

## AMERICAN TAXATION ASSOCIATION/ERNST & YOUNG GRADUATE TAX STUDENT MANUSCRIPT AWARD

### Awards

First Place:	\$2,500
Second Place:	\$1,500
Third Place:	\$1,000

To be eligible, the manuscript must be *sole* authored by a student enrolled in a graduate (Masters level) program in a college of business. The paper may be submitted up to 12 months after the student's graduation as long as the paper was written while the student was in graduate school. The manuscript may cover any area of taxation including, but not limited to: policy, compliance, practice, legal, procedure, and education. The methodology should be appropriate to the area studied; it must demonstrate substantial and issue-oriented research. Manuscripts that have been published prior to submission are ineligible. The award will be presented at next year's ATA luncheon and E&Y will reimburse each author for up to \$600 in transportation expenses to attend the annual meeting in San Francisco.

The name of the sponsoring tax professor must be included with the paper. This tax professor must be a member of ATA and each professor may nominate no more than three papers. Since the papers will be blind

reviewed, the student's name should appear only on the cover page and no where else in the paper. The paper should be *no longer than 35 pages*. **Three (3) copies** of each paper should be submitted to the address below:

Shirley Dennis-Escoffier  
Department of Accounting  
School of Business Administration  
University of Miami  
P.O. Box 248031  
Coral Gables, FL 33124

### Submission Deadline

**January 15, 1993**

For information on submissions contact Shirley Dennis-Escoffier at the address above or by telephone (305) 284-5492.

Since Federal Express cannot deliver to a P.O. Box, use the following address for *express mail only*:

Department of Accounting  
Room 317 Jenkins Building  
School of Business  
University of Miami  
Coral Gables, FL 33146

(Note that this zip code is different from the one above.)

## STRATEGIC PLANNING COMMITTEE REPORT AVAILABILITY

The final report of the 1991-1992 ATA Strategic Planning Committee will be discussed by the Board of Trustees at the Mid-Year meeting in February. If you would like to receive a copy of this report, please send your request to:

John Everett  
Department of Accounting  
Box 4000  
Virginia Commonwealth University  
Richmond, VA 23284

The Board welcomes any comments and suggestions regarding the proposals contained in the report. You may send these comments to any member of the Board. All comments and suggestions will be consolidated and carefully considered by the Board prior to the meeting.

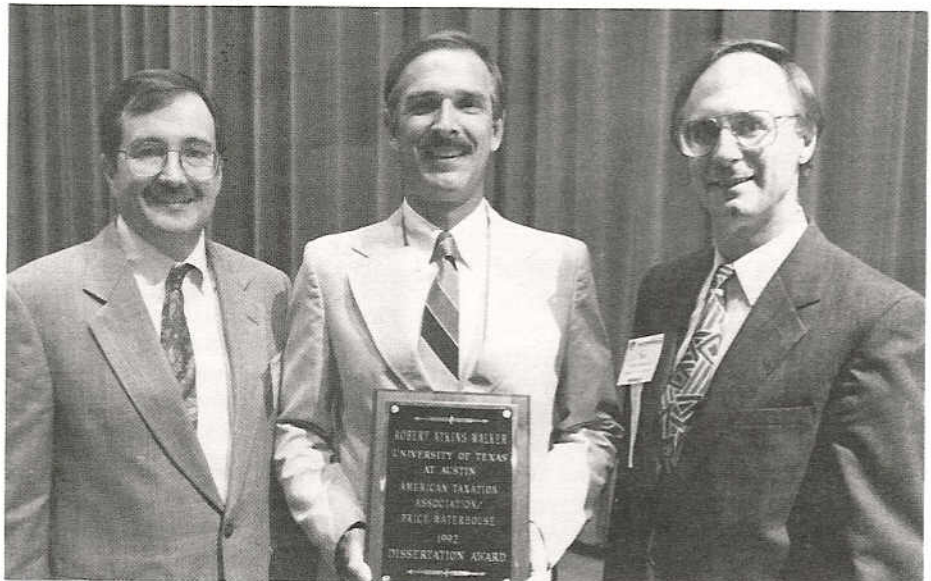
### NOTICE

Due to the length of the Fall Newsletter, the minutes of the Trustees and Annual Meetings in Washington, DC will be published in the next issue.

