

American Taxation Association

Volume 37, Fall 1995

Anthony P. Curatola, Editor

PRESIDENT'S LETTER

It is a great pleasure to be able to write to you and express my thanks for the chance to serve you this year as the 1995-1996 ATA President. You, the members of the ATA, have always astonished me with your dedication to this organization and your innovative efforts in the dual fields of tax education and tax research and I am looking forward to the chance to work with you in the year ahead. I hope in some small measure to be able to continue the high standards of leadership Silvia Madeo has set during the past year. Silvia's efforts last year resulted in the creation of both our first JATA Research Conference and the creation of our New Tax Faculty Committee. I am grateful for her guidance last year.

The ATA National Meeting in Orlando

Our annual meeting in Orlando began with a great note of sadness. On the Tuesday before the start of the meeting, Ray Sommerfeld died in a boating accident on Lake Travis in Texas. Ray was a vital and most creative force in tax education. You never left a presentation led by Ray without being energized and inspired to return to your own tax classroom to try out Ray's ideas—hoping that you could inspire your students in similar fashion. It is some small measure of consolation that we at the ATA were able to express our thanks to Ray before he left us, by creating the Ernst & Young Ray Sommerfeld Outstanding Tax Educator Award, with Ray being the first recipient of this award. At our August meeting, we recognized Ray's absence at the luncheon as Awards Committee Chairman Allen Ford re-read the speech Fred Streuling wrote to honor Ray two years ago. In this newsletter, you will see the very touching resolution Anna



Debra M. Hill, ATA President

Fowler wrote in Ray's memory, which was approved by the ATA Officers and Trustees in Orlando.

Over three hundred of our members attended the national meeting. Fran Ayres and the members of her Annual Meeting Program Committee did an excellent job: the ATA had four paper sessions and one panel presentation at the conference. The luncheon speaker, Mark Weinberger, spoke of his work on the Kerrey-Danforth Commission on Entitlement and Tax Reform. You will see in this newsletter photos of our many award winners at the meeting, including Fred Streuling as the Outstanding Tax Educator and Bob Rosen for the ATA Outstanding Service Award.

Proposed Changes to AAA By-Laws

Prior to the start of our meeting, the AAA Council met to discuss proposed changes to the AAA Bylaws. Each of you will be receiving a ballot late this fall from the AAA on which to vote on these issues. To provide you with more information on these issues, we have reprinted the full text of the AAA Council meeting minutes later in this newsletter. I urge you to

read the discussion, so you are fully informed when your ballot is received. Proposal 1 of the Bylaws changes would permit AAA members to select Section journals, such as *The Journal of the American Taxation Association*, as part of their overall Association dues. Currently, with the exception of library subscriptions, an individual must be a member of the ATA to receive our journal. This proposed change to the AAA Bylaws may have the impact of decreasing our membership, if individuals interested primarily in receiving *JATA* can do so without joining the ATA. Our current two-seat membership on the AAA Council, the governing body of the AAA, is dependent upon our maintaining a membership of **over** 1,000. Associate memberships, such as those held by doctoral students, do not count for this 1,000 mark. As we are currently hovering dangerously close to the 1,000 level (at 1,023 members), just a small loss in membership means our representation on the AAA Council would be cut in half.

The second proposal to amend the AAA Bylaws would allow the creation of Sections with as few as 50 members and the removal of the minimum dues restriction. Currently, the AAA requires 400 members for a Section to be formed, a size that represents about five percent of the AAA total membership. This proposal would give the same number of votes on the AAA Council to a Section of 50 as it would to one of 1,000. The ATA Officers and Trustees feel that the small Section amendment might also lead to fragmentation of our organization, as there might be incentive to break into small, very specialized groups to gain representation on the AAA Council. I feel that the ATA's strength has

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President's Letter

(Continued from page 1)

been its ability to recognize the diverse interests of its membership within one organization. We were the leader in establishing Sections within the AAA and it is no small tribute to the synergy from our members' interactions that we continue to lead. We have only to look at our many accomplishment so far to see the benefits of working together—the creation of a leading journal for tax research, the establishment of the first sectional Mid-Year Meeting, the publication of frequent research monographs, to name just a few.

ATA Committees and Opportunities for Service

This year's committees are fully staffed and beginning work on their charges. A listing of each committee, its charges, chair and members, is contained in this newsletter. I have created one new committee, the Teaching Resources Committee, chaired by Jack Robison, which will continue the efforts Anna Fowler started with the teaching task force. Doug Shackelford has graciously agreed to serve a second year as head of the Concerns of New Tax Faculty Committee, to implement the ideas his committee developed last year. Jack Kramer and Jerry Stern co-chair the Computer Resources Committee, which has worked with Tom Omer, our ATA Deputy Webmaster, to provide an ATA Homepage on the WorldWideWeb. Details of the page are included in this newsletter. One of the most important committees, for reasons explained earlier, will be Mark Higgins' Membership Committee. If you have tax colleagues who have not yet joined the ATA, I hope you will urge them to join and let Mark know.

There are more opportunities this year than ever before for ATA members to serve in officers' roles. The old office of Secretary-Treasurer has been divided into two officer roles: that of Secretary and that of Treasurer. A new position, Vice-President-Elect, has been created. In this newsletter, you will see the Call for Nominations for Officers and Trustees that Anna Fowler, Chair of the Nominations Committee, has issued. Her committee would like to receive your nomi-

nations for the following offices: President-Elect, Vice-President, Vice-President-Elect, Secretary, Treasurer, three Trustee positions, and two Publications Committee positions. In addition, Jeff Gramlich, Chair of the Publications Committee, has issued a call for nominations for the position of Newsletter Editor-Elect, to be chosen at the Mid-Year Meeting in February 1996. Please send your nominations to Anna and Jeff; this year you can reach each of them by email if that is easier.

