



American Taxation Association

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Ronald R. Tidd, Editor

PRESIDENT'S LETTER

It is hard to believe that the Fall term is now over and the Midyear Meeting will soon arrive. Amy Dunbar and her committee have assembled a terrific program with a wide array of sessions. In addition, for those of us in the scenic Midwest, a few days of sun in Florida are looking very good at this time of the year.

I have some wonderful news regarding the Midyear. The Long-Range Planning Task Force is working on strategies to alleviate the drought in Ph.D. students graduating with an interest in tax. Ernst & Young has agreed to provide funding so that more Ph.D. students will be able to attend the Midyear Meeting. Look for more information about this great opportunity for your students on the ATA website and in emails. I would like to express the ATA's appreciation to Ernst & Young for their generosity.

This year's Midyear offers great opportunities for you to get ideas for your research, teaching and service. The January 27 deadline for reserving a hotel room as well as registering for the meeting is



Beth B. Kern
ATA President

quickly approaching. Please refer to the website, <http://www.atasection.org>, for registration and hotel information.

The Midyear begins on Friday, February 28, with KPMG-sponsored CPE sessions on LLCs and advance pricing agreements. There is also a concurrent CPE session focusing on distance learning. The JATA Conference Committee has once again chosen an interesting

set of papers which are sure to generate lively discussions. Because of the broad-based interest in Friday afternoon's tax shelter panel, the JATA Conference Committee decided to move its start time to 10:30 on Friday morning. The first two JATA Conference papers will be presented before lunch with the Conference concluding after lunch but in time for everyone to attend the tax shelter panel featuring Joseph Bankman, David Harris, David LaRue, and Robert Willens. Opposite the JATA Conference are two sessions. The morning session will focus on enhancing teaching with technology, and the early afternoon session will focus on legal research paper presentations.

Saturday's sessions feature research presentations by newer faculty as well as sessions devoted to stock option and IRS research. There will also be a session on education research. If you've ever been interested in unique opportunities for internships or sabbaticals, you have a great chance to find out more about them with Saturday's panel session as well as during lunch. The Midyear Planning Committee has organized several reserved tables at lunch where you can speak with people who have enjoyed unique internship or sabbatical opportunities. Saturday will also feature sessions on the new CPA exam as well as graduate tax curricula. If you haven't had a chance to fill out the online

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ATA Midyear Meeting 2003 Reminder!

January 27 is the deadline for making your meeting and hotel reservation for the ATA Midyear Meeting. If you have not already done so, you may wish to make your hotel reservation soon to ensure that you will be able to stay at the conference hotel. You can make your reservations at the conference hotel (the Hilton St. Petersburg) by telephone (800) 944-5500, fax (727) 823-4797, or online (<http://www.stpetehilton.com/reservations/reservations.html>).

A \$25 late registration fee will be charged for registrations made after January 27. You can find additional information about the meeting and register online at the ATA web site, <http://www.atasection.org>.

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CALL FOR NOMINATIONS

ATA Officers, Trustees, and Publications Committee

The ATA Nominations Committee is seeking nominations for the following positions for the 2003–2004 year:

- President-Elect
- Vice President-Elect
- Secretary (nomination for a second one-year term is allowed)
- Treasurer (two-year term)
- Three Trustees (two-year terms)
- Two members of the Publications Committee (two-year terms)

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 do not have to nominate a complete slate.

Please email, fax, or mail your nominations by **January 31, 2003** (earlier nominations are encouraged) to:

Shirley Dennis-Escoffier
Department of Accounting
317 Jenkins Building
University of Miami
5250 University Drive
Coral Gables, FL
33146-6531
Fax: (305) 284-5737;
Email: sdennis@miami.edu

President's Letter

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survey about graduate tax programs, please do so at <http://www.sba.uconn.edu/forms/accounting/survey.htm>. The graduate tax session at the Midyear will discuss the results of this survey as well as other graduate tax curriculum issues. Last, but not least, you may expand your teaching horizons through a session on using images featuring a biologist!

Planning for Midyear 2004 in Denver is already underway. If you have any suggestions for sessions, speakers or other events, please do not hesitate to contact Mark Higgins (mhi0546u@postoffice.uri.edu). In the past, some of the most well-received speakers and sessions have come from ATA member suggestions. Mark welcomes your input into planning next year's meeting.