## ATA/PRICE WATERHOUSE DOCTORAL DISSERTATION AWARD

Robert A. Walker was the recipient of the 1992 ATA/Price Waterhouse Doctoral Dissertation Award for his dissertation titled "Do Taxes Matter? The Case of the Property-Casualty Insurance Industry." Robert is on the faculty at Georgetown University and received his doctoral degree from the University of Texas at Austin.

The award is presented annually to the author of an outstanding tax dissertation. A check for \$5,000 and plaque were presented to Robert at the 1992 ATA luncheon by William Stanton Smith, Managing Director, National Tax Human Resources of Price Waterhouse. Ted D. Englebrecht of Georgia State University chaired the award committee.



Left to right : W. Stanton Smith, Robert A. Walker, and Ted D. Englebrecht.

## ATA TAX POSITION SURVEY

In May, Dr. Jane Burns conducted a survey of 96 selected schools to identify accounting programs with unfilled tax positions. The ATA Publications Committee extended this survey in August with a mailing to 647 accounting programs. Program Chairs/Directors were asked to select the statement that best described their situation. The choices were:

- A. We have approval to hire a tax professor for Fall 1993.
- B. We expect to receive approval to hire a tax professor for Fall 1993.
- C. We hope to receive approval to hire a tax professor for Fall 1993.
- D. We need to hire a tax professor but have no hope of receiving approval for Fall 1993.
- E. We have no need to hire a tax professor for Fall 1993.

A total of 443 responses were received. Of those received, 25 responded A, 12 responded B, 19 responded C, 22 responded D, and 335 responded E. Ten of the responses were unusable due to omission of information. The accounting programs responding A, B or C are listed below.

A	B	C
University of Alabama-Huntsville	University of Arizona	University of North Alabama
University of South Alabama	Baylor University (M)	Alabama State University
Belhaven College*	University of Colorado-Denver	American University
Bentley College	DePaul University	Appalachian State University
Boston College	Georgia State University (M)	S. Connecticut State University
Brigham Young University*	Northern Illinois University (M)	Corpus Christi State University
Butler University*	University of Southern Indiana	Drake University
Western Carolina University	St. John Fisher University	Fairfield University
Chaminade University of Honolulu*	SUNY-Albany	Hawaii Pacific University
Fontebonne College	University of Tennessee at Chattanooga(M)	Jacksonville State University *
University of Georgia (M)	University of Tulsa (M)	University of Southwestern Louisiana
George Mason University (M)	Xavier University-Cincinnati	University of North Carolina at Charlotte (M)
Indiana University Southeast		Pittsburg State University
University of Iowa (M)		Robert Morris College
University of Northern Iowa (M)		University of South Carolina (M)
Western Kentucky University *		University of Texas at Austin
University of New Hampshire*		Wayne State
University of New Mexico		Wichita State University (M)
Oklahoma City University		Widener University
Old Dominion University		
Prairie View A&M University		
University of Richmond (M)		
Rutgers University-Camden		
Samford University *		
University of South Carolina-Aiken		

\* Indicates some special condition, e.g., tax/financial position.

(M) = May mailing.

## 1993 AAA MANUSCRIPT CONTEST

The American Accounting Association Manuscript Contest encourages research among the younger members of the Association and is open to all members and associate members who have earned their Ph.D. within the past five (5) years or who have not reached their 31st birthday, whichever is later.

Any subject matter in the field of accounting is proper for inclusion in this contest. Manuscripts must generally conform to the style and length requirements of *The Accounting Review*. Co-authored papers are not eligible. Manuscripts which have been previously published and those submitted for publication to journals other than *The Accounting Review* before the contest decision has been made are not eligible.

