*Presenters: Troy Lewis, Brigham Young University; Ed Outslay, Michigan State University*
- 6:00 pm–7:00 pm      Reception



**Appendix C – see attached survey results**

## Q9 TCC: Please rate the sessions you attended

Answered: 24 Skipped: 87



	SUPERIOR	EXCELLENT	AVERAGE	FAIR	UNSATISFACTORY	N/A	TOTAL	WEIGHTED AVERAGE
1.01 Open Educational Resources for Teaching Data Analytics in Your Tax Classroom	12.50% 3	62.50% 15	16.67% 4	0.00% 0	0.00% 0	8.33% 2	24	2.05
2.01 Behind the Spreadsheet: A Day in the Life of a Public Accounting Tax Professional	9.09% 2	36.36% 8	36.36% 8	4.55% 1	0.00% 0	13.64% 3	22	2.42
3.01 Roundtable Research Session Pitch and Discussion: Choose Your Own Tax Teaching Adventure	21.74% 5	65.22% 15	4.35% 1	0.00% 0	0.00% 0	8.70% 2	23	1.81
4.01 Secrets of a Master Teacher	34.78% 8	47.83% 11	13.04% 3	4.35% 1	0.00% 0	0.00% 0	23	1.87
5.01 Dusting off Intro Tax: Strategies for Engaging Students with Current Trends	16.67% 3	33.33% 6	0.00% 0	0.00% 0	0.00% 0	50.00% 9	18	1.67
5.02 Campus 2 Clients: Best Practice From the Experts	27.78% 5	33.33% 6	5.56% 1	0.00% 0	0.00% 0	33.33% 6	18	1.67

## 2019 ATA Midyear Meeting Survey

6.01 Oral Presentation Skills: Help Your Students Develop Their Face-to-Face Communication Skills in the Digital Age	33.33% 6	11.11% 2	5.56% 1	0.00% 0	0.00% 0	50.00% 9	18	1.44
6.02 Teaching a One-Day International Tax Lesson to Intro Students is Doable....Trust Me	35.29% 6	29.41% 5	11.76% 2	0.00% 0	0.00% 0	23.53% 4	17	1.69

#	COMMENTS FOR "1.01 OPEN EDUCATIONAL RESOURCES FOR TEACHING DATA ANALYTICS IN YOUR TAX CLASSROOM"	DATE
1	I was fine, but it was a bit fast for some at my table. And, once they lost their place they could not catch up.	3/11/2019 7:18 PM
2	The presenters need to include a SALT expert on their team. Thank goodness that they asked for a comment from an audience member who was a SALT expert because they were training professors to allocate expenses that could not be allocated for purposes of the state tax returns. Imagine that the attendees take bad information back to their classrooms and spread it around	3/8/2019 2:24 PM
3	Once you got behind on any area you were unable to catch up. By the end of the session no one in our table was following what was going on.	3/8/2019 10:05 AM
4	I missed this because my travel was delayed - was looking forward to attending this session	2/25/2019 1:13 PM
5	tried to do much in the time given...	2/23/2019 3:45 PM
6	Tried to accomplish too much. State sales tax data is not helpful for the intro tax class.	2/23/2019 10:29 AM
#	COMMENTS FOR "2.01 BEHIND THE SPREADSHEET: A DAY IN THE LIFE OF A PUBLIC ACCOUNTING TAX PROFESSIONAL"	DATE
1	The panel were not typical tax professionals. All were consultants and most were Washington National Tax which is the cream of consultants.	3/8/2019 2:24 PM
2	I missed this because my travel was delayed - was looking forward to attending this session	2/25/2019 1:13 PM
3	Maybe in the future save more time for audience questions, but great session	2/23/2019 8:52 PM
4	I wanted to know what my students need me to teach them now, not things they should do once they start their careers.	2/23/2019 5:31 PM
#	COMMENTS FOR "3.01 ROUNDTABLE RESEARCH SESSION PITCH AND DISCUSSION: CHOOSE YOUR OWN TAX TEACHING ADVENTURE"	DATE
1	Great handouts	3/8/2019 10:05 AM
2	These were all really good. It is a bit difficult to get around to all of them, so maybe a more structured "switch" after 5 minutes or so would be helpful. Then the presenter doesn't have to repeat themselves as much every time a new person joins.	2/25/2019 11:21 AM
3	I liked how this session allowed us to get multiple unique ideas from several different sources at the same time.	2/24/2019 12:08 PM
4	Great idea, would be nice to have a few more topics so people are spread across tables better	2/23/2019 8:52 PM
5	needed more space to pull this off	2/23/2019 3:45 PM
6	a bit unorganized and more round tables were needed	2/23/2019 10:29 AM
#	COMMENTS FOR "4.01 SECRETS OF A MASTER TEACHER"	DATE
1	He's from a highly-regarded, private institution. Although I appreciate his experiences and advice I don't think they would work for the broader range of institutions.	3/11/2019 7:18 PM
2	I don't think he offered too much insight.	2/24/2019 12:32 PM
3	I found his perspective on teaching instructional and reflective.	2/24/2019 12:08 PM
4	energetic but he is really full of himself....	2/23/2019 3:45 PM
#	COMMENTS FOR "5.01 DUSTING OFF INTRO TAX: STRATEGIES FOR ENGAGING STUDENTS WITH CURRENT TRENDS"	DATE
	There are no responses.	
#	COMMENTS FOR "5.02 CAMPUS 2 CLIENTS: BEST PRACTICE FROM THE EXPERTS"	DATE
1	I presented - but I thought the other presenters were excellent (not sure about me!)	2/23/2019 8:03 PM