The AICPA's Model Tax Curriculum was introduced a few years ago. They are about to evaluate the model and would like to have a joint AICPA/ATA task force to examine it. The model provides recommendations for undergraduate tax curricula. We will be looking for about four ATA members to join a similar number chosen by the AICPA. (Some of the AICPA members are also ATA members.) If possible, we would like the ATA members to be representative of a broad range of views regarding undergraduate tax education. If you have an interest in examining these issues, please contact me at your earliest convenience.

Believe it or not, it is time to think about what committee you would like to serve on for the 2003–2004 academic year. Our President-Elect, Dave Stewart,

will be selecting committee chairs as well as forming next year's committees this spring. A list of next year's committees is provided in this edition of the *Newsletter*. You may submit your request online via the website (<http://www.atasection.org>). The ATA is a vibrant organization and could not accomplish what it has without the dedication and innovative ideas of its members, so do not hesitate to volunteer for the committee of your choice. Dave (dave_stewart@byu.edu) welcomes any suggestions you might have regarding future directions for the ATA.

If you have any suggestions regarding the remainder of this academic year, please feel free to contact me via phone (574-237-4352) or email (bkern@iusb.edu). I am looking forward to seeing all of you in St. Petersburg soon!

MINUTES OF THE ATA BOARD OF TRUSTEES MEETING ANNUAL MEETING, AUGUST 14, 2002

Officers and Board of Trustees members present:

Anne Christensen	Hughlene Burton
Bryan Cloyd	Amy Dunbar
Ellen Cook	Gary McGill
Shirley Dennis-Escoffier	Scott McQuillan
Bob Gardner	Ed Maydew
Beth Kern	

Other members present:

Gene Seago	Bob Halperin
Mark Higgins	Andy Cuccia
Dick Weber	John Robinson
Gillian Spooner	Fran Ayres
Stewart Karlinsky	Susan Anderson
Shelley Rhoades-Catanach	

1. President Anne Christensen called the meeting to order at 12:00 p.m.
2. Minutes of the February 15, 2002, Board meeting were APPROVED without dissent.
3. Ellen Cook presented the budget. There wasn't any significant discussion other than a concern that we are in a small deficit with the potential of larger deficits in the future.
4. Beth presented her budget. The proposed budget was approved by the Board. She was very concerned that we are likely to have a significant deficit this year. She feels like her budget is very optimistic and this led to a debate of whether there should be a dues increase. After considerable debate, it was proposed that dues be increased from \$20 to \$35 per year. The Board approved the motion. This proposal will be published for the consideration by the membership and voted on at the 2003 Midyear Meeting.
5. Andy Cuccia provided everyone in attendance a copy of the program for this year's annual meeting. We had several CPE sessions this year, which is something that we haven't done for a while. We had 35 paper submissions, which is about where we've been in past years. We were allocated 6 sessions (one of which was the Teaching Innovations Award). This left 5 sessions or 15 research papers that were accepted for this year. Some of these will be presented with other disciplines within the AAA. Andy had a large committee, which really helped in the review process. He felt it went very well and looks forward to a great program.
6. Beth Kern made a final report on the 2002 Midyear Meeting held in New Orleans. The numbers were down a bit. It isn't clear why, but this has been a general trend since about 1996. This doesn't seem to be out of line with other professional meetings, so the general feeling is that the Midyear Meeting is continuing to be a great meeting.
7. Amy Dunbar presented the program for the 2003 Midyear Meeting in St. Petersburg. She reviewed the program and speakers. The committee has been able to attract some really outstanding professionals to participate. It appears that there should be strong sessions for all members of the ATA. A concern was raised that the *JATA* Conference attendees might want to attend the tax shelter panel on Friday afternoon. Alternatives were to be explored that would hopefully allow the *JATA* conference attendees to attend both the paper presentations and the tax shelter panel.
8. Mark Higgins presented some preliminaries of the 2004 Midyear Meeting in Denver. The contract has been approved by the AAA and is being counter-signed by the Westin Hotel. Shirley and Marty helped negotiate a \$154 rate. Mark is formulating his committee and will have a preliminary report in St. Petersburg in February 2003.
9. Anne Christensen presented Washington, D.C. as the first choice for the 2005 Midyear Meeting with San Diego as the backup. The motion was approved by the Board.
10. Shirley Dennis-Escoffier talked about a survey that will be done in 2003 of the ATA membership to come up with a list of cities that should be considered for the ATA midyear meetings. Shirley and Anne will come with a final survey instrument that will be presented to the Board prior to it being sent to the ATA membership.

