



American Taxation Association

Volume 31, Fall 1993

Anthony P. Curatola, Editor

PRESIDENT'S LETTER

First, I wish to express how appreciative I am of the honor of becoming President of this highly regarded organization. Especially important is the confidence you placed in me by nominating me for President-Elect (with succession to President) of the ATA. It is my goal that this strong organization will become even stronger during 1993-94. John Everett has done a marvelous job as President this past year; he accomplished so much during his "administration." In fact, as I look back over the life of the ATA, I realize what an impressive job the former presidents and other officers have done. I have big shoes to fill figuratively (and in most instances, literally also)! But the officers did not make their accomplishments as a small ensemble; committee chairs and committee members have also played a crucial role in the success of the ATA.

For the benefit of the approximately 1,000 members who could not attend our annual business meeting, I decided to review some of the ATA's accomplishments as we begin our 20th year. Larry Crumbley conceived the idea of a tax organization in 1973 and with others' assistance set up a meeting of an informal tax group at the 1974 AAA annual meeting. About 55 individuals attended and voted to set up the ATA to work within the AAA; Larry was elected the first ATA President. At its 1978 meeting the members voted to approve the creation of a refereed journal in taxation. About a decade later an article in *Accounting Horizons* by Hull and Wright reported that *JATA* was ranked eighth among journals in accounting, finance, and taxation. The first two tax policy subcommittees—partnerships and income measurement (tax accounting)—were originated in 1987.



Anna C. Fowler, ATA President

The list of tax policy subcommittees has now grown to six, three of which commented on proposed regulations or proposed legislation during 1992-93.

In Fall 1990 a Strategic Planning Committee was formed, and the by-laws changes approved at the August 1993 meeting are attributable to recommendations of that committee. In addition, the three new ATA awards discussed later in my letter were in a sense conceived of because of that committee's "findings" from the responses to its questionnaire. Respondents indicated that they were quite satisfied with the ATA, with two exceptions; the ATA needed to do more to improve teaching skills and respond to the education movement and to provide contact with the profession. I kept these two points in mind when I decided upon this year's committees and their charges. In their assessments of how well the ATA is doing, respondents gave the lowest mark to providing input to influ-

ence legislation. I think that it is important that the ATA continue to address policy issues. Thus, I have continued all of the tax policy subcommittees (overseen again by Bob Rosen) with the expectation that each will develop at least one set of comments to either a proposed regulation or proposed legislation. So much for history!

I encourage you to attend the Mid-Year Meeting scheduled for Atlanta in late February. (See the announcement about the meeting elsewhere in this newsletter.) We will continue the policy of having some sessions aimed primarily at research and others aimed primarily at teaching. According to the evaluation forms, this is the approach most of you prefer. The meeting is under the able leadership of Susan Nordhauser, Vice President. I believe that those of you who attended will agree that Susan and her Annual Meeting Program Committee did a marvelous job with planning the tax sessions at the San Francisco convention. The luncheon speaker,
(Continued on page 2)



**Luncheon Speaker
Tax Court Judge Joel Gerber**

President's Letter

(Continued from page 1)

Judge Gerber, gave a very informative talk in quite a conversational style about the judicial system, especially the Tax Court. In conjunction with the Mid-Year Meeting, Robert Halperin's Research Resources Committee is planning an extra session (for which you may register separately) devoted to research; this session will be Sunday morning.

I was so pleased with the responses to my memo requesting input about your committee preferences. Fortunately, I was able to appoint the vast majority of you to one of your first three choices. Like Ed Schnee and John Everett (and perhaps their predecessors), I plan to pass on to the next president (Silvia Madeo) the names of individuals who volunteered for committee service but received no appointment. Because I believe that everybody should have a chance to participate, I tried to appoint as many persons as possible who expressed an interest in committee service but had not had a chance to serve.

In my opinion, the ATA can benefit from having continuity in its objectives and activities. Therefore, I continued all of the 1992-93 committees. I added one new committee—the Committee on Liaison with CPA Firms Concerning Continuing Education in Tax, chaired by Doug Izzard. Many exciting changes are happening with the firms in their approaches to tax education, and I think that academicians can learn from the firms' experiences. I envision this committee as addressing the Strategic Planning Committee's findings that the ATA should be doing more to improve teaching skills and respond to the education movement and to provide contact with the profession. By learning about others' changes, we can take stock, contemplate, and improve our own curriculum and teaching techniques.