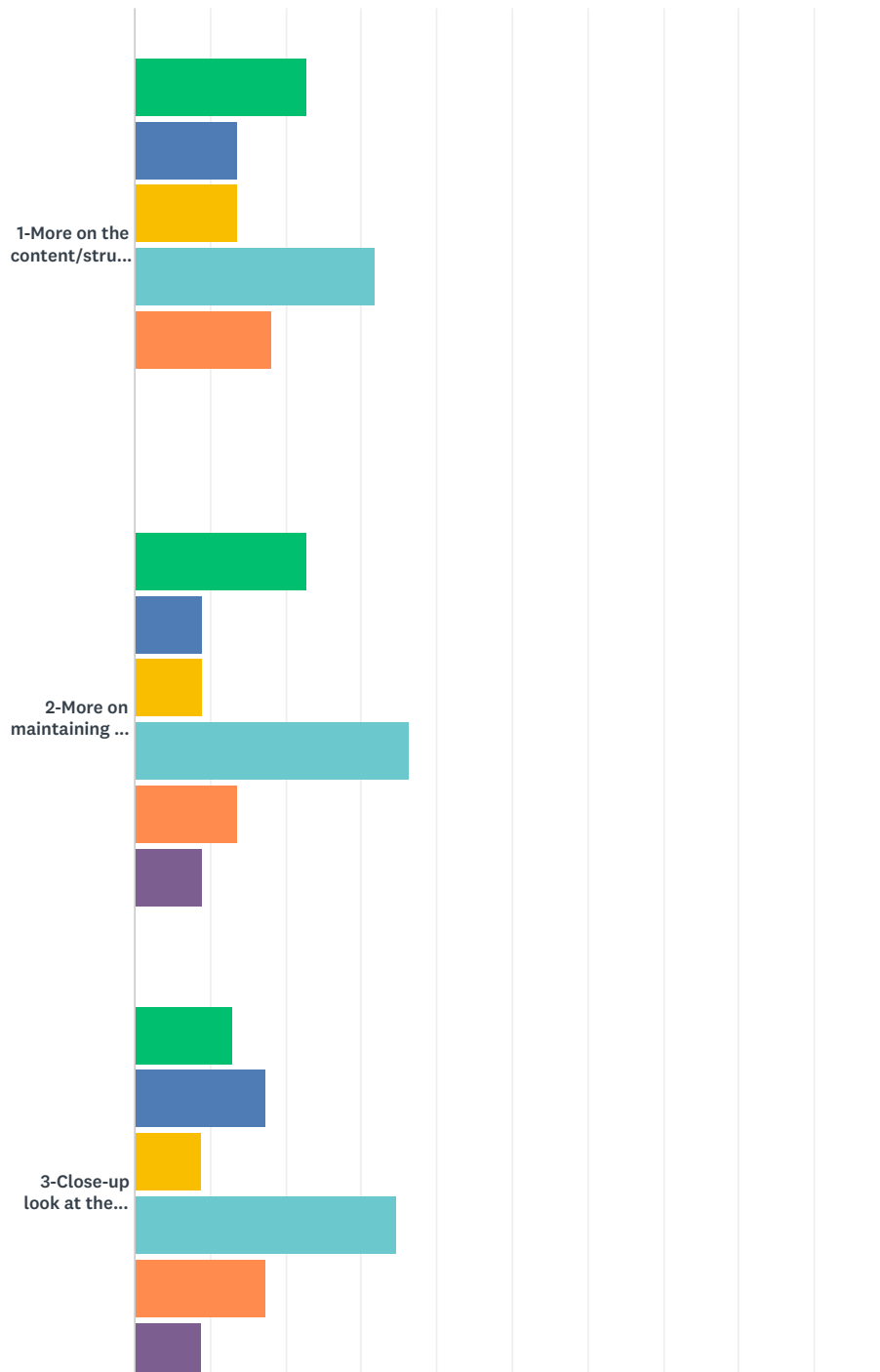
## 2019 ATA Midyear Meeting Survey

#	COMMENTS FOR "6.01 ORAL PRESENTATION SKILLS: HELP YOUR STUDENTS DEVELOP THEIR FACE-TO-FACE COMMUNICATION SKILLS IN THE DIGITAL AGE"	DATE
1	I presented - but I'm rating the other presenters as excellent (not sure about me!)	2/23/2019 8:03 PM
#	COMMENTS FOR "6.02 TEACHING A ONE-DAY INTERNATIONAL TAX LESSON TO INTRO STUDENTS IS DOABLE....TRUST ME"	DATE
1	I enjoyed this session, but it was kind of preaching to the