



# American Taxation Association

Volume 51, No. 1 Spring 2005

American Taxation Association  
Published Triannually  
American Accounting Association  
5717 Bessie Drive • Sarasota, FL 34233-2399

Nancy B. Nichols, Editor

## President's Letter

This has been an exciting year for the ATA. The first ATA Doctoral Consortium will be held prior to the midyear meeting in Washington, D.C. Lil Mills and her consortium committee have been planning the consortium for the past year. We were surprised and pleased to find that interest in the consortium far exceeded the expectations of the committee. Initial plans were for 30 attendees. However, over 40 applications were received. The trustees agreed to supplement the generous funding provided by KPMG for the consortium, making it possible for the consortium committee to increase the number of attendees.

The upcoming *JATA* conference and ATA Midyear meeting have excellent programs. The four papers selected for the *JATA* conference include papers on non-cash charitable giving, state-sponsored college savings plans, the effect of capital gains changes on Treasury bill yields, and tax amnesty programs. All the papers promise to be interesting and informative. The *JATA* conference has a great mix of speakers and papers sure to appeal to everyone with an interest in tax. Topics include the seven



**Fran L. Ayers**  
ATA President

habits of highly effective academics, a panel on Schedule M-3 disclosures, and the need for transparency and many other outstanding sessions. The Friday luncheon will include George Yin, Chief of Staff of the Joint Committee on Taxation, as the featured speaker. I want to thank Hughlene Burton and her committee for all their hard work on the conference.

Probably one thing that has changed most about tax and tax faculty in recent years has been that tax and tax issues have come to be considered important by non-tax academics. Tax courses that focus on taxes and decision making are now a popular

course in many M.B.A. programs, and academic research in taxation has moved into the mainstream of academic accounting research. A challenge that tax programs and tax faculty still face is the demanding nature of the tax curriculum. Tax faculty often teach more different classes than their non-tax colleagues. In addition, the tax curriculum is constantly in need of revamping as tax laws and regulations changes. At the same time, the model at many institutions has moved online limited preparations by junior faculty coupled with increasingly more stringent promotion and tenure standards. As tax educators and researchers we need to consider ways to offer a high-quality tax education at the graduate and undergraduate level that serves the needs of the students and the profession while balancing faculty work loads. If we don't it will become increasingly difficult to attract first-rate doctoral students into tax tracks for doctoral programs. The long-term strategic task force headed by Tom Omer is considering this issue among others as they plan for the future of the ATA.

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# Minutes of the Annual ATA Business Meeting

## August 9, 2004 — Orlando, Florida

Dave Stewart called the meeting to order at 10:35 a.m. and welcomed the membership. Dave thanked Kaye Newberry and her committee as listed on the back of the blue book for all their hard work on the Annual Meeting program for the ATA.

Tim Rupert presented the minutes of the ATA business meeting held in August 2003. Shirley Dennis-Escoffier motioned to approve the minutes and Jerry Stern seconded the motion. The minutes were approved.

Gary McGill reviewed the Treasurer's report for 2003–2004. Gary explained that the budget contained two big-ticket items: *JATA* and the midyear meeting. He noted that membership is down slightly but that the association is hoping to increase membership over the coming year. He also noted that the cash balance at the end of the year is up slightly from the previous year.

Fran Ayres presented the 2004–2005 budget. Fran noted that costs for the midyear meeting are expected to be a little higher than in previous years, but the proposed budget still results in an increase in the ending cash position. Fran also noted that the new ATA doctoral consortium will receive funding from KPMG and the association also received a commitment from E&Y to help defray travel costs for doctoral students who wish to attend the midyear meeting. Fran thanked both firms for their commitment to the association.

John Robinson presented the *JATA* editor's report. He noted that submissions for the previous year were down, so the editorial board is considering new programs that will increase submissions. John also encouraged those who receive a "revise and re-submit" decision to contact him if they have any questions about the reviews that they have received. John also noted that submissions to the *JATA* conference were down and the editorial board is also looking for ways to increase submissions, including the possibility of initiating a Best Paper Award. John also noted that the turnaround time for reviews is averaging 55 days. John thanked the editorial board for their constructive reviews. Finally, he also thanked David Hulse for his service as book editor

for the past three years and welcomed his replacement, Carol Fischer, as the new book editor. If members have items for her, they should send her an email.

Gene Seago provided the editor's report for *JLTR*. This year, ten papers were submitted, as compared with thirteen that were submitted in the previous year. However, Gene noted that the submissions for the current year were more closely aligned with the objectives of the journal. He noted that acceptance rates increased from 30 to 50 percent. He encouraged the members to submit more papers and to use the journal. To help make the journal easier to use, efforts are being made to improve the website. Dave Stewart noted that all ATA members have free access to the journal and he encouraged all members to take advantage of this availability. He also noted that the trustees are working with the AAA to improve announcements and the format of the journal.

Kim Key presented the report for the Annual Meeting Program committee. The committee received 32 papers, with 25 papers being accepted for concurrent sessions or forum presentation. Kim encouraged members to submit to next year's meeting because the number of sessions allocated to the ATA is determined by the number of submissions.

Debra Salvador reported that the ATA/Deloitte & Touche Teaching Innovation Award Committee received 7 submissions. One submission was disqualified because the authors were not members of the ATA. The award winners will be announced at the luncheon. The winners will present their teaching innovation at a session during the midyear meeting in Washington, D.C.

Sandra Callaghan announced that the ATA/PwC Doctoral Dissertation Award Committee received four submissions, and the winner will be announced at the Annual Meeting luncheon.

Sanjay Gupta thanked and acknowledged the members of the ATA Manuscript Award Committee. The committee identified all manuscripts published during the award period and the winners will be announced at the luncheon.

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### President's Letter *(continued from page 1)*

In the practice side we also see changes in tax. Sarbane-Oxley has tremendous implications for public company's tax practices and disclosures. In the past, auditors often relied on the tax people to provide tax numbers and took the numbers more or less as given. Under Sarbane-Oxley significant tax adjustments have legal implications for management, auditors and tax preparers. As a result there is a need for more cross-functional integration of the financial and tax reporting systems of public companies.

To anyone who is new in the tax area, there are tremendous opportunities for research in tax. As tax has become recognized as a cost that affects a broad spectrum of decisions, research that crosses the boundaries of financial reporting, auditing, and managerial accounting with tax promises to be some of the most exciting work.

I hope that you are having a great semester and I look forward to seeing you in Washington, D.C. this spring.

## Minutes of Annual ATA Business Meeting (continued from page 2)

Carolyn Strobel presented the report for the Awards Committee. She thanked her committee and noted that they met twice. The committee will be presenting the Sommerfeld and Service awards at the luncheon.

Jon Masselli reported for the Concerns of New Tax Faculty Committee. The committee hosted a breakfast for new faculty at the midyear meeting, which included a discussion about career development by Marty Wartick and Ed Maydew. Each new faculty member was also introduced at the luncheon during the midyear meeting. Finally, the committee started a comprehensive list of new faculty and hopes to start a mentoring session.

Silvia Madeo reported that the Long-Range Planning Task Force focused on the mis-match between the supply and demand for tax doctoral students. The task force has been frustrated by its attempt to get hard data on the issue. The AICPA and AAA have also identified the supply of new accounting doctorates as an issue for the accounting field. Silvia is on a committee formed by these groups to gather more information and they have included a question on their survey that asks for teaching interest, so more data can be gathered. The task force also worked with E&Y to help doctoral students attend the midyear meeting.

Mark Higgins presented the report for the Midyear Meeting Program Committee. He indicated that over 200 people attended the meeting in Denver. The full report for the meeting is available on the website. Mark also thanked his committee for all of their hard work, especially Shelley Rhoades-Catanach for finding the luncheon speaker and Shirley Dennis-Escoffier and Marty Escoffier for their help with the meeting logistics. Dave Stewart thanked Mark on behalf of the members for all of his hard work to make the meeting a success.

Shirley Dennis-Escoffier reported on behalf of the Midyear Logistical Issues Task Force. Shirley noted that the ATA is the only AAA section that handles all of its own meeting planning. This allows the ATA to structure a meeting that is custom-designed for its members at a reasonable cost. She also noted that the midyear planning committee not only deals with the program, but also deals with the logistical issues involved with the midyear meeting. She encouraged members who might be interested in helping with logistical tasks to join the committee for next year.

Beth Kern represented the Midyear Meeting Site Selection Committee and announced that San Antonio was chosen as the tentative site for the 2007 Midyear Meeting with New Orleans serving as the back up location.

Shelley Rhoades-Catanach announced that the 2006 midyear meeting will take place in San Diego from February 24-26. She asked any members interested in volunteering to help with planning the meeting to contact her.

Shelley Rhoades-Catanach also presented the report of the Publications Committee. The primary task of the committee was to solicit nominations for and select a new editor for *JATA*. The committee forwarded the nomination of Bryan Cloyd to the trustees.

Sharon Cox presented the report for the Regional

Programs Committee. She noted that submissions to the various regions were largely in line with the previous year, but that this level of submissions was still lower than the committee would like. She encouraged new faculty to submit papers to the regional meetings. She also noted that the committee had a volunteer from the U.K. for the coming year, so they may look to facilitate representation for international meetings as well.

Lil Mills reported that the Research Resources Committee organized a session for the midyear meeting titled "How Can Academic Research Yield Timely Tax Policy Recommendations?" The committee also concentrated on planning the upcoming doctoral consortium. Finally, the committee recruited doctoral students to help write summaries of recently published articles for the newsletter.

Cherie O'Neil presented the report for the Tax Policy Research Oversight Committee. She indicated the goal of the committee was to review submissions from the technical subcommittees. The committee approved one report from the Corporations Subcommittee on the Schedule M-3. Cherie encouraged other subcommittees to consider submissions for the coming year. However, she warned the subcommittees to be sure to allow enough time for the review process by the Oversight Committee and the trustees.

Cherie also provided the report for the Accreditation and Curriculum Committee for Janet Meade. The committee addressed concerns about the tax component on the CPA exam and providing access to the tax research database used on the exam. The committee is investigating the possibility of making some best practice research problems that illustrate how to use the database available on the ATA website. The committee also discussed concerns about the new AACSB accounting accreditation standards and the syllabi exchange.

Caroline Craig presented the report for the Teaching Resources Committee. The committee planned a session for the upcoming 2005 Midyear Meeting to help members incorporate research in the first tax class and to help prepare students for the research requirements on the CPA exam. The committee also contributed a column to the newsletter that explored why lecturing still works. The committee continued its efforts to develop a case exchange on the ATA website and thanked Zite Hutton for her help with this charge. The chairs of the committee plan to release a call for cases to ATA members in the near future.