The 1996 ATA Mid-Year Meeting in New Orleans

This year's Mid-Year Meeting will be held in New Orleans on February 24 and 25. It will start with a buffet luncheon on Friday, the 24th, which will be followed by both the JATA Conference and a concurrent session on technology in tax practice. Vice-President Shirley Dennis-Escoffier and her committee have assembled an exciting program for us in the Crescent City. Shirley, who created the now-famous ATA Blue Book in her tenure as the Annual Meeting Program Committee Chair several years ago, this year launched the first "Peach" book on the Mid-Year Meeting, which she distributed at the annual meeting. You will see excerpts from this book within the newsletter. Also in the newsletter are the registration forms for the ATA Mid-Year Meeting and JATA Conference and a Hotel Fax/Reservation Form. I urge each of you to reserve your hotel room as early as possible. Many members attending last year's Mid-Year Meeting in San Antonio were unable to obtain rooms at the main hotel due to late registrations. While the Royal Sonesta Hotel, our headquarters in New Orleans, has reserved a block of rooms for us, it will be very difficult to find rooms outside the main hotel this year, as New Orleans, hotels are very heavily booked in February. To avoid the late registration fee for the conference, please get your registration forms to Secretary-Treasurer Betty Jackson before February 8, 1996.

The JATA Conference this year will focus on "Taxes and Business Strategy." Sandy Kramer and her reviewers will be busily at work by the time you receive this newsletter. At last

year's Mid-Year Meeting, the JATA Conference was the most heavily attended session. We owe Sandy a great deal of thanks for launching this successful conference. Incoming JATA Editor, Terry Shevlin, will be working closely with Sandy on the planning and implementation for the 1996 Conference.

In this newsletter, you will see a list of this year's Officers and Trustees, together with their addresses, phone numbers, fax numbers and email addresses. If you have any concerns or suggestions on the ATA, the other Officers and Trustees and I would like to hear from you. It is your efforts as members of the ATA that are needed to keep our organization vital. I look forward to hearing from you and to an exciting year ahead. See you in New Orleans in February!

NOMINATIONS FOR 1996-1997

The Nominations Committee of the ATA is seeking nominations for officers to serve for the 1996-1997 fiscal year. We are very interested in your input. At the annual meeting in August 1995, the members approved changes to the By-Laws to add the new position of Vice President-Elect and to separate the positions of Secretary and Treasurer. Thus, the number of ATA Officers has been expanded. The following positions must be filled:

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

Please send your nominations by February 12, 1996 to:

Anna C. Fowler
Department of Accounting
CBA 4M.202
University of Texas at Austin
Austin, TX 78712-1172

or fax your nominations c/o Anna C. Fowler, 512-471-3904 or send by email to afowler@mail.utexas.edu.

Please note than any other e-mail address you may have used in the past will not be effective now.

SCHEDULE OF 1996 AAA ANNUAL AND REGIONAL MEETINGS



1996 Annual Meeting
Chicago, IL, August 14-17, 1996
1996 Regional Meetings



Mid-Atlantic Regional

Philadelphia, PA, March 20-23
(LaSalle University)
ATA Regional Program Chair
Paul Davis
Department of Accounting
School of Business
University of Baltimore
Baltimore, MD 21201-5779
Phone: (410) 837-5094
Fax: (410) 837-5722
Email: eajqpm@ube.ubalt.edu

Midwest Regional

Kansas City, MO, April 17-20
ATA Regional Program Chair
Marsha Puro
Department of Accounting
School of Business
Southern Illinois University at Edwardsville
Edwardsville, IL 62026-1104
Phone: (618) 692-2692

Northeast Regional

New York State Society of Certified Public Accountants
and New York University, New York, NY, April 18-20
ATA Regional Program Chair
Tim Kruwiede
Accounting Department
College of Business
Bryant College
Smithfield, RI 02917-1284
Phone: (401) 232-6394
Fax: (401) 232-6319

Ohio Regional

Kent State University, Aurora, OH, May 2-4
ATA Regional Program Vice Chair
Peter Salzarulo
Department of Accountancy
School of Business Administration
Miami University
Oxford, OH 45056-1675
Phone: (513) 529-6245
Fax: (513) 529-6992

Southeast Regional

Richmond, VA, April 25-27
ATA Regional Program Chair
Frances McNair
School of Accountancy, Drawer EF
College of Business and Industry
Mississippi State University
Mississippi State, MS 39762-5661
Phone: (601) 325-1636
Fax: (601) 325-1646
Email: fmcnair@cobilan.msstate.edu

Southwest Regional

San Antonio, TX, March 6-9
ATA Regional Program Chair
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Accounting and BCS, Department 3DH
College of Business Administration and Economics
New Mexico State University
Las Cruces, NM 88003-0001
Phone: (505) 646-4904
Fax: (505) 646-6155

Western Regional

Jackson Lake Lodge, Jackson Hole, WY, May 16-18
(University of Wyoming)
ATA Regional Program Chair
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and Management Information Systems
College of Business
California State University, Chico
Chico, CA 95929-0011
Phone: (916) 898-6206
Fax: (916) 898-4584
Email: vmelliron@oavax.csuchico.edu

NEWSLETTER DEADLINES

The deadlines for submitting information to the ATA Newsletter are as follows: **Spring 1996 Issue—December 22, 1995 and Summer 1996 Issue—April 24, 1996.** Please send information to:

Anthony P. Curatola
COBA—509E Matheson
3141 Chestnut Street
Drexel University
Philadelphia, PA 19104-2875
Phone: (215) 895-1453
Fax: (215) 895-6975 or 1997

Faculty announcements submitted to the ATA Newsletter are published in the Winter and Spring issues. The announcements are selected on a FIFO and space available basis. Please send your concise announcement to the above address.