choir. I think most of the attendees were international tax folks. We just want more time to address the topic properly. I like the idea of including a day or two of international aspects in every tax class.	3/8/2019 2:24 PM

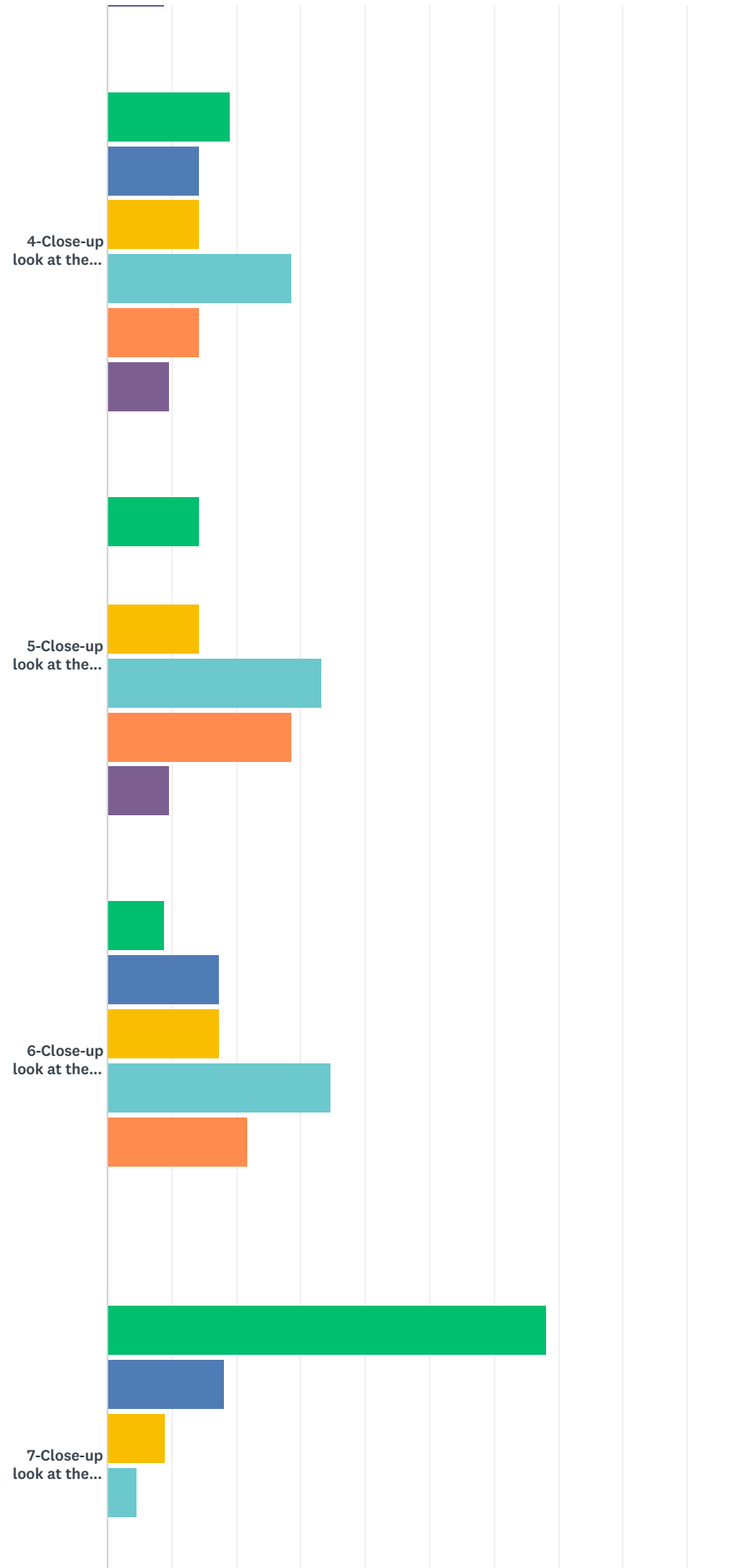
**Q10 TCC:** Please rate your interest in seeing the following topics included in a future Teaching and Curriculum Conference. If you believe any might be a good candidate for an extended session, please indicate it as such.