The AAA Competitive Manuscript

Award Committee appointed by the President of the Association to review submitted manuscripts will select as many as three winners. Winning manuscripts will be awarded a certificate designated as the American Accounting Association Competitive Manuscript Award.

**Eight** copies of the manuscript should be submitted to:

Paul L. Gerhardt  
Executive Director  
American Accounting Association  
5717 Bessie Drive  
Sarasota, FL 34233-2399

Manuscripts should be signed and include the mailing address, date of birth of the author, date Ph.D. degree awarded, and a statement to the effect that the manuscript has not been previously published and is not be-

ing considered for publication by other journals other than *The Accounting Review* at the time of the Manuscript Contest. Manuscripts must be received in the Association's administrative office prior to January 15, 1993

### JATA REVIEWS

There is a real need for help from the ATA membership in writing book and software reviews. If you would be willing to participate or are aware of books or software that should be included in a JATA review, please contact:

Dave N. Stewart  
School of Accountancy  
528 TNRB  
Brigham Young University  
Provo, UT 84602  
(801) 378-2365

## THE 1992 IRS RESEARCH CONFERENCE

Since 1983, the Internal Revenue Service has conducted annual research conferences to focus on and to disseminate the results of the latest research on tax administration issues. Another aim has been to facilitate dialogue among federal and state tax administration officials, practitioners and academic researchers. Representatives of foreign governments with an interest in tax administration always are welcome.

We are holding the 1992 IRS Research Conference once again here in Washington, DC. The topic this year is "A Tax System for the 21st Century." The agenda will include a session on each of the four areas we have identified as crucial to shaping the effectiveness of our tax system in the 21st Century:

1. Enhancing tax administration through automation;
2. Improving domestic/international compliance with nontraditional strategies;
3. Expanding the involvement of third party stakeholders in tax administration; and
4. Determining strategies both for collecting current accounts receivable and for preventing new cases from moving into the accounts receivable inventory.

The conference will be held on November 12-13, 1992 in the main Ballroom of the Holiday Inn Crowne Plaza at Metro Center, 775 12th Street, N.W., Washington, DC 20005. The hotel is holding a block of rooms at the U.S. government per diem rate of \$110, including all taxes, until October 12, 1992. After this date, rooms will be on a space-available basis at a higher rate. You may reserve a room by calling (202) 737-2200.

The Metro Center Crowne Plaza is located in the heart of Washington and offers such amenities as complimentary use of the fitness center and health club, including the swimming pool.

The registration deadline for this year's Research Conference is October 9, 1992. The registration fee is \$20 prior to that date and \$25 after October 9 on a space-available basis. This fee entitles one to the credentials, all conference materials, coffee or tea in the morning and soft drink during the afternoon break.

If one would like to attend the reception Thursday evening at the Crowne Plaza from 5:30-7:00 p.m., the charge is \$15. This year, we are having a special luncheon session in the Crowne Plaza Grille on Thursday, November 12 at noon. If one would like to attend the luncheon, the fee is \$25, which includes appetizer, entree, dessert, coffee or tea, tax and service.

Registration is required for each person planning to attend from the staff. A check for the total amount of fees (registration, reception, luncheon) should be made out for each person as follows:

CCM/IRS Research Conference. Please mail to:  
Computerized Conference Management (CCM)  
P.O. Box 6932  
Arlington, VA 22206

Any questions regarding the registration procedures or conference logistics may be directed to the Conference Manager, Ms. Mary Jane Garner, of CCM. Please call her on (703) 998-2984. Ms. Garner will send each registrant a copy of the conference agenda along with a letter confirming registration.

