

American Taxation Association

Volume 11, Summer 1985

Caroline Strobel, Editor
University of South Carolina

ATA-PEAT MARWICK FOUNDATION AWARD TO BE PRESENTED FOR OUTSTANDING TAX DISSERTATION

The Peat Marwick Foundation has made a \$2,500 grant to the American Taxation Association. The grant is to be used for an award that will be given in August 1986 to a member of ATA who has written an outstanding doctoral dissertation on a tax topic and who has made a commitment to education and research in tax.

"We share ATA's goal of encouraging well-qualified doctoral candidates to concentrate on tax," said F. David Fowler, secretary of the Peat Marwick Foundation, who announced the foundation's decision to make the grant. "Only by securing capable and dedicated faculty can we develop the superior tax practitioners that the accounting profession needs."

Since its founding in 1968, the Peat Marwick Foundation has undertaken a variety of activities in support of accounting education and research. It currently sponsors accounting professorships at 14 leading universities, a number of direct and special grants, and the Research Opportunities in Auditing program designed to foster academic research. In addition, the foundation encourages Peat Marwick partners and employees to support educational institutions through its matching gift program.

Candidates for the award must submit a 20-25 page summary of their dissertation along with a letter of recommendation from the chairman of their dissertation committee by April 1, 1986. The winner of the competition, selected by a committee of ATA faculty members, will be honored at the annual ATA luncheon to be held in August 1986 in conjunction with the American Accounting Association's National Conference.

1985-86 ATA COMMITTEE PARTICIPATION

Anyone interested in serving on an ATA committee during 1985-86 should communicate this interest to:

Professor John L. Kramer
University of Florida
School of Accounting
267 BUS
Gainesville, FL 32611

It is anticipated that the following committees will be established for the 1985-86 year:

- Annual Program Committee
- Doctoral Dissertation Awards Committee
- Nominations Committee
- Computer Usage Committee
- Committee on Computer Seminars
- Tax Manuscripts Awards Committee
- Committee on Computer Assisted Tax Research
- Committee on Preprofessional Curriculum
- Membership Committee
- Committee on Use of Distinguished Professionals in Graduate Tax Education
- Committee to Respond to IRS Strategic Initiative on Education of Self-Employed Taxpayers

Additional committees may be established based upon specific needs. If you have any committee suggestions, please let Professor Kramer know.

Please include a vitae and indicate the type of committee on which you would prefer to serve. All information should be submitted by July 15, 1985.

ATA SECTION PROGRAM

The 1985 AAA Annual Meeting

The MGM Grand Hotel

Reno, Nevada

Monday (8/19/85)

8:45 a.m.

ATA Section Business Meeting

10:30 a.m.

"Everything You Wanted To Know About Publishing But Were Afraid To Ask"

Moderator: John L. Kramer (University of Florida)

Panelists: Jane O. Burns (Indiana University), Editor,
Journal of the American Taxation Association
Katherine Schipper (University of Chicago), Co-Editor,
Journal of Accounting Research
Gary L. Sundem (University of Washington), Editor,
The Accounting Review

12:15-1:30 p.m.

ATA Section Luncheon

Speaker: The Honorable Peter J. Panuthos, U.S. Tax Court Special Trial Judge

3:15 p.m.

"Current Issues in Tax Legislation and Reform"

Moderator: Steve Limberg (University of Texas)

Panelists: Bob Rosen (Ernst & Whinney, National Tax Office)
James E. Wheeler (University of Michigan)

Tuesday (8/20/85)

8:30 a.m.

Current Research in Taxation I: Policy Issues

Moderator: Tom Dickens (Clemson University)

Papers:

"The Cash Flow and Micro Tax Policy Issues of Value-Added Tax Alternatives," Robert P. Crum (The Pennsylvania State University)

"Inflation, Nominal Taxation, and Effective Corporate Tax Rates," Paul Zarowin (New York University)

"Modeling Judgements of Taxpayer Compliance," Silvia A. Madeo (University of Iowa), Albert Schepanski (University of Iowa), and Wilfred C. Uecker (Rice University)

Wednesday (8/21/85)

8:30 a.m.

Current Research in Taxation II

Moderator: Betty Jackson (University of Colorado)

Papers:

"Attitude Measurement and the Perceptions of Tax Accounting Faculty Publication Outlets," William A. Raabe (University of Wisconsin-Milwaukee), Robert M. Kozub (University of Wisconsin-Milwaukee), and Debra L. Sanders (Arizona State University)

"Employee Stock Ownership Plans: Future Applicability and Uses Beyond Retirement Plans," Wm. Brent Carper (Memphis State University) and Michael A. McConnell (Seidman and Seidman)

"Accrual Deducations Under the Tax Reform Act of 1984," Jerome S. Horvitz (University of Houston) and James P. Angelini (University of Houston)

"Mergers and Acquisitions Evidence of a One-Way Intersector Transfer Tax," Christopher R. Petruzzi (New York University)

2:00 p.m.

Microcomputers in Tax Education

A panel on microcomputers in tax planning

3:45 p.m.