Tom Omer presented the report for the Technology Committee. He thanked Lil Mills for helping the committee gain access to professional software and noted that the review of the software will be appearing in the next issue of *JATA*.

Dave Stewart thanked all committee chairs and committee members again. He noted that much of the work is unseen, but is vital in making us a better organization.

Hughlene Burton invited everyone to attend the 2005 Midyear Meeting in Washington, D.C. She announced that the focus of the meeting will be tax policy. The

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**Minutes of Annual ATA Business Meeting** (continued from page 3)

meeting will take place on March 4 and 5, which she noted was a week later than the usual date for the meeting. She indicated that the preliminary program was available and pointed out some important information in the program. The program includes a registration form. This year, there are late registration and on-site registration fees, so Hughlene encouraged members to get their registration in early. Hughlene also announced that the speakers for the luncheons will be George Yin (Chief of Staff for the Joint Committee on Taxation) and Ronald Pearlman (Georgetown University). She also announced that the program sessions include a number of people from the IRS and Treasury Department. Finally, she noted that the *JATA* conference will be split into morning and afternoon sessions to allow for a panel presentation on the Schedule M-3 in the afternoon.

Lil Mills announced that the ATA would be sponsoring the 2005 doctoral consortium to take place before the midyear meeting. She noted that the funding and program for the inaugural consortium were in place. She thanked Bernie Milano and Gillian Spooner, as our liaisons with KPMG, for their efforts in helping us secure funding from the firm for the cost of the consortium. She also thanked Ellen Glazerman from E&Y for help in securing funds to help defray the cost of travel for the doctoral students. Lil announced that the trustees agreed to fund up to \$250 for travel for doctoral students. Registration information will be available in September or October. The committee will be extending invitations to known doctoral students and department chairs, but Lil also encouraged ATA members to help advertise this event at their institutions.

On behalf of the Nominations Committee, Anne Christensen presented the following slate of nominees for the various offices/positions:

President-Elect	Tom Omer
Vice President-Elect	Shelley Rhoades-Catanach
Secretary	Tim Rupert
Trustees	Andy Cuccia
	Tony Curatola
	Lillian Mills
	Nancy Nichols
	Christine Bauman
	(to replace Tim Rupert)
	Gillian Spooner
Publications Committee	John Everett
	Kaye Newberry
<i>JATA</i> Editor	Bryan Cloyd

Anne asked for additional nominations from the floor. None were made. A motion was made to accept the slate of nominees. The motion was unanimously approved by the membership. Anne thanked the nominees for their willingness to give service to the ATA in the upcoming year.

Dave Stewart reviewed the accomplishments of the previous year and noted that there were two initiatives that may impact the ATA in the future. First, he identified the upcoming doctoral consortium as a significant accomplishment. He thanked Lil and others for bringing this idea to the trustees and implementing it.

Second, he thanked the Publications Committee for securing an editor-elect for *JATA* and asked the membership to pledge their support for Bryan in order to bolster the strength of *JATA*. Dave then presented a plaque to Fran Ayres to congratulate her on her upcoming term.

Fran Ayres thanked Dave for all of his hard work during his year as president, and the members applauded his efforts. Fran noted that the doctoral consortium is an exciting new venture for the ATA and she expressed hope that it will attract new people to the meeting and the organization. Fran thanked KPMG and E&Y for their continued support of the ATA's programs.

Fran noted that she joined the ATA almost 25 years ago. She explained that one of the major benefits she has received through her involvement is the opportunity to interact with members from diverse backgrounds. She noted that traditionally the ATA has been an organization that has served all of these various groups of members well. She hopes to continue to improve on the service that is provided to this diverse population during the coming year. If members have additional ideas on improving the level of service, she would appreciate hearing their suggestions. Fran noted that efforts to attract new faculty have been successful, but plans to continue this effort and hopes that the midyear meeting and consortium will help attract additional members. Fran also indicated that there are exciting opportunities for the policy committees and that an initiative for the coming year is to better publicize the work of these committees and create a broader awareness of their work.

Fran also explained that the ATA faces some challenges in the coming year. The membership has declined, so she has charged the Membership Committee with contacting those who have dropped their membership to figure out why. She has also asked the regional committee chairs to serve on the Membership Committee to promote membership in their regions. Fran has set a goal of increasing membership back to a total of 1,000 members.

While the ATA is strong financially, the AAA is not as strong. Fran explained that the ATA must therefore be prepared to address issues of cost allocation from the AAA. The AAA is currently collecting information about cost allocation, so there is the fear that the ATA and other sections may bear a higher cost for the AAA operations than they have in the past.

Fran applauded the work of the editors for the ATA journals, but noted that the journals also face the challenge of declining submissions. Fran indicated that the ATA must work to increase the visibility and reputation of the journals.

Fran encouraged anyone who has an interest in serving on a committee, but has not yet signed up to contact her. There are still opportunities to join committees. Finally, she thanked the members for the opportunity to serve as president of the ATA.

The meeting was adjourned at 11:30 a.m.

# Minutes of the ATA Board of Trustees Meeting

## AUGUST 8, 2004 — ORLANDO, FLORIDA

Officers and Board of Trustees members present:

Ben Ayers	Mark Higgins
Fran Ayres	Beth Kern
Hughlene Burton	Gary McGill
Anne Christensen	Shelley Rhoades-Catanach
Merle Erickson	Tim Rupert
Ellen Glazerman	Gillian Spooner
Bob Halperin	Dave Stewart

Others present:

Chris Bauman	Nancy Nichols
Byran Cloyd	Tom Omer
Andy Cuccia	John Robinson
Shirley Dennis-Escoffier	Gene Seago
Lil Mills	Tracey Sutherland

President Dave Stewart welcomed the officers and trustees and called the meeting to order at 12:30 p.m.

Dave presented the minutes from the February 27, 2004 meeting. The minutes were approved as submitted.

Gary McGill presented the Treasurer's report, noting that we are ending the year with more funds than the beginning of the year. He also indicated that the bill for KPMG's \$25,000 contribution to offset the cost of the midyear meeting had just recently been sent, so those funds should be received by the association soon as well. Gary also pointed out that the midyear meeting costs are creeping up, so it raises the issue of whether the midyear meeting registration cost should be raised. Anne Christensen asked about the current level of membership because it looked like the contribution from dues was down. Gary responded there were currently about 812 members, which is a decrease from several years ago. Fran Ayres indicated that she has charged the Membership Committee with following up with members who have let their membership expire over the last several years. Anne also noted that the AAA membership numbers generally drop in the year after the Annual Meeting is in Hawaii, so this may also be affecting the ATA membership numbers.

Fran Ayres presented the 2004–2005 budget for the association. She indicated that there were two issues related to budget items. First, she noted that the midyear meeting costs are higher. The cost is based on an estimate that 180 people will attend the meeting. Hughlene Burton explained that the food costs are going to be substantially higher in Washington, D.C. Fran noted that the budget included an increase of \$10 in the registration cost to help cover the expected increase in costs for the meeting.

Second, Fran indicated that the costs for journals also presented some issues. Last year, the trustees voted to provide free electronic access to *JLTR* to the membership. This year, the cost to continue to provide the free access would be approximately \$4,000. The budget currently includes this cost under cash expenditures for journals. The trustees discussed the expense. Dave noted that the email responses he received indicated that the trustees strongly supported continuing to provide free

access for members. Tracey Sutherland also had communicated with the officers by email and encouraged the association to continue to support the free access to allow the journal to build an audience (her email noted that new journals generally take 3–5 years to establish a following). She also indicated that the AAA had hired a publication consultant who had some ideas for further promoting *JLTR*. The trustees again voiced their support for providing free access to the journal, but also suggested that the association should pursue the possibility of lowering the payment by only being charged for actual usage. Dave also agreed to contact Tracey to make sure that Gene, John, and Tim are put in contact with the AAA publication consultant. Fran also suggested that it would be helpful if the email that is sent to members to announce new issues of *JLTR* could be made more informative by including the table of contents and perhaps abstracts. Gene will contact Beverly at AAA about the format of the email sent.

In other discussion about the proposed budget, Fran noted that the income from dues was based on the 812 members that we currently have and 72 associate members. Fran also noted that with the addition of the doctoral consortium and the travel funds designated for the doctoral students, the ATA needs to determine the best way to provide appropriate recognition to the firms that provide this support. Ellen, Gillian, and Hughlene volunteered to work on creating a way to appropriately recognize all philanthropy.

Fran also noted that the Long-Range Planning Task Force was typically responsible for allocating the travel funds to the Ph.D. students attending the midyear meeting. The question was raised whether that should continue or if the Doctoral Consortium Committee should be responsible for the allocation of funds. Fran and Lil will talk to decide how this process will be coordinated. The trustees also discussed whether schools should be required to commit some funds. Lil noted that her committee had previously identified 60 tax doctoral students at various stages in their program, and was targeting a group of 30 for attendance at the doctoral consortium. Lil will contact the New Faculty Concerns Committee to determine if they can help her identify additional doctoral students.

John Robinson presented the *JATA* editor's report. John will be turning over the editorship to Bryan Cloyd in June, but will have a transition period in between. John is continuing to work on having *JATA* listed on SSCI. He noted that they only consider adding journals in May of each year and he believes that we will be ready for the next application period. John noted that one factor that is important for SSCI is the reputation of the editorial board, so he has kept that in mind as he extended invitations to members of the current year's editorial board. The editorial board is planning a meeting for the next day to brainstorm ways to increase submission. For the previous year, 16 new submissions were

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## Minutes of ATA Board of Trustees Meeting (continued from page 5)

received. Also, submissions to the *JATA* conference were down. Despite the downward trend, John noted that the journal is still publishing high-quality papers, but there are fewer to choose from. Anne asked how this trend compares with other sections of the AAA. John explained that all AAA sections, except one, had experienced a similar decline in submissions. John also indicated that submissions to *National Tax Journal* are down.

John and Bryan also expressed some concern about the effects of publishing the editor's report in the current form in *JATA*. John will work with the Publications Committee to determine what changes in the format of the report might be appropriate and when the report should be presented to the membership (at the Annual Meeting or midyear meeting). John also indicated that he would like to consider requiring authors to submit accepted papers to SSRN.

