



American Taxation Association

Volume 46, No. 1 Fall 2000

Ronald R. Tidd, Editor

It is a great pleasure to be able to express my thanks for the chance to serve you as the ATA President this year. ATA is very special because of the efforts the individual members put into the Association. Bob Gardner has done a wonderful job as President this past year; I hope to be able to continue the high standards of leadership he set. Anne Christensen, after presiding over a successful Midyear Meeting, is leaving the office of Vice President to become President-elect; so I have no doubt that ATA will be in good hands next year when she takes control as President. Mark Higgins is stepping down as Secretary after two years of taking minutes. He deserves much credit for updating the operations manual which is now on the web page. Roby Sawyers has been working hard as Treasurer to make sure our books balance and will continue to do so in the coming year. Many thanks to departing trustees Susan Anderson, Jon Davis, Sandy Kramer, and Beth Kern (who moves on to the office of Vice President-elect). Thanks also go to continuing trustees Ellen Cook, Doug Izard, Marty Wartick, and Dick Weber.

After several years of keeping us informed of ATA news, Brian Greenstein is stepping down as *ATA Newsletter* Editor to become a Trustee. Dennis Schmidt continues his hard work providing an invaluable service as the ATA Webmaster and Fran Ayres continues to work tirelessly as *JATA* Editor. The efforts of more than 200 members who served on committees, chaired committees, and who served on the editorial review board, and as reviewers of *JATA* also need to be recognized. Finally, a special note of thanks to the accounting firms that have continued to provide support to ATA. Thanks to Arthur Andersen, Ernst &

PRESIDENT'S LETTER



Shirley Dennis-Escoffier
ATA President

Young, and PricewaterhouseCoopers for their support of our awards, to Deloitte & Touche for support of the teaching monograph, and to KPMG for its increased support of our Midyear Meeting.

Many of us who were in Philadelphia for the Annual Meeting had the pleasure of attending the great program put together by the Annual Meeting Program Committee chaired by Dave Stewart. However, the ATA had only five sessions (four papers sessions plus the teaching innovation awards session) on the Annual Meeting program. The number of sessions ATA is allocated is dependent on the number of papers submitted. So I encourage you and ask you to also encourage your colleagues to submit papers for next year's Annual Meeting and be sure to designate "tax" as the appropriate area for your paper. I would also like to say a special congratulations to the recipients of two of the awards presented at the luncheon: Ken Heller, recipient of the Outstanding Service Award and Sally Jones, recipient of the Ray Sommerfeld

Award. Both Ken and Sally have provided many years of invaluable service to ATA, so it is nice to see them recognized.

The major event of the year is the ATA Midyear Meeting and *JATA* Conference. As many of you know, I have been involved with the Midyear Meeting in one way or another for the last five plus years and have seen it increase in importance to our members. We owe a big thank you to KPMG for their continuing support of this meeting that has made it possible for us to keep the registration fee to a very reasonable price. This year's meeting will be held at the Sheraton Crescent Hotel in Phoenix. Jeff Gramlich and his committee have put together an excellent program. New this year will be education and legal research sessions. These sessions were added in response to our members who have indicated they do not have adequate outlets for high-quality tax education and legal research. So I hope that those of you who do this type of research will submit your papers to Cherie O'Neil if it is education research or to Brian Greenstein for legal research. And after the Midyear Meeting we want your feedback as to whether you think this is something we should continue in the future and just how you think we should proceed. So please be sure to give your feedback to Cherie O'Neil and her committee.

Many changes are taking place around us that can have a significant impact on us and the future of tax education. Among these are the Framework for Core Competencies and the changes in the AICPA that Jane Rubin discussed at our business meeting in Philadelphia. Some

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President's Letter (continued from page 1)

feel that we have had little say in many of the important changes that may affect tax education. However, if we want more input into what will happen in the future to our curriculum we need to become involved on not just tax committees but also become more involved with our accounting colleagues as well. This means we need to get involved in general AICPA committees and in general AAA committees and reach out to our nontax colleagues. To meet this challenge, Silvia Madeo has agreed to chair the External Relations Committee. Roby Sawyers, as vice chair of the committee, will handle what has been the more traditional charge of the committee dealing with the AICPA Tax Division and Treasury while Silvia will focus on relations with other academic organizations including other sections of AAA. If we are to have an impact on our future tax curriculums, we

need to become involved in the entire process and not just be concerned with the tax component.

I am happy to report that everyone who requested a committee assignment was assigned to one of their top choices. You will find the committees and their charges elsewhere in this newsletter. You can also find them on the ATA web page. Referring to the web page has the advantage that it will be updated for any changes made since the listing was submitted to the newsletter. If you have not yet volunteered for a specific committee and wish to do so, I suggest that you contact the committee chair for the committee you are interested in serving on and, if mutually agreeable, that committee chair can forward your name to me and we can get you added to the committee.

I also encourage you to think about nominating others for elected

positions in the ATA and for ATA awards. You will find calls for nominations in this newsletter and on the web page. I know that Dick Weber is eagerly awaiting nominations for the Association's elected offices.

If you have any suggestions, I invite you to email them to me or to the appropriate ATA committee chairperson. To address your questions, I have decided to start a new frequently asked question column in the newsletter. The questions I am most frequently asked relate to the ATA Midyear Meeting, so the first FAQ column in this newsletter will focus on questions relating to the Midyear Meeting. You are all invited to submit your questions for future columns to the new Newsletter Editor, Ron Tidd.

I look forward to working with you in the coming year. See you in Phoenix.

REGIONAL MEETINGS 2001

Region	Date	Location
Southwest	February 27 – March 3, 2001	New Orleans, LA
Mid-Atlantic	March 29 – 31, 2001	Morgantown, WV
Southeast	April 26 – 28, 2001	Tampa, FL
Ohio	April 2001	Cleveland Area
Midwest	April 5 – 7, 2001	St. Louis, MO
Northeast	May 3 – 5, 2001	Portland, ME
Western	May 3 – 5, 2001	San Jose, CA

NEWSLETTER DEADLINE

The deadline for submitting information to the Spring 2001 edition of the *ATA Newsletter* is as follows:

Spring 2001 Issue—**December 22, 2000**

Please send information to:

Ron Tidd
School of Business and Economics
Michigan Technological University
Houghton, MI 49931
Phone: (906) 487-1877
Fax: (906) 487-2944
Email: Ron@rrtidd.com

Faculty announcements submitted to the *ATA Newsletter* are published in the Fall, Spring, and Summer issues. The announcements are selected on a FIFO- and space-available basis. Please send both a hard copy of your announcement as well as your announcement on a disk to the editor at the above address. Alternatively, submissions may be emailed to rrtidd@mtu.edu.

2000 AWARDS PRESENTATIONS

2000 ATA Outstanding Service Award

At the August 2000 ATA luncheon Kenneth Heller, Professor at George Mason University, received the ATA's Outstanding Service Award. The purpose of the award is to "recognize an ATA member who has provided outstanding service to the ATA for an extended period." Winners must have been an ATA member for at least ten years and, in addition, must have a record of distinguished service as an ATA committee member and must have chaired at least one ATA committee.

Anna Fowler, member of the Awards Committee who presented the award, stated that "Ken Heller definitely meets all of the criteria." He is a founding member of the ATA and has provided a long list of distinguished service to the organization. His committee assignments have included the Graduate Academic Programs Committee, Chair of the Undergraduate Academic Programs Committee, Chair of



From left: Kenneth Heller, Anna Fowler

the Tax Policy Research Oversight Committee, and Chair of the Nominations Committee. Most recently, Ken was a member of the 25th Anniversary Committee. He is former associate editor of *JATA* and has been an ad hoc reviewer for *JATA*. Besides

his committee and *JATA* activities, Ken has served as an ATA trustee, Vice President, and President.

