

American Taxation Association

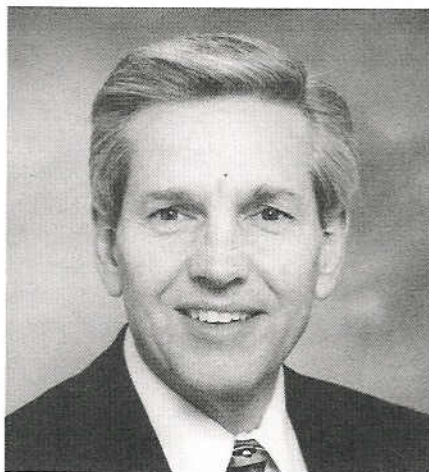
Volume 45, No. 2 Spring 2000

Brian R. Greenstein, Editor

As I begin writing this letter, my thoughts go back to the last message I wrote for the Fall *ATA Newsletter*. We had just returned from a very busy and productive AAA Annual Meeting in San Diego and were beginning the fall semester. And, if you believed all the headlines, the whole world was greatly agitated and concerned about the dire predictions swirling around Y2K! Now fall semester is history, most of Y2K fizzled, and we are beginning another semester. And, instead of looking back at the things that were accomplished at the Annual Meeting, we are looking forward to the 2000 ATA Midyear Meeting in Orlando and the first ever Y2K Fun Run/Walk that Anne Christensen has planned for us. Unfortunately, since I have to submit this message in advance of the Midyear Meeting, the report of the meeting and the results of the Y2K Fun Run/Walk will have to wait until the next newsletter. However, I can tell you that Anne Christensen and her committee have been working extremely hard to put together a great meeting. Anne is extremely well organized and this meeting promises to be very enjoyable and beneficial. Under Fran Ayres' leadership, the *JATA* Conference also promises to be very interesting and stimulating. We certainly are grateful for KPMG's generous support of these meetings over the years.

A couple of years ago the Trustees realized that a longer lead time was needed to plan and organize the Midyear Meetings. Hotel contracts and other arrangements have to be made well in advance

PRESIDENT'S LETTER



Robert L. Gardner
ATA President

of the meeting in order to find appropriate accommodations. This requirement, in turn, requires us to identify the city where the meeting will be held even further in advance. Thus, a mechanism was put into place to provide sufficient lead time so that the meetings can proceed very smoothly. Jeff Gramlich, the ATA President-Elect, and his committee have already identified the Sheraton Crescent Hotel in Phoenix as the site for the 2001 Midyear Meeting. And, by the time you receive this newsletter, Dick Weber and his Midyear Meeting Site Selection Committee may already have made the decision regarding the city and possibly the hotel for the 2002 Midyear Meeting. Salt Lake City and the 2002 Olympics don't have anything over us when it comes to advance planning! Of course, we'll leave the bribes to them. These decisions, of course, are based upon the surveys we have taken of the membership as

well as any informal feedback we have received regarding popular locations for the meetings. We also attempt to strike a balance between locations in the east and the west so that the travel burdens can be spread among the members from year to year.

We continue to make progress toward the use of electronic communication in the ATA rather than relying on snail mail. Last year, although your committee appointment requests were accepted in either printed or electronic form, the vast majority of you sent them in electronically, thus tremendously streamlining the committee selection process. This was possible only through the efforts of our Webmaster, Dennis Schmidt, who set up the database to receive your electronic responses. As we prepare for a new year, I'm sure that our President-Elect Shirley Dennis-Escoffier will greatly appreciate your prompt response. And, I believe, your electronic response will be especially helpful to her. However, whether responding electronically or in print, please volunteer for the committee(s) in which you have interest. Additionally, you should have been receiving email notification from the AAA headquarters in Sarasota regarding various events and announcements. If you have recently changed your email address or have not been receiving these notifications, please send your address to Sarasota (aaahq@packet.net) so they can get you on the list. You may also want to bookmark and use the

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AICPA TAX EDUCATION SYMPOSIUM

June 9–10, 2000

Arlington, Virginia

Mark your calendar for the 2000 AICPA Tax Education Symposium that will be held at the Crystal Gateway Marriott Hotel in Arlington, Virginia on Friday and Saturday, June 9–10. The Symposium rate at the hotel for a limited block of rooms is projected to be \$104 per night.

