



American Taxation Association

Volume 30, Spring 1993

Karen A. Fortin, Editor

PRESIDENT'S LETTER

In October I attended the AICPA Tax Education Symposium in Dallas. This was an interesting and informative session, and the meeting provided a forum for tax educators to express their opinions as to the impact of accreditation and 150-hour requirements on tax programs.

In listening to the various suggestions offered at the meeting, I kept reflecting on the problems of attempting to offer solutions which will please both Type I (academic) and Type II (professional) tax programs. Invariably, any proposal will make some programs along the Type I - Type II continuum feel like "education's orphan," to use a phrase coined by Ray Sommerfeld over twenty years ago.

Our organization represents all types of tax programs, and we are not powerless in seeing that a diversity of views is presented to the regulatory bodies. We will always walk a fine line in this process, because there is a danger that tax education will be seen as the "child divorcing the parent," rather than as an orphan. In this respect, it may be helpful to work with other organizations who share common objectives with the ATA. Mark Higgins, Chair of the Accreditation and Curriculum Issues Committee, attended the AICPA Tax Division Winter Meeting as an ATA liaison. The Tax Education Subcommittee has contacted us concerning working on statements of mutual interest, and the Board of Trustees will consider these possibilities at future meetings.

By the time you receive this newsletter, our ATA Mid-Year meeting in Chicago will be just around the corner. In just four short years, these meetings have become one of the most important activities of our organization. The Board of Trustees will consider several important matters at this meeting, including the 1991-



John Everett, ATA President

1992 Strategic Planning Committee Report. A number of our committees also meet during this time, and the balanced program of teaching and research sessions offers something of interest for all members. We are appreciative of the continuing financial support of KPMG Peat Marwick for these meetings.

Our Vice-President Debra Hopkins and the Mid-Year Meeting Committee have done an outstanding job in planning this year's meeting and other functions. Preliminary indications are that enrollment for the special teaching workshop on Sunday will soon reach capacity. Due to this strong demand, there is a possibility that the course will be repeated at the Annual Meeting.

Our committees continue to produce tangible benefits for the membership. By now you should have received *A Guide to Tax Research Databases*, a monograph prepared by last year's Tax Research Methodologies Committee. This should be a very useful resource, and we owe special thanks to Robert Crum, who edited the volume, and to the KPMG Peat Marwick Foundation for its generous financial support.

This year's Research Resources Committee is attempting to provide an E-Mail address for compiling a list of working papers and also tax manuscripts accepted for publication by various journals. As you know, in many cases the lag between acceptance and publication can be up to a year or more, and providing access to such a bibliography will be beneficial to our membership.

The Publications Committee got off to a fast start this year by compiling a Tax Position Survey in August and publishing the results in the Fall Newsletter. This survey, which was mailed to 647 accounting programs, lists those programs with unfilled tax positions. This should prove to be a valuable reference for those members entering the market this year.

In August, the Treasury Department announced the formation of a Tax Policy Advisory group. This group will provide advice and counsel to Treasury on tax policy matters and will include members of the academic community. Our Relations With Treasury and the IRS Committee, chaired by Dave Jaeger, has contacted Treasury regarding a position on this group for the ATA.

Our other committees are also off to good starts, and we look forward to progress updates at the Mid-Year Meeting. The foundation of our organization is the industry of its members, and each year the various committees provide valuable products and services for the membership. Within the next two months, Anna Fowler, our President-Elect, will be mailing requests for committee membership. If you have an interest in serving on a committee, please respond to this request as soon as possible.

Best wishes for a happy and safe 1993.