Use the comment field to add items you would like to see, clarify your interest in a listed topic, and/or to provide any additional ideas or feedback about the program. Of the factors selected, please rank in order of importance with one being no interest at all and five being extremely interested.

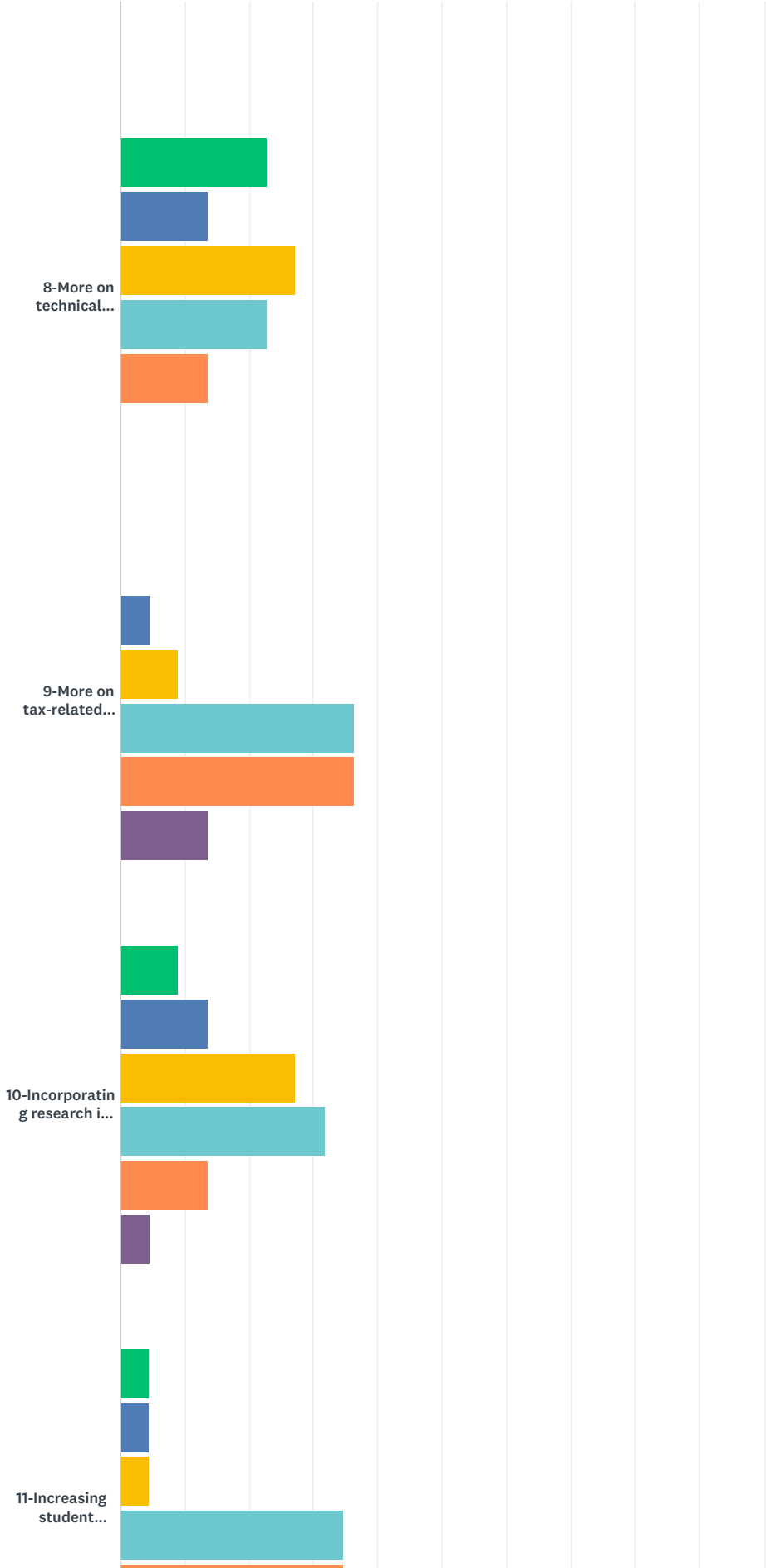
Answered: 23 Skipped: 88



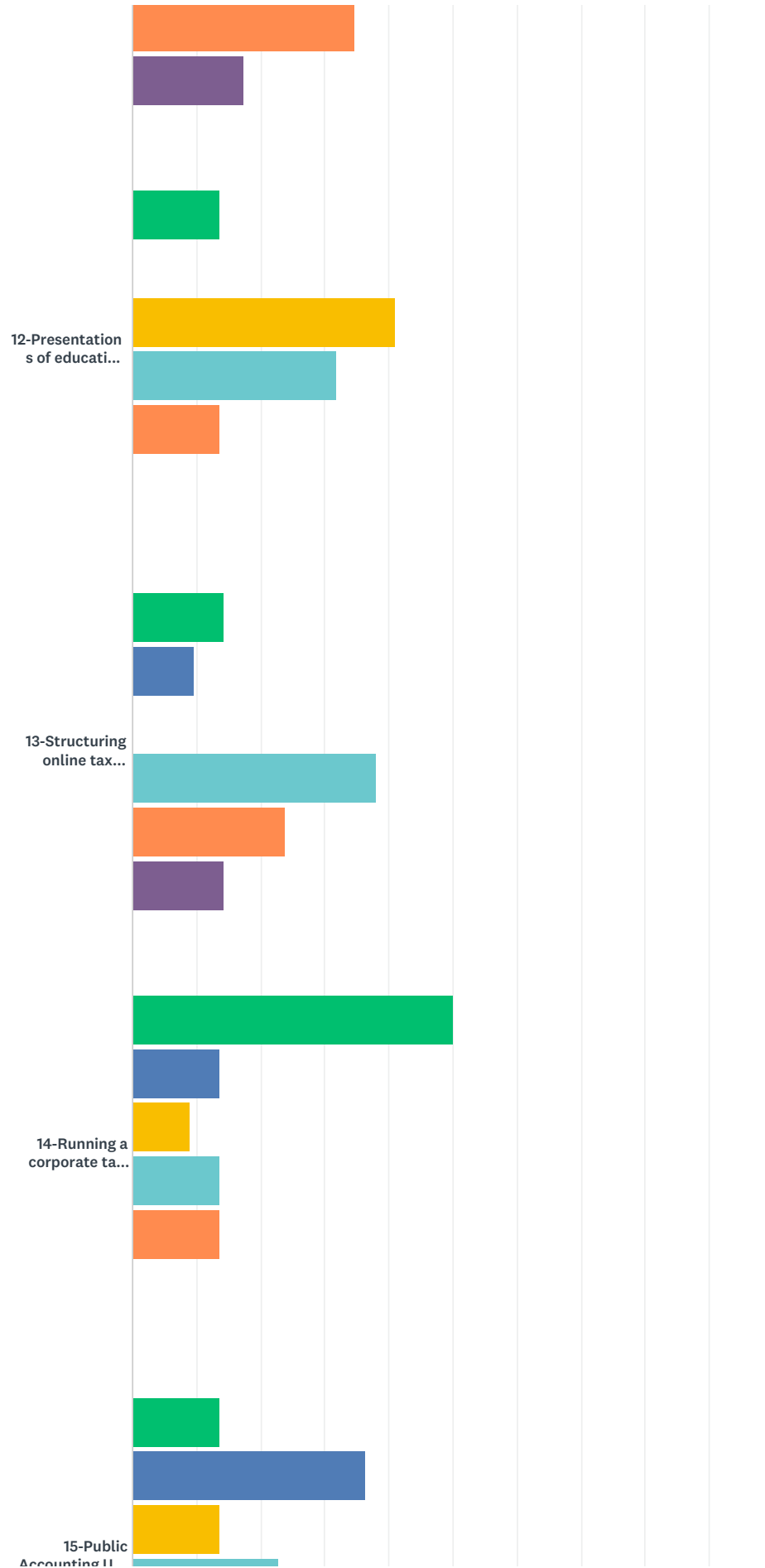
## 2019 ATA Midyear Meeting Survey



2019 ATA Midyear Meeting Survey

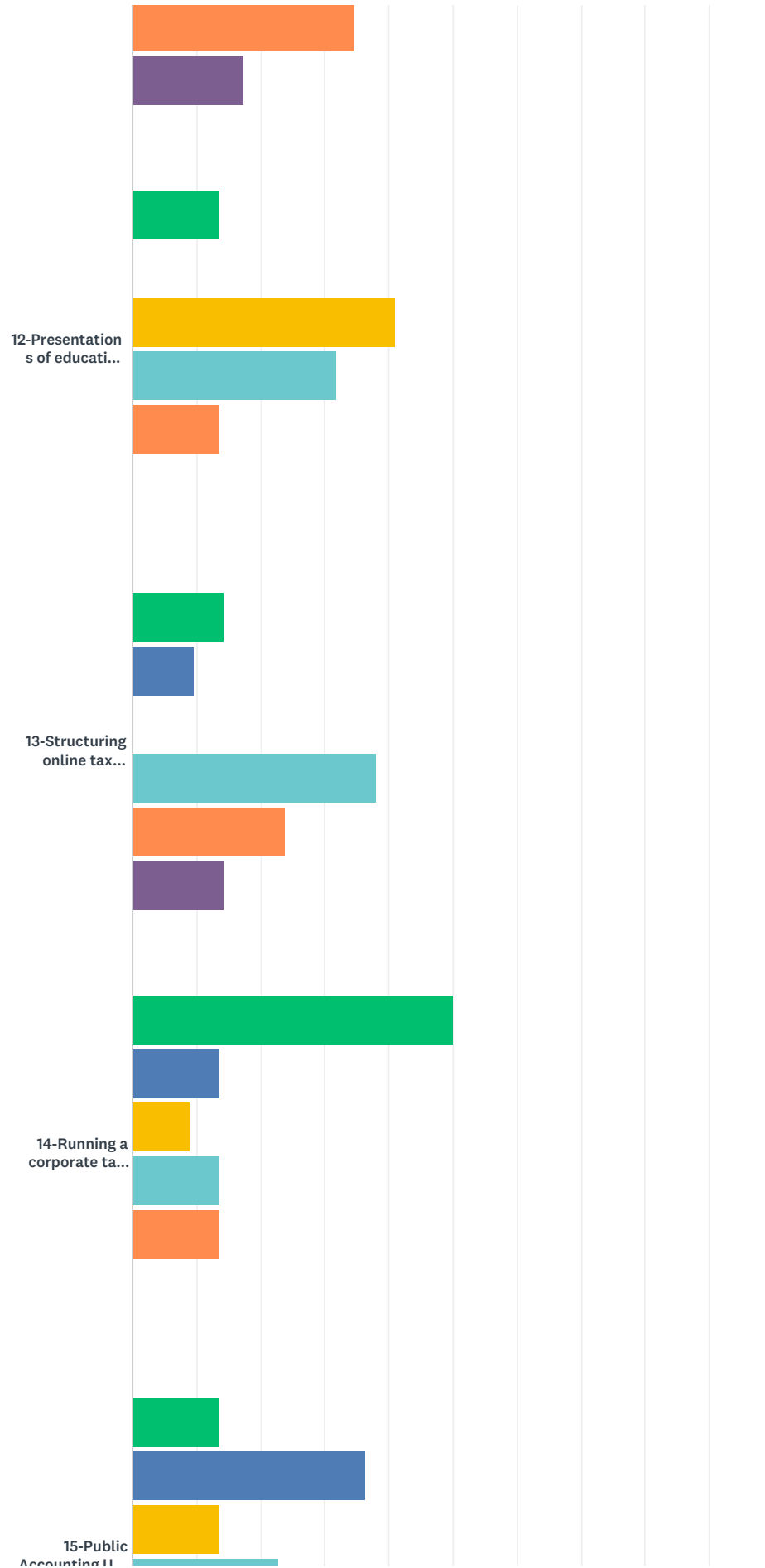


## 2019 ATA Midyear Meeting Survey

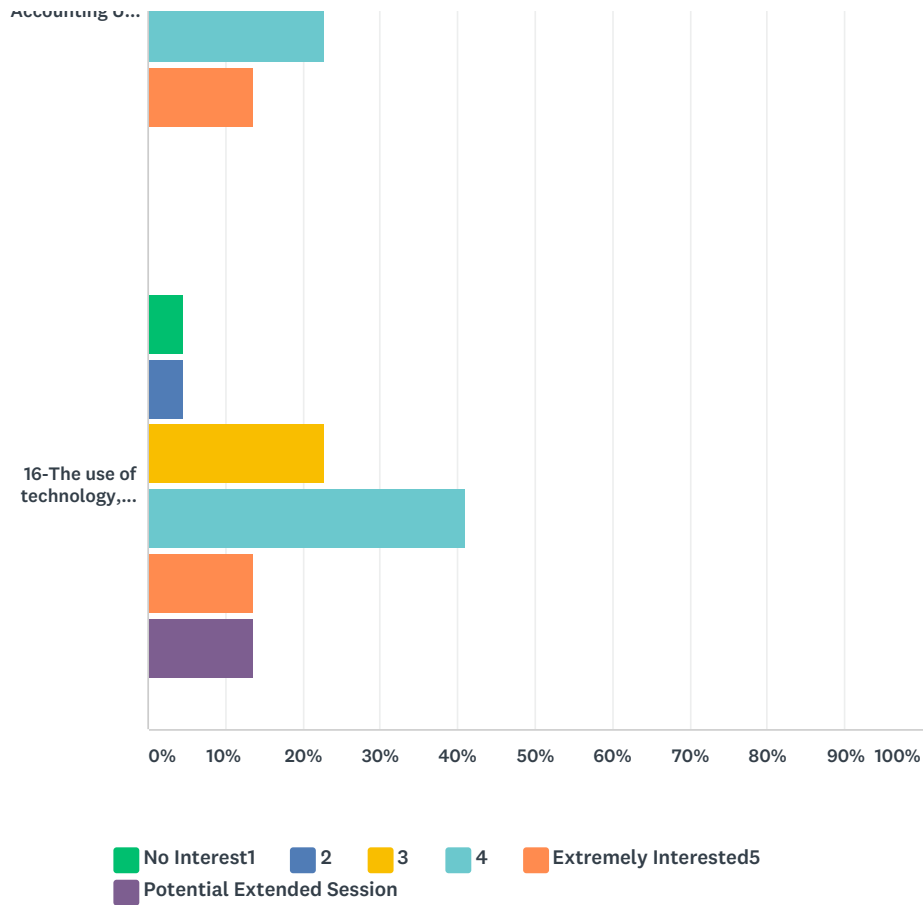




## 2019 ATA Midyear Meeting Survey



## 2019 ATA Midyear Meeting Survey



	NO INTEREST1	2	3	4	EXTREMELY INTERESTED5	POTENTIAL EXTENDED SESSION	TOTAL
1-More on the content/structure of the introductory tax course (provide more detail below)	22.73% 5	13.64% 3	13.64% 3	31.82% 7	18.18% 4	0.00% 0	22
2-More on maintaining a graduate tax program (provide more detail below)	22.73% 5	9.09% 2	9.09% 2	36.36% 8	13.64% 3	9.09% 2	22