Gene Seago presented the *JLTR* editor's report. Gene indicated that during the first year, the journal received 13 submissions. For the current year, this number dropped to 10 submissions, but these submissions were more aligned with the mission of the journal. The acceptance rate for the current year was 50 percent, largely due to extensive and careful revisions. Gene noted that he is pleased with the quality of the papers accepted and that a current article deals with a case that is before the Supreme Court and he believes that the article may be cited in the brief to the court.

Gene continued his report by noting that problems still exist with accessing the journal and the online appearance of the journal. Gene also raised the issue of placement of the journal. He believes that to have an impact in the long run, the journal will need to be placed on databases like Lexis or Westlaw. The Publications Committee will continue to explore the possibility of getting the journal on some of these databases. Fran also asked whether the ATA has done any hard-copy mailings to targeted groups outside the ATA that might have some interest in *JLTR* in order to further increase its visibility. This effort might also increase the visibility of the journal if we could have a special introductory guest membership. As a first step, the trustees suggested emailing the membership to advertise the journal. It was suggested that the email be made informative, like those in the SSRN emails.

Tracey Sutherland joined the meeting and the trustees continued their discussion of *JLTR*. Tracey noted that the AAA believed that *JLTR* might develop a broader readership beyond the AAA. One problem with the AAA's current system for electronic journals is that it focuses only on member access by password and is not suited for access by libraries using an IP range. The AAA has hired a publication consultant to find ways to increase library subscriptions. Tracey also indicated that the AAA is working to better market its journals. Fran asked whether it would be possible to provide more information about the contents of *JLTR* when the emails are sent out. Tracey said that it would be possible, and that the ATA should contact Beverly Harrelson from the AAA to work on this.

Gene raised the fundamental question of whether

these journals are meant to be a source of income for the AAA. Tracey indicated that the AAA Publications Committee is responsible for this decision. Fran asked whether it would be possible to provide open access to *JLTR* to help it build a readership since the ATA is already paying \$4,000 for the access for its members. The trustees also asked whether it would be possible to track from the website the users of the journal. The trustees also noted that if other potential readers could get access to the journal for free for a year, they might be willing to subscribe later. Gary noted that *National Tax Journal* allows readers to access anything more than year old from the web for free, but users must pay for anything more current. He suggested that this model might also work for *JLTR*. Fran suggested that the trustees would feel better about the access fee the ATA pays if we felt that we are encouraging larger readership for the journal. Tracey will talk to Bob Libby and AAA Publication Committee about this issue. The trustees noted that law professors, law students, regulators, and tax practitioners should be potential markets for this journal, so it would help build readership if there was a way for people to get a free first look.

In concluding the discussion, the trustees agreed to the following action items: Tim and Gene will coordinate with the AAA to decide how we can get more information included in the email announcements for new issues of *JLTR*. They will provide guidance and advice as to what we would like to see in these emails. Tracey will look into the possibility of a pilot program that will allow everyone access for free. Fran asked whether Tracey was supportive of going to this extra effort for the same access price that the ATA is currently paying. Tracey is supportive, but added that she thought we should set a time limit. One year was suggested. Tom also noted that the tracking would help both the ATA and AAA make decisions about access to the journal.

The trustees also discussed a report of hours devoted by AAA staff to the ATA. Tracey wanted to clarify two issues related to the trustees' discussion of this report at their previous meeting. First, the report that was discussed only included data for a three-month period. When data for the year are examined, the hours don't seem nearly as out of line as the trustees may have thought. In addition, this is the first year that the AAA has attempted to gather these data, so the process still needs to be refined. Second, currently, there is no mechanism by which the sections are actually charged for the time devoted by the AAA staff.

However, to make the interaction between the ATA and AAA for meeting planning run more smoothly, Tracey suggested that Shirley, Tracey, and the program chair for the midyear meeting work on the contract at the same time, or at least that Tracey be involved earlier in the process. Shirley asked if the AAA had a model contract, but Tracey indicated that it doesn't. Ellen suggested that if the ATA had a "hot button" list from the AAA for contracts, this could help the contract processing as well. Tracey also indicated that the ATA could look at the changes that were made to this year's contract for indications of trouble areas as well.

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## Minutes of ATA Board of Trustees Meeting (continued from page 6)

After a short break, Mark Higgins presented the report for the 2004 Midyear Meeting in Denver. The meeting made money (with the help of the contribution from KPMG) and the residual will go to pay for the publication of the *JATA* supplement. Mark noted that we had 183 paid attendees and 20 students. Mark noted that attendees indicated on the survey that they attended for a variety of reasons, so we are probably doing a good job of meeting the various needs of the membership. Mark suggested that late registrations were an issue, but Hughlene has established a higher penalty for late registration and on-site registration for the next midyear meeting, so this should help minimize these problems.

Mark indicated that the other major issue was registration by the Ph.D. students attending. He suggested that the ATA establish a clear policy well before the meeting registration. The group discussed different options for supporting the registration costs for Ph.D. students. The trustees suggested that the ATA waive the registration fee for Ph.D. students, but they will be charged late fees if they sign up late. Bob Halperin moved that this policy be adopted. The motion was seconded by Mark and passed unanimously. The trustees also discussed the policy for support for travel expenses. Gary McGill moved that the ATA offer reimbursement up to \$250 for the travel of Ph.D. students on a grant basis. Fran seconded the motion and it was unanimously approved.

Hughlene Burton presented her report on the upcoming 2005 Midyear Meeting. She noted that the meeting is a week later than usual. This year it will be March 4–5. Hughlene has already confirmed the two luncheon speakers. The *JATA* conference will be split between Friday morning and Friday afternoon to accommodate a panel on the Schedule M-3 and transparency. Mark suggested including information in the registration materials about BWI airport because some discount airlines fly there. Hughlene will also add information about the free registration for Ph.D. students. The trustees meeting will either be early Friday morning or Thursday night. Fran and Hughlene will further discuss the timing of the meeting and decide.

Shelley Rhoades-Catanach presented her report on the 2006 Midyear Meeting. The location for the meeting is San Diego and it is scheduled for Feb. 24 and 25. We have signed the hotel contract for the Paradise Point Resort and Spa at the price of \$160 per night for single or double occupancy. She also thanked Shirley and Marty for their help with the contract. One problem they encountered this year was that the hotel had another group interested for the same time, so we had a deadline of July 30 for completing the contract. This timing created some problems with the AAA staff because of the Annual Meeting, so for the future, it would help if the contract could be ready in May. However, the problem with this is that the VP-elect is not nominated until February. Shelley also noted that they did much of the correspondence by email to cut down on mail time. Finally, Shelley asked that anyone with suggestions for committee members for the midyear meeting contact her.

Beth Kern presented information on the site location

for the 2007 Midyear Meeting. The committee considered where the ATA held meetings in the recent past as well as locations for the AAA Annual Meeting. The committee recommended San Antonio, with New Orleans as a backup. The trustees unanimously approved this recommendation. Beth suggested that if people wanted to expand the list of possible cities for the future, then additional research would be needed. The trustees decided that the next site selection committee would research some additional cities and give the list to Hughlene to incorporate into the survey of the membership at the midyear meeting.

Lil Mills provided the report on the Annual Meeting for Kaye Newberry. She noted that all of the sessions and the luncheon were ready to go.

Chris Bauman provided an update on the *Pro Bono* Tax Services Task Force. The task force distributed a survey to the membership and received over 120 responses. The committee is meeting at the Annual Meeting and is planning a session at the midyear meeting. Fran raised the possibility of providing support to the AAA regions to host an ATA session on *pro bono* tax issues at their regional meetings, with the funding being used to attract speakers. Fran suggested that the regions be required to submit a proposal if they are interested in the funding. Fran moved that the ATA encourage these sessions at the regional meetings by offering funding up to \$500. Ellen seconded the motion, and it was unanimously accepted by the trustees.

Shelley Rhoades-Catanach presented the changes to the *Publications Handbook* and noted that it hadn't been updated since 1997. Many of the changes proposed by the Publications Committee were made to update for changes in the organization. Shelley also indicated that the ATA editorial changes that were distributed are to be placed at pages 4–21 and 22. The proposed changes, as distributed, were unanimously accepted.

Lil Mills presented her report on the upcoming ATA doctoral consortium. She noted that she had been having problems getting information on the ATA website about registration. Lil will work with Hughlene and the AAA webmaster to get the problems resolved. Dave and Lil will also contact the ATA webmaster to get additional information on the ATA website. Lil asked the trustees to encourage students to attend and have their department chairs advertise it. Fran raised the issue of when the chair for the doctoral consortium committee should be named. She noted that it might make sense to name the chair earlier, as we do for the midyear meeting committee. Tom and Lil will work together to get next year's committee established so that it is ready to begin at the upcoming midyear meeting.

Beth Kern indicated that the AICPA Tax Executive Committee would like to have an ATA liaison on the committee. The term is for three years. Ideally, the liaison would be a member of the ATA board for the three years as well. Beth said they would prefer an officer or someone in a leadership position, with the term starting in October/November. The trustees discussed the position and expressed interest in pursuing it further. Beth will

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# ATA Committee Contributions

## Teaching Resources Committee

We Can Do It - They Can Help!

Words of Encouragement From Past Teaching Innovation Award Winners

*Bobbie C. Martindale, Teaching Resources Committee*

Each year at the ATA luncheon, winners of the ATA/Deloitte & Touche Teaching Innovation Award are announced and we all applaud. We then attend a session where the winners explain their wonderful ideas and we vow to incorporate them into our classes. Time passes and we wonder:

- Are they still using the innovation in their classes?
- If so, what revisions/corrections/changes have they made? If not, why not?
- Have they adapted the ideas for other classes?

Winners from the last five years have volunteered to answer your questions.

### **2000: Deborah Thomas, University of Arkansas (dthomas@walton.uark.edu)**

Deborah received the award for a semester-long project in her advanced Individual Tax Planning class. She explains: "The project simulated the preparation of a financial plan for a client, with faculty volunteers serving as the clients. The 'clients' were given guidelines to follow in creating their portfolio of assets and special circumstances, but were also allowed to let their imaginations go—they have 'been' sports team owners, fashion models, CEOs, and foreign correspondents, among others. In teams of two, the students interviewed the 'client' at the

beginning of the semester and applied the techniques learned in each course unit to those facts. At the end of the semester, each team wrote a formal plan and presented their plan to the client."

She is not teaching the class now but the current teacher, Janet Mosebach, continues to use the project with good results. Janet has enlarged the size of the groups due to increased enrollment, but that is the only major change. Because the idea is course specific, it has not been applied to other classes. However, Deborah thinks the use of faculty volunteers as clients could be adapted to other courses.