Copies of the presenters' technical papers we have received by October 15 will be mailed out to each registrant about November 1, so that they may be read in advance. Any papers we receive after that date will be available at the registration desk upon arrival at the conference. This desk, located outside the ballroom, will open at 8:00 a.m. each day. Coffee and tea will be served in the foyer starting at 8:30 a.m. and again during the mid-morning break. Conference sessions will begin at 9:00 a.m. each day and end at 5:00 p.m. on Thursday and 4:00 p.m. on Friday. Questions regarding the conference agenda may be directed to Joe Weikel, (202) 874-0606.

### PRICE WATERHOUSE FELLOWSHIP IN TAX AWARD

The PW Foundation is soliciting applications for the PW Fellowship in Tax award. This fellowship program consists of two \$25,000 fellowships of one semester duration (excluding the summer) designed to provide "released time" to untenured assistant professors in tax. The goal is to enable these junior faculty to devote concentrated time to writing and research necessary for advancement.

Past fellowship award recipients include:

- Julie Collins-University of North Carolina at Chapel Hill, Spring 1989.

- Michael Roberts-University of Alabama at Tuscaloosa, Spring 1990.
- Michael Schadewald-University of Texas at Austin, Spring 1990.
- Janet Meade-University of Houston, Spring 1991.
- Robert Ricketts-Texas Tech University, Spring 1991.
- Shiing-wu Wang-University of Arizona, Fall 1991.
- James Hamill-University of Oklahoma, Spring 1992.
- Douglas Shackelford-University of North Carolina at Chapel Hill, Spring 1993.

- Robert Trezevant-University of Southern California, Spring 1993.

For the Fall 1993 and Spring 1994 semesters, the application deadline is March 31, 1993 with winners announced by May 14, 1993.

For a list of eligibility criteria and information on the application process, please contact:

Barbara Jacobs  
c/o Price Waterhouse  
1251 Avenue of the Americas  
New York, NY 10020  
(212) 790-4713

## AAA OHIO REGION CALL FOR PAPERS

The 1993 Ohio Region Meeting of the American Accounting Association will be held at the Holiday Inn-Dayton Mall Miamisburg, Ohio on May 7-8, 1993. Participation is not restricted to AAA members, and submission of papers by practitioners and graduate students is encouraged.

Papers may address any accounting topic. The program is expected to include, but is not limited to, accounting education, accounting history, accounting systems and artificial intelligence, auditing, behavioral issues in accounting, financial accounting, gender issues in accounting, government and non-profit accounting, international accounting, managerial accounting, public interest accounting, and taxation.

### Important Dates

January 4, 1993

— Final date for submission of papers. Only completed papers will be accepted. Papers will be "blind" refereed.

February 26, 1993

— Notification of paper acceptance.

### Guidelines for Submission of Papers

1. Papers should not have been published elsewhere prior to the Ohio Regional meeting. In accordance with AAA policy, papers may be submitted for program consideration to the national annual AAA meeting as well as one regional meeting (with full disclosure).
2. An original and three (3) copies must be submitted. The three copies should not contain any author identification. The cover page of the original should be the only place the following information is disclosed:
  - a. Author name(s)
  - b. Affiliation(s)
  - c. Mailing address(es)
  - d. Telephone number(s)

If the paper has more than one author, please designate one person as the "corresponding author." All contacts will be made with that author, who will be responsible for passing on necessary information to his/her coauthors.

(Continued on page 13)

## CALL FOR PAPERS AND PARTICIPATION

### WESTERN REGION

of the

### AMERICAN ACCOUNTING ASSOCIATION

### 1993 ANNUAL MEETING

April 29-May 1, 1993

Hyatt Islandia

San Diego, California

Members of the American Accounting Association and doctoral students are invited to submit COMPLETED MANUSCRIPTS for presentation or to participate as a discussant at the 1993 Annual Meeting of the Western Region of the American Accounting Association. Suggestions for workshops, CPE programs and panel sessions are also invited. Workshops and CPE programs are held on Thursday, April 29 as either one half or full day sessions. Panels and paper presentations are held in 90 minute concurrent sessions all day Friday (April 30) and until noon on Saturday (May 1).