1996 ATA MID-YEAR MEETING
February 23-24, 1996 at the Royal Sonesta Hotel New Orleans
Tentative Program
Moving to the Leading Edge—New Ideas and Technology for Tax Educators

Friday, February 23, 1996

10:00 A.M. Registration opens
 12:00-1:00 Buffet lunch (with introduction of new faculty)
Concurrent Sessions (2):
 1:00-6:15 (1) **JATA Conference: Taxes and Business Strategy**
 1:30-5:00 (2) **The Current State of Tax Practice—The Impact of Technology.**
 This session will include a panel of representatives from public accounting and a demonstration of some of this technology (an afternoon coffee break will be provided for both sessions).
 5:00-6:00 Open time for committee meetings
 6:30-8:30 Gala Reception (cash bar)

Saturday, February 24, 1996

7:30-8:30 A.M. Continental breakfast buffet
 8:30-10:00 **Concurrent Sessions (2):**
 (1) **Effective Career Management**
 A panel of experienced educators discusses balancing teaching, research and service (coordinated by the ATA Concerns of New Tax Faculty Committee).
 (2) **Beyond Email: Using the Internet for Tax Teaching and Research**
 This workshop will present examples of how to use the ATA's Home Page and other Internet features for teaching tax students and conducting tax research. We plan a live tour on the Web.
 Presenters: Alan Macnaughton, Tom Omer, and Will Yancey
 10:00-10:30 Coffee Break
 10:30-12:00 **Concurrent Sessions (2):**
 (1) **Changes in Editorial Leadership: The New Editors of the Accounting Review, JATA, and Accounting Horizons** Panelists will include Jerry Salamon for *Accounting Review*, Terry Shevlin for *JATA*, and Helen Gernon for *Accounting Horizons*. Moderated by Beth Kern.
 (2) **Redesigning the Tax Curriculum: Meeting the Challenges of Certification and the Realities of Tax Practice.** This panel will focus on how best to prepare our students to pass the tax portion of the Uniform CPA Examination and to secure employment in an environment where the dominant client is the business client who needs both tax and financial accounting expertise. Panelists will include representatives from public accounting, the Examination Division of the AICPA and academics involved with curriculum revision (coordinated by the ATA Accreditation and Curriculum Committee).

12:00-1:30 Lunch with Special Guest Speaker
 1:30-3:00 **Concurrent Sessions (3):**
 (1) **Panel: Research Directions and Business Decisions**
 (Coordinated by the ATA Research Resources and Methodologies Committee.)
 (2) **Doing the Right Thing: Ethics in Taxation**
 This session focuses on how we can prepare our tax students to recognize and deal with potential ethical issues that they may encounter in their careers. Ethical issues, in this context, are broadly defined to include ethical situations that are encountered in practice as well as those that may present less obvious dilemmas (coordinated by Jane Burns and Karen Fortin).
 (3) **Beyond Email: Using the Internet for Tax Teaching and Research**
 This session is repeated for those who missed the morning presentation.
 3:00-3:30 Coffee Break
 3:30-5:00 **Concurrent Sessions (2):**
 (1) **New Faculty Research**
 Presentations by two of the newest tax faculty (coordinated by the ATA Concerns of New Tax Faculty Committee).
 (2) **Using Technology in Teaching Tax**
 Jerry Stern on using *Tax Tools* software to teach *Scholes/Wolfson*; Cherie O'Neil's "Electronic Handbook—Motivating Students to Come to Class Prepared" and Jim Smith on using video clips from *Indecent Exposure* to teach tax.
 End of Program

Hotel Information: The Royal Sonesta Hotel New Orleans is located at 300 Bourbon Street in the heart of New Orleans' French Quarter, two blocks from Canal Street. It is only steps away from world-famous restaurants, jazz clubs, casino gambling, antique shops, and historic landmarks. We have arranged for a special price of \$139 single or double occupancy (plus tax, currently 11%). To receive these special rates, reservations must be made before January 22, 1996. Please be aware that we cannot guarantee that any additional rooms will be available in the hotel once our block of rooms is sold out (even if our block is sold out before the cut-off date). So don't wait until the last minute to make your reservations. You may make your reservation by completing the HOTEL FAX/MAIL RESERVATION FORM and mailing or faxing it to the hotel. Alternatively, you can call in your reservation at (504) 586-0300. Please be sure to mention that you are part of our group in order to get these special rates.

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REGISTRATION FORM FOR THE ATA MID-YEAR MEETING AND JATA CONFERENCE
February 23-24, 1996 at the Royal Sonesta Hotel New Orleans

(please print or type)

AAA Member ID#: _____ Name: _____

School or Employer: _____ Nickname (for badge): _____

Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Telephone: () _____ FAX: () _____

Email address: _____

Name(s) of Guest(s) attending the Friday Reception: _____

Is this the first ATA Mid-Year Meeting you are attending? yes no

If you are a new faculty member (received your Ph.D. in 1994 or 1995), please check

Papers for the *JATA* Conference will be mailed in advance to those who register **by February 1, 1996**. Additionally, those whose registration is **received by February 1, 1996** will have a restaurant discount card mailed to them in advance. We have arranged for a 10% discount for all food purchased in *Begue's Restaurant* in the Royal Sonesta Hotel. This can be used for lunch and dinner from Thursday, February 22 through Sunday, February 25, 1996. **Anyone whose registration has not been received by February 8, 1996 will be charged a late registration fee of \$25.00.**