### **2001: Zite Hutton, Western Washington University (Zite.Hutton@wwu.edu)**

Zite won the award for a process designed to remedy some of our students more significant challenges in tax courses: communication skills, analytical skills, and research skills. She developed a student peer review system and combined it with "consulting group" interaction. Students in her Tax Research and Planning course use a peer review process on a series of research cases that increase in technical difficulty. She summarized the project: "All research cases are subject to two levels of individual student peer review plus a group peer review before the cases are submitted to the

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## **Minutes of ATA Board of Trustees Meeting** *(continued from page 7)*

follow up to get more details about the position.

Gary presented an issue regarding the use of ATA letterhead and the submission of position statements from the ATA. Fran also raised an issue of whether the membership should be sent an email with any position statement that is submitted from the ATA. Fran will follow up with the current Policy Oversight Committee Chair and the incoming chair to make sure that they understand the policy for developing position statements from the ATA. Shelley asked if the trustees could get a

copy of the position statement that was released last year.

Fran raised the issue of the term for the webmaster. The Technology Committee will look into issues related to the webmaster's term and duties. If anyone has thoughts on how the position should be structured, they should contact Fran.

Hughlene made a motion to adjourn and Shelley seconded. The meeting was adjourned at 4:00.

**ATA Committee Contributions** (continued from page 8)

instructor for grading. Since students are not accustomed to evaluating the work of others, review sheets are provided as guidelines. Areas evaluated include not only the authority and reasoning of conclusions, but also clarity and professional appearance of the work. The students' (reviewers') comments are required to be stated in a professional, constructive manner. The writing and communication skills of students improved dramatically during the course, and students produced memoranda of results that were of a much higher professional caliber at the end of the course than previously. The peer review process utilized in the class appeared to be a significant factor in this development. In addition, students liked the peer review process."

She is still using the peer review process in her class and has made no major changes to the process. Though she has not applied the process in its entirety in other classes, she has used peer reviews and consulting groups with positive results.

**2002: Christine Bauman, University of Wisconsin–Milwaukee (cbauman@uwm.edu)**

Christine worked with Susan Anderson, then at The University of North Carolina at Greensboro, to create and conduct low-income taxpayer clinics (LITC). Their experiences were the basis for their paper, "Low-Income Taxpayer Clinics as a Form of Service Learning," published in *Advances in Accounting Education*, Volume 6, which can be ordered from Elsevier Business and Management at <http://www.elsevier.com>. Chris described the LITC as "an example of service learning that allows graduate tax students to participate in organized outreach that benefits the community and enriches their academic experience. Through LITC participation, students receive firsthand experience in tax research and controversy, ethical dilemmas, and taxpayer interaction. The real-world setting of the tax clinics provides an opportunity for students to develop communication skills, tax research skills, and social awareness. Survey feedback from students indicates that they find helping those less fortunate, interacting with taxpayers, and applying the tax law as the greatest advantages of LITC participation. LITCs provide a valuable and needed service to low-income and ESL taxpayers, as well as a visible means of a university's community outreach."

She is still conducting the clinics, but now offers them as a stand-alone course rather than part of another tax class. Undergraduate accounting students participate in a volunteer income tax assistance (VITA) class as a service learning project.

**2003: Bryan Cloyd, University of Illinois at Urbana–Champaign (ccloyd@uiuc.edu)**

Bryan reported, "The project for which I most recently received the Teaching Innovation Award was "Active Learning through Tax Case Studies." Active learning cases used in my tax courses are typically based on articles from major newspapers that describe current tax policy issues or significant transactions with a major tax component. "I try to find material that illustrates a course topic, but that requires students to use their research and critical-thinking skills to go beyond our prior coverage of that topic in order to address the questions posed in the case." He continues to use some of the cases he developed and writes new ones as needed.

This semester he is not using the cases in the same way. In two of his classes he has a large number of international students whose English skills are weak. He says, "I thought it best to not spend a lot of class time on student presentations in that course. Instead, we've discussed a few cases as a large group without the presentation component." Bryan also is developing another active learning project for his undergraduates that we may get to learn about after another award.

**2004: Ernest Larkins, Georgia State University (accerl@langate.gsu.edu)**

Ernie won the award (with Michael Calegari, Greg Geisler, Chris Fenn, Tad Ransopher, Bert Richards, and Catherine Cleaveland) for a website designed to help develop the written communication skills of tax students and professionals. He said the site "explains strategies for writing tax research memos, client letters summarizing the research, and judicial briefs and provides examples. The website also includes lessons and self-tests addressing wordiness, passive voice, and punctuation issues. Responses to an online questionnaire, peer reviews, and experimental data provide evidence that the website is helpful and improves

(continued on page 13)

## 2005 ATA/Deloitte Teaching Innovation Award

The American Taxation Association in cooperation with Deloitte presents an annual Teaching Innovation Award at the annual ATA luncheon. The award recipient receives a plaque and a \$5,000 award.

Submissions will be accepted in the following two categories:

- Innovations in introductory tax courses (the first or second tax course in any undergraduate or graduate business curriculum)
- 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)

The primary objective of the award is to encourage creativity and experimentation with new and unusual ideas. Submissions could include, but are not limited to, the following:

- A new framework or paradigm on which the organization of a course is based
- The novel 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
- Integration of nontechnical issues (ethics, communication skills, etc.) into the tax curriculum

The innovation must have been used in a tax course that the person submitting has taught or is currently teaching. For courses in which the subject matter is not primarily taxation, innovations that relate to tax modules or components are eligible if the tax portion represents at least one-third of the course content.

To be considered for the award, at least one author or co-author must be a member of the ATA. Award winners will make a presentation about their innovations at a meeting of the ATA and must agree to the dissemination of their award-winning innovations to the ATA membership.

Submissions must be postmarked on or before January 15, 2005. Please send submissions to:

Professor Sandy Callaghan  
MJ Neeley School of Business  
2900 Lubbock Street  
Fort Worth, TX 76109  
Phone: (817)257-7191  
Email: s.callaghan@tcu.edu

## ATA 2005–2006 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 by registering your preferences on the ATA website using the web form (select Committees from the table of contents at <http://www.atasection.org/index2.html>). Take a few minutes to indicate your interests and preferences in serving on the ATA committees listed below.

Please respond no later than March 15, 2005. If you have any questions, please contact Tom Omer at (312) 996-4438 or [omer@uic.edu](mailto:omer@uic.edu).

### Committee

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

# Calls for Papers and Conferences

## 10th Ethics Research Symposium

### Accounting Ethics Education and Research at a Crossroads

Noon Saturday, August 6, 2005 through Noon Sunday, August 7, 2005

Paper Submission deadline is April 1, 2005

The Professionalism and Ethics Committee of the American Accounting Association invites faculty and doctoral students to attend the 10th Ethics Research Symposium that will take place just prior to the 2005 American Accounting Association Annual Meeting in San Francisco. The Symposium will focus on all aspects of accounting ethics research, including research on accounting ethics education.

Accounting ethics education is at a crossroads. It has been 15 years since this committee offered its first seminar on teaching ethics in accounting programs. How much ethics is covered in the accounting curriculum? What is the future of teaching ethics in accounting programs? Can accounting ethics be taught/learned? If yes, what are the best approaches, resources and strategies?

Accounting ethics research is also at a crossroads. How far has accounting ethics research come in becoming a mainstream research area? What exactly is accounting ethics research (e.g., what are its boundaries; what are its paradigms)? What is the past, present, and future of accounting ethics research?

**The 10th AAA Ethics Research Symposium will consider papers on all aspects of accounting ethics research, including research on accounting ethics education. Possible topics for research papers include, but are not limited to the following:**

Academic accounting ethics; history issues relating to accounting ethics; professionalization of the accounting profession; social control and accounting; accounting ethics literature reviews; accounting ethics education; empirical studies relating to accounting ethics; the application of philosophy and/or theology to accounting ethics; the application of sociology, psychology, and/or cultural anthropology to accounting ethics and/or professionalism; conceptual papers analyzing what is necessary to advance accounting ethics education and/or accounting ethics research to greater prominence.

The numbers of tracks and the final format of the Symposium will be determined later. A goal of the 10th Ethics Research Symposium is to be a launching pad for accounting ethics research and accounting ethics education for new prominence in the remainder of the first decade of the 21st century and beyond.

The Symposium will take place at the Hilton San Francisco as a Continuing Professional Education session, right before the 2005 American Accounting Association Annual Meeting. The registration fee, the

cost of which will be announced in the future, will be waived for doctoral students wishing to attend.

Papers for consideration for presentation at the Ethics Research Symposium should be emailed in an attachment (please eliminate from the paper you attach any way of identifying yourself). We hope to have awards for (1) the best paper accepted for the Symposium and (2) the best paper accepted for the Symposium that is either single-authored by a doctoral student or coauthored by two or more doctoral students. Please identify all authors, their positions, and affiliations in the email but not on the paper. A \$20 submission fee, which is not refundable and is in addition to the registration fee, made payable to the American Accounting Association, should accompany each paper submitted, including those by doctoral students. Papers should be emailed and checks should be mailed no later than April 1, 2005 to:

Dr. Stephen E. Loeb  
Robert H. Smith School of Business  
University of Maryland  
College Park, MD 20742-1815

Phone: (301) 405-2207  
Email: sloeb@rhsmith.umd.edu

The following five journals are associated with the 10th AAA Ethics Research Symposium:

*Accounting and the Public Interest*

*Global Perspectives on Accounting Education*

*Journal of Accounting and Public Policy*

*Research on Professional Responsibility and Ethics in Accounting*

*The CPA Journal*

Anyone submitting a paper to the Symposium has the option to choose either one or none of these five journals to consider their paper for publication consideration after the Symposium. Authors who choose to designate a journal should contact that journal's editor to determine submission policies, including the timing of formal submission of the paper. The journals associated with the Symposium that do charge a submission fee have agreed to waive that fee if the paper is formally submitted to the journal by October 15, 2005. The detailed procedures on (1) how the Symposium review process will work and (2) how and when Symposium reviews will be sent to designated journals will be sent to authors after they submit a paper to the Symposium.