### MANUSCRIPT GUIDELINES

Papers published elsewhere will not be considered. Authors of papers accepted for presentation can choose to have either an abstract of the paper or eight (8) pages of the completed paper published in The Proceedings of the meeting. Papers published in The Proceedings cannot be published in *The Accounting Review*.

To facilitate the review of your completed manuscript (no abstracts will be accepted for review), please submit four (4) copies of your paper, and include a self addressed, stamped postcard with the name of your paper so that we may inform you that your paper has been received. The title page should include the author(s) name, rank, school, address, telephone number and topic areas (ranked 1, 2, and 3, if applicable). Our goal is to choose the best papers, independent of areas, not to use the areas as a rationing mechanism; we want to match papers with audience interest.

To facilitate preparation of The Proceedings, authors must follow the "In-

struction to Authors" which will be sent the lead author of accepted papers by the program chair.

### DOCTORAL STUDENT AWARD

An award will be given at the meeting for the best paper presented by an active doctoral candidate in the Western Region at the time the paper was submitted. The author(s) of the best doctoral paper will receive \$1,000.

### DEADLINES

Items submitted for consideration must be RECEIVED (not just post-marked) by **November 15, 1992**. Items received after this date will not be considered. We expect to inform individuals of accept/reject decisions by February 10, 1993.

Individuals interested in being a discussant should contact Shahid Ansari by **December 10, 1992**.

Expect to receive registration materials around February 20, 1993.

### SUBMISSION ADDRESS

Send papers to:  
Shahid Ansari  
WAAA Program Chair  
Department of Accounting  
School of Business  
California State University,  
Northridge  
Northridge, CA 91330  
Tel: (818) 885-2426  
Fax: (818) 885-4903

Send workshop/panel ideas to:  
Robert Capettini  
WAAA President  
School of Accountancy  
San Diego State University  
San Diego, CA 92182  
Tel: (619) 594-4307  
Fax: (619) 594-1573

## CALL FOR PAPERS 1993 MID-ATLANTIC REGIONAL MEETING

### Advance Meeting Announcement

The Faculty of the Department of Accountancy at The George Washington University cordially invites you to attend and participate in the 1993 Mid-Atlantic Regional Meeting of the American Accounting Association. The meeting will be held April 15-17, 1993 in the Washington, D.C. area.

### 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 accounting will be considered. These areas include, but are not limited to auditing, financial accounting, taxation, public interest accounting, systems/computers, cost/managerial, behavioral, and international accounting.

### Doctoral Student Paper Award

The Mid-Atlantic Region of AAA will award \$300 to the outstanding student paper. Students must clearly mark their papers as student authored to be considered for this award. Submission deadline for the doctoral student paper competition is December 15, 1992.

### Call for Reviewers, Discussants, and Chairs

Persons interested in serving as research paper reviewers, paper discussants, and session chairs should contact the Program Director, indicating the following information:

Full name, position and affiliation, complete address, telephone numbers, and area(s) of interest.

### Important Dates

#### October 30, 1992

— Final date for submission of papers. Only completed papers will be considered. (Submission deadline for the doctoral student paper competition is December 15, 1992.)

#### January 15, 1993

— Authors of accepted papers will be notified by this date.

### Guidelines for Submission of Papers

1. Papers should not have been published or presented elsewhere prior to the 1993 meeting.

2. One original and three (3) copies must be submitted. The three copies should not contain any author identification. One copy of an abstract should be included with the original.
3. The abstract (minimum 200 words) should be no longer than one page single-spaced.
4. Enclose a self-addressed postcard with each submission. This will be returned to you to serve as acknowledgment.
5. The cover page of the original only should indicate the following information:
  - a. Full name (if more than one author indicate the contact author)
  - b. Position and affiliation
  - c. Complete address
  - d. Telephone numbers
  - e. Indicate the area(s) of interest for the paper so the most appropriate reviewer and audience (e.g., financial, auditing, tax, etc.) can be selected.
6. Papers should be single-spaced throughout and not longer than fifteen (15) pages, including references, tables, etc. The original should have side margins of 1-1/4 inches and 3/4 inch at the top and bottom. Footnotes, references, and other style matters should follow the guidelines for *The Accounting Review*.
7. Papers accepted for presentation may, at the option of the author, be published in the *Proceedings* (publication limit-6pages). Abstracts, instead of completed papers, will be published if the author chooses to do so. Instructions for preparation of papers for the *Proceedings* will be mailed to lead authors of accepted papers.