John Everett

MINUTES OF THE ATA BUSINESS MEETING Washington, D.C. - August 10, 1992

- (1) The meeting was called to order by Ed Schnee, President, at 10:20 a.m.
- (2) Debra Hopkins, Secretary-Treasurer, asked that the minutes of the 1991 Business Meeting be approved. After a motion by Ken Heller with a second from the floor, the minutes were approved by a voice vote. Debra then presented the financial statement for the partial year ending June 30, 1992.
- (3) Ed Outslay presented the *JATA* Editor's report. He noted that submissions were up this year and that turnaround times were comparable, if not shorter, than those at other AAA section journals. Ed thanked his editorial board members and all his reviewers, along with the retiring associate editors John Everett and Debra Hopkins. He distributed copies of reviewer forms for those interested in reviewing for the journal. Ed also distributed copies of the *JATA* Editor's guidelines for those persons interested in submitting articles.
- (4) Ed Schnee asked for the various committee chairs to present summaries of their activities for the year just ended. Shirley Dennis-Escoffier, Chair of the Annual Program Committee, noted that 38 papers had been submitted, seven more than last year. Quite a few of the papers were in the behavioral area. All papers were double-blind reviewed. The ATA also had five sessions allotted to it this year, which was one more than last year. The ATA was the only AAA section to receive an additional session at the meeting this year.
Tony Curatola, Chair of the ATA/Ernst & Young Graduate Student Manuscript Award Committee, said that his committee had received 41 manuscripts and had selected three finalists through a double-blind review process. The awards would be presented to the finalists at the ATA luncheon. He thanked his committee members and Bob Rosen of E & Y in particular for their efforts.

Ted Englebrecht, Chair of the ATA/Price Waterhouse Doctoral Dissertation Award Committee, noted that his committee had received twelve manuscripts and that the quality of submitted papers was very good. He urged the ATA to consider recognizing the runner-up of this award in the future because of the quality of the works received.

Ed Schnee stated that Chuck Swenson, Chair of the ATA Tax Manuscript Award Committee, could not be at the meeting but that his committee had received numerous high quality manuscripts and that the winner of the award would be announced at the ATA luncheon.

Mark Higgins, Chair of the AICPA 150 Hour Requirement Committee, revealed that 23 states have passed a 150 hour requirement for the CPA certificate. His committee's report will be published in the Fall *ATA Newsletter*.

Sam Hicks, Chair of the Computer Usage Committee, said that his committee had conducted a survey of ATA computer users. Significant factors that were associated with the use of computers were that respondents taught only tax courses and/or that they taught at schools that offered graduate tax degrees. The number one reason for using computers was to simulate real-world issues; the number one reason for not using computers was a lack of time. His committee also asked respondents what types of tax compliance, research and tax planning software they used.

Sandra Kramer, Chair of the Long-Range Mid-Year Meeting Planning Committee, stated that her committee had surveyed ATA members also, receiving about 250 responses. Respondents wanted the ATA Mid-Year Meeting to have a dual focus: teaching/curriculum development and enhancement of research skills. The location of the meeting will be rotated around the country and will be in airport hub

cities. However, respondents did not want to stay in airport hotels. The Mid-Year Meeting will continue to be held during the third or fourth week in February and the meeting site will now be chosen 18 months in advance to aid members in their travel planning. (Note: The 1994 ATA Mid-Year Meeting will be held in Atlanta, as announced by John Everett at the ATA luncheon in D.C.).

Robert Gardner, Chair of the Membership Committee, reported that his committee had contacted former ATA members and invited them back. The committee updated ATA membership materials and distributed them at regional and national meetings. At present, the ATA has 1,194 members.

Jack Kramer, Chair of the Publications Committee, said that his committee had two major tasks: (1) determine a new Editor-Elect for *JATA*, for which 15 nominations were received, and (2) select two new Associate Editors for *JATA*, for which 35 nominations were received. The new Associate Editors are Dave Stewart and Karen Fortin. The committee also increased the number of periodical indices in which *JATA* is listed. The *JATA* Editor's Report will be included in the Fall *ATA Newsletter*.

Douglas Izard, Chair of the Regional Programs Committee, said that his committee had tax panels formed which made presentations at regional AAA meetings; however, attendance was low for the presentations. This problem needs to be addressed by next year's committee.