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Minutes of the ATA Board of Trustees Meeting

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11. Gary McGill made a report for the Publications committee. Gary reminded the Board that during the past year, the AAA approved *The ATA Journal of Legal Tax Research* online journal. The AAA will charge a per-page review as opposed to some kind of hourly rate for the legal research electronic journal. Gary moved on behalf of the Publication committee that *The ATA Journal of Legal Tax Research* submission fee be \$50 (effective immediately) and the *JATA* submission fee be raised from \$50 to \$75 (effective May 1, 2003). The motion was approved by the Board.
12. John Robinson presented the report for *JATA*. He pointed out that that submission numbers are down. He doesn't feel that at this point the quality of the journal has suffered. But in the long run, the trend is a concern. Fran Ayres pointed out that perhaps one of the reasons the submissions to *JATA* are down is that some of these submissions might be going to the *JATA* Conference at each Midyear Meeting.
13. Fran Ayres raised an issue raised by the Manuscript Awards Committee. Currently, if you are a member of the committee, you cannot have a paper considered. The suggestion was made that perhaps a better solution was to give the option to the individual to drop off the committee so that their paper could be considered. This way more ATA members might be willing to serve on that committee. The Board felt like that was a good idea and that the committee should consider formalizing a procedure to deal with this type of problem.
14. Gene Seago presented a report for *The ATA Journal of Legal Tax Research*. Three papers have been received. One should be ready for September and the others are in various stages of review. The submissions are small at this point, but the announcement hasn't been out very long. Gene is looking forward to spreading the word about the availability of the *Journal* and encouraging a broader base of submissions.
15. Dick Weber made the report of the Bylaws Committee. A number of changes were approved by the Board in its February 2002 meeting in New Orleans. These changes are part of the Annual Program blue book and will be presented to the membership at the business meeting on Thursday, August 15, 2002. Dick then discussed other possible changes where the Bylaws don't reflect current practice. Currently, the editors of the journals have been proposed by the Publications committee and submitted to the Nominations committee. However, the Bylaws don't provide for any role of the Publications committee in this process. In addition, it is not clear if when both the Publications committee and the Nomination committee present their slates to the Board, are they notifying the Board or are they asking for ratification by the Board. The Board approved a proposal that the Bylaws be changed to make it clear that the Publications committee make a proposal for an editor directly to the Board of Trustees. Also, when the Publication committee and the Nomination committee make nominations, those nominations must be approved by the Board. If they nominees are not approved, the slate is remanded back to the respective committees for new nominations. Dick and his committee will draft language that will be circulated to the Board for its approval.

Dick also pointed out that the Bylaws call for three nominations in the year a new editor is selected. This is never done and isn't practical. Consistent with the prior motion, the Publications committee will present one name for editorship of each journal.

Finally, the Bylaws currently require that the ATA provide a free copy of all ATA publications. With the advent of the online legal research journal, we are currently in violation of this policy. The Board approved the removal of this sentence from the handbook.
16. Robert Gardner made the report for the Nominations committee. The slate will be presented in the business meeting on Thursday.
17. Anne Christensen reported that Deloitte & Touche will pick up the Teaching Innovations Award that was previously sponsored by Arthur Andersen. The Board was appreciative that D&T was willing to pick up the award on such a timely basis. It was discussed that possibly the award could be given at the Annual Meeting, but the presentation made at the Midyear Meeting. This would allow us not to tie up a concurrent session for the annual meeting that could otherwise be used for paper presentations. This possibility will be pursued by the committee in consultation with Deloitte & Touche.
18. The meeting was adjourned at 3:30 p.m.