### Send Papers and Proposals to:

Professor Michael G. Gallagher  
Program Director  
1993 Mid-Atlantic AAA Meeting  
GWU Department of Accountancy  
710 21st Street, NW, Room 209  
Washington, DC 20052  
Phone: (202) 994-6058  
Fax: (202) 994-6382

## PW CASE STUDIES IN TAX

We are pleased to announce that Dr. Betty Jackson, of the University of Colorado-Boulder has assumed the editor's role of the PW Case Studies in Tax. An updated version of this series, sponsored by the PW Foundation, is now available. Two new cases have been added, bringing the total to 14 cases in the series. They deal with international tax issues and taxpayer, as well as preparer penalties. If you wish to order copies of the instructor or student version, the PW Foundation will provide this material free of charge. Please contact Barbara Jacobs at (212) 790-4713 to place orders.

In addition, Price Waterhouse is seeking informal input from tax educators who have had experience using PW's Case Studies in Tax in the past. We'd like to gain an understanding of (1) how you use the cases in the classroom; (2) what improvements could be made to the cases; and (3) what technical topics should be included in future cases.

Please direct all comments or suggestions to Stan Smith at Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020 or Dr. Betty Jackson. Thank you for your help.

### Ohio Region Call for Papers

(Continued from page 12)

- To aid in the selection of appropriate reviewers, please indicate the general topic of the paper on the cover page of the original.
3. Papers should be single spaced and not exceed fifteen (15) pages, including appendices, tables, and references. Margins should be 1 1/4 inches on both sides and 3/4 inch at top and bottom. Type face should not be smaller than 10 point.
  4. The author of papers accepted for presentation must submit a single spaced, one page abstract by March 17, 1993 for publication in the *Proceedings*.
  5. Papers should be submitted to:  
Professor Mostafa H. Sarhan  
George W. Daverio School of  
Accountancy  
University of Akron  
Akron, OH 44325-4802

## ATA/PRICE WATERHOUSE DISSERTATION AWARD

The American Taxation Association/Price Waterhouse Dissertation Award Committee is soliciting nominations for the ATA/Price Waterhouse Outstanding Tax Dissertation Award. Candidates for the award must submit a summary of the dissertation that does not exceed 25 pages (including all tables, graphs, charts, appendices, and the bibliography) no later than February 26, 1993. The paper should be accompanied with a letter from the chairperson of the dissertation committee affirming the candidate's submission has met the conditions set forth in this solicitation. The summary should be a paper based on the dissertation which describes the motivation, research design, analy-

sis, and results in sufficient detail to allow a complete review. Summary chapters of dissertations are not encouraged. The award winner will be honored at the annual ATA luncheon in August 1993. A plaque and a cash award of \$5,000 will be presented by the Price Waterhouse Foundation. To be eligible, a nominee must have completed the dissertation during the period from January 1, 1992 through January 1, 1993 and be a member of the ATA. Please send submissions to:

Dr. Art Cassill  
Department of Accounting  
Bryan School of Business  
University of North Carolina at  
Greensboro  
Greensboro, NC 27412

## THE 1991-92 ATA MANUSCRIPT AWARD

The 1991-92 American Taxation Association Tax Manuscript Award winner was Professor Terry Shevlin of the University of Washington. His article "Estimating Corporate Marginal Tax Rates with Asymmetric Tax Treatment of Gains and Losses" appeared in the Spring 1990 issue of *The Journal of the American Taxation Association*. Terry's article was selected by a committee of ATA members chaired by Chuck Swenson.