John Everett constituted the Teaching Resources Task Force to devise a means for recognizing outstanding teaching innovations and disseminating information about them to the ATA's members. This task force generated a proposal for teaching innovations awards that Arthur Andersen has generously

agreed to fund. (See the announcement about the awards and the application process in this newsletter.) The Task Force has, thus, evolved into the ATA/AA Teaching Innovations Awards Committee, chaired by Sally Jones. Its primary responsibility will be the difficult task of choosing the first award recipients. The winners will make a presentation about their innovations at a meeting of the ATA's membership.

John also constituted an Awards Committee to review the requirements and procedures for existing awards and consider whether additional awards were appropriate. The committee proposed, and the Trustees approved, two more new awards—the ATA Service Award and the Outstanding Tax Educator Award, named in honor of its first recipient, Ray M. Sommerfeld. Ernst & Young generously provided funding for the educator award. I think you will agree that we could have searched the world over and not found a more deserving person to honor than Ray. I encourage you to read the moving remarks about Ray prepared by Fred Streuling and reproduced in this newsletter. Also, please read the announcements about the nomination process for these two new awards.

The Accreditation and Curriculum Issues Committee (chaired by Karen Fortin) will be compiling a data base of syllabi for alternative tax course structures consistent with differing mission statements of accounting departments. At the AICPA's Graduate Tax Education Symposium held in Fall 1992 a representative of the AACSB noted that that accrediting agency places emphasis on a department's curriculum being consistent with its mission.

The Membership Committee, chaired by Lucretia Mattson, agreed to take on the responsibility of developing information about a data base of open faculty positions in taxation and entry-level individuals seeking tax positions. Information about this data base is in this newsletter.

The change in the by-laws provides that the chair of the Nominating Committee will be the second most recent past president, instead of the most recent past president. Thus, this year is a transition year. Ed Schnee was unselfishly willing to serve as chair

for two years, but because he also wanted to have substantial involvement on the Tax Policy Research Oversight Committee, the Trustees voted on an earlier former president to serve as chair of the Nominating Committee for this year. Gene Seago was elected. I encourage you to suggest names to Gene's committee.

The Research Resources Committee has developed a tax research ListServe, TAXRES. Be sure and read about TAXRES and its new location elsewhere in this newsletter.

Through the efforts of Bud Lacy, Dave Jaeger, and others, the Trustees learned more about the appointment process for the Commissioner's Advisory Group (CAG). The Trustees decided that the ATA would submit a nomination for the CAG this year and that at the annual business meeting I should solicit the names of interested parties from whom the Trustees would choose the nominee. Charles Christian (of Arizona State), who spent a recent sabbatical with the IRS, will be our nominee. The charge of the Relations with the IRS and Treasury Committee has been expanded to include proposing to the Trustees a technique for choosing future ATA nominees to the CAG.

In the interest of space, I will reserve my reports on the activities of other committees until later newsletters.

As I was preparing the budget for this year, I saw first hand how important the contributions of accounting firms are to our organization's finances. About 45% of our estimated receipts are in the form of support from accounting firms; this support is for our awards and the Mid-Year Meeting. Let's all say a big "thank you" for this support.

In closing, I would like to emphasize that my predecessors have done a marvelous job and, as a result, have made my job easier and at the same time more challenging. I appreciate all of the support and assistance you have given me, and I look forward to working with you. Please contact me if you have questions, suggestions, and even gripes. I promise to listen and consider your input. I hope to see you at the Atlanta meeting!

*Anna C. Fowler
President*

**American Taxation Association
Officers (1993-1994)**

*Barry C. Broden
University of Hartford
200 Bloomfield Ave. A411B
West Hartford, CT 06117
Office Phone: 203-768-4271
Office Fax: 203-768-4398

Tony Curatola, Ed, Newsletter
Drexel University
COBA - 509E Matheson
Department of Accounting
Philadelphia, PA 19104-2875
Office Phone: 215-895-1453
Fax Number: 215-895-6975

*Shirley Dennis-Escoffier
University of Miami
PO Box 284031
Coral Gables, FL 33124
Office Phone: 305-284-5492
Fax Number: 305-284-5737