David Jaeger, Chair of the Relations with IRS and Treasury Committee, noted that his committee's task was to develop links between the IRS, Treasury and the ATA. Meetings were held with the IRS and Treasury officials to do so. The committee also investigated getting a specific ATA slot on the IRS Commissioner's Advisory Group. The current tax professor member

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ATA Business Meeting - Minutes

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on this board, Pat Elliott, is assisting with investigation of this possibility. The committee also identified a number of tax faculty residencies with the IRS and developed a listing of these which is available in the committee's report. Bob Crum, Chair of the Research Methodologies Committee, reported that copies of the committee's publication *A Guide to Tax Research Databases* will be mailed shortly to all ATA members. The cost of these publications is being underwritten by the KPMG Peat Marwick Foundation.

Allen Ford, Chair of the Strategic Planning Committee, said that his committee wished to restructure the Nominations Committee so it had five members, three of which would be elected at-large by the ATA membership. At-large elections for all officer and trustee positions were considered by the committee, but rejected as too unwieldy. A second area of study was the Publications Committee and Allen's committee suggested that the Publications Committee consist of six members, four of which would be elected at-large. The *JATA* and *Newsletter* editors would be ex-officio members of the Publications Committee. The Publications Committee would be focused on policy issues; not operating ones. The committee would serve as a sounding board for the editors' concerns and questions. A disciplinary procedure was established to minimize possible controversies between the editors and the membership.

The Strategic Planning Committee is also proposing an educational research foundation to encourage development of innovative teaching methods and techniques, to recognize such efforts and to develop a peer process for evaluating such efforts. A key focus of the committee was to promote efforts and achievements in tax education. The committee also recommended that the ATA create an Outstanding Tax Educator Award. Ed Schnee noted that the Executive Committee had met for three

hours, primarily to discuss the Strategic Planning Committee's report. Rather than make a hasty decision on the two-year efforts of the committee, it was decided by the Executive Committee to continue its discussion on these issues at the 1993 Mid-Year Meeting.

Julie Collins presented the report of the Tax Policy Research Oversight Committee for its Chair, Emil Sunley. She noted that the committee oversees and guides the specific research done by its subcommittees. Members of various subcommittees testified before Congress and submitted reports on various tax issues during the past year, including the one-class of stock requirement for S corporations and amortization of intangibles. A review procedure was established by the committee for timely examination of subcommittee comments to be submitted in reports and in testimony, whereby ATA officers and trustees review such comments before they are presented.

(5) Ken Heller, Chair of the Nominations Committee, reported the committee's slate of nominees for the 1992-1993 year: President-Elect Anna Fowler, Vice-President Debra Hopkins, Secretary-Treasurer Dick Weber, Trustees Barry Broden, Ray McGowen, Ken Orbach, Robert Gardner, and *JATA* Editor-Elect Sandra Kramer. He encouraged members to volunteer to serve on ATA committees. After asking if there were any nominations from the floor, Ken asked that the slate be approved. After a second from the floor, the nominees were approved by voice vote.

(6) Debra Hopkins announced details of the upcoming 1993 ATA Mid-Year Meeting. It will be held Friday, February 26 and Saturday February 27, 1993 at the Chicago Westin Hotel. The meeting will begin at 1:30 p.m. on Friday and end at 5:00 p.m. on Saturday. There will also be a special three-hour CPE session on tax education on Sunday morning conducted by Ray Sommerfeld for a limited enrollment of 40 participants. Details of the meeting will be published in

the Fall *ATA Newsletter* and will also be mailed out in late October to the membership.

(7) Ed Schnee thanked his committee chairs and members and the ATA officers and trustees for their efforts during the past year and handed the gavel over to incoming President John Everett.

(8) John Everett congratulated Ed Schnee for the initiative and effort undertaken during the past year. He noted that the real heart of the ATA is the work effort and industry of its members. John said that the ATA has expended efforts in a well-balanced manner among the areas of teaching, research and service.