## " 30 YEARS OF TAX EDUCATION IN ONE-HALF DAY "

### A Special ATA Teaching Workshop With Ray Sommerfeld Sunday, February 28, 1993

Following the 1993 Mid-Year Meeting in Chicago, the ATA is pleased to sponsor a limited enrollment workshop on teaching. It will be held Sunday morning, February 28, 1993, from 7:30 a.m. until noon and will be led by Ray Sommerfeld (The University of Texas-Austin). Ray will be assisted by William (Bill) Duncan (Arizona State University-West) and Silvia Madeo (University of Missouri-St.Louis). The workshop will deal with issues in designing and teaching the first tax course and is for faculty who have taught that course at either the graduate or undergraduate level within the last five years.

The workshop will begin at 7:30 a.m. with a continental breakfast and will continue until noon. The cost of \$40 covers breakfast, a break, and the duplication of materials. To enhance participants' learning experiences, the following restrictions apply:

- There is a 40 person enrollment limit. Applications will be considered on a first-received and paid basis, subject to the additional conditions below.
- There is a limit of one application per school. If more than one applicant applies at one time from a school, priority will go to the most junior applicant in rank.
- Applicants must have taught the first course in tax (graduate or undergraduate) sometime within the past five years.
- Enrollees will be asked at a later date (please do not send with this application) to supply course coordinators with a copy of their "best" course syllabus, a "best" exam, brief biographical data and a recent photo.

For more information, please contact Marsha Puro at the address listed below.

I plan to attend the ATA Teaching Workshop in Chicago, IL, February 28, 1993.

Name \_\_\_\_\_ Rank \_\_\_\_\_  
School \_\_\_\_\_  
Address \_\_\_\_\_  
City, State, Zip Code \_\_\_\_\_  
Telephone \_\_\_\_\_  
Last time I taught the first tax course \_\_\_\_\_

Please send registration form and a check for \$40.00, made payable to AAA, to:

Marsha Puro  
Department of Accounting  
Southern Illinois University at Edwardsville  
Edwardsville, IL 62026-1104  
Phone: (618) 692-2692  
Fax: (618) 692-3979

## 1993 ATA MID-YEAR MEETING • FEBRUARY 26-27, 1993 • CHICAGO, ILLINOIS

The 1993 ATA Mid-Year Meeting will be held at the Westin Hotel located on the Magnificent Mile within walking distance of Water Tower Place, the Hancock Center and Rush Street. The hotel room rates will be \$88.00 per night. There is an Airport Express shuttle service to and from the hotel at an approximate cost of \$25.00 round trip.

### Agenda

#### Friday, February 26

1:30-1:45 p.m.	Welcome, John Everett, ATA President
1:45-3:15	Speakers on Critical Thinking: Lorenz Boehm, Kevin Misiewicz
3:15-3:45	Break
3:45-5:15	Speaker on Teaching Methods: Tom Dyckman
5:15-6:00	Open time for Committee Meetings
6:00-7:00	No-Host Social
7:00-8:30	Italian Buffet Dinner

#### Saturday, February 27

7:30-8:30 a.m.	Continental Breakfast
8:30-10:00	Speakers on Current Research in Taxation: John Karl Scholz, Terry Shevlin (tentative)
10:00-10:30	Break
10:30-12:00 p.m.	Panel of Editors of Tax Journals: Katherine Schipper, Jerry Stern, Ed Outslay
12:00-1:30	Luncheon with Speakers (to be announced)
1:30-3:00	Concurrent Sessions (2): (1) Panel Discussion on Academic Environment & Teaching of Tax: Jane Burns, Greg Frazier, Mark Higgins, Caroline Strobel (2) Research Opportunities with IRS: Charles Christian, Jim Wheeler
3:00-3:30	Break
3:30-5:00	Ph.D. Research in Taxation-three speakers

Early airline reservations are encouraged. Group airline rates can be obtained through Continental Airlines. Please indicate the pertinent **EZ Number ZMM37** when making your reservations.