*John Everett
Virginia Commonwealth University
Department of Accounting
Box 4000
Richmond, VA 23284
Office Phone: 804-367-7183
Fax Number: 804-367-8884

Anna C. Fowler, Pres.
University of Texas at Austin
Dept. of Accounting
CBA4M.202
Austin, TX 78712
Office Phone: 512-471-9473
Fax Number: 512-471-3904

*Peter Hart
Price Waterhouse
35th Floor
1251 Avenue of the Americas
New York, NY 10020
Office Phone: 212-819-4852
Fax Number: 212-790-6627

Sandra S. Kramer, Ed, JATA
University of Florida
College of Business
Fisher School of Accounting
Gainesville, FL 32611
Office Phone: 904-392-8898
Fax Number: 904-392-7962

Silvia Madeo, Pres-Elect
University of Missouri-St. Louis
School of Business
St. Louis, MO 63121-4499
Office Phone: 314-553-6264
Fax Number: 314-553-6420

*M. Ray McGowen
Ernst & Young
1200 19th St., N.W.
Washington, DC 20036
Office Phone: 202-663-9525
Fax Number: 202-857-9098

Susan Nordhauser, VP
University of Texas at San Antonio
Division of Accounting & Information
Systems
San Antonio, TX 78249
Office Phone: 210-691-5234
Fax Number: 210-691-4308

*Ken Orbach
Florida Atlantic University
College of Business & Public
Administration
School of Accounting
Boca Raton, FL 33431-0991
Office Phone: 407-367-2779
Fax Number: 407-367-3978

*Ed Schnee
University of Alabama
PO Box 870220
Tuscaloosa, AL 35487-0220
Office Phone: 205-348-2910
Fax Number: 205-348-8453

*Charles Swenson
University of Southern California
School of Accounting
Los Angeles, CA 90089-1421
Office Phone: 213-740-4854
Fax Number: 213-747-2815

Richard P. Weber, Sec Treas
Michigan State University
Department of Accounting
343 Eppley Center
East Lansing, MI 48824-1121
Office Phone: 517-336-2925
Fax Number: 517-336-1101

*Trustees

**The 1993/4 Awards
Committee is soliciting
nominees for the
RAY M. SOMMERFELD
OUTSTANDING TAX
EDUCATOR AWARD**

Please submit appropriate reasons
and documentation for your selection
to the chair of the ATA Awards Com-
mittee:

G. Fred Streuling
School of Accountancy &
Information Systems
516 TNRB, P.O. Box 23090
Brigham Young University
Provo, UT 84057-3090

*Nomination Deadline: January 15,
1994*

**ATA DISSERTATION
AWARD**

The American Taxation Association Dissertation Awards Committee is soliciting nominations for the ATA Price Waterhouse outstanding tax dissertation award. Candidates for the award must submit a 15-25 page summary of the dissertation along with a letter of recommendation from the chairperson of the dissertation committee by February 28, 1994. The summary should be a paper based on the dissertation which describes the motivation, research design, analysis, 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 1994. 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, 1993 through December 31, 1993 and be a member of the ATA. Please send nominations to:

Professor Beth B. Kern
College of Business
University of Notre Dame
Notre Dame, IN 46556

**TAX MANUSCRIPT
AWARD NOMINATIONS**

The ATA Manuscript Award Committee is now accepting nominations for the 1994 Tax Manuscript Award. To be eligible the manuscript must be received by January 28, 1994 and meet the following criteria:

1. At least one of the authors is a member of ATA.
2. The manuscript is a book, chapter, or journal article published during calendar year 1991, 1992 or 1993.

Manuscripts that appear only in the proceedings of a professional association are not eligible. Please send your nominations to:

Professor Terry Shevlin
School of Business DJ10
University of Washington
Seattle, WA 98195

Ray M. Sommerfeld Receives Outstanding Tax Educator Award

Ray M. Sommerfeld, a distinguished tax educator, became the first recipient of the Outstanding Tax Educator Award during the ATA luncheon held in conjunction with the annual American Accounting Association meetings in San Francisco. The award was approved by the ATA Board of Trustees during a board meeting at the Mid-Year meeting in Chicago and is sponsored jointly by the ATA and Ernst & Young. Professor Sommerfeld was presented with a glass sculpture by the artist Kent Ipsen. In addition, Ray McGowen, Ernst & Young's National Director of Tax Human Resources, announced that the Ernst & Young Foundation will fund a one-time \$5,000 scholarship at an academic institution to be selected by the honoree.