In the area of teaching, John believes that more sharing of materials should be promoted. He has established a task force, to be chaired by Sally Jones, to aid in this. The task force will also work toward developing a half-day CPE workshop to be presented at the 1993 annual meeting. A half-day session would also be presented at the 1993 Mid-Year Meeting.

On the research and publications' side, *JATA* remains a high quality journal. The Publications Committee, now chaired by Silvia Madeo, is charged with assisting in the transition of Editors this year from Ed Outslay to Sandra Kramer and with maintaining the journal's reputation.

The efforts of the Research Methodologies Committee will be continued, with Tom Porcano as chair. The committee will investigate the need for other guides which could be developed for dissemination to the members. The committee will also develop a half-day research methods workshop to be held at the 1993 annual meeting.

Bob Michaelson's Computer Research Committee will investigate funding opportunities for tax professors with interests in computer research.

The ATA's work in testifying before congressional bodies will be continued. John thanked Ed Schnee and Emil Sunley for their efforts in this regard in the past year. Bob Rosen has agreed to chair the Tax

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ATA OFFICERS AND TRUSTEES MEETING
Washington, D.C.
August 9, 1992

Officers and Trustees Present:

Barry Arlinghaus, Julie Collins, John Everett, Anna Fowler, Gregory Frazier, Philip Harmelink, Ken Heller, Debra Hopkins, Cherie O'Neil, Gene Seago, Ed Schnee, Emil Sunley.

Others Present: Barry Broden, Tony Curatola, Allen Ford, Karen Fortin, Sandy Kramer, Ray McGowen, Ed Outslay, Dick Weber.

- (1) The meeting was called to order at 2:00 p.m. by Ed Schnee.
- (2) Barry Arlinghaus moved that the minutes of the 1991 Officers and Trustees meeting be approved, John Everett seconded, and the minutes were approved by voice vote.
- (3) Debra Hopkins presented the Secretary-Treasurer's report for the 10 months ended June 30, 1992. After a motion by John Everett, seconded by Barry Arlinghaus, the financial statement was approved by voice vote.
- (4) Ed Schnee noted that he had limited the number of committee reports to be presented at this meeting in order to make more time for the Strategic Planning Committee's report.
- (5) Karen Fortin presented the Newsletter Editor's report. She said that there were problems again with the timely mailing of the newsletter. This was not the AAA's fault, but was a problem with the mailing office the AAA uses. Delays for past issues have ranged from three to six weeks, beginning from preparation to final receipt of the newsletters by ATA members. Ed Schnee asked if the officers and trustees present wished to modify current arrangements and perhaps move publication and mailing to an in-house arrangement. All present agreed to continue with the current set-up but to closely monitor the AAA's procedures.
- (6) Ken Heller presented the Nominations Committee report. The

following individuals were nominated: Anna Fowler (President-Elect), Debra Hopkins (Vice-President), Dick Weber (Secretary-Treasurer), Barry Broden (Trustee), Ray McGowen (Trustee), Robert Gardner (Trustee-one year term), Ken Orbach (Trustee), and Sandra Kramer (JATA Editor-Elect). Emil moved that the Trustees accept the slate, Phil Harmelink seconded, and a voice vote approved the slate for presentation to ATA members at the annual business meeting.

- (7) John Everett presented the Strategic Planning Committee's (SPC) report on Allen Ford's behalf. Several major issues were contained in the report: (1) establishing certain standing committees and (2) addressing ways the ATA could do more to emphasize the teaching aspects of taxation.

John noted that the committee had discussed but had not approved the idea of having vice-chairs for certain committees. The SPC did recommend that the sizes of ATA committees, except those of standing committees, not be limited. The committee did not feel that there was a need at this time for a Vice-President—Professional nor was there a need for a Vice-Editor of JATA. Further, the SPC felt there should be no limit on the number of consecutive years a person could hold positions of authority in the ATA.

Ed Schnee noted that the major issues in the SPC's report involved the Nominations Committee and the Publications Committee and asked that John Everett address these areas before comments were made on other issues.