Ken has also benefited the academic community by interfacing with the accounting profession through service in various capacities with the AICPA's Tax Division, including chairing its Partnership Committee. Soon he will become a member of its Tax Executive Committee. For the period 1995-1999 he was a member of the Virginia Board of Accountancy, and since 1993 he has served on an AACSB peer review team for accreditation of accounting programs.

Ken received his B.S., B.A., and M.A. degrees from the University of Florida and his Ph. D. from The University of Texas at Austin. His first teaching appointment was at the University of Georgia, and in 1987 he joined George Mason University, where he served as departmental chair 1987-1994.

2000 ATA/PricewaterhouseCoopers Outstanding Tax Dissertation Award

The ATA/PricewaterhouseCoopers Outstanding Tax Dissertation Award was awarded to John Phillips (center). Larry Scott (left), PwC representative, and Gary McGill (right), University of Florida, presented the award at the ATA luncheon on August 14, 2000. The winning dissertation, "Corporate Tax Planning Effectiveness: The Role of Incentives," was completed at The University of Iowa, with Daniel W. Collins serving as chair of the dissertation committee.

The dissertation uses a unique simultaneous equations framework to investigate the effect



From left: Larry Scott, John Phillips, and Gary McGill

rewarding operating unit managers on an after-tax vs. before-tax basis has on corporate tax-planning effectiveness. By controlling for a variety of factors known to be related to firms' effective tax rates in testing for the influence of after-tax bonus incentives on corporate tax planning, the dissertation sheds important new evidence on factors that influence firms' tax planning effectiveness. Dr. Phillips is an Assistant Professor at the University of Connecticut. We wish him continued success in his career after this illustrious beginning.

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2000 Ray M. Sommerfeld Outstanding Tax Educator Award

Sally Morrow Jones is the winner of the 1999–2000 Ray M. Sommerfeld Outstanding Tax Educator Award, which was created in 1993 to “recognize, honor and reward outstanding contributions by a faculty member teaching taxation at a recognized academic institution.”

The award consists of a sculpture of a sailboat to reflect Ray’s love for sailing and a \$5,000 grant for the school selected by the winner. Ernst & Young provides funding for the sculpture and the grant.

The award was presented at the ATA luncheon in Philadelphia on August 14, 2000, by Allen Ford, chair of the ATA Awards committee, and Suzanne Copplin of Ernst & Young. When making the presentation, Ford noted that “it is unlikely that the Awards Committee would ever select a recipient who did not meet the high standards promoted by Ray Sommerfeld, but it is particularly comforting for this year’s committee to select a recipient whom we know would absolutely meet with Ray’s approval.” Sally was a mentee, a colleague and a close friend of Ray’s for many years. She started her teaching career at The University of Texas where Ray, with the help of other tax professors including Sally, organized and developed a tax program that has served as a catalyst for the development of many of the



From left: Allen Ford, Sally Morrow Jones, and Suzanne Kopplin

outstanding tax programs that we have today.

Sally received her M.P.A. from the University of Texas in 1973 and Ph.D. in Business from the University of Houston in 1978. She taught at The University of Texas until 1993 when she became a faculty member at the University of Virginia and is now the KPMG Peat Marwick Professor of Accounting at Virginia.

Sally’s accomplishments and contributions have been significant in teaching, research and service to the profession. She has received numerous acknowledgments of her teaching excellence including the Beta Alpha Psi Faculty Excellence Award. She has received research grants and fellowships; published many tax articles in journals such as *Journal of Taxation*, *Journal of*

American Taxation Association, *The Tax Advisor*, *Tax Notes*, and *Taxes: The Tax Magazine*; served as editor for two publications and on a number of editorial boards. She served as the first editor for the Price Waterhouse Case Studies in Tax and as editor for the first three volumes of *Advances in Taxation*.

While she has been a contributing author for three textbooks, probably her most significant contribution has been her authorship of two textbooks that satisfy the needs of many accounting students and nonaccounting students who want to gain a basic understanding of tax and concepts related to tax. Ford noted that “both textbooks definitely reflect Ray’s influence.”

Sally has served the American Taxation Association in many ways, including service on numerous committees, chairing four different committees, and making presentations at ATA meetings. She served as Secretary-Treasurer for three years and as the 1986–87 ATA President.

Ford reported that one supporter stated: “Her contributions within the tax community, both professional and academic, serve as a model that few could possibly emulate. She is skilled not only in terms of her technical expertise, but more importantly, in her collegial attributes.”

Sally is the seventh recipient of the award.

ATA Luncheon Speaker

Mr. C. Clinton Stretch was the luncheon speaker for the ATA Luncheon at the 2000 AAA Annual Meeting in Philadelphia. Clinton is a Tax Principal in the Washington, D.C. National Office of Deloitte & Touche, where he serves as the firm’s Director of Tax Policy. He is responsible for responding to emerging tax legislative issues as well as client service in the insurance industry.



C. Clinton Stretch

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2000 ATA/Arthur Andersen Teaching Innovation Awards

The 2000 ATA/Arthur Andersen Teaching Innovation Award for an introductory tax class has been awarded to Marguerite Hutton (right) of Western Washington University for her submission "Structuring a Tax Course to Develop Student Interaction and Analytical Skills: A Peer Review of Student Tax Memoranda." The award for innovations in an advanced tax course was awarded to Deborah Thomas (far right) of the University of Arkansas for her submission "Individual Tax Planning: A Practical Project for an Advanced Class."



From left: Howard Engle, Marguerite Hutton



From left: Howard Engle, Deborah Thomas

2000 ATA Outstanding Tax Manuscript Award



From left: Dr. Michael Willenborg, Dr. Diane Riordan

The winner of this year's ATA Outstanding Manuscript Award is "Capital Gains Tax Rates and the Cost of Capital for Small Business: Evidence from the IPO Market." The winning article was published in the *Journal of Financial Economics* during 1999 in Volume 53 at pages 385 through 408. The authors are Drs. David A. Guenther and Michael Willenborg (left). David is a professor at the University of Colorado at Boulder; Michael is an assistant professor at the University of Connecticut. The selection was made by ten committee members who sought nominations and reviewed the tax

literature published during the last three years.

The award was presented at the ATA Luncheon held during the American Accounting Association Annual Meeting in Philadelphia on Monday, August 14. Dr. Diane Riordan, chairperson of the award committee, presented a plaque to Michael. This is the second year in a row that David has been a co-author of the winning selection. He was reportedly on a well-deserved vacation at the time of the conference.

Michael is an Arthur Andersen Faculty Fellow. His research interests include the IPO markets.

ATAX-L DISCUSSION LIST

ATAX-L is an online discussion group (mailing list or listserv) provided by ANet as a forum to discuss issues relevant to the academic tax community. Appropriate topics for the list include (but are not limited to):

- Research (interesting articles, working papers, conferences, seminars, your work),
- Education (textbooks, course content, course materials, pedagogy),
- Resources (tax research databases and libraries, web resources, software, books),

- Position announcements,
- Other issues related to tax educators.

Members may also contribute by requesting feedback on ideas for new projects and by providing feedback and assistance with problems and issues raised by others. Sharon Lassar from Florida Atlantic University (lassar@fau.edu) moderates the list to ensure that discussions do not stray into inappropriate topics, including, tax procedural questions, tax protester discussion, and consulting-related

questions posed by paid consultants.