Professor Sommerfeld is a graduate of the University of Iowa. With the exception of a few short visiting appointments at other universities, Dr. Sommerfeld spent his entire teaching career at the University of Texas in Austin. As a young professor he resolved that students who were interested in taxation as a professional career deserved to be properly educated. Although others had voiced similar thoughts, he went past the idea stage and built one of the most successful graduate tax programs in the country and inspired the creation of similar programs at other universities. This occurred at a time when professors received little formal education in taxation during their graduate studies. And so to his young colleagues, whom he hired to assist him, he became a tutor and mentor in the truest sense. He shared his creative genius and wealth of teaching experiences with his colleagues, even to the extent that he would endure the drudgery of attending their classes to give moral support and provide valuable suggestions. They also received help and encouragement with research and writing projects.

Dr. Sommerfeld interrupted his teaching responsibilities to become a partner with Arthur Young & Company to direct the firm's tax training. After four years with the firm,

(Continued on page 5)

SCHEDULE OF 1994 AAA ANNUAL AND REGIONAL MEETINGS

1994 Annual Meeting

The New York Marriott Marquis Hotel, New York, NY, August 10-14, 1994

1994 Regional Meetings

Mid-Atlantic Regional Group

1994-Atlantic City, NJ, March 31-April 2

Program Coordinator:

Eric G. Press
School of Business &
Management
Temple University
Philadelphia, PA 19122
Phone: (215) 204-8127

Midwest Regional Group

1994-Omaha, NE, April 14-16

Program Coordinator:

Sandra Byrd
Department of Accounting
Southwest Missouri State
University
Springfield, MO 65804-0094
Phone: (417) 836-4181
Fax: (417) 836-6337

Northeast Regional Group

1994-Buffalo, NY, April 28-30

Program Coordinator:

Ronald J. Huefner
School of Management
SUNY at Buffalo
Buffalo, NY 14260
Phone: (716) 645-3276

Ohio Regional Group

1994-Columbus, OH, May 5-7

Program Coordinator:

David K. Dennis
Accounting Faculty

Department of Business,
Accounting & Economics
Otterbein College
Westerville, OH 43081
Phone: (614) 823-1461
Fax: (614) 823-1335
EMail:DDENNIS@BCLCL1.IM.
BATTELLE.ORG

Southeast Regional Group

1994-Louisville, KY, April 28-30

Program Coordinator:

Betty C. Brown
Department of Accountancy
College of Business & Public
Admin.
University of Louisville
Louisville, KY 40292
Phone: (502) 588-7832

Southwest Regional Group

1994-Dallas, TX, March 2-5

Program Coordinator:

Joan D. Bruno
School of Business & Public
Admin.
University of Houston-Clear
Lake
Houston, TX 77058-1098
Phone: (713) 283-3107

Western Regional Group

1994-Portland, OR, May 5-7

Program Coordinator:

Betty M. Chavis
Department of Accounting
College of Business
University of Wyoming
Laramie, WY 82071
Phone: (307) 766-2348



From left to right: M. Ray McGowen, Ray M. Sommerfeld, and G. Fred Streuling.

THE 1992-93 ATA MANUSCRIPT AWARD

The 1992-93 American Taxation Association Tax Manuscript Award winner was David A. Guenther of the University of Connecticut. His article "Taxes and Organizational Form: A Comparison of Corporations and Master Limited Partnerships" appeared in the January 1992 issue of *The Accounting Review*. Dave's article

was selected by a committee of ATA members chaired by Bob Crum.



**1992-93 ATA Manuscript Award
Winner David A. Guenther**

CALL FOR PAPERS

All "junior" faculty and doctoral students are invited and encouraged to submit research papers for presentation at the ATA Mid-Year meeting in Atlanta on 25-26 February 1994. Consideration will be limited to those who did not successfully defend their dissertations prior to June 1991. In the case of co-authored papers, all co-authors must meet eligibility requirements. Unlike past ATA Mid-Year meetings, only completed papers rather than research proposals will be considered. Three copies of the paper must be submitted prior to December 15, 1993 to

Raymond Wacker
School of Accountancy
College of Business and
Administration
Southern Illinois University at
Carbondale
Carbondale, Illinois 62901.