The registration fee ranges from \$195 for early birds to \$245 for the latest registrants, so register and reserve your room NOW! This symposium will address "Innovations in Tax Education and Practice for the New Millennium." Discover contemporary approaches and future trends in tax instruction, technology developments, and gain insights into the state of tax practice. Explore important issues such as class management tools, electronic research tools, e-business, workplace and distance learning, the role of the AICPA and tax educators in implementing the CPA Vision, CPA exam, and much more. For further information or to register, please call (888) 777-7077 and mention brochure code G50001.

ATA members are encouraged to volunteer for general AICPA committees and task forces as well as Tax Division task forces and expert panels. Although the deadline for volunteering for AICPA committees is March 15, task forces will be formed as needed throughout the year, therefore, even though the March 15 deadline has passed, you are still encouraged to list your interests and skills. You do not need to be an AICPA member to volunteer as long as you have skills that would be useful to the committee or task force. You can sign up online at:

<http://www.skillscape.com/aicpaonline>

President's Letter

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ATA web site at <http://www.uni.edu/ata>.

We are also trying to enhance the use of the electronic medium for the newsletter. Printing and mailing the newsletter is costly. And, as many of you may have noticed when the "Fall" newsletter came out in December, printing and mailing the newsletter can also cause a significant delay in disseminating information, in spite of the herculean efforts of our newsletter editor, Brian Greenstein. Thus, as we all move toward electronic access, many of these problems can be reduced or eliminated.

Again, let me thank all of you for your enthusiasm and hard work in helping the ATA achieve its objectives. I certainly hope things are going well for all of you and that you are successful in all of your endeavors.

NEWSLETTER DEADLINES

The deadlines for submitting information to the *ATA Newsletter* are as follows:

Summer 2000 Issue—**April 7, 2000**

Fall 2000—**August 27, 2000**

Please send information to:

Brian R. Greenstein

Director, Tax and Financial Planning Programs

W. Paul Stillman School of Business

Seton Hall University

South Orange, NJ 07079

Phone: (973) 761-9428

Fax: (610) 539-1026

Email: Greensbr@shu.edu

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

MINUTES OF THE ATA BOARD OF TRUSTEES

AUGUST 15, 1999

Officers and Board of Trustees

Members Present: Susan Anderson, Anne Christensen, Ellen Cook, Jon Davis, Amy Dunbar, Shirley Dennis-Escoffier, Bob Gardner, Jeff Gramlich, Mark Higgins, Doug IZard, Beth Kern, Sandra Kramer, Dan Murphy, Ed Outsley, Roby Sawyer, Marty Wartick, and Dick Weber.