To subscribe to the list, send a blank email message to ATAX-L-request@listserv.csu.edu.au and type "subscribe" (without the quotes) in the subject line. To subscribe to the digest version of the list (an email sent once per week with an accumulation of all messages for that week), send a blank email message to ATAX-L-d-request@listserv.csu.edu.au with

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CALL FOR NOMINATIONS

2000 ATA/ARTHUR ANDERSEN TEACHING INNOVATION AWARDS

Members of the ATA are invited to submit materials for the 2000–2001 ATA/AA Teaching Innovations Awards. Winners of the awards will be presented with plaques and \$2,500 cash at the annual ATA luncheon in August 2001. They also will receive reimbursement for an appropriate amount of travel costs to the AAA Annual Meeting. Awards may be made in two categories: (1) innovations in introductory tax courses (the first or second tax course in any undergraduate or graduate business curriculum); and (2) innovations in advanced tax courses (either required or elective courses for which an introductory tax course is a prerequisite and which are offered in any undergraduate or graduate business curriculum).

Submissions could include, but are not limited to, the following:

A new framework or paradigm on which the organization of a course is based, an unusual use of a learning technique or methodology, the use of original cases or other course materials designed by the instructor, an experiment in group learning or problem solving, or integration of nontechnical issues (ethics, communication skills, etc.) into the tax curriculum.

Submission

To be eligible, an innovation must have been used in a course that the author(s) has taught or is currently teaching. If the subject matter of the course is not primarily tax, the innovation is eligible only if the tax module or component of the course is at least one-third of the course content as clearly indicated by the course syllabus. Textbooks, portions thereof, or supplementary textbook materials for which the author(s) is receiving or has received royalties are ineligible.

Submissions should consist of two copies of the following items:

A title page including the title/description of the innovation; name(s) of submitting author(s); affiliation; and address, phone numbers (office, home, and fax), and email address of the author(s).

A summary (limited to five double-spaced pages with normal type size and margins) of the innovation that includes:

- A description of the course in which the innovation was used,
- The number and type of students enrolled in the course,
- The relationship of the course to the institution's accounting or business curriculum,
- The unique features of the innovation,
- The pedagogical objective of the innovation and the extent to which these objectives were met,
- The extent to which the innovation is transferable (i.e., can be used by other instructors at other academic institutions),
- The approximate amount of course time (in and out of class) devoted to the innovation and the extent the use of this time necessitated reductions in substantive course material coverage, and
- Information on the technical tax topic covered.
- A syllabus for the course in which the innovation was used.

The submission may also include any appropriate supporting documentation (limited to five pages), including course evaluations and printed or audio/visual materials used. If appropriate, a description of the impact of the innovation on students not registered for the course or on academic colleagues with regards to the course.

Submissions must be postmarked on or before **January 15, 2001**. Please send submissions to:

Mark Higgins
University of Rhode Island
364 Ballentine Hall
College of Business
Kingston, RI 02881
Phone: (401) 874-4244
Email: mhiggins@uriacc.uri.edu

FREQUENTLY ASKED QUESTIONS (FAQS) ABOUT YOUR ATA

1. Is the Chair of the Midyear Meeting Program Committee an appointed position?
No, the position is an elected one; the Vice President chairs the committee.
2. When is the Midyear Meeting Program Committee appointed?
The Midyear Meeting Program Committee is formed very early so that they can have their first committee meeting during the previous year's Midyear Meeting. For example, the program committee for the 2002 meeting will be formed before February 2001 so that they can have their first committee meeting in Phoenix at the 2001 meeting. To get on the committee, you should let the Vice President-Elect (Beth Kern) know during Fall 2000 that you would like to volunteer to serve on the 2002 program committee.
3. How are committee members selected?
The members are selected from a wide range of schools. The ATA President-Elect and Vice President-Elect try to ensure the individuals on the committee come from schools that are small and large, teaching- and research-oriented, as well as schools with mixed orientations. It is important to have diverse individuals on the committee to ensure that a Midyear Meeting program is created that will be of interest to all our members.
4. Why does the program planning need to begin so far in advance?
A tentative program must be established before August so that the preliminary program can be distributed at the August business meeting. In addition, the AAA Annual Meeting and the ATA Midyear Meeting are usually the only times the committee can meet on a face-to-face basis. Various other ATA committees also are charged with planning sessions at the Midyear Meeting, such as the Research Resources and Methodologies Committee and Teaching Resources Committee.
5. If I am on the Midyear Meeting Program Committee, will I get a free hotel room or will my registration fee be waived?
No. It has been an established policy that no ATA officers or ATA members can have their travel expenses provided by ATA to attend a Midyear Meeting or Annual Meeting. Only non-ATA speakers can have any travel costs paid by ATA. All ATA members and officers must pay the meeting registration fee.
6. What does my meeting registration pay for?
The registration fee covers some of your meals. Food and beverage costs are the most expensive part of our meeting costs. For example, medium-size cookies provided at the afternoon coffee breaks cost \$26 a dozen plus a mandatory gratuity fee and tax, so it works out to about \$2.75 per cookie! Audio-visual costs are also becoming more expensive with each meeting. Fortunately, with KPMG's sponsorship we are able to keep the registration fee relatively low. If it were not for KPMG's assistance, the registration fee would have to be over \$200 per person to cover our costs.
7. If hotel food is so expensive, can't we just bring in our own food?
No. Most hotel contracts prohibit groups from bringing in their own food or beverages because that is where the hotels make their money—on food and beverages and on sleeping rooms.
8. Why doesn't the ATA reserve some rooms at less expensive hotels near the meeting hotel?
Hotels provide meeting rooms for free as long as we use a minimum number of sleeping rooms and spend a minimum amount for food and beverages. The penalty for not meeting these minimums varies from hotel to hotel but can involve paying significant meeting room rental charges or paying for all unused sleeping rooms. So it is important for members to stay at the meeting hotel if we are to avoid these penalty charges. When ATA reserves a hotel, we negotiate the best possible group rate with no commissions to anyone. Keep in mind that when we have meetings in locations such as Phoenix or New Orleans in February, that we will be charged high in-season rates. We could get much lower room rates if we were meeting in those locations in August rather than in February.
9. Who selects the location for the Midyear Meeting and what do they consider in making that selection?
The Site Selection Committee consists of the three most recent Vice Presidents. In previous years, the site was selected based on the location chosen by attending members who completed meeting evaluation forms. However, because so few members completed these forms this meant that, in some years, less than 30 members determined the next site. So in late 1998, an online survey was conducted of all ATA members to determine the factors that should be considered in selecting the site and to develop a list of acceptable sites. There were 250 responses received; responses were from members who have attended previous Midyear Meetings and those who have not attended. This survey indicated that our members want a city convenient to a major airport and in a location that is convenient to restaurants, entertainment, and other activities (rather than an airport hotel). The highest rated cities were: Phoenix, San Diego, Washington, D.C., Atlanta, Las Vegas, San Francisco, Tucson, Denver, San Antonio, Seattle, Orlando, Boston, Tampa, and New Orleans. In February 2000, the Board of Trustees approved the use of this list for future meeting locations and agreed that we will rerun the survey every few years. An east-west-central rotation should be considered, however, the location of the Annual Meeting (Atlanta in 2001, San Antonio in 2002, and Honolulu in 2003) and previous Midyear Meetings are to be taken into consideration as well. The committee of Vice Presidents selects a primary site and a backup site from the approved list. The backup site is to be used only if an acceptable hotel cannot be found in the primary location. These sites are then approved by the Board of Trustees.
10. What locations have been selected for future Midyear Meetings?
The next meeting will be in Phoenix on February 16-17, 2001 and the following meeting will be in New Orleans on February 15-16, 2002. The 2003 location will be in the Tampa/St. Petersburg Beach area with Washington, D.C. as the backup location.