MINUTES OF THE ATA BUSINESS MEETING

ANNUAL MEETING AUGUST 15, 2002

1. President Anne Christensen called the meeting to order at 7:15 a.m.
2. Dave Stewart presented the minutes of the August 13, 2001 business meeting for approval. The minutes were approved.
3. Ellen Cook presented the Treasurer's report. Ellen explained why certain figures on the financial statements were different than budgeted. For example, interest income is down significantly because rates have dropped roughly 3% during the year.
4. Beth Kern presented the 2001-02 proposed budget. Beth explained that the ATA is facing a time of decreasing inflows and increasing outflows. She informed the ATA membership that the Board had approved an increase in dues to \$35. This increase will be published for the membership to review and will be voted on at the business meeting held in conjunction with the 2003 Midyear Meeting in St. Petersburg.
5. John Robinson made the *JATA* report. He noted that the submissions for *JATA* were down and made a call for papers for the upcoming year.
6. Eugene Seago made the report of *The ATA Journal of Legal Research*. In the first month of the *Journal*, Eugene has received three papers. He is pleased with the initial response and encouraged the membership to consider submitting manuscripts.
7. Anne presented a clock to Fran Ayres as a token of appreciation from the ATA for her outstanding service as editor of *JATA*.
8. Jack Kramer presented the report for the Accreditation & Curriculum Issues Committee. Jack reported that the committee had collected fewer syllabi this year than in the past. The syllabi for available to be reviewed on the ATA web page. Jack solicited submissions of syllabi for the upcoming year.
9. Andy Cuccia presented the report for the Annual Meeting Program Committee. Thirty-five papers were received and reviewed, which resulted in 15 papers being accepted. The ATA was allocated five research sessions and one panel session. The ATA also sponsored several CPE sessions that seemed to go very well. Andy expressed appreciation to all those who submitted papers and to his committee for doing an outstanding job in reviewing the papers and coming up with the annual program.
10. Robert Ricketts presented the report of the ATA/Deloitte & Touche Teaching Innovation Award Committee. A number of good submissions were received and three were selected. These submissions will be presented in a Saturday session and the winner will be honored at the business lunch.
11. Bryan Cloyd presented the report of the ATA/PricewaterhouseCoopers Doctoral Dissertation Award Committee. The committee received four submissions and the award will be presented at the business luncheon. Bryan asked the ATA membership to make sure their Doctoral students were aware of the February 28, 2003 submission deadline.
12. John Everett presented the report of the Awards Committee. The recipients of these awards will be named at the business luncheon.
13. Cindy Blanthorne made the report of the Concerns of New Tax Faculty Committee. She informed the membership of the activities of the committee and that the definition of new faculty had been expanded to include all untenured faculty members
14. Barry Broden made the report of the Graduate Tax Education Committee. The committee held a CPE session on Wednesday. Barry reported on the presentations made at the session. Barry also mentioned that during the year there had been a net increase in graduate tax programs even though the overall student enrollments were down.
15. Hughlene Burton presented the report of the Legal and Education Research Committee. The committee organized a legal research session that was held on Friday at the Midyear Meeting in New Orleans. The committee received 10 papers and accepted four. The committee was pleased with the quality of the papers and the session itself.
16. Nancy Nichols made the report of the Membership Committee. Their efforts have focused on the assistant and associate professors. In the upcoming year, full professors will also be targeted as potential new members.

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Minutes of the ATA Business Meeting