Others Present: Brian Greenstein, Dennis Schmidt

1. Dick Weber called the meeting to order at 1:04 P.M.
2. Mark handed out the minutes of the February 19, 1999 Trustees Meeting. Dick moved to approve the minutes. Shirley seconded the motion. The minutes were approved unanimously.
3. Dan distributed a report on the Midyear Meeting in San Francisco. He noted that the meeting reported income of \$7,800 before considering the cost of printing the *JATA* Conference issue. The meeting had 242 registrants which was the third largest turnout (263 in New Orleans in 1996 and 246 in San Diego in 1997). Based on the survey data, the participants were very pleased with the meeting. The session on New Applications in Technology was the highest rated session and for the first time a competing session outdrew the *JATA* Conference.
4. Anne distributed the tentative program for the 2000 Midyear Meeting to be held in Orlando. She indicated that she needs to find a couple more presenters and hopes to finalize the program in the next few weeks.
5. Jeff Gramlich, the Vice-President-Elect and Chair for the 2001 meeting in Phoenix, Arizona has found a hotel (Sheraton Crescent) that is within the parameters established by the officers and trustees at the February 19, 1999 meeting. The hotel has quoted him a rate of \$149.00 per night. Jeff has visited the site and feels that it is a nice property and that it will be able to adequately handle our meeting. Dan moved and Jon seconded that Jeff contact Sarasota and Dee Strahan on finalizing the contract.
6. Shirley reported on her discussions with the AAA concerning our Midyear Meeting. She indicated that for us to have online registration, all registrations need to be done through the AAA office. Shirley said that the AAA promised that they would send weekly reports to the chair (Vice-President) of the Midyear Meeting. She also said that there were a few other issues that needed to be discussed with the AAA and that she and Dick would be willing to meet with the AAA in Sarasota. Dick indicated that he would be going to Florida in the fall so that the only possible cost associated with meeting with the AAA would be the cost of lodging. Bob moved that the ATA reimburse Shirley and Dick for any lodging costs they would incur while meeting with the AAA. The motion was seconded by Dan and unanimously approved.
7. Shirley presented the Treasurer's report and indicated that through June 30, 1999 we broke even and she anticipates that for the year ending August 31, 1999 we will have a profit of \$2,000. Assuming this occurs, our ending balance on August 31, 1999 will be \$70,200.
8. Shirley also discussed moving the election of officers and trustees to the Midyear Meeting. The trustees suggested that Bob form a task force to examine the issue.
9. Bob discussed funding for the teaching monograph. Although it has not been finalized, he indicated that Deloitte & Touche were very receptive to the idea and that they will probably fund it.
10. Susan gave the Publications Committee report and said that one of the committee's top priorities is finding an editor for the *ATA Newsletter*.
11. Dick presented the *JATA* report for Terry. He noted that the number of submissions were down for the year (from 34 to 31). However, both Terry and Fran indicated that this is not a problem since submissions at all AAA journals are down. Terry is very happy about the quality of the submissions and indicated that the acceptance rate has remained constant over the last two years. In addition,

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Minutes of the ATA Board of Trustees (Continued from page 3)

JATA is now on available electronic databases (i.e., UMI see note #21).

12. Dick provided the Webmaster's report for Dennis (who was in another meeting) and noted that the web page is in great shape and that Dennis has no issues or problems that need to be discussed.
13. Dick discussed how to develop and foster stronger ties with the AICPA. One suggestion is to have longer terms for the policy committees since the AICPA committees are 3-year appointments. Another idea is to regularly invite them and encourage them to participate in the Midyear Meeting. This is being done for the 2000 meeting. Dick did note that the AICPA is undergoing a major organizational change so that in the short run it will be difficult to know who to contact and what actions can be taken to foster this relationship.
14. Brian updated us on the newsletter and mentioned that problems still exist on the Sarasota side in delivering the newsletter in a timely fashion.
15. The Accreditation and Curriculum Issues Committee provided no report. Dick noted that very little activity occurred with the committee this year.
16. Presenting the report for the Annual Meeting Committee, Roby Sawyer noted that 40 papers were received for the meeting and that based on our allotted 5 sessions. Therefore, 12 papers were accepted for the 4 paper sessions and the fifth session was allocated to the ATA/Arthur Andersen Teaching Innovation Award. The committee also accepted 4 papers for the research forum. Roby noted that the committee did not receive any panel suggestions and said that we should urge our members to submit ideas for panels. However, it was noted that since the sessions are allocated based on the number of papers received, any panels presented would have an impact on the number of papers accepted.
17. The History Committee of the ATA recommended that the Larry Crumbley's article be included in the officer's manual.
18. In discussing the ATA/Arthur Andersen Teaching Innovation Award Committee's written report, Dick noted that the committee struggled with whether a case is considered an innovation. In discussing the awards, Ed suggested that the pictures of the current year's winners and a short statement concerning the purpose of the award be included in *JATA* on a yearly basis. The trustees agreed that this was a good idea.
19. In discussing the report of the Committee on Concerns of New Faculty, an issue that the committee felt should be addressed is how to disseminate working papers. Many of the new faculty felt uncomfortable putting working papers on the web. Instead, they suggested that new faculty could fill out a form indicating subjects in which they were interested in receiving papers. The committee would then compile this list and put it on the ATA web page. This would provide a source for new faculty to tap when looking for a person to provide initial feedback on their paper.
20. Dick reported that the External Relations Committee noted two items. The first item was that *Tax Notes* is interested in having a small article that briefly summarizes the articles appearing in *JATA*. Fran Ayres and Sally Jones (incoming chair of the committee) will follow up on this issue. The second item is that, following the trustees decision to allow ten complimentary 1-year subscriptions per year to be sent to Treasury and IRS personnel, 5 subscriptions were sent. One of the subscriptions was sent to IRS Commissioner Rossotti.
21. The Publications Committee report was presented by Amy. She noted that all AAA journals, including *JATA*, are now available via UMI. When information on how we share the royalty becomes clearer, the committee will forward it to the trustees. The committee proposed that we make *JATA* electronic. The third issue discussed was the survey results of establishing either a legal or education journal. The results indicate that of the 31 percent who responded ($227/725 = 31$ percent) 74 percent were in favor of establishing a legal journal and 72 percent an education journal. However, the committee was undecided on whether to pursue the nonrespondents. Bob has decided to appoint Jack Kramer to chair a committee that will further explore