Registration Fee: (please check appropriate box)	Per Person	
<input type="checkbox"/> Regular—for both the <i>JATA</i> Conference and the Mid-Year Meeting	\$135	\$ _____
<input type="checkbox"/> Regular—for the Mid-Year Meeting only	\$110	\$ _____
<input type="checkbox"/> Student—for both the <i>JATA</i> Conference and the Mid-Year Meeting	\$80	\$ _____
<input type="checkbox"/> Student—for the Mid-Year Meeting only	\$55	\$ _____
Late Registration Fee: A \$25.00 late fee will be charged for all registrations received after February 8, 1996	\$25	\$ _____
Guest Tickets for the Friday Evening Reception (list names above)	_____ @ \$18	\$ _____
	Total Amount Remitted	\$ _____

Please send this registration form and a check made payable to **American Accounting Association** for the appropriate amount to:

Dr. Betty R. Jackson, Accounting and Information Systems
 College of Business Administration, Campus Box 419
 University of Colorado at Boulder, Boulder, Colorado 80309-0419

The refund policy is the same as for the AAA—no refunds for cancellations after February 16, 1996. We must provide the hotel with a final meal count and special requests before noon on February 21. Please note any special dietary restrictions you have: _____

**AMERICAN TAXATION ASSOCIATION 1996 MID-YEAR MEETING
February 23-24, 1996**

**Royal Sonesta Hotel New Orleans
FAX/MAIL RESERVATION FORM**

Room rates are \$139 (plus tax) single or double occupancy.
To ensure room availability, be certain your form reaches the hotel before **January 22, 1996**.

Name: _____

School or Employer: _____

Address: _____

City: _____ State: _____ Country: _____ Zip Code: _____

Daytime Phone: () _____ FAX: () _____

Arrival Date: _____ Arrival Time: _____ Departure Date: _____

Room Preference: While the hotel will attempt to accommodate any special requests you make, they cannot be guaranteed.

- (check one) 1 King or Queen Bed 2 Double Beds
(check one) Smoking Non-Smoking

Special Requests: _____

Please guarantee your reservation with a credit card or mail a deposit check (payable to **The Royal Sonesta Hotel New Orleans**) for one night's room rate (\$139) to the hotel with this form.

Credit Card Type (check one):

- Mastercard Visa American Express Carte Blanche Diners Club Discover

Card Number: _____ Exp. Date: _____

Name as it appears on the credit card: _____

Signature: _____

Mail this form to: Reservations, Royal Sonesta Hotel New Orleans, 300 Bourbon Street, New Orleans, Louisiana 70140
or FAX this form to: (504) 586-0335.

If you prefer, you can make reservations by calling (504) 586-0300.

1996 ATA Mid-Year Meeting

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Special Airline Fares: Delta Air Lines is offering special discounted air fares to the meeting. To take advantage of Delta's special fares, call Delta (or have your travel agent call) 1 (800) 241-6760 for reservations 8:00 A.M.-11:00 P.M. Eastern Time daily. **Refer to File Number: P0016.** Applicable restrictions must be met and seats are limited.

Local Transportation: The New Orleans International Airport is approximately 13 miles from the Royal Sonesta Hotel. Taxi fare is \$21 for the first two people and \$8 extra for each additional person. The *Airport Shuttle* cost \$10 per person one-way. There is a desk in the airport baggage area which can provide you with information on the shuttle. Since almost everything is located within walking distance of the hotel, a rental car is not

necessary (especially since parking can be expensive, at around \$12 per day).

For additional information contact: Shirley Dennis-Escoffier, Department of Accounting, P.O. Box 248031, University of Miami, Coral Gables, Florida 33124. Phone: (305) 284-5577 Fax: (305) 284-5737. Email: sdennis@sba01.msmaail.miami.edu.

AMERICAN TAXATION ASSOCIATION OFFICERS AND TRUSTEES (1995-1996)

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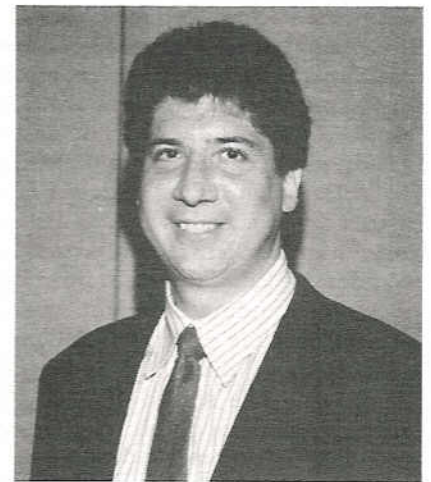
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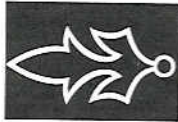


ANNUAL MEETING LUNCHEON SPEAKER



Mark A. Weinberger

This year's annual meeting luncheon speaker was Mark A. Weinberger, Partner at the law firm of Oldaker, Ryan & Leonard, where he specializes in taxation, budget, and legislative issues.



**1995 RAY M. SOMMERFELD
OUTSTANDING TAX
EDUCATOR AWARD**



G. Fred Streuling was honored as the recipient of the Ray M. Sommerfeld Outstanding Tax Educator Award during the ATA luncheon held in conjunction with the American Accounting Association's 1995 Annual Meeting held in Orlando. The award is sponsored jointly by the American Taxation Association and Ernst & Young.