Outstanding Tax Educator Award (Continued from page 4)

he returned to his first love, namely academics.

Over the years Dr. Sommerfeld rendered valuable service in professional organizations such as the AICPA, the ATA, and the AAA. He served as ATA President from 1975 to 1976, led the initial effort to create the *Journal of the American Taxation Association*, and was honored by his peers as the 1986-87 President of the American Accounting Association. Not so long ago, he was honored by being appointed to the Accounting Education Change Commission.

Fred Streuling, chair of the 1992/93 ATA Awards Committee stated that Professor Sommerfeld's distinguished career has earned him the respect and admiration of students, academicians and practitioners alike. Thus, in honor of his lifelong contributions to tax education, the award presented at the luncheon will henceforth be known as the Ray M. Sommerfeld Outstanding Tax Educator Award and future recipients of the award will receive, in addition to the Ernst & Young scholarship, a copy of the glass sculpture presented to the honoree.

ATA/E&Y GRADUATE TAX STUDENT MANUSCRIPT

The 1992-93 American Taxation Association/Ernst & Young Graduate Tax Student Manuscript Awards were presented at the ATA luncheon in San Francisco. First place was awarded to David A. Wooden from the University of Kentucky for his manuscript titled "The Development of the Home Office Deduction through the Supreme Court's Soliman Decision." The second place award went to Carol Massey from Georgia State University for her manuscript titled "Self-Can-

celling Installment Notes: Does the SCIN Win over a Private Annuity?" Carol D. Scheid from Colorado State University at Fort Collins was awarded third place for her manuscript "Charitable Transfer of Real Property to Conservation Organizations."

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 Meeting in San Francisco.

NEWSLETTER DEADLINES

The deadlines for submitting information to the ATA Newsletter are as follows: **Spring 1994 Issue - December 20, 1993** and **Summer 1994 Issue - April 25, 1994**. Please send information to:

Anthony P. Curatola
Drexel University
COBA - 509E Matheson
32nd & Chestnut Street
Philadelphia, PA 19104-2875
Phone: 215-895-1453
Fax: 215-895-6975



From left to right: Shirley Dennis-Escoffier, Carol D. Scheid, David A. Wooden, Carol Massey, and Robert Rosen.

**ATA/E&Y TAX
MANUSCRIPT AWARDS
for GRADUATE
STUDENTS**

AWARDS

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

E&Y's \$1,000 award to each winner's school is to be used for tax library materials. In addition, E&Y will reimburse each author up to \$600 towards travel expenses to attend the meeting in New York next August.

To be eligible, the manuscript must be sole authored by a student enrolled in a five-year Professional Accounting Program or a Master's Program in a School 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 enrolled in graduate school. The manuscript may cover any area of taxation including, but not limited to, the following: policy, compliance, practice (functional or industry), legal, procedure, and education. The methodology should be appropriate to the area studied; it must demonstrate substantial issue-oriented research. Manuscripts that have been published prior to submission are ineligible. The award will be presented at next year's ATA luncheon in New York.

The name of the sponsoring tax professor must be included with the paper. This professor must be a member of ATA, and each professor may nominate no more than three papers. Because the papers will be blind reviewed, the student's name should appear only on the cover page and nowhere else in the paper. Students must also attach a statement that the paper is their own original work. The paper should be **no longer than 35 pages**. Four copies of each paper should be submitted to the address below:

Amy Dunbar
Department of Accounting
W252 Pappajohn Business
Administration Building
University of Iowa
Iowa City, Iowa 52242-1323

1993 ATA/Price Waterhouse Dissertation Award

Dr. David S. Hulse is the 1993 ATA/Price Waterhouse Outstanding Dissertation Award Winner! The title of his paper is "The Timing of the Stock Price Reaction to Rifle-Shot Transition Rules in the Tax Reform Act of 1986." David is currently a member of the faculty at the Univer-

sity of Kentucky. Drs. Robert Crum and James C. McKeown of Penn State University were David's co-chairmen of the dissertation. The ATA would like to congratulate David on his achievement! He was presented with a check for \$5,000 and a plaque from the ATA recognizing his achievement.



From left to right: Art Cassill, David S. Hulse, and Roger Eickhoff.