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17. Beth Kern made the report for the 2002 Midyear Meeting Program Committee. The Midyear Meeting in New Orleans had over 200 participants. On behalf of Janet Meade of the Education Research committee, Beth also reported that the committee only received four submissions and had some difficulty in putting together a session. Beth thanked everyone for their help in putting together an outstanding Midyear Meeting.
18. Gary McGill presented the report of the Publications Committee. Gary discussed the creation of the new journal. Gary informed the membership that the Board of Trustees had approved a submission fee for *The ATA Journal of Legal Tax Research* of \$50 (effective immediately) and an increase in the submission fee of *JATA* from \$50 to \$75 (effective May 1, 2003).
19. Christine Bauman made the report for the Regional Meetings Committee. She reported that 29 papers were presented and 10 tax paper session held at the various regional meetings. For a more detailed report, please reference the ATA website.
20. Marty Wartick made a report for the Strategic Planning Committee. The committee identified three specific concerns: (1) decreasing opportunities for ATA members to develop and maintain professional tax expertise, (2) a weakening relationship between the tax faculty and the accounting firms and the AICPA, and (3) loss of prestige and support within education institutions of tax programs and tax faculty.
21. Anthony Curatola presented the report of the Tax Policy Research Oversight Committee. The committee was active this past year. Members of the committee have published articles in *Tax Notes*, *International Tax Notes*, submitted comments to the Commissioner on various proposed regulations, and are in the process of drafting other items that all help bring recognition and prestige to the ATA.
22. Timothy Rupert made the report for the Teaching Resources Committee. Timothy reported on the success of the teaching session at the 2002 Midyear Meeting. The session dealt with using cases in the classroom. The committee provided a column for the ATA newsletter dealing with various teaching related issues. The committee also worked in conjunction with the Concerns of New Faculty committee in administering the mentor program for new tax faculty.
23. Steve Thompson made a report. Talked about the website and some of his challenges in meeting the required workload. He also solicited comments and ideas from the membership for possible improvements that should be made to the website.
24. Amy Dunbar presented a report for the 2003 ATA Midyear Meeting. The registration forms will be put on the ATA website immediately after this meeting. Thanked her committee for their outstanding efforts. Amy reviewed some of the highlights of the program and encouraged everyone to get registered for the meeting in St. Petersburg.
25. Mark Higgins announced the 2004 Midyear Meeting to be held in Denver. The contract has been approved by the AAA and is being counter-signed by the Westin Hotel. Shirley and Marty helped negotiate a \$154 rate. Mark is formulating his committee and will have a preliminary report in St. Petersburg in February 2003.
26. Dick Weber presented proposed Bylaws changes to the membership of the ATA. After explaining that most of these changes were merely clarifications, a motion was made to accept the Bylaws change. The motion was seconded and then approved by the membership. To review the Bylaws as amended, reference the ATA website and look for the Bylaws *as approved on August 15, 2002*.
27. Robert Gardner presented the report of the Nominations Committee. The slate of officers was presented, with Dave Stewart, Mark Higgins, and Susan Anderson nominated for roles as President-Elect, Vice President-Elect, and Secretary, respectively. Stewart Karlinsky, Shelley Rhoades-Catanach, Merle Erickson, and Robert Halperin were nominated for two-year terms as Trustees. Gillian Spooner (KPMG) was appointed by the Board of Trustees in accordance with the Bylaws change approved by the membership in the Annual Business Meeting held August 2001. Ben Ayers and Brian Spilker were nominated to the Publications Committee. A motion was made to accept the slate. The motion was seconded and approved by the membership.
28. Anne Christensen introduced Beth Kern as our new President. Beth thanked Anne for leading the ATA through a difficult year. The unexpected events of September 11th, the Arthur Andersen indictments, and

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Minutes of the ATA Business Meeting

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the President-Elect being unable to assume his responsibilities made for some unique challenges. Beth described her early years in the profession and how much various members of the ATA helped her sort through the challenges of being a tax professor. She felt like the ATA was largely responsible for her accomplishments in the profession. She felt some trepidation as she began making committee assignments, but the task turned out to be a great experience. Almost without exception, the ATA membership has responded positively to her requests for service. Beth commented on the creation of *The ATA Journal of Legal Research* during the prior year. She has given the Publications committee the charge to explore the possibility of an education research journal. She hopes to have an open dialogue on this subject and get the input from as many members of the ATA as possible. Beth discussed that Ernst & Young has expressed a willingness to partner with the ATA to develop ways of curbing the trend of declining new tax Ph.Ds. Beth concluded with the statement that the ATA has a lot to offer to each member.

29. A motion to adjourn was made, seconded, and then approved. The meeting adjourned at 8:30 am.

ATA COMMITTEE CONTRIBUTIONS

TEACHING RESOURCES COMMITTEE

Service-Learning

Trying to get your students involved in learning? Service-learning may be for you!