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2000 ABO RESEARCH CONFERENCE

October 6-7, 2000

Chicago, Illinois

The Accounting Behavior and Organizations section of the American Accounting Association invites you to attend and participate in the 2000 ABO Research Conference. The Conference will be held on Friday and Saturday, October 6-7, 2000 in Chicago, Illinois. Final registration details will be available in future editions of the *ABO Reporter* and *Accounting Education News*.

Call for Papers

Academicians, practitioners, and doctoral students are invited to submit research papers for possible presentation at the meeting. Papers in all areas of behavioral accounting will be considered. Theoretical papers and papers based upon empirical research are appropriate. Diverse methodologies are encouraged, including field, experimental, and critical research. Replications and extensions of previously published studies will be considered. Special consideration will be given to papers that are creative, address relevant problems, and possess interdisciplinary insights.

Call for Participants

Persons interested in serving as paper reviewers, paper discussants, or session chairs should send a letter or email with name, position and affiliation, complete address, telephone number, email address, and areas of interest to Professor Tim Fogarty, Case Western Reserve University (address below).

Conference Facilities

The Conference will be held at the Palmer House, a charming "old-world" hotel in the Loop in Downtown Chicago. This location will make it easy for everyone to get there. Train transportation to the front door of the hotel is available from both Chicago O'Hare and Midway airports. For most attendees, the Chicago location also means reasonably priced and convenient flights. Chicago offers a vast array of entertainment possibilities. A large selection of restaurants is within walking distance. Perhaps the Chicago Cubs or White Sox will be in the World Series! The architecture of the downtown area is incredible. The weather should be pleasant. Experienced Chicagoans will tutor the novices in the joys of this city.

Guidelines for Submission of Papers

1. Papers should not have been published prior to the conference.
2. Four copies must be submitted. The four copies should not contain any author identification.
3. The cover page should indicate the following information:
 - a. Full names of authors.
 - b. Positions and affiliations.
 - c. Complete addresses.
 - d. Telephone and fax numbers.
4. Papers should be prepared according to the reference and footnote guidelines of the American Accounting Association (see *Behavioral Research in Accounting*).
5. Papers accepted for presentation may, at the option of the author, be considered for publication in *Behavioral Research in Accounting (BRIA)* or *Advances in Accounting Behavioral Research (AABR)*. Authors should indicate at the time of submission if the paper should also be considered for journal publication, as well as in which journal or both. Papers considered for journal publication will be reviewed in accordance with the review procedures for the selected journal.
6. Papers should be sent to Professor Tim Fogarty, Case Western Reserve University (address below).