The SPC recommended that the ATA Nominations Committee be restructured, with the underlying theme being to allow ATA members more control. The SPC rec-

ommended that the Nominations Committee consist of five members: the two immediate past presidents of the ATA and three at-large members. The at-large members could not be Trustees or have been ATA presidents within the past five years. The at-large members would be elected at the ATA annual business meeting from the floor with a written ballot.

Ed Schnee opened the floor for comments. Gene Seago noted he had never been a member of an organization that nominated committee members from the floor. Dick Weber, who had served on the SPC, said that, based on results from a member survey that the SPC had made, many ATA members perceived that a small group of people controlled activities and that this election procedure was an attempt to open up the nominations process a bit more. Julie Collins remarked that this procedure was used by the AAA and that she liked the participatory aspect of the process.

Anna Fowler echoed Julie's remarks but added that she thought there could be a problem with reading hand-written ballots at the annual meeting. She wondered why the SPC couldn't have a preprinted ballot with the nominations printed by a cut-off date preceding the meeting. Dick Weber responded by saying that the SPC felt a preprinted ballot might be seen as something that was arranged in advance. Cherie O'Neil said she worried that, since only a small percentage of ATA members attend the national meeting, that persons at small schools or those not attending might still feel left out.

John Everett said that the SPC felt the presence of two past ATA

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ATA Officers and Trustees Meeting
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presidents on the proposed Nominations Committee might discourage attempts by blocks of ATA members to select nominees. Emil Sunley noted that more participation by members could be achieved by having members vote on actual trustees and officers. Barry Arlinghaus noted that he didn't think there was an easy way to open up the participatory process to the 800 or so members that could not attend the annual meeting. Debra Hopkins wondered whether the membership could select both members of the Nominations Committee and also select a certain number of trustees. Discussion on this from Ed Schnee, Julie Collins and Dick Weber followed. Gene Seago remarked that throwing nominations open to the floor would shift emphasis from rewarding members who had served on committees to rewarding people for political activities. John Everett moved and Julie Collins seconded to confirm the Nominations Committee structure recommended by the Strategic Planning Committee. The vote was six in favor; six against and the motion failed.

Ed Schnee then moved and Phil Harmelink seconded that the Nominations Committee be able to nominate twice the number of trustees up for election each year, with the trustees being elected at the annual meeting. Gene Seago moved to table this, saying that more time was needed to discuss the issue. Ed Schnee said that the motion to table had to be voted on first. The vote on the motion to table was three in favor; nine against and the motion failed. Cherie O'Neil then called Ed Schnee's question. The vote was ten in favor and two against; the motion passed.

Further discussion on the SPC's recommendations was then momentarily discontinued, so that other committee reports could be covered. (Note: discussion resumes beginning with Item #12 of these minutes.)

(8) Ed Outslay presented the *JATA* Editor's Report. He felt that the current three month average turnaround time was competitive with those of other AAA section journals. Cherie O'Neil commended Ed on his performance at the journal. In response to Anna Fowler's questions, Ed noted that *JATA* was still printed by an outside firm, not the AAA; this meant that submissions on disks could not be accepted. Ed said moving to printing in-house by AAA was not certain at this time.

(9) Sandy Kramer presented the Long-Range Mid-Year Meeting Committee's report. The committee decided, based on its survey of ATA members, that the mid-year meeting should continue to have a dual focus on teaching and research. The committee encouraged, but did not mandate, in its report the use of a unifying theme for the mid-year's sessions. The committee also recommended establishing a Vice-President-Elect position to aid with planning the program, rather than have the President-Elect work on this.