3-Close-up look at the graduate corporate tax course	13.04% 3	17.39% 4	8.70% 2	34.78% 8	17.39% 4	8.70% 2	23
4-Close-up look at the graduate partnership tax course	19.05% 4	14.29% 3	14.29% 3	28.57% 6	14.29% 3	9.52% 2	21
5-Close-up look at the graduate tax research course	14.29% 3	0.00% 0	14.29% 3	33.33% 7	28.57% 6	9.52% 2	21
6-Close-up look at the taxes and business strategy course	8.70% 2	17.39% 4	17.39% 4	34.78% 8	21.74% 5	0.00% 0	23
7-Close-up look at the graduate gift and estate tax course	68.18% 15	18.18% 4	9.09% 2	4.55% 1	0.00% 0	0.00% 0	22
8-More on technical topics (provide more detail below)	22.73% 5	13.64% 3	27.27% 6	22.73% 5	13.64% 3	0.00% 0	22
9-More on tax-related teaching tips and techniques	0.00% 0	4.55% 1	9.09% 2	36.36% 8	36.36% 8	13.64% 3	22
10-Incorporating research into the introductory course	9.09% 2	13.64% 3	27.27% 6	31.82% 7	13.64% 3	4.55% 1	22
11-Increasing student interest in taxation	4.35% 1	4.35% 1	4.35% 1	34.78% 8	34.78% 8	17.39% 4	23