Service-learning is integrating volunteer service into the curriculum of your classes. Like community service, which meets a need with volunteers, service-learning may meet the same need, but the emphasis is on the educational goal behind the service. Students learn in order to serve and then serve in order to learn. Thus the service reinforces learning through practical experience. A three-year evaluation of service-learning by the Rand Corporation (cited below) found that students in classes using service-learning rated the class "above average" or better.

The Teaching Resources Committee offers the following summary of publications and web links to help you understand and use service-learning.

Published Works on Service-Learning

Combining Service and Learning in Higher Education: A Summary Report by Gray, Ondaatje, and Zakaras. (Rand, 1999) <http://www.rand.org>

This is a summary of the complete report about Rand's three-year study of The Learn and Serve America Higher Education (LSAHE) program. It includes the major activities and accomplishments of the LSAHE-supported programs; the impacts of LSAHE on students, communities, and institutions; and the returns on the public assessment in LSAHE. It also presents the main conclusions of the evaluation.

Learning By Doing: Concepts and Models for Learning By Doing in Accounting. D. V. Rama, volume editor,

E. Zlotkowski, series editor. (Washington, D.C.: American Association for Higher Education; published in cooperation with KPMG Peat Marwick Foundation, 1998).

This volume is one of a series written for the Teaching and Curriculum Section of the AAA and concentrates specifically on service-learning ideas for accounting classes. Three of the articles within the volume deal with ways to implement tax assistance or VITA programs.

"Promoting service learning via online instruction," by Bennett and Green in *The College Student Journal* (Vol. 35, December 2001, pp. 491-497).

This article describes how online instruction can be used to increase the effectiveness of service-learning. The authors provide a detailed description of major decisions that instructors need to consider as they develop a service-learning component for a course. The authors offer suggestions for incorporating online requirements as part of the fulfillment of the service-learning goals of their class and relate their experience from a sports management course.

"Service learning in business schools: A case study in an intermediate accounting course," by Gujarathi and McQuade in *Journal of Education for Business* (Vol. 77, Jan/Feb. 2002, pp. 144-150).

As the title implies, these authors implemented a service-learning component to an intermediate accounting course. The authors provide five steps that they feel are essential for establishing a successful service-learning component for use in business courses. They also indicate how service-learning can help to promote the goals of relevant management education.

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ATA COMMITTEE CONTRIBUTIONS

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“The community classroom: Serving to learn and learning to serve,” by Valerius and Hamilton in *The College Student Journal* (Vol. 35, Fall 2001, pp. 339–344).

This article provides additional advice on incorporating service-learning into existing courses. The focus of the article is strengthening links between the experience gained through service-learning and course learning objectives. The authors provide several examples for how these links can be strengthened.

“Service learning responds to technological enchantment and intellectual isolation,” by Schwartzman in *The College Student Journal* (vol. 35, Fall 2001, pp. 423–432).

While technology can facilitate a number of learning objectives in the classroom, there is also the concern that it can sometimes lead to isolation. The author of this paper suggests that service-learning can be a nice counter-balance to this potential technology effect. The author provides suggestions on how service-learning can enhance the development of interpersonal skills and an ethic of community caring.

There are many resources available on the web that discuss service-learning. We have selected a few that will give you a good introduction.

Links for Sites on Service-Learning:

The Big Dummy’s Guide to Service-Learning

<http://www.fiu.edu/%7Etime4chg/Library/bigdummy.html>

This site has simple answers to your questions. It also includes great ideas for service-learning projects. Here are the suggestions for accounting:

- Work with neighborhood leadership/advisory boards to put on workshops for residents of low-income areas on household finances, budgeting.
- Assist non-profits with fund-raising efforts (grant writing, investments, budgeting).
- Develop a free tax preparation and counseling service for low-income individuals. (VITA program from the IRS.)
- Assist in the running and staffing of a cooperative food store and credit union.

Corporation for National and Community Service

<http://www.learnandserve.org/>

This site provides information about the President’s Student Service Awards and Freedom Scholarships, service-learning projects, research materials, etc.

The National Service-Learning Clearinghouse

http://www.servicelearning.org/higher_ed/index.html

The Learn and Serve America National Service-Learning Clearinghouse (NSLC) provides this mission statement: “The NSLC staff is ready to provide you with information and technical assistance. Please ask us if you need help with term papers, academic research, program startup, assessment and evaluation, downloading online documents, or anything else regarding service-learning.”