At Ed Schnee's request, John Everett moved and Debra Hopkins seconded, that the position of Vice-President-Elect be created. John Everett expressed his concern that a Vice-President-Elect was not needed. Cherie O'Neil responded to Julie Collins' questions on whether the current Vice-President could select sites and begin negotiations by saying she thought the current process was working well. John Everett was concerned that a Vice-President-Elect would require a member to spend two years working on the mid-year meeting. Debra Hopkins noted that, while she was also concerned that the Vice-President nominee had to do work on the mid-year meeting in advance of election by the membership at the annual meeting, she felt that the current arrangement of having the President-Elect obtain information on hotels and the site city greatly eased the Vice-President nominee's workload. Debra

Hopkins then called the question. The vote was one in favor; 11 against and the motion failed.

(10) Discussion followed concerning paper presentations at the mid-year meetings. This evolved into a detailed discussion of the doctoral student papers and whether this session had viability. Debra Hopkins indicated that she was planning to continue the doctoral student session at the 1993 Mid-Year Meeting but that this meeting might be viewed as a test case for continuing this session. After more discussion, Ed Schnee asked that the President and Vice-President take the comments made under consideration.

John Everett moved and Julie Collins seconded that a committee made up of the current Vice-President and two past Vice-Presidents make a recommendation on the city for the mid-year meeting to the trustees 18 months in advance. The motion passed unanimously on a voice vote. A committee composed of Cherie O'Neil, Sandy Kramer and Caroline Strobel was formed to select the site for the 1994 Mid-Year Meeting and present the choice prior to the annual business meeting.

(11) Tony Curatola presented the report of the ATA/Ernst & Young Graduate Student Manuscript Committee, noting that E & Y had increased the transportation allowance for winners of the contest and that E & Y was contributing \$6,800 to the activity this year. He then raised several questions which had concerned his committee: (1) two winners of this year's competition had requested that they be permitted to attend the AAA meeting. Tony said that the ATA should be willing to pay the registration fee and possibly ATA membership dues for one year for the winners to encourage membership and participation in the ATA; (2) questions on who should be permitted to participate in the contest had surfaced. In particular, one question was whether children or spouses

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ATA Officers and Trustees Meeting
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of E & Y partners should be allowed to participate.

In regard to the first concern, Ed Schnee moved and Barry Arlinghaus seconded that contest winners' registration fees for the annual AAA meeting and ATA dues be paid by the ATA. The motion passed unanimously on a voice vote. After discussion on the second question and explanation by Tony Curatola of the paper reviewing process (double-blind and the committee chair does not review the papers), the consensus was that the review process is impartial as presently structured and that no revision of eligibility rules was needed.

(12) Ed Schnee asked that the trustees and officers reconsider an issue involved in the Strategic Planning Committee's (SPC) restructuring of the Nominations Committee: that the chair of the Nominations Committee not be the immediate past ATA President but the second past President. After a second to Ed's motion to this effect by Julie Collins, the issue was called to a vote: nine were in favor, one was against and one abstained. The motion passed.

(13) Ed Schnee asked Allen Ford to discuss the second issue raised by the SPC: the ATA Publications Committee. The SPC had recommended that the Publications Committee have six members: four to be elected and two to be appointed by the President and the trustees. One of the appointed members would serve as chair of the committee. Debra Hopkins expressed concern that, since trustees would be nominated by the Nominations Committee and elected at-large under a motion passed earlier this meeting, the potential chair of the Publications Committee might have no experience with any ATA publications. Discussion followed. John Everett remarked that the SPC also spent much time trying to establish procedures so that the Publications Committee, and not the Presi-

dent, selected the person to be proposed as JATA Editor-Elect to the Nominations Committee.

Debra Hopkins moved and Barry Arlinghaus seconded that the Publications Committee consist of the three trustees elected by the membership and three members appointed by the President.

Allen Ford discouraged the members from restructuring the Publications Committee too quickly, since the SPC had spent a great deal of time coming up with its current recommendations. Anna Fowler and Ken Heller echoed this comment.

Anna Fowler questioned why the committee proposed a means for taking disciplinary action against only the JATA Editor, as opposed to being able to take such an action against any person holding a position within the ATA. Discussion followed, with comments by Allen Ford and Julie Collins. In view of the discussion and in response to Ed Schnee's concern that more time was needed for discussion on this issue, Debra Hopkins withdrew her earlier motion on restructuring the Publications Committee.