**The 1993/4 Awards
Committee is soliciting
nominees for the
ATA OUTSTANDING
SERVICE AWARD**

Please submit appropriate reasons and documentation for your selection to the chair of the ATA Awards Committee:

G. Fred Streuling
School of Accountancy &
Information Systems
516 TNRB, P.O. Box 23090
Brigham Young University
Provo, UT 84057-3090

Nomination Deadline: January 15, 1994

**Submission Deadline
March 31, 1994**

For information on submissions, please contact any tax professor or Professor Amy Dunbar at the address above or by telephone (319) 335-0941.

**CALL FOR PAPERS
1994 Annual Meeting**

All ATA members are encouraged to submit papers and suggestions for panel and luncheon speakers for the Annual Meeting which will be held in New York, August 10-13, 1994. Papers should be submitted along with the submission form which appears in the *Accounting Education News* and a \$15 submission fee, before January 7, 1994 to:

William R. Kinney, Jr.
Graduate School of Business/CBA
4M.202
University of Texas at Austin
Austin, TX 78712

Suggestions for panel and luncheon speakers should be sent to:

Mark Higgins
University of Rhode Island
316A Ballentine Hall
Kingston, RI 02881
(401) 792-4244
FAX: (401) 792-4312

1994 ATA MID-YEAR MEETING * FEBRUARY 25-26, 1994 * ATLANTA, GEORGIA

The 1994 ATA Mid-Year Meeting will be held at the Swissotel located near Lenox Square in the Buckhead area of Atlanta, Georgia. The hotel rates will be \$95.00 per night.

Friday, February 25

- 1:00 - 2:00 pm Light Lunch: Mix and Mingle
- 2:00 - 2:15 Welcome, Anna Fowler, ATA President
- 2:15 - 3:15 Keynote Speaker: Al Arens; Winner of the AICPA Outstanding Educator Award for 1993
- 3:15 - 3:45 Break
- 3:45 - 5:15 Concurrent Sessions (2):
 - (1) Teaching Scholes-Wolfson Paradigm
 - (2) Incorporating LLCs in the Tax Curriculum
- 5:15 - 6:00 Open time for Committee Meetings
- 6:00 - 7:00 No Host Social
- 7:00 - 8:30 Dinner

Saturday, February 26

- 7:30 - 8:30 am Continental Breakfast
- 8:30 -10:00 University of Michigan Data, Dan Feenberg, NBR
SOI Data, Speaker to be Announced
- 10:00 -10:30 Break
- 10:30 -12:00 pm Concurrent Sessions (2):
 - (1) Speakers on Current Research in Taxation
 - (2) Innovative CPE—Speakers from Accounting Firms
- 12:00 - 1:30 Luncheon
- 1:30 - 3:00 Obtaining NCAIR Grants
- 3:00 - 3:30 Break
- 3:30 - 5:00 Doctoral and New Faculty Research—Three Speakers

Early airline reservations are encouraged. Group airline rates can be obtained through Delta Airlines. Please call 1 (800) 241-6760 and indicate Disc File PO016 when making your reservations. For more information please contact:

Susan Nordhauser
Division of Accounting and Information Systems
College of Business
University of Texas at San Antonio
San Antonio, TX 78249
Phone: (210) 691-5234
Fax: (210) 691-4308

Note: Separate notice and registration form for the Sunday Morning Research Workshop is on page 9.

I plan to attend the ATA Mid-Year Meeting in Atlanta, GA, February 25-26, 1994

Name _____

School _____

Address _____

City, State and Zip Code _____

Telephone _____

Please send this registration form and a check for the registration fee of \$95.00, made payable to American Accounting Association, to:

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

Please note: Refund policy is the same as for the AAA—no refunds after one week prior to the meeting.

ATA TAX POSITION SURVEY

The ATA Membership Committee conducted a survey at the end of August to identify accounting programs with unfilled tax positions for the fall of 1994. The mailing was sent to 529 accounting programs and the Program Chairs/Directors were asked to select the statement that best described their situations. The choices were:

- A. We have approval to hire a tax professor for Fall 1994.
- B. We expect to receive approval to hire a tax professor for Fall 1994.
- C. We hope to receive approval to hire a tax professor for Fall 1994.
- D. We need to hire a tax professor but have no hope of receiving approval for Fall 1994.
- E. We have no need to hire a tax professor for Fall 1994.