Members are invited to submit their questions for future FAQ columns to the newsletter editor.

ATAX-L Discussion List (continued from page 5)

the word "subscribe" (without the quotes) in the subject line.

Instructions for posting messages and unsubscribing can be found via links on the ANet homepage at

<http://www.rutgers.edu/Accounting/ANet/ANETHOME.html>, as can a complete listing of all ANet discussion groups. Archives of previous communications in ATAX-L

can be found at <http://www.csu.edu.au/ANet/lists/ATAX-L/threads.html>.

ACCOUNTING COURSEPAGE EXCHANGE (ACE)

The ACE is a searchable database of online syllabi and course materials created by colleagues and fellow educators. It is designed to make it possible for accounting educators to both share

educational materials and find useful ideas to support the development of their accounting courses. There are currently 15 undergraduate and 9 graduate-level tax postings.

Please consider submitting your materials. Information can be submitted online through the AAAwebpage, <http://www.rutgers.edu/Accounting/raw/aaa/ace/index.htm>.

CALLS FOR NOMINATIONS AND SUBMISSIONS ATA OFFICERS, TRUSTEES, AND PUBLICATIONS COMMITTEE

The ATA Nominations Committee is seeking nominations for the following positions in the 2001-2002 fiscal year:

President-Elect

Vice President-Elect

Secretary (nomination for a second one-year term is allowed)

Treasurer (one-year term with a second term allowed)

Three Trustees (two-year terms)

Two members of the Publications Committee

We need your input! These nominees will determine the actions of the ATA for the next few years. This is a chance for you to influence the future of the ATA. You don't have to nominate a complete slate. Even single nominations help.

Please email, fax or snail mail your nominations by January 31, 2001 to:

Richard P. Weber

Email: weberr@msu.edu

Fax: (517) 432-1101

Snail mail:

N270 North Business Complex

Michigan State University

East Lansing, MI 48824

TAX EDUCATORS MENTORING PROGRAM

The New Faculty Concerns Committee is in the process of developing a New Faculty Mentoring Program for teaching. We believe that with the increased pressure on new faculty to be productive in both teaching and research, a formal teaching-mentoring program can help our new tax faculty better achieve successful careers. Below is a short summary of the program and a more in-depth explanation of the mentor process and expectations is available online at: <http://www.uni.edu/ata/mentoring-faq.html>.

Tenured tax faculty that have an expertise in a teaching area will be paired with one or two new faculty (less than three years experience). The tenured faculty member should be available for guidance on understanding and teaching complex issues to undergraduate and graduate students.

Helping our new faculty achieve success in teaching is critical to their career. If you have a specific area of tax that you would feel comfortable mentoring in, and you would like to volunteer to become an ATA teaching mentor, please contact:

Tim Rupert

Email: trupert@cba.neu.edu

Phone: (617) 373-5165

Accounting Group, College of Business Administration

404 Hayden Hall

Northeastern University

Boston, MA 02115-5000.

In addition, any new faculty interested in participating in the mentoring program and being paired with a mentor in your teaching area should contact Tim Rupert at the above address.

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JATA

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Newsletter

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Accounting Faculty
Michigan Technological University
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CALL FOR PAPERS

JOURNAL OF FORENSIC ACCOUNTING: AUDITING, FRAUD, AND TAXATION

The *JFA* is dedicated to promoting excellence in forensic accounting. The journal provides an important forum for the publication of all significant research dealing with forensic accounting, striving to establish a balance between theoretical and empirical studies. The journal considers papers on fraud and fraud auditing, risk assessment, detection of earnings manipulation and tax evasion, bankruptcy studies, GAAP violation, financial statement fraud, internal auditing, and the underground economy. In addition, papers on new developments of particular interest and preventative controls are also considered. Review articles on progress in areas of particular importance to forensic accounting are occasionally invited. All papers are reviewed.

The intended audience is academic and business researchers, accountants specializing in fraud and forensic accounting, external and internal auditors, and tax personnel. This academic journal has three sections: feature articles, teaching and educational notes, and classroom cases.

Three copies and in IBM compatible computer disk should be sent to:

Dr. Larry Crumbley
Department of Accounting
Louisiana State University
3106 A CEBA Building
Baton Rouge, LA 70808
Phone: (225) 338-6231
Fax: (225) 388-6201
Email: dcrumbl@unix1.sncc.lsu.edu

2000-2001 ATA COMMITTEES

ATA/Arthur Andersen Teaching Innovation Award

Chair:

Mark Higgins
Department of Accounting
College of Business
University of Rhode Island
Kingston, RI 02881
Phone: (401) 874-4244
Fax: (401) 874-4312
Email: mhiggins@uriacc.uri.edu

Members:

Dan Dhaliwal, The University of Arizona
Jack Fay, Pittsburg State University
Steven Huddart, Pennsylvania State University
University Park Campus
Tim Krumwiede, Bryant College
Marc LeClere, Loyola University Chicago

Charge:

1. Solicit applications from ATA members by placing a notice in the Fall 2000 *ATA Newsletter*, on the ATA web page, and by using any other appropriate means.
2. Select the winner(s) and notify the ATA President and the Dean and Department Chair at the winner's institution.
3. Arrange for a panel discussion or workshop at the AAA Annual Meeting or the ATA Midyear Meeting at which the award winner(s) will present their innovations.
4. Investigate publication of abstracts of the award-winning innovations in *JATA*.
5. Investigate printing (or posting on ATA web page) award-winning materials for distribution to the ATA's members.
6. Arrange for the plaques, award checks, and presentations by an Arthur Andersen representative or a committee member at the 2001 ATA Annual Program luncheon.

ATA/PricewaterhouseCoopers Doctoral Dissertation Award

Chair:

Gary McGill
Fisher School of Accounting
267 Stuzin Hall
University of Florida
Gainesville, FL 32611-7166
Phone: (352) 392-8881
Fax: (352) 392-7962
Email: mcgill@ufl.edu

Members:

Benjamin Ayers, University of Georgia
Sandy Callaghan, Texas Christian University
C. Bryan Cloyd, University of Illinois at Urbana-Champaign
David Hulse, University of Kentucky
Jane Livingstone, Louisiana State University
Lillian Mills, The University of Arizona
Sue Porter, University of Massachusetts
Margaret Reed, University of Cincinnati
Cynthia Vines, University of Kentucky

Charge:

1. Review solicitation and selection guidelines.
2. Solicit applications from ATA members by placing a notice in the Fall 2000 *ATA Newsletter*, on the ATA web page, and by using any other appropriate means.
3. Select the winner and notify the ATA President and the Dean and Department Chair at the winner's institution.
4. Arrange for the plaque, award check, and presentation by a PricewaterhouseCoopers representative or a committee member at the 2001 ATA Annual Program luncheon.