Ed Schnee moved that the item be tabled and discussed at the Mid-Year Meeting. The motion passed unanimously on a voice vote.

(14) At this time, Ed Schnee turned the meeting over to President-Elect John Everett. John presented his proposed budget for 1992-1993, his committees for the year and discussed components of each. Ken Heller asked whether the SPC would be continued. John responded by saying he felt there was not a need to do so. Ed Schnee moved and Julie Collins seconded to accept the budget John proposed and to accept the committee structure proposed. The motions passed unanimously on voice votes.

(15) Greg Frazier moved and Julie Collins seconded to adjourn the meeting. The motion was passed unanimously on a voice vote and the meeting was adjourned at 5:05 p.m.

Debra M. Hopkins

ATA Business Meeting - Minutes
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Policy Research Oversight Committee for this year.

Mark Higgins will chair the Accreditation and Curriculum Development Committee, which will monitor 150-hour efforts among the states and will develop model curricula for the first and second courses in taxation.

John said he had established an Awards Committee, to be chaired by Fred Streuling, to review current ATA awards and to investigate the establishment of other awards to honor established faculty beyond the current Outstanding Manuscript Award.

John closed his remarks by stating that he looked forward to a productive year and encouraged members to contact him with their suggestions and questions.

(9) On other business, Stan Smith of Price Waterhouse said that two new cases had been developed for distribution to educators: one on tax penalties and one on international tax. He thanked Sally Jones for her efforts in assembling the cases in the past and announced that Betty Jackson would now head these activities. Stan encouraged members whose departments have untenured assistant professors in tax to have them apply for the PW Fellowship in Tax Program which provides a semester free from teaching responsibilities to pursue tax research necessary to enhance their prospects for advancement. Applications for the program will be mailed out this fall.

Fred Jacobs spoke on the upcoming AICPA Tax Education Symposium, which will be held the second week in October in Dallas.

Karen Fortin noted that the deadline for the upcoming Fall ATA Newsletter is September 20 and encouraged members to submit their final copies for inclusion to her as soon as possible.

After announcements for various committee meetings were made by chairpersons, a motion to adjourn and a second were made from the floor and after a voice vote, the meeting was adjourned at 11:45 a.m.

Debra M. Hopkins

**THE THIRD CRITICAL PERSPECTIVES ON
ACCOUNTING SYMPOSIUM:**

Critically Re-appraising Accounting

New York City

**Friday, April 16 through Sunday, April 18, 1993
(Springtime-in-New York!)**

CALL FOR PAPERS AND REGISTRATION

Aims and Scope

The Critical Perspectives Symposium provides a forum for exploring research on emerging issues in accounting and auditing. The symposium seeks original contributions that examine issues presently confronting professionals, educators and scholars. The following are illustrative, but not exhaustive, of the symposium themes: Accounting, Auditing & the Public Sector * Ecology & Green Accounting * Gender Relations & Feminist Theories * International Issues & Accounting * Pension & Employee Benefits * Healthcare Accounting * Management Accounting Developments * FASB Decision Making * SEC Interface & Regulation * Race & Multicultural Issues * Regulatory Failures * Malpractice & Competition * Social and Organizational Impacts of Advanced Information Technologies * Banking/S&L Failures & Accounting.

**College of
William and Mary
Interdisciplinary
Conference On
Managerial Pay and
Firm Performance
March 19-20, 1993**

The School of Business of the College of William & Mary is holding the first in a series of annual interdisciplinary conferences on March 19-20, 1993. The topic is Managerial Pay and Firm Performance. Six research papers across disciplines will be presented, as well as a panel including David Larcker (Wharton) in Accounting, Kevin Murphy (Harvard) in Financial Economics, Henry Tosi (Florida) in Management, and John Abowd (Cornell) in Labor Economics. The conference will end with an integrated overview by George Benston of Emory. While space is limited, those interested in attending should contact Kim Smith at (804) 221-2867 for further information.