Important Dates

May 15, 2000—Final date for submission of papers and notice of participant's interest. Nonrefundable submission fee for papers is \$50, payable to AAA/ABO. First paper's submission fee applies toward registration (see below).

June 30, 2000—Notification of acceptance of papers.

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Minutes of the ATA Board of Trustees (Continued from page 4)

this issue. An issue related to the survey was discussed. The trustees agreed that, in the future, any individual responsible for compiling survey information must delete any reference to the individual responding to the survey before presenting the survey results to the committee responsible for gathering the data and/or the trustees.

22. In discussing the report of the Regional Programs Committee, two items were mentioned. First, the use of letters to notify people about being involved in a regional meeting is inefficient and expensive. The committee suggests that the AAA furnish a list of email addresses to the regional representatives. The second suggestion is that appointments to this committee be for two years.
23. In discussing the Research Resources and Methodologies report Dick noted that a problem occurred in that the committee submitted a CPE

session to the AAA Annual Meeting and then asked the ATA to guarantee any shortfall from the session. In the future, any committee interested in putting together a CPE session for the Annual Meeting must discuss any implicit or explicit guarantees it needs from the ATA before submitting the session to the AAA.

24. Regarding the Tax Policy Oversight Committee report, the issue of the Trustees' role in the process was discussed. It was noted that the procedure for handling the process is set forth in the operations manual.
25. The current status of the teaching monograph was discussed. As mentioned in item #9 previously, Bob is finalizing funding for the monograph. The trustees clarified that the Publications Committee would review the final copy of the monograph and then make a recommendation to the trustees as to whether it should be published. The

trustees would then have final approval on its publication.

26. Jerry Stern discussed the Teaching Resources Committee's activities for the year. He presented a proposal for disseminating teaching material including videos to ATA members. Although the trustees supported the ideas presented, they would not commit to funding the proposal. The trustees suggested that the committee proceed with putting together a sample video and then come back to the trustees with a proposal of how to fund the dissemination of the material. It was agreed that Bob, Jerry, and Janet would work together on putting together a web site for disseminating some of the teaching resources.
27. Mark distributed copies of the updated *Officers Manual* and noted that the manual is now up on the web site.
28. Dick moved to adjourn the meeting. It was seconded and the meeting was adjourned at 4:32 PM.

2000 ABO RESEARCH CONFERENCE (Continued from page 5)

September 5, 2000—Deadline for conference registration. Early registration fee is \$215 (\$165 for submitting authors; \$65 for doctoral students). At least one author of each accepted paper must register for the conference. A registration form will be mailed to all ABO Section members and will be available on the Section's web page. Nonmembers interested in a hard-copy registration form should contact one of the conference coordinators.

October 6-7, 2000—Conference dates.

Conference Coordinators

Professor Timothy J. Fogarty
Case Western Reserve University
Department of Accountancy
663 Enterprise Building
Cleveland, OH 44106
Phone: (216) 368-3938
Fax: (216) 368-4776
Email: tjf@po.cwru.edu

Professor Dennis Bline
Bryant College
Accounting Department
1150 Douglas Pike
Smithfield, RI 02917
Phone: (401) 232-6402
Fax: (401) 232-6319
Email: dbline@bryant.edu

ATA OFFICERS AND TRUSTEES



Back row (left to right): Ellen Cook, Shirley Dennis-Escoffier, Marty Wartick, Jeff Gramlich, Beth Kern
Front row (left to right): Roby Sawyers, Anne Christensen, Robert Gardner, Mark Higgins

ATA PAST PRESIDENTS



Back row (left to right): Sylvia Madeo, Ed Outslay, Dick Weber, Fred Strueling, Alan Ford, John Everett, Anna Fowler, Michael Moore
Front row (left to right): Robert Gardner, Jim Wheeler, Sally Jones, Sandra Kramer, John Kramer, Larry Crumbley