# JATA Conference Program

Eleventh Annual Tax Research Conference  
Washington, D.C. – March 4, 2005  
Tentative Program

## **9:30 p.m. – 11:30 a.m. Session**

1. **“Non-cash charitable giving: Evidence of aggressive taxpayer reporting and a potential tax policy failure”** by *Buchheit, Lightner, Masselli, and Ricketts*
2. **“State sponsored college §529 plans: The influence of tax and non-tax factors on investors’ choice”** by *Alexander and Luna*

## **11:30 – 1:15 Lunch**

### **1:30– 3:30 p.m. Session**

3. **“Treasury bill yield reactions to the 1997 capital gains tax rate reduction”** by *Novack*
4. **“Attracting nonfilers through amnesty programs: Internal versus external motivation”** by *Manly, Thomas, and Ritsema*

## Journal of Forensic Accounting

### **Auditing, Fraud, and Taxation**

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/>) or contact the Editor-in-Chief directly:

D. Larry Crumbley  
Dept. of Accounting  
3106A CEBA Building  
Louisiana State University  
Baton Rouge, LA 70803

### **Oil, Gas & Energy Quarterly**

The *Oil, Gas & Energy Quarterly* publishes articles by specialists and educators on a quarterly basis. The manuscripts should explore the most significant current developments in oil and gas taxation, accounting, finance, and economics. Severance and excise tax issues and important state tax developments are appropriate topics. Other natural resources articles are also requested (e.g., coal, timber). Research studies derived from empirical and analytical methodologies are encouraged. For submission information, please visit the *Oil, Gas & Energy Quarterly* website (<http://www.bus.lsu.edu/accounting/faculty/lcrumbley/oilgas.html>) or contact the editor directly:

D. Larry Crumbley, Editor  
Dept. of Accounting  
3106A CEBA Building  
Louisiana State University  
Baton Rouge, LA 70803

### **2005 CALL FOR NOMINATIONS**

## **Editor, The ATA Journal of Legal Tax Research**

The ATA Publications Committee seeks nominations for the Editor-Elect of *The ATA Journal of Legal Tax Research (JLTR)*. The term of office for Editor-Elect is one year, beginning June 1, 2005, with the person appointed serving as Editor for a three-year term beginning June 1, 2006.

The Editor is responsible for publishing papers that further *JLTR*'s mission to provide an outlet for creative and innovative studies employing legal research methodologies. The Editor is also respon-

sible for selecting the Editorial Board members and reviewers.

Interested persons are requested to submit a letter of interest, along with a current *curriculum vitae*, by January 10, 2005 to: Professor Tim Rupert, 404 Hayden Hall, College of Business Administration, Northeastern University, 360 Huntington Avenue, Boston, MA 02115, Phone: (617) 373-5165, Fax: (617) 373-8814, Email: [T.Rupert@neu.edu](mailto:T.Rupert@neu.edu)

# ATA 2004–2005 Committees

## ATA/Deloitte & Touche Teaching Innovation Award

### Chair:

Sandy Callaghan  
Texas Christian University  
Department of Accounting  
MJ Neeley School of Business  
2900 Lubbock Street  
Fort Worth, TX 76129  
s.callaghan@tcu.edu

### Members

Ellen Cook  
Bobbie Martindale  
Bill Raabe  
John Karayan  
Debra Salvador  
John Barrick

### University

University of Louisiana at Lafayette  
Dallas Baptist University  
The Ohio State University  
California State Polytechnic University, Pomona  
Virginia Tech  
Brigham Young University

### Charges:

Review the solicitation and selection guidelines for the ATA/Deloitte & Touche Teaching Innovation Award.

Solicit nominations of published research by ATA members by placing a notice in the Fall 2004 *ATA Newsletter* and on the ATA web page. At least one author or co-author must be an ATA member.

Select the winner(s). Notify the ATA President as well as the Dean and Department Chair at the recipients' institution(s).

The committee chair will arrange for the plaque(s) and presentation by a Deloitte & Touche representative or a committee member at the 2005 ATA Annual Program luncheon.

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## ATA Committee Contributions *(continued from page 9)*

written communication skills. The site is located at <http://www.gsu.edu/~accerl>.”

He is still using the site for his tax research course. He has students read their lesson and study examples on the site for a tax research memo. Students also take the self-tests to “improve their general and tax-specific writing skills.” Though he has used the site only for his research classes, any tax course that has a research component would find the site useful. Ernie’s colleagues at GSU also have students use the site to learn how to prepare court case briefs.

One change he made was to add a “trouble shooting” page to the website to help students self-assess their memos. Ernie said, “Based on peer reviews, I’ve made several changes to the site to increase user friendliness and to correct errors. I hope to add a page soon that will make it easier for professors to assign the self-tests to students. The page will provide instructions to students and provide spaces for them to record their scores from each self-test. Thus, professors can simply assign the self-tests and collect student submissions as evidence that they have completed the assignment.”

**ATA/PricewaterhouseCoopers Doctoral Dissertation Award**

**Chair:**

Jeff Paterson  
Florida State University  
Department of Accounting  
College of Business  
Rovetta Business Building  
Tallahassee , FL 32306  
Jpaterso@garnet.acns.fsu.edu

**Members**

Sanjay Gupta  
Brian Spilker  
Greg Geisler  
Kathy Krawczyk  
Michelle Hanlon  
Robert Ricketts  
Alan Macnaughton  
Ben Ayers

**University**

Arizona State University  
Brigham Young University  
University of Missouri–St. Louis  
North Carolina State University  
University of Michigan  
Texas Tech University  
University of Waterloo  
University of Georgia

**Charges:**

Review solicitation and selection guidelines.

Solicit applications from ATA members by placing a notice in the Fall 2004 *ATA Newsletter*, on the ATA website, and by other appropriate means. Work with the New Faculty Concerns Committee to publicize the award.

Select the winner and notify the ATA President as well as the recipient's Dean and Department Chair at the recipient's institution. Notify the applicants who did not win the award.

Arrange for the plaque, award check, and presentation by a PricewaterhouseCoopers representative or a committee member at the 2005 ATA Annual Program luncheon.

**ATA Manuscript Award**

**Chair:**

Mary Margaret Frank  
University of Virginia  
Accounting—Box 6550  
Darden Graduate School of Business Administration  
100 Darden Boulevard  
Charlottesville, VA 22906  
FrankM@darden.virginia.edu

**Members**

Connie Weaver  
Sonya Rego  
Bob Yetman  
Robert Trezevant  
Kristina Zvinakis  
Terry Shevlin

**University**

The University of Texas at Austin  
The University of Iowa  
University of California, Davis  
University of Southern California  
California State University, Northridge  
University of Washington

**ATA 2004–2005 Committees** (continued from page 14)

**Charges:**

Review the solicitation and selection guidelines for the ATA Tax Manuscript Award.

Solicit nominations of published research by ATA members by placing a notice in the Fall 2004 *ATA Newsletter* and on the ATA web page. At least one author or co-author must be an ATA member.

Select the winner(s). Notify the ATA President as well as the Dean and Department Chair at the recipients' institution(s).

The committee chair will arrange for the plaque(s) and presentation(s) at the 2005 ATA Annual Program luncheon.

**Accreditation and Curriculum Issues**

**Chair:**

Jan Meade  
University of Houston  
Accountancy and Taxation  
C.T. Bauer College of Business  
334 Melcher Hall, Room 380 G  
Houston, TX 77204  
jmeade@uh.edu

**Members**

Jack Kramer  
Gregory Carnes  
Peggy Hite  
Kathleen Sinning  
Adrienne Slaymaker  
Cherie O' Neil  
Gene Whittenberg  
Debra Sanders  
Carolyn Strobel

**University**

University of Florida  
Northern Illinois University  
Indiana University  
Western Michigan University  
Ferris State University  
Colorado State University  
San Diego State University  
Washington State University  
University of South Carolina

**Charges:**

Maintain and update the course syllabi for the ATA Course Syllabi Exchange.

If requested, work with the Teaching Resources Committee to develop the new ATA Course Case Exchange.

If requested, work the Midyear Meeting Committee, Annual Program Committee or Graduate Tax Committee to help develop sessions related to curriculum and/or accreditation issues.

Work with the AACSB to provide guidance on the application of the current and emerging AACSB accreditation standards on graduate taxation programs as well as the role of tax in graduate and undergraduate accounting programs.

Consider accreditation and curricular issues that relate to the changes in the CPA exam (Subcommittee headed by Cherie O' Neil).

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**Annual Meeting Program**

**Chair:**

Kimberly G. Key  
Auburn University  
School of Accountancy  
College of Business  
301 Lowder Building  
Auburn University, AL 36849  
kkey@business.auburn.edu

**Members**

Susan Albring  
David Hulse  
Diana Falsetta  
Robert Halperin  
Anne Magro  
Rick Hatfield  
Julia Brennan  
Larry Crumbley  
Cindy Vines  
Bruch Lubich  
Sara Nutter  
Bin Ke  
Garth Novack

**University**

University of South Florida  
University of Kentucky  
Northeastern University  
University of Illinois  
University of Oklahoma  
The University of Texas at San Antonio  
University of Massachusetts Boston  
Louisiana State University  
University of Kentucky  
University of Maryland University College  
George Mason University  
The Pennsylvania State University  
Utah State University

**Charges:**

Coordinate the Committee's efforts with the AAA Annual Program Committee and investigate the possibility of joint sessions with other AAA Sections.

Review solicitation and selection guidelines for papers to be presented, panel discussions, session moderators, discussants, and luncheon speakers.

Solicit and select papers, speakers, moderators, and discussants for the 2005 Annual Program.

Arrange all program details, including time and room assignments, audio and video equipment, speaker's gift or honorarium, and display of ATA publications and membership material. Coordinate these activities with the ATA Membership Committee and various ATA Awards Committees.

Prepare and distribute the 2005 Annual Meeting Blue Book and the 2005 Annual Meeting.

**Awards**

**Chair:**

Anne Christensen (2005)  
Montana State University  
Department of Accounting  
College of Business  
449 Reid Hall  
Bozeman, MT 59717  
annec@montana.edu

(continued on page 17)

**ATA 2004–2005 Committees** (continued from page 16)

**Members**

Silvia Madeo  
Ed Maydew  
Sally Jones  
Dick Weber  
Bill Kulsrud

**University**

University of Georgia (2007)  
The University of North Carolina (2007)  
University of Virginia (2005)  
Michigan State University (2006)  
Indiana University (2006)

**Charges:**

Review the ATA Awards Committee Manual as it relates to criteria for the Ray M. Sommerfeld Outstanding Educator Award and the ATA Service Award.