Newsletter Deadlines

The deadlines for submitting information for the Summer 2003 edition of the *ATA Newsletter* is **April 19, 2003**.

Please send information to:

Ron Tidd
College of Business
Central Washington University
400 East 8th Avenue
Ellensburg, WA 98926-7484
Phone: (509) 963-2466 Fax: (509) 963-2875
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 your announcement as an email attachment to Ron@rrtidd.com. Alternatively, you can mail both a hard copy and a digital file (on a disk) of your announcement to the editor at the above address.

CALLS FOR PAPERS AND SUBMISSIONS

2004 JATA CONFERENCE

The tenth *Journal of the American Taxation Association* Conference will be held in conjunction with the ATA's Midyear Meeting in February 2004. Papers addressing interesting and relevant tax issues will be considered for the conference. All research methodologies (including, but not limited to, archival/empirical, analytical, behavioral, experimental, and field studies) will be considered. Papers selected for the Conference will be published in a supplemental issue of the *Journal of the American Taxation Association*. Conference papers will be made available to Conference participants in advance of the Midyear Meeting through the ATA website. Papers not accepted for the Conference can be considered for publication in the *Journal* through the normal review process at the option of the authors.

Manuscripts should be submitted via electronic files formatted conforming to *JATA*'s published preparation and style guidelines. The submission fee of \$75 in U.S. funds may be paid by credit card or check. To charge the fee, access the *JATA* site at the AAA website, <https://aaahq.org/AAAFForms/journals/>.

Alternatively, the submission fee may be paid by check, made payable to the American Accounting Association and mailed to Professor John Robinson at the address below. To preserve anonymity, the cover page and the manuscript document should be submitted in separate MS Word or Adobe pdf files. If the research utilizes instruments (experimental material, questionnaires, cases, etc.), this material should also be submitted in a separate file. With the exception of the cover page, the identity of the author(s) should be deleted from the files. Files should be transmitted as email attachments to Professor John Robinson at: Jata@bus.utexas.edu

Please indicate in the email that the paper is submitted to the Conference. To be considered, **papers must be received no later than OCTOBER 1, 2003**. Contact Professor Robinson at (512) 471-5315 if file compatibility or electronic submission presents a problem.

John Robinson, Editor

Journal of the American Taxation Association

McCombs School of Business

The University of Texas at Austin

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Austin, TX 78712-0211

JOURNAL OF FORENSIC ACCOUNTING

Auditing, Fraud and Taxation

D. Larry Crumbley, **Editor-in-Chief**

The *Journal of Forensic Accounting (JFA)* is dedicated to promoting excellence in forensic accounting. *JFA* is an international forum for publication of significant research dealing with investigative and forensic accounting, striving to establish a balance between theoretical and empirical studies. Papers on fraud and fraud auditing, risk assessment, detection of earnings manipulation and tax evasion, bankruptcy studies, GAAP violations, financial statement fraud, internal auditing, and the underground economy are solicited. In addition, papers on particular techniques, technologies, and preventative controls are invited. Submitted research should be grounded in real-world business problems or litigation issues faced by practitioners and entity stakeholders. The audience is academic researchers and educators specializing in forensic accounting, as well as external and internal auditors, process security specialists, and legal, tax, and insurance personnel.

For submission information, please visit the *Journal of Forensic Accounting* website:

<http://www.rtedwards.com/journals/JFA/>

You may also contact the Editor-in-Chief directly:

D. Larry Crumbley

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Baton Rouge, LA 70803

CALLS FOR PAPERS AND SUBMISSIONS

ADVANCES IN TAXATION

Advances in Taxation is a refereed academic tax journal published annually. Academic articles on any aspect of federal, state, local, or international taxation will be considered. These include, but are not limited to, compliance, computer usage, education, law, planning, and policy. Interdisciplinary research involving economics, finance, or other areas also is encouraged. Acceptable research methods include any analytical, behavioral, descriptive, legal, quantitative, survey, or theoretical approach appropriate to the project.