Left: Allen Ford, Center: G. Fred Streuling, and Right: Arthur Gordon (Ernst & Young)

After graduating from Brigham Young University in 1964 with a Masters of Accountancy degree, Fred worked for Arthur Andersen before attending the University of Iowa. Upon completion of the doctoral program at Iowa, he joined the University of Texas faculty where he served for five years. There he benefited from working with Ray Sommerfeld, the person for whom this award is named.

In 1976, he returned to BYU where he helped, both as a professor and as an administrator, to propel that accounting program forward into its current position. In 1988, he was named as the J. Earl and Elaine Garrett Professor at BYU. He served as Director of the School of Accountancy and Information Systems at BYU from 1984 to 1990 and played a major role in developing that school's successful proposal to the Accounting Education Change Commission. BYU was one of the five schools that first received funding for their proposal.

Allen Ford, Chair of the 1995 ATA Awards committee, noted while making the presentation: "My suspicion is that our winner never sat down and listed the goals that he wanted to achieve, but if he had—one of his most important goals would be to gain the respect of his peers. Without a doubt, our winner has achieved that goal. He is the only person who has served as: ATA Secretary-Treasurer, Editor of the *JATA*, and President of the ATA. He has served the ATA in many capacities and always served it well."

Professor Streuling's record of excellence in teaching is well-documented, with numerous teaching awards such as Marriott School of Management/Exxon Teaching Excellence Award and Teacher of the Year—MBA Program, Elective courses. In 1994, he was named by the Utah Society of CPAs as the recipient of their Outstanding Educator Award. He has been a very active participant in professional tax education, having taught for a number of accounting firms.

In addition to his impressive teaching credentials, he has a strong research record and has served as a co-author of a number of textbooks and monographs. His monograph "Tax Research Techniques," *Tax Research Study No. 5* with Ray M. Sommerfeld was published in 1976 and represented a major contribution to tax education. That study is in its third revision.

For one who did not speak English until around age 19 or 20, Fred Streuling's record of accomplishments in tax education is especially remarkable and reflects his hard work and positive attitude. He is an individual who is held in high regard by all those who come in contact with him and is truly a most deserving recipient of the Ray M. Sommerfeld Outstanding Educator Award.

At the ATA luncheon, Arthur Gordon from Ernst & Young presented Fred with a smaller version of the glass sculpture originally presented to Ray Sommerfeld as the first winner of the award. In addition to providing the sculpture, the Ernst & Young Foundation has presented a \$5,000 scholarship to Brigham Young University, the university selected by Fred.

**The 1995/1996 Awards
Committee is soliciting
nominees for the
RAY M. SOMMERFELD
OUTSTANDING TAX
EDUCATOR AWARD**

Please submit appropriate support and documentation for your nominee(s) to the Chair of the ATA Awards Committee:

Professor Edward E. Milam
School of Accountancy
381 McCool, P.O. Drawer EF
Mississippi State University
Mississippi State, MS 39762