Solicit nominations from the membership for the Ray M. Sommerfeld Outstanding Educator Award and the ATA Service Award. Place notices requesting nominations in the Fall 2004 *ATA Newsletter*, on the ATA website, and in an email message to ATA members. Prior year nominations should be reviewed to determine if they merit continued consideration.

Select the award recipients and notify the ATA President.

Arrange for the awards and presentation of awards by the committee chair at the 2005.

Develop appropriate methods for making arrangements to obtain the awards each year. Consider alternatives if the artist is no longer able to create the sculpture for the Sommerfeld Award.

Update the ATA Awards Committee Manual and pass it on the next committee.

**Concerns of New Faculty**

**Chair:**

Cindy Blanthorne  
The University of North Carolina at Charlotte  
Department of Accounting  
College of Business Administration  
9201 University City Boulevard  
Charlotte, NC 28223  
cblantho@email.uncc.edu

**Members**

LeAnn Luna  
Donna Bobek  
Russell Hardin  
John Masselli  
Janice Klimek  
Garth Novack  
Jennifer Kahle

**University**

The University of North Carolina at Wilmington  
University of Central Florida  
Pittsburg State University  
Texas Tech University  
Central Missouri State University  
Utah State University  
University of South Florida

**Charges:**

Identify new tax faculty and doctoral students. Invite them to join the ATA and participate in the Midyear Meeting by way of a personal letter. Encourage them to submit papers to the New Faculty and Doctoral Students Paper Session at the Midyear Meeting. Encourage new faculty to apply for the ATA/PricewaterhouseCoopers Doctoral Dissertation Award.

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**ATA 2004–2005 Committees** (continued from page 17)

Work with the Teaching Resources Committee to encourage new faculty to more fully use the teaching consultants and mentorship programs.

As needed, help new faculty become aware of places where working papers are posted and information on different research conferences where papers may be submitted for presentation.

Organize a New Faculty breakfast at the Midyear Meeting. Consider inviting more experienced faculty to speak at the breakfast on topics such as development within the context of different types of schools.

Welcome and introduce new faculty and doctoral students at the Midyear Meeting.

Determine allocation of E&Y funds for doctoral students to attend the Midyear Meeting.

**Education Research**

**Chair:**

Raquel M. Alexandar  
The University of North Carolina at Wilmington  
College of Business  
601 South College Road  
Wilmington, NC 28403  
alexanderr@uncw.edu

**Member Name**

Tonya Flesher  
Thomas Porcano  
Carol Fischer  
Ernie Larkins  
Theresa Gutierrez  
Kaye McClung  
Robert Smith  
Dave Mason  
Glenda Brock  
Steve Gara

**University**

University of Mississippi  
Miami University  
St. Bonaventure University  
Georgia State University  
University of Northern Colorado  
Troy State University  
University of Southern Mississippi  
Southern Illinois University Edwardsville  
California State University, Pomona  
Old Dominion University

**Charges:**

Establish and post in both the Summer and Fall *ATA Newsletters* as well as the ATA website the guidelines for submitting education research papers to the ATA Midyear Meeting.

Solicit and select education research papers for presentation at the 2005 ATA Midyear Meeting.

Work with the Midyear Meeting Program Committee to determine the number of sessions and papers to be presented at the 2005 Midyear Meeting.

Arrange for discussants, moderators, and audiovisual equipment if needed for each education research session. Coordinate the session(s) with the Midyear Planning Committee.

Develop a proposal for ways that the ATA can encourage and develop education research.

**External Relations**

**Chair:**

Jon Davis  
University of Wisconsin  
Department of Accounting  
College of Business Administration  
975 University Avenue  
Madison, Wisconsin 53706  
jdavis@bus.wisc.edu

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**ATA 2004–2005 Committees** (continued from page 18)

<b>Member Name</b>	<b>University</b>
Tom Purcell	Creighton University
Charles Christian	Arizona State University
John Everett	Virginia Commonwealth University
Scott McQuillan	Deloitte & Touche
Cynthia Vines	University of Kentucky
Larry Garrison	University of Missouri–Kansas City
Gary Hecht	Emory University

**Charges:**

Identify, develop, and publicize in the *ATA Newsletter* and on the ATA website opportunities for faculty internships with the AICPA, IRS, accounting firms, and other organizations.

Explore opportunities for ATA members to work with IRS, Treasury, AICPA, ABA, and other groups in (1) developing joint research topics and (2) serving on committees, task forces, and other working groups.

Work with the Tax Policy Oversight Committee in identifying and recommending ATA members to serve on AICPA Technical Resource panels, committees, and task forces.

Explore ways that tax professionals can become more involved with the ATA.

**Graduate Tax Education**

**Chair:**

Richard Leaman  
School of Accountancy  
Daniels College of Business  
University of Denver  
2101 S. University Blvd. #355  
Denver, CO 80208  
rleaman@du.edu

**Members:**

A. J. Cataldo  
Wayne Baily  
David Jaeger  
Mark Cowan  
Brett Long  
James Young  
Ed Milam  
David Maloney

**University**

University of North Florida  
  
University of Southern Indiana  
Northern Illinois  
Mississippi State University  
University of Virginia

**Charges:**

Help identify additional tax course syllabi that can be added to the online syllabus exchange program. In addition to syllabi, begin to build a database of various class projects that can be used to help ATA members supplement their existing tax courses materials.

Identify potential means for attracting capable students toward pursuing a Ph.D. with a tax emphasis.

Examine supply and demand for masters of tax and masters of accounting students with a tax emphasis.

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**ATA 2004–2005 Committees** (continued from page 19)

**JATA Conference**

**Chair:**

John Robinson  
The University of Texas at Austin  
Department of Accounting  
McCombs School of Business  
21st and Speedway  
Austin, TX 78712  
j.r.robinson@mail.utexas.edu

**Members:**

Oliver Zen Li  
Merle Erickson  
Ken Klassen  
Bryan Cloyd  
Ann Magro  
Kathy Karawczyk

**University**

University of Notre Dame  
University of Chicago  
University of Waterloo  
University of Illinois  
University of Oklahoma  
North Carolina State University

**Charges:**

Coordinate the *JATA* Conference activities with the Midyear Program Committee.

Solicit and select papers for the 2005 *JATA* Conference.

Select discussants and moderators as needed for the selected papers. Arrange for any needed audiovisual equipment with the ATA Midyear Committee.

**Legal Research**

**Chair:**

Robert L. Gardner  
School of Accountancy and Information Systems  
Marriott School of Management  
Brigham Young University  
540 N. Eldon Tanner Bldg.  
Provo, Utah 84602  
rlg3@email.byu.edu

**Members:**

Ellen Cook  
Ed Schnee  
John Janiga  
John Wilguess  
Scott Yetmar  
Barry Arlinghaus  
Tina Quinn  
William Kulsrud  
Art Cassill  
Diane Riordan  
Glenda Brock  
Stu Karlinsky  
Ken Orbach  
Robert Jamison  
Bill Hardin  
Gary McGill  
Tom Pope  
Richard Mason  
Leonard Goodman  
Ron Worsham

**University**

University of Louisiana at Lafayette  
The University of Alabama  
Loyola University Chicago  
Oklahoma State University  
Cleveland State University  
Miami University  
Arkansas State University  
Indiana University at Indianapolis  
Elon University  
James Madison University  
California State University, Pomona  
San Jose State University  
Florida Atlantic University  
Indiana University at Indianapolis  
The University of North Carolina at Greensboro  
University of Florida  
University of Kentucky  
University of Nevada, Reno  
Rutgers University  
Brigham Young University

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**ATA 2004–2005 Committees** (continued from page 20)

**Charges:**

Establish and post in the Summer and Fall *ATA Newsletters* as well as on the ATA website guidelines for the submission of legal research papers to the ATA Midyear Meeting.

Solicit and select legal research papers for presentation at the 2005 ATA Midyear Meeting. Work with the Editor of the *ATA Journal of Legal Tax Research* to coordinate efforts so that manuscripts may be considered for potential publication in the journal.

Work with the Midyear Meeting Program Committee to determine the number of papers to be presented at the 2005 Midyear Meeting.

Arrange for discussants, moderators, and audiovisual equipment if needed.

If requested, work with the Editor of the *ATA Journal of Legal Tax Research* to assist in attracting high quality manuscripts to the journal and to provide any other assistance he may request.

**Long-Range Planning Task Force**

**Chair:**

Thomas C. Omer  
University of Illinois at Chicago  
Department of Accounting m/c 006  
College of Business Administration  
2321 UH  
Chicago, IL 60607  
omer@uic.edu

**Members:**

Silvia Madeo  
Beth Kern  
Anne Christensen  
Linda Krull  
Robert Yetman  
Mark Higgins  
Kristina Zvinakis

**University**

University of Georgia  
Indiana University South Bend  
Montana State University  
The University of Texas Austin  
University of California, Davis  
University of Rhode Island  
California State University, Northridge

**Charges:**

Ascertain the challenges facing tax research, education, practice and the ATA.

Make recommendations to the Trustees regarding strategies that the ATA can pursue to meet future challenges.

Consider long-term financial strategies for the ATA.

**Membership**

**Chair:**

Bambi Hora  
University of Central Oklahoma  
Accounting  
College of Business Administration  
100 North University Drive  
Edmond, OK 73034  
bhora@ucok.edu

(continued on page 22)

**ATA 2004–2005 Committees** (continued from page 21)

**Members:**

Roxanne Spindle  
Rob Walsh  
Raymond Zimmermann

**University**

Virginia Commonwealth University  
Marist College  
The University of Texas at El Paso

**Members representing regions:**

Mid-Atlantic/Regional Coordinator  
Midwest/Regional Coordinator  
Northeast/Regional Coordinator  
Ohio/Regional Coordinator  
Southeast/Regional Coordinator  
Southwest/Regional Coordinator  
Western/Regional Coordinator  
Western Regional Member  
European Coordinator

Roland Lipka  
Marty Wartick  
Mark Higgins  
Scott Yetmar  
David Hulse  
John Wilguess  
Pete Frischmann  
Kevin McBeth  
Kevin Holland

Temple University  
University of Northern Iowa  
University of Rhode Island  
Cleveland State University  
University of Kentucky  
Oklahoma State University  
Idaho State University  
Brigham Young University–Hawaii  
University of Wales

**Charges:**

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 Regional Programs Committee. The Regional Programs Committee will distribute brochures at the Regional Meetings.

Identify through the AAA, ATA members whose memberships have lapsed and invite them to rejoin the ATA.