ATA Tax Manuscript Award

Chair:

Robert C. Ricketts
Area of Accounting
College of Business Administration
Texas Tech University
Lubbock, TX 79409
Phone: (806) 742-3180
Fax: (806) 742-3182
Email: rricketts@ba.ttu.edu

Members:

Jon Davis, University of Illinois at Urbana-Champaign
Dale Flesher, University of Mississippi
Greg Geisler, Georgia State University
Janet Meade, University of Houston
Thomas Omer, University of Illinois at Chicago
Ed Outslay, Michigan State University
Diane Riordan, James Madison University
Mark Solomon, Walsh College

Charge:

1. Review the solicitation and selection guidelines (formalized in 1992-93 in conjunction with the Awards Committee).
2. Solicit nominations of published research by ATA members by placing a notice in the Fall 2000 *ATA Newsletter* and on the ATA web page. At least one author or co-author must be an ATA member.
3. Select the winner(s) and notify the ATA President and the Dean and Department Chair at the winner's institution.
4. Arrange for the plaque(s) and presentation(s) by the committee chair at the 2001 ATA Annual Program luncheon.

Accreditation and Curriculum Issues

Chair:

John Kramer
Fisher School of Accounting
University of Florida
P.O. Box 117166
Gainesville, FL 32611-7166
Phone: (352) 392-0155
Fax: (352) 392-7962
Email: jkramer@notes.cba.ufl.edu

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ATA Committees (continued from page 11)

Members:

Greg Carnes, Northern Illinois University
Phil Frese, Quinnipiac University
Harold Goedde, SUNY College at Oneonta
Philip Harmelink, University of New Orleans
Myron Hulen, Colorado State University
Edward Milam, Mississippi State University
Roselyn Morris, Southwest Texas State University
James Smith, College of William and Mary
Deborah Thomas, University of Arkansas

Charge:

1. Organize and coordinate an exchange of syllabi at the Midyear Meeting or on the ATA or AAA web page (coordinate with the Graduate Tax Education Committee).
2. Address accreditation and curriculum issues as they arise.
3. If requested, work with the Best Practices Committee, Midyear Meeting Committee, or Annual program Committee to help develop a session related to curriculum and or/accreditation issues.

Annual Meeting Program

Chair:

Terry Crain
School of Accounting
307 W. Brooks, Room 207
University of Oklahoma
Norman, OK 73019-4004
Phone: (405)325-2070
Fax: (405) 325-2096
Email: tcrain@ou.edu

Members:

Andy Cuccia (Vice Chair), University of Oklahoma
Ashraf Elnaggar, Anderson University
Kevin Barrett, Appalachian State University
Richard Hatfield, Drexel University
Kim Key, Auburn University
Kaye Newberry, The University of Arizona
Shelley Rhoades-Catanach, Villanova University
Brian Spilker, Brigham Young University
Roxanne Spindle, Virginia Commonwealth University
Connie Weaver, The University of Texas at Austin
Ron Worsham, Brigham Young University

Charge:

1. Coordinate the Committee's efforts with the AAA Annual Program Committee and investigate the possibility of joint sessions with other AAA Sections and with other national tax organizations.
2. Review solicitation and selection guidelines for papers to be presented, panel discussions, session chairpersons, and the luncheon speaker.
3. Solicit and select papers, speakers, moderators, and discussants for the 2001 Annual Program.
4. Arrange for a CPE session and a panel discussion for the 2001 Annual Program.
5. Arrange all program details, including time and room assignments, video and audio equipment,

speaker's gift or honorarium, and display of ATA publications and membership material. Coordinate these activities with the ATA Membership Committee and the various ATA Awards Committees.

6. Prepare and distribute the 2001 Annual Meeting Blue Book at the 2001 Annual Meeting.

Annual Meeting Task Force

Chair:

Marty Wartick
Department of Accounting
College of Business Administration
University of Northern Iowa
Cedar Falls, IA 50614-0127
Phone: (319) 273-7754
Fax: (319) 273-2922
Email: marty.wartick@uni.edu

Members:

Susan Anderson, University of North Carolina at Greensboro
Mark Higgins, University of Rhode Island
Roby Sawyers, North Carolina State University
Dave Stewart, Brigham Young University

Charge:

1. To investigate why paper submissions to the Annual Meeting have declined.
2. To make suggestions on ways to reverse the decline in paper submissions to the Annual Meeting Program Committee.
3. To report recommendations and suggestions to the Board of Trustees.

Awards

Chair:

G. Fred Streuling
516 TNRB, School of Accountancy and Information Sys.
Brigham Young University
Provo, UT 84602
Phone: (801) 378-3100
Fax: (801) 378-5933
Email: gfstreuling@byu.edu

Members:

John Everett, Virginia Commonwealth University (2002)
Allen Ford, University of Kansas (2001)
Robert Gardner, Brigham Young University (2003)
Lawrence Phillips, University of Miami (2003)
Thomas Pope, University of Kentucky (2002)

Charge:

1. Review the ATA Awards Committee Manual as it relates to Awards Committee procedures and the criteria for the ATA awards.
2. Solicit nominations from the membership for the Ray M. Sommerfeld Outstanding Educator Award and the ATA Service Award by placing a notice in the Fall 2000 *ATA Newsletter*, on the ATA web page,

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ATA Committees (continued from page 12)

by making the announcement by email, and by any other appropriate means. Prior year nominations should be reviewed to determine if they merit continued consideration.

3. Select the award recipients and notify the ATA President.
4. Arrange for the awards and presentation of awards by the committee chair at the 2001 ATA Annual Program luncheon.
5. Update the ATA Awards Committee Manual and pass it on to the next committee.

Best Practices

Chair:

Caroline Strobel
The Darla Moore School of Business
University of South Carolina
Columbia, SC 29208
Phone: (803) 777-2713
Fax: (803) 777-0712
Email: strobel@darla.badm.sc.edu

Members:

Dale Bandy, University of Central Florida
Karen Fortin, University of Baltimore
Kathleen Sinning, Western Michigan University
Janet Tillinger, Texas A&M University-Corpus Christi
Ralph Tower, Wake Forest University
Judith Watanabe, University of Nebraska at Omaha

Charge:

1. Identify teaching practices that support the development of core competencies and determine how to integrate those into a tax curriculum.
2. Work with the Teaching Resources Committee to plan and administer a session at the 2001 ATA Midyear Meeting (coordinate with the Midyear Meeting Committee chair).
3. Complete work on content for 3-course and 6-course graduate tax curriculums.

Concerns of New Faculty

Chair:

Timothy J. Rupert
Accounting Group, College of Business Administration
404 Hayden Hall
Northeastern University
Boston, MA 02115-5000
Phone: (617) 373-5165
Fax: (617) 373-8814
Email: trupert@cba.neu.edu

Members:

John Barrick, Northeastern University
Donna Bobek, University of Central Florida
Linda Levy, University of Colorado at Denver
John Masselli, Texas Tech University
Richard Powell, Pepperdine University
Yvonne Stewart, Wake Forest University
Toby Stock, University of Colorado at Boulder

Charge:

1. Identify new tax faculty and invite them to join the ATA by way of a personal letter. Also encourage new faculty to attend the Midyear Meeting through a personal letter.
2. Work with the Teaching Resources Committee to encourage new faculty to more fully use the teaching consultants program and the new mentoring program.
3. Develop a network for research so that new faculty can communicate with others about certain topics.
4. Sponsor a new faculty breakfast at the Midyear Meeting.
5. Send letters to doctoral students and encourage them to attend the Midyear Meeting and join the ATA.
6. Welcome and introduce new faculty at the Mid-year Meeting.