A total of 264 responses were received. Of these, 18 responded A, 6 responded B, 7 responded C, 16 responded D, and 201 responded E. Six of the responses were unusable due to omission of information. The accounting programs responding A, B or C are listed below.

A

Boston College
University of Mississippi
Northeastern University-Boston
University of Oklahoma
University of Minnesota-Duluth
Xavier University-Cincinnati
North Carolina A&T State University
Virginia Tech
Florida Atlantic University
Georgia State University
Loyola University-Chicago—Note 2
University of Calgary
Bentley College
Virginia State University
University of Windsor
New York University
Gonzaga University
Prairie View A&M University—Note 1

B

University of Georgia
Alabama State University-Montgomery
Drexel University
University of North Carolina-Wilmington
Pittsburg State University
University of Albany (Formerly SUNY Albany)

C

University of Illinois-Chicago
University of New Orleans
St. John Fisher College
Robert Morris College
Bloomsburg University
Old Dominion University
Abilene Christian University

Note 1: Combination with financial is preferred.

Note 2: Combination with financial.

Case Western Reserve University has a position that might be used for tax but hasn't made a decision yet.

Middle Tennessee State University and Worcester State College have no need at this time but that may change.

National University needs a part-time tax professor only.

As a second service to ATA members, the Membership Committee is in the process of gathering names of doctoral candidates who will be seeking positions for Fall 1994. These names will be available at the beginning of November. If you wish to obtain a list of these people, contact Lucretia Mattson, University of Wisconsin—Eau Claire, Department of Accountancy, Schneider Hall, Park-Garfield Avenues, Eau Claire, Wisconsin 54702-4004. Anyone wishing to add his/her name to that list should also contact Lucretia.

NCAIR Grant Proposals

During 1992-3, the Computer Resources Committee had the following charge:

Develop a strategy which best allows the ATA and its members to compete successfully for NCAIR (National Center for Automated Information Research) grants, and present the recommendations to the Board of Trustees no later than August, 1993.

The strategy was to personally contact ATA members with a known interest in educational technology and encourage them to submit proposals to NCAIR. During the past year, accounting proposals were awarded \$388,200 as compared to \$44,000 for the previous three years. Apparently, the strategy worked.

Are you interested in educational technology? If so, then you are
(Continued on page 9)

NOMINATIONS FOR 1994-95

The nominations committee of ATA is seeking nominations for officers to serve for the 1995 fiscal year. The following positions must be filled:

President-Elect
Vice-President
Secretary-Treasurer
Trustees (3 Positions)
Members of the Publications Committee (2 Positions)

Please send your nominations by March 1 to:

W. Eugene Seago
Department of Accounting
College of Business
Virginia Polytechnic Institute and State University
Blacksburg, VA 24061

PW CASE STUDIES

We are pleased to announce that a newly revised series of the PW Case Studies in Tax, sponsored by the PW Foundation, is now available. Two new cases have been added, bringing the total to 16 cases in the series. The first new case deals with transfers of property and services to an existing corporation as well as business expense issues such as travel expenses, home office expenses, and environmental clean-up costs. The second new case involves a C corporation electing to convert to an S corporation, including issues on qualifying shareholders, LIFO recapture, fringe benefits and the Section 1374 tax. 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 the Case Studies editor, Dr. Betty Jackson at the University of Colorado-Boulder.

SUCCESSFUL TAX RESEARCH
A Special ATA Research Workshop Coordinated by Bob Halperin
Sunday, February 27, 1994

Following the 1994 Mid-Year Meeting in Atlanta, the ATA is pleased to sponsor a limited enrollment workshop on research. It will be held Sunday morning, February 27, 1994, and will be led by Bob Halperin (Fordham

University). The workshop will show how three tax professors took their research from the idea stage to successful publication.

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.

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

I plan to attend the ATA Research Workshop in Atlanta, GA, February 27, 1994.

Name _____ Rank _____

School _____

Address _____

City, State and Zip Code _____

Telephone _____

Please send this registration form and a check for \$40.00, made payable to American Accounting Association, to:

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

Please note: Refund policy is the same as for the AAA—no refunds after one week prior to the meeting.