Current Ph.D. Research in Taxation

Moderator: Ed Outslay (Michigan State University)

Papers:

"Empirical Evidence on the Market Impact of Safe Harbor Leasing," Wayne Shaw (Cornell University)

"The Impact of Inflation on the Magnitude and Distribution of Individual Federal Income Tax Liability," Linda Mittermaier (Indiana University)

"Tax Simplification: The Implications of a Consumption Tax Base on the Individual Taxpayer," Julia Brazelton (William and Mary)

From The President

On March 22, 1985, Jack Kramer and I attended the mid-year AAA Council Meeting and AAA Sections Meeting. Jack also served on the Nominations Committee. I am pleased to report that at the Nominations Committee Meeting Ray Sommerfeld was nominated to be President-Elect of the AAA for 1985-86.

Perhaps the major decision made at the meetings was to approve a report drafted by the Publications Committee. This report determined that a need exists for a journal which will provide an outlet for articles which are not strictly academic in nature. The AAA is concerned that it is becoming more and more isolated from the real world of accounting problems and practices and academic research is increasingly drawing its research problems primarily from its own published literature. This isolation results in academics concentrating their efforts on only a narrow source of problems which may not address the major issues in accounting practice today.

The new journal, tentatively entitled "*Accounting Interfaces*", is intended to be of interest to private and public practitioners, accountants in not-for-profit organizations, and academics. Main articles would cover such areas as applied research, case studies, improvements and extensions of practice, analysis of policy issues, interpretations of hypothesis testing/statistically oriented research, and scholarly "think" pieces. The new journal will probably be published quarterly and will have an editorial board consisting of both academics and professionals:

The new journal will potentially affect JATA in several ways. Both journals will probably compete for some of the same advertising dollars and also will compete for some of the same articles. However, the new journal may help the ATA by providing an outlet whereby the ATA can advertise its advantages to nonacademic accountants who might otherwise be unaware of the ATA and JATA. This should increase ATA membership among such individuals.

Jim Boyd

Arthur Young Funds Bibliography

The Arthur Young Foundation has awarded a grant to Tonya K. Flesher, Associate Professor of Accountancy at the University of Mississippi, for the publishing of a bibliography of articles which have utilized the Statistics of Income Data Base as a resource.

Copies of this bibliography will be distributed at the 1985 ATA annual meeting in Reno.

The ATA is pleased to announce
THE HONORABLE PETER J. PANUTHOS
U.S. Tax Court, Special Trial Judge

as this year's

ATA LUNCHEON SPEAKER

at the 1985 AAA Annual Meeting
in Reno, Nevada

Before his appointment to the U.S. Tax Court, Judge Panuthos most recently served as the Assistant District Counsel in the Office of Chief Counsel of the Internal Revenue Service. In addition, Judge Panuthos has been admitted to practice before the United States Supreme Court.

Purchasing a ticket using the AAA preregistration form is encouraged. Space permitting, tickets also will be available at the AAA Registration Table at the MGM Grand Hotel.

CALL FOR PAPERS — 1986 MID-ATLANTIC REGIONAL MEETING

The faculty of the Department of Accounting at Rutgers University-New Brunswick, NJ invites academicians, practitioners and students to submit research papers for possible presentation at the 1986 Mid-Atlantic Regional Meeting it will sponsor in New Brunswick May 1-3, 1986. Papers in all areas of accounting will be considered including, but not limited to, Financial Accounting, Accounting Theory, Management Accounting, Management Information Systems, Financial and Operational Auditing, Taxation and Accounting History.

All papers will be refereed "blind", and accepted papers will be included in the proceedings. Papers submitted to other meetings will not be included in the proceedings.

GUIDELINES FOR SUBMISSION OF PAPERS

1. Submit three copies of completed paper not exceeding ten typewritten pages in length.
2. Indicate the following information on the cover page only:
 - a. Full name
 - b. Position and current affiliation
 - c. Complete address
 - d. Telephone number

DEADLINES FOR PAPERS:

- a. December 1, 1985: Final date for submission of papers.
- b. January 15, 1986: Final date for notification of acceptance of papers.
- c. March 15, 1986: Final date for resubmission of papers for inclusion in the proceedings.

Please send your papers and proposals to:

Professor Yaw M. Mensah
Department of Accounting, School of Business
Rutgers University
New Jersey Hall
New Brunswick, NJ 08903

AMERICAN TAXATION ASSOCIATION

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Columbia, S.C. 29208

Call for Papers - 1986 Midwest Regional Meeting

You are invited to submit a competitive paper for presentation at the 1986 Midwest Regional Meeting of the American Accounting Association. Participation is not restricted to A.A.A. members. Submission of papers by practitioners and graduate students is encouraged.

Suggestions for panel discussions and workshops are also invited.

Papers may address any topic area of accounting. The program is expected to include, but not limited to, all special interest areas of the American Accounting Association. The program will be structured around the papers accepted for presentation. Topics are expected to include: Financial Accounting, Managerial Accounting, Accounting Systems, Auditing, Taxation, Accounting Education, Public Sector Accounting, Behavior Issues in Accounting, History of Accounting, International Accounting, Social Accounting, and Management Advisory Services.

DEADLINE FOR PAPERS — September 30, 1985

Papers should not have been published or presented elsewhere prior to the Chicago meeting.

An original and three (3) copies of the paper must be submitted. The three copies should not contain any author identification.

Your letter of transmittal should contain your position, affiliation, complete address and telephone number.

SEND PAPERS/ABSTRACTS TO:

Norlin G. Rueschhoff
Midwest Program, A.A.A.
College of Business Administration
University of Notre Dame
Notre Dame, Indiana 46556

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