For more information please contact:

Debra Hopkins  
Department of Accounting  
Box 19468  
College of Business  
University of Texas-Arlington  
Arlington, TX 76019  
Phone: (817) 273-3060  
Fax: (817) 794-5793

-----  
I plan to attend the ATA Mid-Year Meeting in Chicago, IL., February 26-27, 1993.

Name \_\_\_\_\_

School \_\_\_\_\_

Address \_\_\_\_\_

City, State and Zip Code \_\_\_\_\_

Telephone \_\_\_\_\_

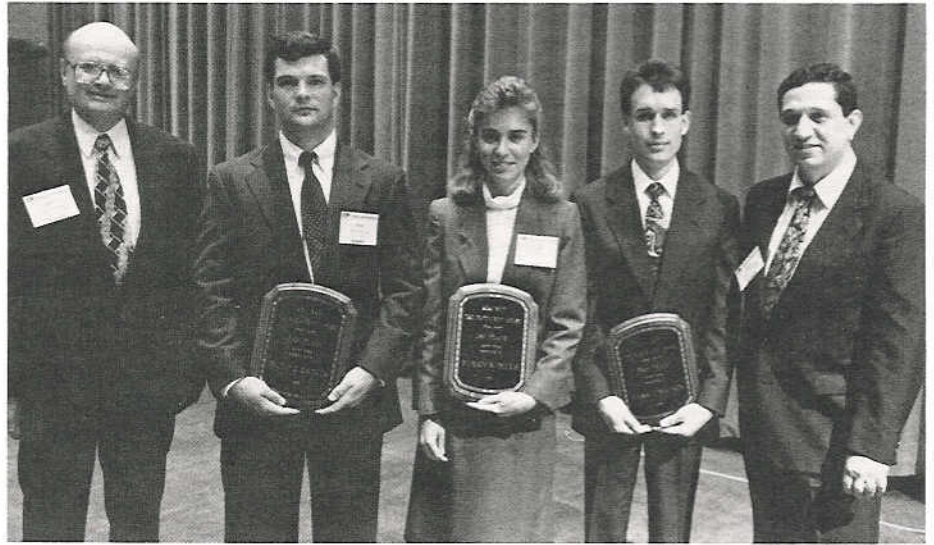
Please send this registration form and a check for \$85.00, made payable to AAA, to:

Richard Weber  
Department of Accounting  
College of Business  
Michigan State University  
East Lansing, MI 48824-1121

## GRADUATE TAX STUDENT MANUSCRIPTS AWARDS PRESENTED

The 1991-92 American Taxation Association-Ernst & Young Graduate Tax Student Manuscript Awards were presented at the ATA luncheon in Washington, DC. First place was awarded to Susan R. Bills from the University of Illinois for her manuscript titled "The Vat: Brewing Up a New Solution to the U.S. Budget Deficit." The second place award went to Philip G. Groves from the University of Notre Dame for his manuscript titled "Golden Parachutes: How the Combination of Regulations and Judicial Interpretations Complicate the Task of Creating Executive Compensation Plans." Mark T. Watson from Texas A&M University was awarded third place for his paper "Valuing a Closely Held Corporation: A Taxing Analysis."

Plaques and checks for \$2,500, \$1,500, and \$1,000 were given to the first, second, and third place winners, respectively, along with a travel subsidy to attend the AAA Convention in Washington, DC.



*Left to right: Robert Rosen, Philip G. Groves, Susan R. Bills, Mark T. Watson, and Anthony P. Curatola*

*American Accounting Association*

5717 BESSIE DRIVE  
SARASOTA, FLORIDA 34233

Non-Profit Org.  
U.S. POSTAGE

PAID

PERMIT NO. 169  
Sarasota, Florida