PRICE WATERHOUSE FELLOWSHIP IN TAX AWARD

The PW Foundation is soliciting applications for the PW Fellowship in Tax award. This fellowship program consists of one \$25,000 fellowship of one semester duration (excluding the summer) designed to provide "release time" to 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 - U of N. Carolina at Chapel Hill, Spring 1989.
- Michael Roberts - U 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.
- Robert Trezevant - University of Southern California, Spring 1993.
- Doug Shackelford - University of NC-Chapel Hill, Spring 1993.
- Sanjay Gupta - Arizona State University, Fall 1993.
- Daniel Murphy - University of Tennessee, Fall 1993.

For the Fall 1994 and Spring 1995 semesters, the application deadline is March 31, 1994 with winner announced by May 13, 1994.

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

NCAIR Grant Proposals

(Continued from page 8)

strongly encouraged to submit proposals to NCAIR for the following reasons:

1. Recently, NCAIR has been funding a high percentage (30+%) of the proposals it receives.
2. Prior to 1992, NCAIR gave approximately \$100,000 per year in grants. In the future, NCAIR will fund \$600,000 to \$800,000 per year with a \$100,000 limit per proposal. \$959,027 was given in fiscal 1992-93.

NCAIR presents accounting faculty with a big opportunity.

For those who are interested in submitting proposals to NCAIR, information can be obtained by writing or calling the following:

NCAIR
Suite 1B
165 East 72nd Street
New York, NY 10021-4335
(212) 249-0760

**AMERICAN TAXATION ASSOCIATION
1993-94 COMMITTEES**

ATA/E&Y GRADUATE TAX MANUSCRIPT AWARD COMMITTEE

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Bart Basi, Southern Illinois
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Linda Johnson, Northern Illinois

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Bill Stevenson, Univ. of Wisconsin
John Strefeler, Univ. of Nevada, Reno

Charge:

1. Review solicitation and selection guidelines (formalized in 1992-93 in conjunction with Awards Committee).
2. Solicit applications from ATA members.
3. Select the winners and notify the ATA President.
4. Arrange for the plaques, award checks, and presentations by an E&Y representative or a committee member at the 1994 ATA annual program luncheon.

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Katherine Schipper, Univ. of Chicago
Haroldene Wunder, Sacramento State

Charge:

1. Review solicitation and selection guidelines (formalized in 1992-93 in conjunction with Awards Committee).
2. Solicit applications from ATA members.
3. Select the winner and notify the ATA President.
4. Arrange for the plaque, award check, and presentation by a PW representative or a committee member at the 1994 ATA annual program luncheon.

ATA TAX MANUSCRIPT AWARD COMMITTEE

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Haim Mozes, Fordham Univ.
Michael Schadewald, Univ. of Wisconsin- Milwaukee
Bill Spiller, Univ. of Texas at Austin
Shiing-wu Wang, Univ. of Arizona

Charge:

1. Review solicitation and selection guidelines (formalized in 1992-93 in conjunction with Awards Committee).
2. Solicit nominations of published research by ATA members. (At least one author must be an ATA member.)
3. Select the winner(s) and notify the ATA President.
4. Arrange for the plaque(s) and presentation(s) at the 1994 ATA annual program luncheon.

ACCREDITATION AND CURRICULUM ISSUES COMMITTEE

Karen Fortin (Chair), Georgia Southern Univ.
Del Chesser, Baylor Univ.
Harvey Coustan, Ernst & Young, Chicago
Ira Greenberg, Univ. of Detroit, Mercy
Philip Harmelink, Univ. of New Orleans
Frederick Jacobs, Univ. of Minnesota

Dick Jensen, Price Waterhouse, Chicago
Edward Milam, Miss. State Univ.
Diane Riordan, James Madison Univ.
James E. Smith, William and Mary
Richard Toolson, Washington State Univ.
Tony Wilson, Delta State Univ.

Charge:

1. Monitor AACSB and ACBSP (Association of Collegiate Business Schools and Programs) accreditation standards for schools of business and accounting programs.
2. Monitor the developments in state laws concerning certification to determine whether there are emerging patterns concerning required tax courses and elective tax courses.
3. Prepare recommendations for undergraduate and graduate tax curriculums that comply with the AICPA requirements and/or state laws and accreditation requirements. Recommendations should be consistent with the mission of the school or the program.
4. Establish a data base of syllabi for alternative tax course structures.
5. Devise a means for making the committee's recommendations and information from the data base available to interested members.

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