External Relations

Chair:

Silvia A. Madeo
Terry College of Business
J. M. Tull School of Accounting
256 Brooks Hall
University of Georgia
Athens, GA 30602-6252
Phone: (706) 542-3602
Fax: (706) 542-3630
Email: silvia.madeo@terry.uga.edu

Members:

Roby Sawyers (Vice Chair), North Carolina State University
Edward Maydew, The University of North Carolina at Chapel Hill
Larry Garrison, University of Missouri-Kansas City
Patricia Grossman, Montgomery County Public Schools
Harvey Iglarsh, Georgetown University
Dan Murphy, University of Tennessee, Knoxville
Edward Schnee, The University of Alabama
Richard Weber, Michigan State University

Charge:

1. Communicate with other AAA Sections and investigate the possibility of joint sessions or projects (coordinate any possible joint sessions with the Annual Program Committee or other appropriate committee).
2. Communicate with the AICPA to determine if there are projects of mutual interest.
3. Communicate with the IRS and Treasury to determine if there are projects of mutual interest.
4. Make ATA members aware of any research conferences that ATA members could attend.
5. Report to the Trustees recommendations on how ATA can improve relations with other AAA sections and with external organizations. Also include any recommendations on ways to better serve ATA members.

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ATA Committees (continued from page 13)

Graduate Tax Education

Chair:

Barry C. Broden
200 Bloomfield Avenue, A411B
University of Hartford
West Hartford, CT 06117
Phone: (860) 673-9625
Fax: (860) 673-4140
Email: bbroden@ziplink.net

Members:

Edward Foth, DePaul University
Richard Gore, Boise State University
Jim Hamill, University of New Mexico
Fred Jacobs, University of Minnesota
Linda Johnson, Kennesaw State University
Barbara Karlin, Golden Gate University
Davis Maloney, University of Virginia
Frances McNair, Mississippi State University
Jack Robison, California Polytechnic State University,
San Luis Obispo
Gene Seago, Virginia Polytechnic Institute & State
University
Haroldene Wunder, California State University,
Sacramento

Charge:

1. Investigate and identify enrollment trends in MST programs, determine reasons for such, and communicate results to ATA trustees and members.
2. Assist the Accreditation and Curriculum Issues Committee in organizing an exchange of syllabi and database for graduate tax courses at the Mid-year Meeting or on the ATA or AAA web page.
3. Determine what marketing efforts are being performed by accounting interest groups to promote taxation as a career.
4. Consider what courses of action ATA can take by itself or with others to increase enrollments in MST programs.
5. Examine alternate delivery systems for graduate tax programs and determine what areas of tax education are of high interests and what programs are doing to keep pace with changing trends.

JATA Conference

Chair:

Frances L. Ayres
School of Accounting
307 West Brooks, Room 200
University of Oklahoma
Norman, OK 73019-4004
Phone: (405) 325-5768
Fax: (405) 325-7348
Email: fayres@ou.edu

Members:

Benjamin Ayers, University of Georgia, Athens
Jon Davis, University of Illinois at Urbana-Champaign
Gary McGill, University of Florida
Sue Porter, University of Massachusetts
Terry Shevlin, University of Washington
Marty Wartick, University of Northern Iowa

Charge:

1. Coordinate the JATA Conference activities with the Midyear Program Committee.
2. Solicit and select papers for the 2001 JATA Conference.
3. Select discussants for the selected papers.
4. Select a topic for the 2002 JATA Conference.

Legal and Education Research

Chair:

Cherie J. O'Neil
Department of Accounting
College of Business
242 Rockwell Hall
Colorado State University
Fort Collins, CO 80523-1271
Phone: (970) 491-6114
Fax: (970) 491-2676
Email: coneil@lamar.colostate.edu

Members:

Brian R. Greenstein (Vice Chair), Seton Hall
University
Barry Arlinghaus, Miami University
Jon Davis, University of Illinois at Urbana-
Champaign
Tonya Flesher, University of Mississippi
J. D. Golub, New York Institute of Technology
Leonard Goodman, Rutgers University
Jeff Gramlich, University of Hawaii
Terri Gutierrez, University of Northern Colorado
David Jaeger, University of North Florida
Stewart Karlinsky, San Jose State University
Ernie Larkins, Georgia State University
Brian Masie, PricewaterhouseCoopers LLP
Judith Sage, University of Southern Colorado
Jay Soled, Rutgers University

Charge:

1. In coordination with the Midyear Committee, plan and administer legal research and education research sessions at the 2001 ATA Midyear Meeting. This includes the solicitation and selection of the papers to be presented and selection of moderators and/or discussants.
2. Determine the level of interest of ATA members in legal and education research and how best to serve ATA members.
3. Report to the Publications Committee and to the Trustees the recommendations of the committee regarding the future of legal and education research within the ATA.

Membership

Chair:

Cassie F. Bradley
Accounting Faculty
Stetson School of Business & Economics
Mercer University
3001 Mercer University Drive
Atlanta, GA 30341-4155
Phone: (770) 986-3010
Fax: (770) 986-3337
Email: bradley_cf@mercer.edu

ATA Committees (continued from page 14)

Members:

Nancy Nichols, James Madison University
Jeff Paterson, Florida State University
John Strefeler, Mount Union College
Tony Wilson, Delta State University
Lorraine Wright, North Carolina State University

Charge:

1. Identify target groups with potential ATA members and provide materials about membership to such groups. Groups to consider include:
 - a. Graduate students with an interest in taxation.
 - b. Individuals teaching tax courses (including CPE courses and those at two-year colleges).
 - c. Members of other tax organizations (e.g., National Tax Association).
 - d. CPA practitioners specializing in taxation or in recruitment.
2. Ensure that membership information is available for display and distribution at the AAA Annual Meeting and regional meetings. Coordinate this activity with the AAA Annual Program Committee and the Committee on AAA Regional Programs.
3. Work with the Concerns of New Tax Faculty Committee to target prospective members of the ATA.
4. Alert accounting department chairs that the ATA has a web site for posting tax faculty positions and encourage them to send such information to the ATA Webmaster.

Midyear Meeting Program

Chair:

Jeff Gramlich
College of Business Administration
University of Hawaii
2404 Maile Way
Honolulu, HI 96822
Phone: (808) 956-8063
Fax: (808) 956-9888
Email: gramlich@hawaii.edu

Members:

Ken Abramowicz, University of Alaska-Fairbanks
Susan Anderson, University of North Carolina-Greensboro
Debra Callihan, Virginia Polytechnic Institute & State University
Anne Christensen, Portland State University
Eli Dicker, KPMG, LLP
Sanjay Gupta, Arizona State University
B. Charlene Henderson, Louisiana State University
Bambi Hora, University of Central Oklahoma
Gil Manzon, Boston College
Nancy Nichols, James Madison University
Cherie O'Neil, Colorado State University
Dave Stewart, Brigham Young University
Janet Trewin, Drexel University
Scott Yetmar, Drake University

Charge:

1. Plan the 2001 Midyear Meeting including session topics, speakers, rooms, meals, and breaks.

2. Coordinate a research session and the new faculty research session with the chair of the Research Resources and Methodologies Committee.
3. Coordinate the legal and education research sessions with the chair of the Legal and Education Research Committee.
4. Coordinate a teaching session with the chair of the Teaching Resources Committee.
5. Arrange for a luncheon speaker and an appropriate gift or honorarium.
6. Handle all on-site activities.
7. Promote the meeting at the 2000 Annual Meeting by providing a handout about the meeting including a tentative program along with registration and hotel information.
8. Secure evaluations of meeting components (program, speakers, food, hotel, etc.) at the Midyear Meeting. Forward summary data to the President-Elect and Vice President-Elect for planning the following year's Midyear Meeting. Submit a complete report to the Trustees.
9. Assist the Vice President-Elect with planning for the 2002 Midyear Meeting.