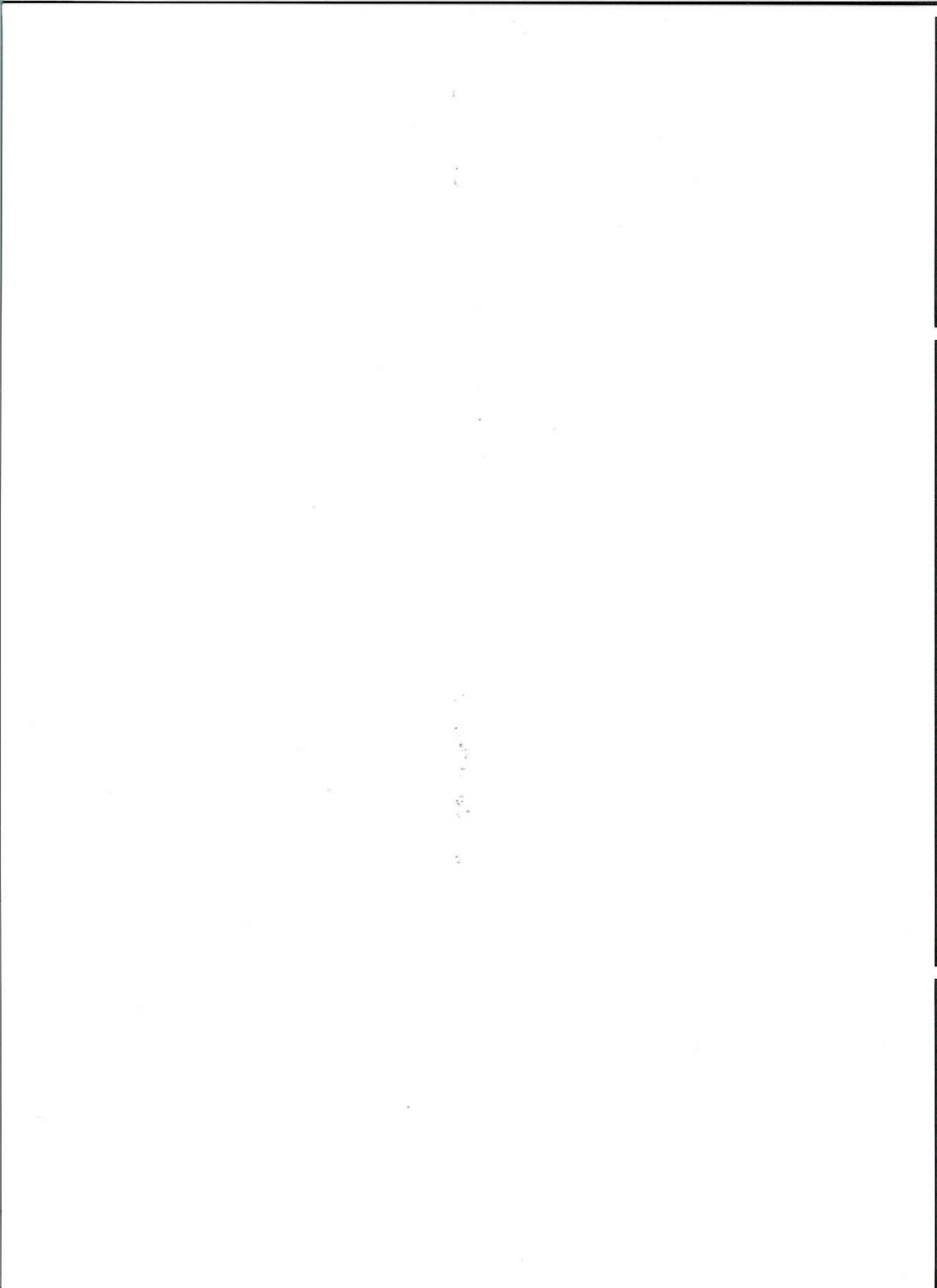
Nomination Deadline:
January 15, 1996

**ATA HOME PAGE
NEWSLETTER**

The ATA Home Page is currently under construction at Northeastern University. The current ATA Deputy Web Master is Thomas Omer. The address for the ATA page is <http://omer.cba.neu.edu:8001/ATA>. The organization and content of the page are still being discussed but information about ATA Officers and Trustees, *JATA*, some ATA announcements, 1995-1996 Committees and Chairs, and the ATA Teaching Resource Committee is currently available. Content issues that are currently being discussed include links to ATA member home pages, links to other tax resources, necessary disclaimers for information on the page, job listings, and teaching materials offered by tax faculty.

The Page is set up to allow members to communicate their comments and ideas about the content and organization of the page. Members can communicate with the Web Master via the "mailto" function provided in most Web Browsers or members can fill out a form in the comment section of the page that is routed directly to the Web Master.

If you have any questions about accessing the Page, Page content, organization, or problems with any of the Page functions, please contact Professor Thomas C. Omer at 617-373-8374 or email Professor Omer at bbuome@omer.cba.neu.edu.





1995 ATA OUTSTANDING SERVICE AWARD



Robert M. Rosen was selected as the second recipient of "The ATA Outstanding Service Award." In making the award at the 1995 ATA luncheon, Allen Ford, Chairman of the 1995 ATA Awards Committee noted: that "The ATA has been fortunate to have a number of practitioner members who have served our organization well, but surely no practitioner has served this organization for such a long period of time and in as many ways as our 1995 award winner."

As a partner with Ernst & Young, Bob Rosen has been extremely active in tax education within the firm, the profession, and most importantly within the ATA. He has played a major role in many of the firm's decisions which have benefited all tax educators. He instituted the Ernst & Young Annual Seminar for Tax Educators and initiated publica-



Left: Allen Ford and Right: Robert M. Rosen

tion of the **E&Y Guide to Tax Education**.

One of the original goals of the ATA was to generate more interaction between tax academicians and tax practitioners. Bob has certainly helped the organization achieve that goal. He instituted a policy of distributing practitioner-developed tax materials

to schools for instructors' uses in teaching tax courses.

He has served as a Trustee, an Officer, and as chair of three different committees in addition to serving on many other committees. Although Bob is supposedly retired, he is still working for the ATA, seeking a position for the ATA on the IRS Commissioner's Advisory Group, a project started by the ATA in 1979.

Rosen received a B.B.A. from City College of New York, a LL.B. from the Brooklyn Law School, and a LL.M (Taxation) from New York University. He has been a partner with Ernst & Young since 1974. He was National Director of Tax Quality Control for the firm from 1990 until March 1994 when he announced his intention to retire from the firm.

Bob was honored at the ATA luncheon held in conjunction with the American Accounting Association's meeting in Orlando in August, 1995. He was presented with an inscribed clock. Rosen dedicated his winning the award to the late Ray Sommerfeld.

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's duration each (excluding the summer) designed to provide "released 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—University of North Carolina at Chapel Hill, Spring 1989.
- Michael Roberts—University of Alabama, 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 North Carolina-Chapel Hill, Spring 1993.
- Sanjay Gupta—Arizona State University, Fall 1993.
- Daniel Murphy—University of Tennessee, Fall 1993.
- Peter Frischmann—University of Wisconsin-Madison, Fall 1994.
- Cynthia Vines—University of Arizona, Spring 1995.
- Bryan Cloyd—University of Texas at Austin, Fall 1995.
- Brian Spilker—Brigham Young University, Spring 1996.

For the Fall 1996 and Spring 1997 semesters, the application deadline is March 29, 1996 with the winners announced by May 17, 1996.

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

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

The 1995/96 Awards Committee is soliciting nominees for the ATA OUTSTANDING SERVICE AWARD

Please submit appropriate support and documentation for your nominee(s) to the Chair of the ATA Awards Committee:

Professor Edward E. Milam
School of Accountancy
381 McCool, P.O. Drawer EF
Mississippi State University
Mississippi State, MS 39762

Nomination Deadline:
January 15, 1996

**CALL FOR SUBMISSIONS
ATA/Arthur Andersen
Awards for Teaching
Innovations**

The ATA/AA Teaching Innovations Awards Committee would like to encourage ATA members to submit materials for the Committee's consideration for the 1995-1996 awards to be presented at the AAA Annual Meeting in Chicago next August. Annual monetary awards may be made in two categories:

1. Innovations in introductory tax courses (the first or second tax course in any undergraduate or graduate accounting or business curriculum), and
2. Innovations in advanced tax courses (either required or elective courses for which an introductory tax course is a prerequisite and which are offered in any undergraduate or graduate accounting business curriculum).