Manuscripts should be readable, relevant, and reliable. To be readable, manuscripts must be understandable and concise. To be relevant, manuscripts must be directly related to problems inherent in the system of taxation. To be reliable, conclusions must follow logically from the evidence and arguments presented. Sound research design and execution are critical for empirical studies. Reasonable assumptions and logical development are essential for theoretical manuscripts.

Three copies of each manuscript, three copies of any and all research instruments, and a \$30 check made payable to *Advances in Taxation* should be submitted to:

Professor Thomas M. Porcano
Department of Accountancy
Richard T. Farmer School of Business Administration
Miami University
Oxford, Ohio 45056
Phone: (513) 529-6221
Fax: (513) 529-4740
Email: porcantm@muohio.edu

EXECUTIVE'S TAX AND MANAGEMENT REPORT

Aspen Publishers is seeking short (800–1,200 word) articles on tax-related topics for three of its tax-related publications:

- *Executive's Tax & Management Report* is geared toward executives in small- to mid-sized companies with a focus on wealth-building strategies and late-breaking tax news.
- *Tax Return Preparer's Letter* provides tax return preparers time-saving aids and authoritative, timely information such as current rulings and regulations, new developments, and new and proposed tax laws that will affect returns.
- *Accountant's Tax Letter* reports on tax developments that directly affect tax practices. This publication provides late-breaking news and interpretations of IRS rulings and legislation that affect both individual and corporate taxes and deductions, and is geared to accountants and CPAs.

Samples and further information on these publications can be found at <http://www.bbpnews.com>. Interested authors should contact Karen Barretta, Senior Development Editor, Aspen Publishers, Inc., (800) 876-9105, Ext. 241, karen.barretta@aspenpubl.com.

ATA 2003–2004 COMMITTEE APPOINTMENTS

Once again it is time to start organizing the committees for next year. Your participation is important because these committees are the forums where the ATA's work gets done. If you have not previously served on an ATA committee, now is the time to get involved.

As in previous years, you can indicate which committees you would like to serve on. Unlike previous years, you should register your preferences on the ATA website, rather than on a printed form. Please go to the web form on the ATA website (follow the link from the website's Table of Contents: <http://www.atasection.org/index2.html>), and take a few minutes to indicate your interests and preferences in serving on the ATA committees listed below.

Please respond as soon as possible, but no later than March 15, 2003. If you have any questions, please contact Dave Stewart (801) 422-2365; (dave_stewart@byu.edu). Thank you.

Committee

- A. Accreditation and Curriculum Issues
- B. Annual Meeting Program
- C. ATA/DT Teaching Innovations Awards
- D. ATA/PWC Doctoral Dissertation Award
- E. ATA Tax Manuscript Award
- F. Concerns of New Faculty
- G. Education Research
- H. Faculty Internships, Sabbaticals, and External Relations
- I. Graduate Tax Education
- J. *JATA* Conference
- K. Legal Research
- L. Membership
- M. Midyear Meeting Program
- N. Nominations
- O. Regional Programs
- P. Research Resources and Methodologies
- Q. Tax Policy Oversight
 - 1. Accounting Methods and Periods
 - 2. Complexity Reduction
 - 3. Corporate Tax Policy
 - 4. Family Tax Policy
 - 5. Flow-Through Entities Policy
 - 6. International Tax Policy
 - 7. Multi-State Tax Policy
- R. Teaching Resources
- S. Technology Resources

REGIONAL MEETINGS 2003

ATA members are encouraged to submit papers to the AAA regional meetings to help ensure high-quality tax sessions at these meetings. Dates, locations, and submission deadlines for the annual regional meetings are as follows:

Region	Date	Location
Southwest	March 5–March 8, 2003	Houston, TX
Mid-Atlantic	April 10–12, 2003	Philadelphia, PA
Southeast	March 27–29, 2003	Charleston, SC
Ohio	May 1–3, 2003	Dublin, OH
Midwest	April 10–12, 2003	St. Louis, MO
Northeast	April 24–26, 2003	Stamford, CT
Western	April 24–26, 2003	Seattle, WA

**Additional information about AAA meetings is also available at
<http://aaahq.org/meetings/default.cfm>.**

American Accounting Association

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