Develop a description of procedures that the Membership Committee performs annually that may be updated and passed on to successive Membership Committees.

Work with the New Faculty Concerns Committee to target prospective members of the ATA.

Contact Department chairs/and Ph.D. directors and encourage them to have their tax doctoral students enroll in the ATA. Coordinate with Doctoral consortium to obtain names of doctoral students.

Consider ways to increase practitioner interest in joining the ATA.

**Midyear Meeting Site Selection**

**Chair:**

Amy Dunbar  
University of Connecticut  
Department of Accounting  
College of Business  
368 Fairfield Road, U-41A  
Storrs, CT 06269  
amy.dunbar@business.uconn.edu

**Members:**

Mark Higgins  
Hughlene Burton

**University**

University of Rhode Island  
The University of North Carolina at Charlotte

**Charges:**

Select a primary site and a back-up site for the 2008 ATA Midyear Meeting. If possible, these sites should be selected from the list of cities approved by the Trustees at the August 2003 meeting. These cities were the highest ranked cities from the membership survey conducted in 2003.

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**ATA 2004–2005 Committees** (continued from page 22)

Coordinate with the 2005 Midyear Planning Committee to ensure that a wide selection of potential sites are included in the 2005 Midyear evaluation form.

Report the selection to the President and the Board of Trustees by their August 2005 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 the Board's approval.

Consider and recommend to the trustees a process for setting the registration fees for upcoming meetings. Include consideration of past costs and the impact of meeting costs on attendance.

**ATA Midyear Meeting Logistical Issues Task Force**

**Chair:**

Shirley Dennis-Escoffier  
University of Miami  
Department of Accounting  
School of Business Administration  
5250 University Drive  
Coral Gables, FL 33146  
sdennis@miami.edu

**Members:**

Beth Kern  
Anne Christensen  
Marty Escoffier

**University**

Indiana University South Bend  
Montana State University  
Florida International University

**Charges:**

Review the report submitted by the 2003–2004 task force and consider if any updates are needed.

Work with the Site Selection committee to consider a process for determining meeting fees and how high meeting costs should be.

Present the task force's recommendations to the Board of Trustees.

**Midyear Program Committee**

**Chair:**

Hughlene Burton  
The University of North Carolina at Charlotte  
Accounting  
Belk School of Business  
9201 University City Boulevard  
Charlotte, NC 28223  
haburton@email.uncc.edu

**Members:**

Anne Christensen  
Shirley Dennis-Escoffier  
Zite Hutton  
Stu Karlinsky  
Nancy Nichols  
Tracy Noga  
Shelley Rhoades-Catanach  
Tim Rupert  
Roby Sawyers

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**ATA 2004–2005 Committees** (continued from page 23)

Pam Smith  
Janet Trewin  
John Tripp  
Marty Escoffier (advisory)  
Ellen Glazerman (advisory)  
George Plesko (advisory)  
Gillian Spooner (advisory)

**Charges:**

Plan the 2005 Midyear Meeting including hotel selection, session topics, speakers, rooms, meals and breaks.  
Coordinate a research session and a new faculty/doctoral session with the Research Methodologies Committee.  
Coordinate a teaching session with the Teaching Resources Committee.  
Coordinate the Legal and Education Research sessions with the chairs of the Legal Research and Education Research committees.  
Work with the *JATA* Editor to coordinate any issues needed between the midyear meeting and the *JATA* conference.  
Coordinate a New Faculty Breakfast with the New Faculty Concerns Committee.  
Arrange for a luncheon speaker and an appropriate gift or honorarium.

**Nominations**

**Chair:**

Beth Kern  
Indiana University South Bend  
School of Business and Economics  
P.O. Box 7111  
South Bend, IN 46634  
bkern@iusb.edu

**Members:**

Sonya Olhoft-Rego  
Ben Ayers  
Dave Stewart  
Susan Andersen

**University**

The University of Iowa  
University of Georgia  
Brigham Young University  
Appalachian State University

**Charges:**

Review the procedures of prior nominating committees.

Solicit nominations from the membership by placing a notice in the Fall 2004 *ATA Newsletter* and on the ATA website as well as from the Board of Trustees for a slate of officers for 2005–2006. The slate for 2005–2006 includes the following positions:

- a.) President-Elect
- b.) Vice President-Elect
- c.) Secretary
- d.) Treasurer (nomination for a second one-year term is allowed)
- e.) Three Trustees or additional Trustees if needed
- f.) Two members for the Publication Committee
- g.) Editor for *JLTR*

Contact prior years' committee chairs to obtain names and/or nominations of people who would make effective officers and trustees.

Select the candidates for nominations by April 1, 2005, and notify the 2004–2005 President and President-Elect of their names. Publish the slate in the Summer 2005 *ATA Newsletter*.

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**ATA 2004–2005 Committees** (continued from page 24)

Present the slate to the Board of Trustees at the August 2005 Annual Meeting and to the ATA membership at the 2005 ATA annual program business meeting.

**Pro Bono Tax Services Taskforce**

**Chair:**

Chris Bauman  
University of Wisconsin–Milwaukee  
Accounting Faculty  
School of Business Administration  
P.O. Box 742  
Milwaukee, WI 53201  
cbauman@uwm.edu

**Members:**

Susan Anderson  
Anne Christensen  
Ed Outslay  
Marty Wartick  
Susan Weihrich  
John Tripp  
Nancy Nichols

**University**

Appalachian State University  
Montana State University  
Michigan State University  
University of Northern Iowa  
Seattle University  
University of Denver  
James Madison University

**Charges:**

Survey ATA membership to learn about *pro bono* tax services being conducted. Summarize survey focusing on best practices.

Add a link to ATA website sharing best practices and summarizing annual tax return preparation activity.

Engage the AICPA and IRS to gain financial and legislative support for *pro bono* tax services conducted by ATA members.

Market the impact of *pro bono* tax services conducted by ATA members on students, taxpayers, and the accounting profession.

Develop a session for the 2005 ATA Midyear Meeting in Washington, D.C. describing *pro bono* tax services conducted by ATA members. IRS and AICPA officials will be invited to attend the session.

Consider trying to offer sessions at various regional meetings (where there is an interest).

**Publications**

**Chair:**

Tim Rupert  
Northeastern University  
Accounting Group  
College of Business Administration  
360 Huntington Avenue  
Boston, MA 01225  
t.rupert@neu.edu

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**ATA 2004–2005 Committees** (continued from page 25)

**Members:**

Andrew Cuccia  
John Everett  
Christine Bauman  
Bob Yetman  
Kaye Newberry

**University**

University of Oklahoma (2006)  
Virginia Commonwealth (2006)  
University of Wisconsin–Milwaukee (2005)  
University of California, Davis (2005)  
The University of Arizona (2006)

**Ex Officio Members:**

**Position**

Chair-Technology  
*JATA* Editor  
*ATA Journal of Legal Tax Research* Editor  
Webmaster  
*Newsletter* Editor  
*JATA* Editor Elect

**Member Name**

Amy Dunbar  
John Robinson  
Eugene Seago  
Steve Thompson  
Nancy Nichols  
Bryan Cloyd

**University**

University of Connecticut  
The University of Texas at Austin  
Virginia Tech  
Texas State University  
James Madison University  
University of Illinois

**Charges:**

Study and report to the President and Board of Trustees on all matters of concern regarding *ATA* publications.

Review and make any necessary changes to the Publication Committee Handbook including possible changes in the publication of and format of the published editor's report.

Oversee the *ATA* website.

Provide a recommendation to the Board of Trustees of an individual to be the next *JLTR* Editor. If approved, the nominee will be added to the Nominating Committee's slate. If not approved by the Board, the Publications Committee will need to select additional nominees until one is found that is approved by the Board and willing to serve.

Develop and implement a plan to increase the visibility of *JLTR* (including redesign the email that is sent to:  
announce new issues, investigate the possibility of getting *JLTR* included on databases like Lexis and Westlaw,  
consider publicizing to other groups outside of the *ATA* who might be interested in the journal). Also consider ways to increase library subscriptions to *JLTR*.

Provide a recommendation to the President and President Elect regarding the webmaster for 2005–2006.

Work, as needed, with the Editor, and Editor Elect of *JATA* on the application to have *JATA* included in the SSCI database.

**Regional Programs**

**Chair:**

Sharon Cox  
University of Hawaii  
School of Accountancy  
College of Administration  
2404 Maile Way A-414  
Honolulu, HI 96822  
scox@cba.hawaii.edu

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**Members:**

<b>Region/Position</b>	<b>Member Name</b>	<b>University</b>
Mid-Atlantic/Regional Coordinator	Roland Lipka	Temple University
Midwest/Regional Coordinator	Marty Wartick	University of Northern Iowa
Midwest Regional Committee Member	Kate Mantzke	Northern Illinois University
Northeast/Regional Coordinator	Mark Higgins	University of Rhode Island
Northeast Regional Committee Member	Tracy Noga	Suffolk University
Ohio/Regional Coordinator	Scott Yetmar	Cleveland State University
Southeast/Regional Coordinator	David Hulse	University of Kentucky
Southeast Regional Member	Stacy Wade	Western Kentucky
Southwest/Regional Coordinator	John Wilguess	Oklahoma State University
Southwest Regional Committee Member	Pamela Smith	University of Texas at San Antonio
Western/Regional Coordinator	Pete Frischmann	Idaho State University
Western Regional Committee Member	Kevin McBeth	Brigham Young University–Hawaii
European Coordinator	Kevin Holland	University of Wales

**Charges:**

Establish contact with the AAA Regional Vice President and the regional program chairs to ensure that the ATA is represented on all regional programs.

Assist the Regional Vice President and program chairs in organizing sessions on tax research and tax educational issues. Notify members of submission deadlines for all regional meetings.

Work with the ATA President to send an email to ATA members notifying them of submission deadlines for all regional meetings.

Attend regional program planning meetings.

Coordinate with any organizations sponsoring pre- and post-meeting seminars at the regional meetings.

Assist the Membership Committee with distributing materials about the ATA at the regional meetings.

Introduce tax practitioners to the ATA by involving them in planning.

**Research Resources and Methodologies**

**Chair:**

John Phillips  
University of Connecticut  
Department of Accounting  
College of Business Administration  
368 Fairfield Road, U-41A  
Storrs, CT 06269  
John.Phillips@business.uconn.edu

**Members:**

Diane Falsetta  
Teresa Lightner  
Linda Krull  
Yvonne Hinson  
Robert Eger  
Paul Shoemaker  
Jim Seida

**University**

The Pennsylvania State University  
Texas Tech University  
The University of Texas  
Wake Forest University  
Georgia State University  
University of Nebraska  
University of Notre Dame

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**ATA 2004–2005 Committees** (continued from page 27)

**Charges:**

In coordination with the Midyear Committee, plan and administer a research session at the 2005 ATA Midyear Meeting. This includes the solicitation and selection of papers, speakers, moderators, and discussants as needed.