The primary objective of the award is to encourage creativity and experimentation with new and unusual ideas. Submissions could include, but are not limited to, the following:

- * A new framework or paradigm on which the organization of a course is based,
- * A creative use of a learning technique or methodology,
- * The use of original cases or other course materials designed by the instructor,
- * An experiment in group learning or problem solving, or
- * Integration of nontechnical issues (ethics, communication skills, etc.) into the tax curriculum.

Eligibility and Submission Requirements

Only ATA members are eligible to submit an innovation to the Committee. If a single innovation is submitted by multiple authors, at least one author must be an ATA member. To be eligible, an innovation must have been used in a course that the author has taught or is currently teaching. If the subject matter of the course is not primarily tax, the innovation is eligible only if the tax module or component of the course is at least one-third of the course content as clearly indicated by the course syllabus. Textbooks, portions thereof, or supplementary textbook materials for which the author is receiving or has received royalties are ineligible.

1994-1995 ATA/ARTHUR ANDERSEN TEACHING INNOVATION AWARD



Left: Howard Engle (Arthur Andersen), Center: James E. Parker, and Right: Dan Hollingsworth.

The winner of the 1994-1995 ATA/Arthur Andersen Teaching Innovation Awards was "Using an Electronic Tutorial in Advance Tax Accounting," by James E. Parker from the University of Missouri-Columbia. Mr. Howard Engle of Arthur Andersen presented the award winner with a check for \$2,500 and an engraved plaque during the ATA luncheon in Orlando. Arthur Andersen also funded the travel of the award winner to the AAA Annual Meeting. The ATA congratulates Professor Parker on his valuable contribution to tax education.

By submitting an innovation, an author is indicating his or her willingness to accept the award in person and to present the winning innovation as part of a workshop in conjunction with a meeting of the ATA. Arthur Andersen will fund an appropriate amount of travel costs for award winners. Authors must also agree to allow the ATA to disseminate information describing award-winning innovations to the membership.

Submissions to the Committee should consist of **three** copies of the following items:

- 1) A **title page** including the title/description of the innovation, name(s) of submitting author(s) affiliation, author(s) address and phone numbers (office, home, and fax). The title page is the only page that should contain the name(s) and affiliation(s) of the author(s).
- 2) A **summary** (limited to seven pages) of the innovation that includes:
 - a) A description of the course in which the innovation was used,
 - b) The number and type of students enrolled in the course,
 - c) The relationship of the course to the institution's accounting or business curriculum,
 - d) The unique features of the innovation,
 - e) The pedagogical objective of the innovation and the extent to which these objectives were met,

- f) The extent to which the innovation is transferrable (i.e., can be used by other instructors at other academic institutions),
 - g) The approximate amount of course time (in and out of class) devoted to the innovation and the extent the use of this time necessitated reductions in substantive course material coverage, and
 - h) Information on the technical tax topic covered.
- 3) A syllabus for the course in which the innovation was used.
 - 4) Any appropriate **supporting documentation** (limited to ten pages), including course evaluations and printed or audio/visual materials used.
 - 5) If appropriate, include accounts of the impact of the innovation on students not registered for the course or on academic colleagues with regards to the course.

Submissions must be postmarked on or before January 15, 1996. Please send your submission to:

Professor Dan Hollingsworth
Department of Accounting and
Business Law
BU Box 98002
Baylor University
Waco, TX 76798
Phone: (817) 755-3536



AMERICAN TAXATION ASSOCIATION 1995-1996 COMMITTEES



ATA/AA Teaching Innovations Awards Committee

Dan Hollingsworth (Chair), Baylor University
 Barry Arlinghaus, Miami University
 Julie Collins, University of North Carolina at Chapel Hill
 Tonya Flesher, University of Mississippi
 Timothy Fogarty, Case Western Reserve University
 Kevin Misiewicz, University of Notre Dame
 Edward Schnee, University of Alabama
 Deborah Thomas, University of Arkansas

Charge:

1. Solicit applications from ATA members.
2. Select the winners and notify the ATA President and the Dean and Department Chair at the winners' institutions.
3. Arrange for a panel discussion or workshop at the AAA Annual Meeting or the ATA Mid-Year Meeting at which the award winners will present their innovations.
4. Investigate publication of abstracts of the award-winning innovations in *JATA*.
5. Arrange for printing of award-winning materials for distribution to the ATA's members.
6. Arrange for the plaques, award checks, and presentations by an AAA representative or a committee member at the 1996 ATA Annual Meeting luncheon.

ATA/PW Doctoral Dissertation Award Committee

Susan Anderson (Chair), University of North Carolina at Greensboro
 Hughlene Burton, San Jose State University
 Caroline Craig, Illinois State University
 Sanjay Gupta, Arizona State University
 David Hulse, University of Kentucky
 Haroldene Wunder, California State University, Sacramento
 Ron Worsham, Brigham Young University

Charge:

1. Review solicitation and selection guidelines (formalized in 1992-1993 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 1996 ATA Annual Meeting luncheon.

ATA Tax Manuscript Award Committee

Robert Ricketts (Chair), Texas Tech University
 Peggy Hite, Indiana University
 Janet Meade, University of Houston
 Diane Riordan, James Madison University
 Mark Solomon, Walsh College
 Brian Spilker, Brigham Young University
 Toby Stock, University of Colorado at Boulder

Charge:

1. Review solicitation and selection guidelines (formalized in 1992-1993 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 1996 ATA Annual Meeting luncheon.