12-Presentations of education research	13.64% 3	0.00% 0	40.91% 9	31.82% 7	13.64% 3	0.00% 0	22

## 2019 ATA Midyear Meeting Survey

13-Structuring online tax courses	14.29% 3	9.52% 2	0.00% 0	38.10% 8	23.81% 5	14.29% 3	21
14-Running a corporate tax department	50.00% 11	13.64% 3	9.09% 2	13.64% 3	13.64% 3	0.00% 0	22
15-Public Accounting U. - professional education/training inside a large accounting firm	13.64% 3	36.36% 8	13.64% 3	22.73% 5	13.64% 3	0.00% 0	22
16-The use of technology, including data analytics, in tax practice and curriculum implications	4.55% 1	4.55% 1	22.73% 5	40.91% 9	13.64% 3	13.64% 3	22

#	COMMENTS	DATE
1	I am particularly interested in sessions that figure out a way to use data analytics in individual income tax courses.	2/24/2019 12:08 PM

## **ATA Technology Committee (2018-2019)**

### **Final Report**

**May 17, 2019**

#### **Committee Members:**

Jing Huang      Virginia Tech (Chair)  
Candace Witherspoon   Valdosta State University  
Richard Barnes      North Carolina State University  
Tony L. J. Lin      Drexel University  