Sponsors and Participants

Sponsors of previous symposia include Deloitte and Touche, BDO Seidman, The AAA Public Interest Section, Hofstra University, Baruch College - CUNY, The Critical Perspectives on Accounting Journal, and SUNY Albany.

CPE Credits and Registration Fee

Participants in past symposia have earned 16 Continuing Professional Education credits. The early bird registration fee is \$195 (\$220 after February 8, 1993).

Location and Dates

The symposium will be held in New York City on Friday through Sunday, April 16-18th, 1993. Room rates will be announced at a future date as negotiations are still underway with several New York hotels (last year's venue was the St. Moritz-On-The-Park Hotel).

**NEWSLETTER
DEADLINE**

The deadline for submitting information to the ATA Newsletter is as follows: **Summer 1993 Issue - April 26, 1993**. Please send information to:

Karen A. Fortin
Landrum Box 8141
College of Business
Georgia Southern University
Statesboro, GA 30460-8141
Phone: (912) 681-5678
Fax: (912) 681-0292

WESTERN TAX REVIEW

The *Western Tax Review*, a journal of the Western Tax Association, is soliciting manuscripts from members of the American Taxation Association. The journal is refereed and has been in existence for over 12 years. Traditionally, manuscripts have been submitted by authors from the economics discipline. However, with a change in editorship, there is a desire to extend the Journal's audience to include researchers from the accounting discipline that have tax policy or public finance interests.

Articles that address the public policy implications of the many aspects of governmental revenues and expenditures will be considered. Taxation studies may address any level of taxation (international, federal or state/local). Although a western regional orientation is preferred, topics that address broader geographical areas are also encouraged. Manuscripts should be readable, relevant and reliable.

Interested authors should submit an abstract and three copies of their papers to:

Professor Ron Singleton
Accounting Department MS-9071
College of Business and Economics
Western Washington University
Bellingham, WA 98225-9071

New manuscripts should also include a submission fee of \$35 made payable to the Western Tax Association. The submission fee is waived for members of the Western Tax Association.

For questions regarding the journal or membership in the Western Tax Association, please call Professor Singleton at (206) 647-4895.

**NOMINATIONS FOR
1993-94
DUE MARCH 19**

Please send your recommendations for the slate of officers and trustees to be nominated at the 1993 ATA Business Meeting in San Francisco. The positions to be filled are (a) President-Elect, (b) Vice-President, (c) Secretary-Treasurer and (d) three members of the Board of Trustees. ATA members may recommend themselves as well as others for these positions. Please send your recommendations no later than **March 19, 1993**, to:

Edward J. Schnee
ATA Nominations Committee
School of Accountancy
Commerce & Business Administration
University of Alabama
Tuscaloosa, AL 35487-0220

NOMINATIONS FOR THE 1994 OUTSTANDING ACCOUNTING EDUCATOR AWARD

The American Accounting Association's Outstanding Accounting Educator Award is designed to acknowledge the accomplishments of individuals who have contributed significantly to accounting education. The criteria for selection are:

Contributions to accounting education for scholarly endeavors in research and teaching over a sustained period of time - through (i) publications, (ii) educational innovation, (iii) research guidance to

graduate students, (iv) excellence in teaching, and (v) significant involvement in professional and academic societies and activities.

A nominee need not excel in each of the general criteria areas. He or she cannot be a member or nominee for the AAA Executive Committee.

Based on these criteria, one or two recipients will be selected and honored with a certificate and plaque at the 1994 annual meeting of the American Accounting Association.

The deadline for nominations is July 1, 1993. Nominations should clearly identify the nominee, provide his/her current address, and include a brief statement describing the nominee's contributions in the criteria areas. If available, a current vita also should be attached.

Nominations should be submitted to:

Professor Mary Stone
Culverhouse School of
Accountancy
University of Alabama
Box 870220
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