**2000 MIDWEST
AMERICAN ACCOUNTING ASSOCIATION MEETING
Crowne Plaza Hotel At Union Station
Indianapolis, Indiana
April 13-15, 2000**

All tax educators are invited to attend the 2000 Midwest American Accounting Association Meeting to be held at the Crowne Plaza Hotel at Union Station in Indianapolis, Indiana, April 13-15, 2000. The program will offer many sessions of interest to tax educators, including a round-table discussion facilitated by Mark Sellner, KPMG Peat Marwick, and Allen Ford, University of Kansas, a tax update provided by Thomas P. Ochenschlager, Grant Thornton, and a discussion of corporate tax strategy teaching cases by Merle Erickson, University of Chicago. A full complement of tax research papers will also be presented.

Anyone interested in attending the meeting may get further information and register online at <http://www.rutgers.edu/Accounting/raw/aaa/midwest/meeting2000.htm>. Those with additional questions about the program may contact Mike Foran, Program Chair, Wichita State University, (316) 978-6251, email: mforan@twsvm.uc.twsu.edu, or Caroline Craig, ATA liaison-Midwest Region, Illinois State University, (309) 438-7147, email: ckcraig@ilstu.edu.

ADVANCES IN TAXATION
EDITORIAL POLICY AND CALL FOR PAPERS

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

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

Three copies of the manuscript (along with three copies of the research instruments such as questionnaires) and a \$30.00 check made payable to *Advances in Taxation* should be submitted to the following address:

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

2000-2001 COMMITTEE APPOINTMENTS

A form requesting information on your interest in ATA committees is included in this newsletter. Your participation in these committees is important because they are the forums where the work of the organization gets done. If you have not previously served on an ATA committee, now is the time to get involved. This form is available on the ATA web site (<http://www.uni.edu/ata/committee-request.html>) and we prefer that you respond there. However, if you find it more convenient, you may fill out this form and mail it to the address at the end of this form. Please respond as soon as possible.

—Shirley Dennis-Escoffier, ATA President-Elect

AMERICAN TAXATION ASSOCIATION 2000-2001 Committee Appointment Request

Name _____

School or Employer _____

Address _____

Phone _____ Email Address _____

Summer Address _____

Summer Phone _____ Dates Applicable _____

1. Do you expect to attend the 2000 AAA Annual Meeting in Philadelphia? Yes _____ No _____

I hope that most committee members can attend the Annual Meeting (August 13-16, 2000) and a committee meeting there. However, attendance is not a prerequisite for appointment to a committee.

2. Do you expect to attend the 2001 ATA Midyear Meeting in Phoenix (February 16-17, 2001)?
Yes _____ No _____

3. Please list any ATA committees on which you have served in the last five years.

4. Are you a new faculty member who received your Ph.D. within the past five years? Yes _____ No _____

If yes, in which year did you receive your Ph.D.? _____

5. Which AAA Region are you in? _____

6. Which AAA Regional Meetings do you plan to attend in 2001? _____

7. Are you a CPA? Yes _____ No _____

8. For each of the committees listed below, indicate your degree of interest in serving by using the following key (leave blank if you have no interest in serving on a particular committee).

1=Strongly Interested 2=Interested 3=Mildly Interested

Also, for those committees that you indicated Strongly Interested or Interested, please rank your top choices.

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

9. Please list your suggestions for ATA activities, committees, and/or priorities.
(Attach an additional page if necessary.)

Thank you for your willingness to participate. Please return this form to:

Shirley Dennis-Escoffier
ATA Committee Assignments
Department of Accounting
317 Jenkins Building
School of Business Administration
University of Miami
5250 University Drive
Coral Gables, Florida 33146-6531

*If the newsletter is not issued until after March 1, 2000, please go to the ATA web site and respond there as soon as you receive the newsletter.