Midyear Meeting Site Selection

Chair:

Frances L. Ayres
School of Accounting
307 West Brooks, Room 200
University of Oklahoma
Norman, OK 73019-4004
Phone: (405) 325-5768
Fax: (405) 325-7348
Email: fayres@ou.edu

Members:

Anne Christensen, Portland State University (2003)
Dan Murphy, University of Tennessee, Knoxville (2002)

Charge:

1. Select a primary site and a backup site for the 2003 ATA Midyear Meeting. These sites should be selected from the list of cities approved by the Trustees at the February 2000 meeting. These cities were the highest ranking cities from the membership survey conducted in late 1998.
2. Report the selection to the President and report to the Board of Trustees by their February 2001 meeting. The Board will then approve the selection (by a majority vote). If the selection is not approved, it will be sent back to the Committee. The Committee will then submit another site for Board approval.

Nominations

Chair:

Richard P. Weber
Department of Accounting
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East Lansing, MI 48824-1121
Phone: (517) 432-2925
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Email: weberr@msu.edu

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CALL FOR NOMINATIONS

2000 RAY M. SOMMERFELD OUTSTANDING TAX EDUCATOR AWARD

The 2000/2001 Awards Committee is soliciting nominees for the

Ray M. Sommerfeld Outstanding Tax Educator Award

Please submit appropriate support and documentation for your nominee(s) to the chair of the ATA Awards Committee:

G. Fred Streuling
School of Accountancy & Information Systems
516 TNRB, P.O. Box 23090
Brigham Young University
Provo, UT 84057-3090
gfstreuling@byu.edu

Nomination Deadline: January 15, 2001

A description of the eligibility criteria is found at <http://www.uni.edu/ata/>.

ATA Committees (continued from page 15)

Members:

Robert Gardner, Brigham Young University
Stewart Karlinsky, San Jose State University
Richard Newmark, Old Dominion University
Edward Schnee, The University of Alabama

Charge:

1. Review the procedures of prior nominating committees.
2. Solicit nominations from the membership by placing a notice in the Fall 2000 *ATA Newsletter* and on the ATA Web page, and from the Board of Trustees for a slate of officers for 2001-2002. The slate for 2001-2002 includes the following positions:
 - a. President-Elect
 - b. Vice President-Elect
 - c. Secretary (nomination for a second one-year term is allowed)
 - d. Treasurer
 - e. Three Trustees
 - f. Two members of the Publications Committee
3. Contact prior years' committee chairs to obtain names (nominations) of people who would make effective officers and trustees.
4. Select the candidates for nominations by April 1, 2001 and notify the 2000-2001 President and President-Elect of their names. Publish the slate in the Summer 2001 *ATA Newsletter*.
5. Present the slate to the Board of Trustees at the August 2001 meeting and to the ATA membership at the 2001 ATA annual program business meeting.

Publications

Chair & Director of Publications:

Ellen Cook
Department of Accounting
College of Business Administration
Box 43450
University of Louisiana at Lafayette
Hebrard Boulevard
Lafayette, LA 70504-3450
Phone: (337) 482-6212
Fax: (337) 482-5906
Email: edcook@louisiana.edu

Members:

Brian R. Greenstein (Director of Publications-Elect), Seton Hall University
Ken Klassen, University of Waterloo (2002)
Edward Maydew, The University of North Carolina at Chapel Hill (2001)
Janet Meade, University of Houston (2001)
Richard Sansing, Dartmouth College (2002)

Ex-Officio Members:

Frances L Ayres (*JATA* Editor), University of Oklahoma
Marguerite (Zite) Hutton (Chair Technology Resources Committee), Western Washington University
Dennis R. Schmidt (Webmaster), University of Northern Iowa
Ronald R. Tidd (Newsletter Editor), Michigan Technological University

Charge:

1. Study and report to the President and the Board of Trustees on all matters of concern regarding ATA publications.
2. Review and make any necessary changes to the Publications Committee Handbook.
3. Oversee the ATA web page.
4. If necessary because of an upcoming vacancy, recommend new editors of *JATA*.

Regional Programs

Chair:

John E. Karayan
Accounting Department
College of Business Administration
California State Polytechnic University, Pomona
Pomona, CA 91768-2557
Phone: (909) 869-2367
Fax: (909) 869-4353
Email: JEKarayan@csupomona.edu

Members:

Mid-Atlantic: Anthony Curatola, Drexel University (Regional Coordinator)

(continued on page 17)

ATA Committees (continued from page 16)

Midwest: Caroline Craig, Illinois State University (Regional Coordinator)

Northeast: Carol Fischer, St. Bonaventure University (Regional Coordinator); Robert Walsh, Marist College; and Peter Westort, University of Massachusetts, Boston

Ohio: Kristina Zvinakis, The Ohio State University (Regional Coordinator)

John Strefeler, Mount Union College

Southeast: Kenneth Lavery, High Point University (Regional Coordinator)

Southwest: Reg Rezac, Texas Women's University (Regional Coordinator)

Western: John Karayan, California State Polytechnic University, Pomona (Regional Coordinator)

Charge:

1. Establish contact with the AAA Regional Vice President and 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 education issues.
3. Attend regional program planning meetings.
4. Coordinate with any organizations sponsoring pre- and post-meeting seminars at the regional meetings.
5. Assist the Membership Committee in distributing materials about the ATA at the regional meetings.
6. Introduce tax practitioners to the ATA by involving them in planning.
7. Publish information about the tax portion of the regional meetings in the Spring *ATA Newsletter* and on the ATA web page.

Research Resources and Methodologies

Chair:

Robert Halperin

Department of Accountancy, Com. & Bus. Adm.
1206 S 6th St. MC-706

University of Illinois at Urbana-Champaign
Champaign, IL 61821

Phone: (217) 244-0327

Fax: (217) 244-0902

Email: rhalperi@uiuc.edu

Members:

Charles Enis, Pennsylvania State University

David Guenther, University of Colorado at Boulder

Sarah Nutter, George Mason University

John Phillips, University of Connecticut

David Senteney, Ohio University

Charge:

1. In coordination with the Midyear Committee, plan and administer a research session at the 2001 ATA Midyear Meeting. This includes the solicitation and selection of the papers to be presented as well as selection of speakers, moderators, and/or discussants.

2. In coordination with the Midyear Committee, plan and administer a New Faculty research session at the 2001 ATA Midyear Meeting. This includes the solicitation and selection of the papers to be presented as well as selection of speakers, moderators, and/or discussants.
3. Report the committee's activities in the *ATA Newsletter*.

Tax Policy Research Oversight

Chair:

Kenneth N. Orbach

School of Accounting

College of Business

Florida Atlantic University

777 Glades Road

Boca Raton, FL 33431-0991

Phone: (561) 297-2779

Fax: (561) 297-7023

Email: orbach@fau.edu

Members:

Anthony Curatola, Drexel University

Stewart Karlinsky, San Jose State University

Richard Leaman, University of Denver

Edward Schnee, The University of Alabama

Charge:

1. Monitor legislative and regulatory activity for the purposes of identifying topics for consideration by the Tax Policy Committee.
2. Coordinate with the AICPA and investigate areas of mutual interest regarding tax policy (to be coordinated with the External Relations Committee).

Tax Policy Subcommittees

Charge:

1. Develop at least one response to proposed legislation or regulation to be submitted to the appropriate body during the year.
2. Consider submitting the committee response to an appropriate journal or other publication.
3. Encourage technical or policy research in your area.