Curriculum Issues Committee

Cherie O'Neil (Chair), University of South Florida
 Faye Bradwick, Indiana University, Pennsylvania
 Pete Dillaway, New Mexico State University
 Jack Fay, Stetson University
 Karen Fortin, University of Baltimore
 Bud Lacy, Oklahoma State University
 Hyng Cheol Lee, Mokpo National University-Korea
 Kathleen Sinning, Western Michigan University

Caroline Stobel, University of South Carolina
 Gail Wright, Albright College

Charge:

1. 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.
2. Work with the Teaching Resources Committee to establish a data base of syllabi for alternative tax course structures.
3. Work with either the Mid-Year Program Committee or the Annual Program Committee to present committee findings at either the Mid-Year Meeting or the Annual Meeting.
4. Devise a means for making the committee's recommendations and information from the data base available to interested members.

Annual Meeting Program Committee

John Robinson (Chair), University of Texas at Austin
 Jane Burns, Texas Tech University
 Bryan Cloyd, University of Texas at Austin
 Terry Crain, University of Oklahoma
 Lou Curry, University of Texas at San Antonio
 Carol Fischer, St. Bonaventure University
 Joey Hagan, Louisiana State University
 Kaye Newberry, James Madison University
 Michael Roberts, University of Alabama
 Ananth Seetharaman, Saint Louis University
 Marty Wartick (Vice-Chair), University of Missouri-St. Louis

Charge:

1. Coordinate the committee's efforts with the AAA Annual Program Committee and investigate the

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1995-1996 Committees

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possibility of joint sessions with other AAA sections and with national tax organizations.

2. Review solicitation and selection guidelines for papers to be presented, panel discussions, session chairpersons, and the luncheon speaker.
3. Solicit papers for presentation, panel topics and panelists, and luncheon speaker nominations. Consider the AAA's annual program theme in making decisions.
4. Select papers, speakers, moderators, and discussants for the 1996 annual program.
5. Arrange all program details, including time and room assignments, video and audio equipment, luncheon menu, speaker's gift or honorarium, and display of ATA publications and membership material. Coordinate these activities with the ATA membership committee and the various ATA awards committees.
6. Prepare and distribute the 1996 ATA Annual Meeting Blue Book at the 1996 Annual Meeting.

Awards Committee

Edward Milam (Chair), Mississippi State University
James Hasselback, Florida State University
Susan Nordhauser, University of Texas at San Antonio
James Parker, University of Missouri-Columbia
Boyd Randall, Brigham Young University
Stan Smith, Price Waterhouse

Charge:

1. Solicit nominations from the membership for the Ray M. Sommerfeld Outstanding Educator Award and the ATA Outstanding Service Award.
2. Select the award recipients, if any, and notify the ATA President.
3. Arrange for the awards and presentation of the awards by a committee member at the 1996 Annual Meeting luncheon.

Complexity Reduction Subcommittee

Don Samelson (Chair), Moorhead State University
Michael Brown, Abilene Christian University
Gregory Carnes, Northern Illinois University
Betty Challis, University of Wyoming
Phillip Frese, Quinnipiac College
Leonard Goodman, Rutgers University
Karen Lanese, University of Tennessee at Chattanooga
John McGowan, St. Louis University
Philip Mulvihill, National University, San Diego
Tony Wilson, Delta State University

Charge:

1. Develop at least one response to proposed legislation or regulations to be submitted to the appropriate body during the year.
2. Continue to work on complexity reduction issues involving independent contractors, low-income taxpayers, Schedule C, child care, and the earned income credit.
3. Consider submitting the committee response to an appropriate journal or other publication.
4. Encourage technical and/or policy research in your area.
5. Recommend, and in conjunction with the President, establish new task forces to respond to developments in your area.

Computer Resources Committee

Jack Kramer (Co-Chair), University of Florida
Jerry Stern (Co-Chair), Indiana University
Ken Anderson, University of Tennessee (ad hoc member)
Anthony Falgiani, Western Illinois University
Michael Harkness, University of South Florida
Marguerite Hutton, Western Washington University
Robert Michaelsen, University of North Texas
Tom Omer, Northeastern University
Ron Ross, Georgetown University
Ronald Tidd, Syracuse University
Len Weld, University of Texas at Tyler
Will Yancey, Texas Christian University

Charge:

1. Continue to be involved with helping ATA members to compete successfully for NCAIR grants. Publicize in the newsletter information on funded grant proposals.
2. Keep abreast of technology for classroom application.
3. Encourage the development of prototypes of computer-assisted instructional materials that can be used as substitutes for in-class coverage of tax topics.
4. Accumulate examples of computer-based class projects developed by ATA members that will be made available to the membership for cost on an as-requested basis.
5. Conduct a survey of the ATA membership to determine computer, software, and CD-Rom usage in the classroom.
6. Assist **JATA** software editor in obtaining software reviews.
7. Publicize the accomplishments of the committee in the ATA newsletter.
8. Develop and place into operation an ATA Home Page which will interface with the AAA's Home Page.
9. Develop a list of initial items to be included on the ATA's Home Page.
10. Develop procedures for making changes to the ATA's Home Page.
11. Develop procedures for obtaining and periodically disseminating information about use of the ATA's Home Page.
12. Design a session on Computers and Technology for the ACIPA's Graduate Tax Symposium in Seattle in June, 1996.

Concerns of New Tax Faculty

Douglas Shackelford (Chair), University of North Carolina at Chapel Hill
Anne Christensen, Portland State University
Andrew Cuccia, University of Illinois
Allen Ford, University of Kansas
Edward Maydew, University of Chicago
Thomas Porcano, Miami University-Ohio

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