Sonja Pippin      University of Nevada – Reno (Webmaster)

#### **Meetings:**

We primarily communicate via emails.

### **Committee Charges and Activities**

1. In coordination with the AAA, review the ATA website to archive outdated material and improve visual appeal and information value.
  - Outcome: Completed effort to update links/content on the ATA website.
  - Recommendation: Redefine the functional role of the ATA webmaster to focus on reviewing content yearly and updating links and content on an ongoing basis. Develop a social media strategy to reflect the purpose of each social media account as well as the development of metrics to measure their performance.
2. In coordination with the AAA, identify and employ methods for using the website as a tool for disseminating information about tax research and teaching materials.
  - Outcome: Conducted surveys to assess members' preferences and needs regarding social media and the ATA website. 13 ATA members with at least six years of membership experience participated in the survey.
  - Recommendations: In general, the survey results show that Facebook is the most popular social media based on daily usage. The results further suggest that ATA members are using Facebook for professional networking purpose. Regarding the ATA website, most people use the website to collect meeting information and teaching information. We should continue making the ATA website an efficient tool for these two purposes.
3. Survey ATA committees for suggestions to improve the website.
  - Outcome: Created a survey to assess social media user needs and preferences. Adding a member to the committee to focus on social media presence.
  - Recommendations: The survey results should assist the ATA in increasing its presence among members and non-members. We focused on social media, as it is a primary source of updates for an increasing number of people. The addition of a committee member dedicated to social media will allow the ATA to reach out to members more effectively.