Complexity Reduction

Members:

Don Samelson (Chair), Colorado State University

Robert Barker, California State University, Northridge

Charles Enis, Pennsylvania State University

Robert Scharlack, University of Southern California

Janet Trewin, Drexel University

Corporate Tax Policy

Members:

Art Cassill (Chair), University of North Carolina at Greensboro

Harold Peckron, Barry University of Orlando

Steven Balsam, Temple University

John Barrack, University of Georgia

Roland Lipka, Temple University

Wayne Shaw, Southern Methodist University

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ATA Committees (continued from page 17)

Family Tax Policy

Members:

Nathan Oestreich (Chair), San Diego State University
Steven Colburn, University of Maine
John Janiga, Loyola University Chicago
Barry Marks, University of Houston–Clear Lake
Adrienne Slaymaker, Kentucky State University

Flow-Through Entities Policy

Members:

Roger Lirely (Chair), Western Carolina University
Richard Hofmann, Ernst & Young
Paul Streer, University of Georgia
Sanford Warren, Millsaps College

International Tax Policy

Members:

Bill Raabe (Chair), Samford University
Maureen Bruce, University of Wisconsin–Madison
Thomas McGhee, Savannah State University
Ian Redpath, Canisius College
Michael Schadewald, University of Wisconsin–Milwaukee

Multistate Tax Policy

Members:

Christine Bauman (Chair), University of Wisconsin–Milwaukee
Nancy Foran, Wichita State University
Roxanne Spindle, Virginia Commonwealth University
Ralph Tower, Wake Forest University
Will Yancey

Tax Accounting Policy

Members:

Gene Seago (Chair), Virginia Polytechnic Institute & State University
Michael Calegari, Georgia State University
Richard Davis, Susquehanna University
Annette Nellen, San Jose State University
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Teaching Resources

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James Hardin, Pittsburg State University
Sharon Lassar, Florida Atlantic University
Bobbie Martindale, Dallas Baptist University
Robert Shapiro, Seton Hall University
John Stancil, Florida Southern College
Jerrold Stern, Indiana University

Charge:

1. In coordination with the Best Practices Committee, plan and administer a teaching session at the 2001 ATA Midyear Meeting (coordinate with the Midyear Meeting Committee chair).
2. Continue the efforts of the Volunteers for Teaching Consultants Program and coordinate these efforts with the Concerns for New Faculty Committee. Also assist the Concerns for New Faculty Committee with the new mentoring program.

Technology Resources

Chair:

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Glenda Brock, California State Polytechnic University, Pomona
William Brown, Longwood College
C. Douglass Izard, KPMG, LLP
Khondkar Karim, Long Island University
Linda Nelsestuen, Cleveland State University
Richard Newmark, Old Dominion University
Sunny Nyemah, Robert Half International
Steven Thompson, Florida Gulf Coast University
John Wilguess, Oklahoma State University (liaison with Midyear Meeting committee)

Charge:

1. Assist the ATA Webmaster in the maintenance and expansion of the ATA web page.
2. Publicize innovative uses of technology and the Internet for classroom use through articles in the *ATA Newsletter*, on the ATA web page, and other appropriate media.
3. Assist the *JATA* software editor in obtaining software reviews.
4. Assist the Midyear Committee as requested for all technology requirements.
5. Support the ATA in its efforts to contact all ATA members electronically.

Keep ATA membership informed on trends in knowledge management in practice.

CALL FOR NOMINATIONS

2000 ATA/PricewaterhouseCoopers OUTSTANDING TAX DISSERTATION AWARD

The American Taxation Association in cooperation with PricewaterhouseCoopers presents an annual award for the Outstanding Tax Dissertation at the annual ATA luncheon. The award recipient receives a plaque and a \$5,000 award.

To be eligible, candidates must meet the following requirements:

- Candidates must submit a summary of their dissertation that does not exceed 25 pages (including all tables, graphs, charts, appendices, and bibliography). The summary should describe the motivation, research design, analysis, and results in sufficient detail to allow a complete review. Submission of the summary chapter of one's dissertation is not encouraged.
- The chairperson of the dissertation committee must write a letter to accompany the submission that certifies that the candidate has met all of the requirements for submission.
- The dissertation must have been completed during the 2000 calendar year.
- Qualified candidates must be ATA members.

Submissions must be postmarked on or before **February 28, 2001**. Please send submissions to:

Professor Gary McGill
Fisher School of Accounting
University of Florida
267 Stuzin Hall
Gainesville, FL 32611-7166
Phone: (352) 392-8881
Email: mcgill@ufl.edu

CALL FOR NOMINATIONS

2000 ATA OUTSTANDING SERVICE AWARD

The 2000/2001 Awards Committee is soliciting nominees for the ATA Outstanding Service Award. Please submit appropriate support and documentation for your nominee(s) to the chair of the ATA Awards Committee:

G. Fred Streuling
School of Accountancy & Information Systems
516 TNRB, P.O. Box 23090
Brigham Young University
Provo, UT 84057-3090
gfstreuling@byu.edu

Nomination Deadline: January 15, 2001

A description of the eligibility criteria is found at <http://www.uni.edu/ata/>.

CALL FOR NOMINATIONS

2001 ATA OUTSTANDING TAX MANUSCRIPT AWARD

The Manuscript Award Committee requests nominations for the 2000-2001 ATA Outstanding Manuscript Award, which will be presented to the winner at the ATA Luncheon during the 2001 Annual Meeting of the AAA. Nominations should be sent to:

Robert C. Ricketts
Area of Accounting
College of Business Administration
Texas Tech University
Lubbock, TX 79409
Phone: (806) 742-3180
Fax: (806) 742-3182
Email: rricketts@ba.ttu.edu

Manuscripts, books, and chapters of books published during the 1998-2000 period are eligible for consideration. To receive the award, the author, or a co-author, must be a member of the ATA. Nominations will be accepted through January 15, 2001.

CALL FOR PAPERS
2001 ATA MIDYEAR MEETING
SESSION ON NEW FACULTY RESEARCH

Faculty who have received their doctorate degrees in May 1997 or later are invited to submit papers for inclusion in the 2001 ATA Midyear Meeting session on new faculty research. Faculty are encouraged to submit papers that are not based on their dissertations, but rather, on newer research pursuits. Papers do not have to be in "finished" form, but should be considered as "work in process." To be more specific, papers should be more than an idea and should have some of the methodological work completed, but they do not, in the authors' opinion, need to be ready for submission to a journal. Hopefully, this requirement will stimulate audience participation in the session that can help authors to complete their work.

Interested authors should submit two copies of their papers, together with their mailing and email addresses by October 31, 2000, to:

Professor Robert Halperin
University of Illinois at Urbana-Champaign
Department of Accountancy
1206 S. 6th Street
Room 360, MC-706
Champaign, IL 61820

Authors of accepted papers will be notified by December 15, 2000.

CALL FOR NOMINATIONS
EDITOR OF THE JOURNAL OF THE AMERICAN TAXATION
ASSOCIATION

The ATA Publications Committee seeks nominations for the Editor-Elect of the *Journal of the American Taxation Association (JATA)*. The term of office for Editor-Elect is one year beginning June 1, 2001, with the person appointed serving as Editor for a three-year term beginning June 1, 2002.

In addition to the normal duties associated with such a position (selecting papers for publication in *JATA*), the editor coordinates and helps select papers for the annual *JATA* Conference held in conjunction with the ATA Midyear Meeting. Currently new submissions to *JATA* average about 35 per year with an additional 15 to 20 papers submitted for the conference.

Interested persons are requested to submit a letter of interest, along with a *curriculum vitae*, by January 19, 2001 to:

Professor Ellen D. Cook
Department of Accounting
University of Louisiana at Lafayette
P.O. Box 43450
Lafayette, LA 70504

American Accounting Association

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