In coordination with the Midyear and New Faculty Concerns Committees, plan and administer a New Faculty/Doctoral Student research session at the 2005 Midyear Meeting. This includes the solicitation and selection of papers to be presented as well as selection of moderators and/or discussants.

Establish and post in both the Summer and Fall 2004 *ATA Newsletters* as well as the ATA website the guidelines for submission of New Faculty/Doctoral research papers to the ATA Midyear Meeting.

Create a research column for the Fall 2004 and Summer 2005 *ATA Newsletters* that includes citations and brief summaries of several research articles in each of the major paradigms that are likely to be of interest to ATA members. Strive to find articles that are in journals that ATA members may not routinely read.

**Tax Policy Research Oversight**

**Chair:**

Ed Schnee  
The University of Alabama  
Culverhouse College of Commerce and Business Administration  
330 Alston Hall  
Tuscaloosa, AL 35487  
eschnee@cba.ua.edu

**Members:**

Allen Ford  
Cherie O'Neil  
Dave LaRue  
Don Samelson  
Ken Orbach  
Ken Heller  
Dennis Lassila  
Dick Weber

**University**

University of Kansas  
Colorado State University  
University of Virginia  
Colorado State University  
Florida Atlantic University  
George Mason University  
Texas A&M University  
Michigan State University

**Charges:**

Monitor legislative and regulatory activity for the purpose of identifying topics for consideration by the Tax Policy Committees.

Work with the Faculty Internships, Sabbaticals and External Relations Committee to identify and recommend ATA members to serve on AICPA Technical Resource Panels, committees and task forces.

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**Tax Policy – Accounting Methods and Periods**

**Chair:**

David W. LaRue  
University of Virginia  
Department of Accounting  
McIntire School of Commerce  
Monroe Hall  
Charlottesville, VA 22903  
dwl2c@virginia.edu

**Members:**

Rennolde Pereira  
Kevin Holland  
Craig White  
Wayne Bailey  
Rick Davis  
Dennis Gaffney  
Susan Anders

**University**

University of Missouri  
University of Wales  
University of New Mexico  
  
Susquehanna University  
Le Moyne College  
St. Bonaventure University

**Charges:**

Monitor legislative and regulatory activity for the purpose of identifying topics that would be appropriate for the ATA to make a formal response.

Work with the Faculty Internships, Sabbaticals, and External Relations Committee to identify and recommend ATA members to serve on AICPA Technical Resource Panels, committees, and task forces.

**Tax Policy – Complexity Reduction**

**Chair:**

Don Samelson  
Colorado State University  
Department of Accounting and Taxation  
College of Business  
Fort Collins, CO 80523  
samelson@lamar.colostate.edu

**Members:**

Richard Powell  
Philip Harmelink  
Jay Soled  
John Stancil  
Linda Nelsestuen

**University**

Pepperdine University  
University of New Orleans  
Rutgers University  
Florida Southern College  
University of New Orleans

**Charges:**

Monitor legislative and regulatory activity for the purpose of identifying topics for consideration by the Tax Policy Subcommittees.

Work with the Faculty Internships, Sabbaticals and External Relations Committee to identify and recommend ATA members to serve on AICPA Technical Resource Panels, committees, and task forces.

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**Tax Policy – Corporate Tax Policy**

**Chair:**

Alan Ford  
University of Kansas  
Accounting and Information Systems  
School of Business  
1300 Sunnyside Ave  
Lawrence, KS 66024  
aford@ku.edu

**Members:**

Brian Greenstein  
Sally Jones  
Steve Dilley  
Mike Calegari

**University**

Seton Hall University  
University of Virginia  
Michigan State University  
University of Santa Clara

**Charges:**

Monitor legislative and regulatory activity for the purpose of identifying topics that would be appropriate for the ATA to make a formal response.

Work with the Faculty Internships, Sabbaticals, and External Relations Committee to identify and recommend ATA members to serve on AICPA Technical Resource Panels, committees, and task forces.

**Tax Policy – Family Tax Policy**

**Chair:**

Terry Crain  
University of Oklahoma  
School of Accounting  
Price College of Business  
307 West Brooks Room 200  
Norman, OK 73071  
tcrain@ou.edu

**Members:**

Ralph Tower  
Michael Brown  
Mark A. Segal  
Robert Michaelson  
Valrie Chambers  
Phil Harmelink

**University**

Wake Forest University  
Millikin University  
University of South Alabama  
University of North Texas  
Texas A&M Corpus Christie  
University of New Orleans

**Charges:**

Monitor legislative and regulatory activity for the purpose of identifying topics that would be appropriate for the ATA to make a formal response.

Work with the Faculty Internships, Sabbaticals, and External Relations Committee to identify and recommend ATA members to serve on AICPA Technical Resource Panels, committees, and task forces.

**Flow-through Entities Tax Policy**

**Chair:**

Janet Tillinger  
Texas A&M University–Corpus Christi  
Department of Accounting and Law  
College of Business Administration  
6300 Ocean Drive  
Corpus Christi , TX 78412  
jtillinger@cob.tamucc.edu

**Members:**

Paul Streer  
Jim Pratt  
Sandy Kramer  
Bill Harden  
Robert Eger III  
Larry Crumbley

**University**

University of Georgia  
University of Houston  
University of Florida  
The University of North Carolina at Greensboro  
Georgia State University  
Louisiana State University

**Charges:**

Monitor legislative and regulatory activity for the purpose of identifying topics that would be appropriate for the ATA to make a formal response.

Work with the Faculty Internships, Sabbaticals, and External Relations Committee to identify and recommend ATA members to serve on AICPA Technical Resource Panels, committees, and task forces.

**Tax Policy – International Tax Policy**

**Chair:**

Ed Outslay  
Michigan State University  
Accounting  
Eli Broad Graduate School of Management  
N270 North Business Complex  
East Lansing, MI 48824  
outslay@bus.msu.edu

**Members:**

Diane Riordan  
Mitch McGhee  
Anthony Billings  
Roger Graham  
Tom Pearson  
Kevin Holland  
David Harris

**University**

James Madison University  
The University of Tennessee at Martin  
Wayne State University  
Oregon State University  
University of Hawaii at Manoa  
University of Wales, Aberystwyth  
Syracuse University

**Charges:**

Monitor legislative and regulatory activity for the purpose of identifying topics that would be appropriate for the ATA to make a formal response.

Work with the Faculty Internships, Sabbaticals, and External Relations Committee to identify and recommend ATA members to serve on AICPA Technical Resource Panels, committees, and task forces.

(continued on page 32)

**Tax Policy – Multistate Tax Policy**

**Chair:**

Michael S. Schadewald  
University of Wisconsin–Milwaukee  
Department of Accounting  
School of Business Administration  
3202 N. Maryland  
Milwaukee, WI 53201  
schade@uwm.edu

**Members:**

Ralph Tower  
Katrina Mantzke  
Steve Wells  
Dan Schisler  
Lorraine Wright  
Larry Bajor

**University**

Wake Forest University  
Northern Illinois University  
Alcorn State University  
East Carolina University  
North Carolina State University  
Bowling Green State University

**Charges:**

Monitor legislative and regulatory activity for the purpose of identifying topics that would be appropriate for the ATA to make a formal response.

Work with the Faculty Internships, Sabbaticals, and External Relations Committee to identify and recommend ATA members to serve on AICPA Technical Resource Panels, committees, and task forces.

**Teaching Resources**

**Co-Chairs**

Suzanne Luttmann  
Santa Clara University  
Department of Accounting  
Leavey School of Business Administration  
500 El Camino Real  
Santa Clara, CA 95053  
sluttman@scu.edu

Caroline Craig  
Illinois State University  
Department of Accounting  
College of Business  
5520 Department of Accounting  
Normal, IL 61790  
ckcraig@ilstu.edu

**Members:**

Bobbie Martindale  
Mark Reid  
Susan Stiner  
Kevin Misciewicz  
Claire Nash  
Larry Phillips  
Cheryl Cruz  
Edward Monsour  
Craig Langstraat  
Zite Hutton

**University**

Dallas Baptist University  
University of New Orleans  
Villanova University  
University of Notre Dame  
Christian Brothers University  
University of Miami  
California State University, Los Angeles  
California State University, Los Angeles  
University of Memphis  
Western Washington University

**ATA 2004–2005 Committees** (continued from page 32)

**Charges:**

In coordination with the ATA Midyear Meeting Committee, plan and administer a teaching session at the 2004 ATA Midyear Meeting.

Plan and begin implementing an online teaching case exchange. Implementation should consider how the cases should be organized to facilitate ATA members' ease of access. Should additional assistance be required, consult with the Accreditation and Curriculum as well as the Technology and Website Committees.

Write a column for the Spring *ATA Newsletter* that includes citation and short summaries of articles about innovative teaching ideas.

Liaison with the AICPA/ATA task force that has been formed to examine the AICPA's Model Tax Curriculum. The task force is not only seeking input from the ATA on what the model curriculum should be, but also how it can be presented and hopefully implemented by members of the ATA. Beth Kern would be a good contact person to see if the committee can be of assistance.

**Technology**

**Chair:**

Amy Dunbar  
University of Connecticut  
Department of Accounting  
College of Business  
368 Fairfield Road, U-41A  
Storrs, CT 06269-2041  
amy.dunbar@business.uconn.edu

**Members:**

Bruce Lubich  
Jerrold Stern  
Nell Adkins  
Toby Stock  
Richard Newmark  
Zite Hutton  
Steve Thompson, Ex officio

**University**

University of Maryland, College Park  
Indiana University  
The University of Alabama at Birmingham  
Ohio University  
University of Northern Colorado  
Western Washington University  
Texas State University

**Charges**

Assist the Publication Committee in supporting and/or developing the technology for ATA journal(s).

Assist the ATA Webmaster in the maintenance and expansion of the ATA website as needed,

Determine what content is appropriate for the website, how often it should be updated, and who should have access to the site.

Assist the Teaching Resources Committee with the online Teaching Case Exchange. This may include password protection of solutions.

Recommend to the Trustees regarding web policies and maintenance.