

1995-1996 Committees

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Sue Porter, University of Texas at Austin
Susan Rhame, Austin College
Cynthia Vines, University of Arizona
(Liaison with Mid-Year Program Committee)

Charge:

1. Explore ways the ATA can better meet the needs of assistant professors and make recommendations to the Officers and Trustees.
2. Work with Mid-Year Program Committee to address concerns of new tax faculty at the 1996 Mid-Year Meeting.
3. Contact the Chairperson of the AAA New Faculty Consortium and obtain names of tax faculty invited to the Consortium (and those new faculty who are eligible but could not attend Consortium. Write letters to new faculty inviting them to join ATA and to attend Mid-Year Meeting. Work with Membership Committee to obtain necessary membership forms and information on ATA.
4. Contact other AAA sections to determine what they are doing to encourage new faculty to join.
5. Send letters to new tax faculty listed in Hasselback directory to encourage them to join ATA. Include membership forms.

Corporate Tax Policy Subcommittee

Stewart Karlinsky, (Chair), San Jose State University
Debra Callihan, Virginia Tech
Brian Greenstein, Seton Hall University
Robert Kozub, University of Wisconsin-Milwaukee
Richard Leaman, University of Denver
Mark Segal, University of South Alabama
Michelle Wingate, University of Colorado at Denver

Charge:

1. Develop at least one response to proposed legislation or regulation to be submitted to the appropriate body during the year.

2. Consider submitting the committee response to an appropriate journal or other publication.
3. Encourage technical and/or policy research in your area.
4. Recommend, and in conjunction with the President, establish new task forces to respond to developments in your area.

Family Tax Policy Subcommittee

John Beehler, (Chair), University of Texas at Arlington
Barry Broden, University of Hartford
Steven Dilley, Michigan State University
J.D. Golub
Jill Martin, Georgia Southern University
David Maloney, University of Virginia
Paul Streer, University of Georgia
Raymond Zimmerman, University of Texas at El Paso

Charge:

1. Develop at least one response to proposed legislation or regulation to be submitted to the appropriate body during the year. Coordinate your activities with those of the Complexity Reduction Policy Subcommittee.
2. Consider submitting the committee response to an appropriate journal or other publication.
3. Encourage technical and/or policy research in your area.
4. Develop a list of current tax policy issues or issues being litigated and denote where these are (or should be) covered in the curriculum.
5. Collect syllabi for courses (other than for introductory tax) that address family tax issues.
6. Develop a list of reference books or articles in the family tax planning area that would be useful for instructional purposes.
7. Develop a list of software addressing family tax planning issues that would be useful for instructional use and determine the prices of such software for educational use.
8. Recommend, and in conjunction with the President, establish new task forces to respond to developments in your area.

Flow-Through Entities Policy Subcommittee

James Hamill (Chair), University of New Mexico
Larry Crumbly, Texas A&M University
Cheryl Cruz, California State University, Los Angeles
Ken Heller, George Mason University
Charles K. Moore, University of Akron
Joey Styron, Augusta College
Bill Terando, University of Notre Dame
Kathleen K. Wright, California State University, Hayward

Charge:

1. Develop at least one response to proposed legislation or regulation to be submitted to the appropriate body during the year.
2. Consider submitting the committee response to an appropriate journal or other publication.
3. Encourage technical and/or policy research in your area.
4. Recommend and in conjunction with the President, establish new task forces to respond to developments in your area.
5. Monitor developments in the LLC area and respond where appropriate.

International Tax Policy Subcommittee

David Harris (Chair), Penn State University
Thomas McGhee, Texas A&M University
A. Osh Elnaggar, Indiana Purdue University
Steven Solcher, NW Oklahoma State University
Ernest Larkins, Georgia State University

Charge:

1. Develop at least one response to proposed legislation or regulation to be submitted to the appropriate body during the year.
2. Make recommendations on major transfer pricing problems.
3. Explore the feasibility of requiring consolidated worldwide tax returns.

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4. Explore complete change in computation of corporate alternative minimum tax so as to include a return on assets as taxable income base.
5. Consider submitting the committee responses to appropriate journals or other publications.

Membership Committee

Mark Higgins (Chair), University of Rhode Island
Barry Greenwald, Missouri West State College
Judith Sage, Governors State University
Raymond Wacker, Southern Illinois University
Grover Cleveland, St. Cloud State University
Bobbie Martindale, Dallas Baptist University
Paul Shoemaker, University of Nebraska

Charge:

1. Review activities of prior committees.
2. Identify target groups with potential ATA members and provide materials about membership to such groups. Groups might include:
 - a. Graduate students with an interest in taxation;
 - b. Individuals teaching tax courses (including CPE courses and at two-year colleges);
 - c. Members of other tax organizations;
 - d. CPA practitioners specializing in taxation or in recruitment.
3. Consider initiating a policy of exchanging free advertising space with other professional organizations.
4. Ensure that membership information is available for display and distribution at the AAA Annual Meeting and regional meetings. Coordinate this activity with the AAA Annual Program Committee and the Committee on AAA Regional Programs.
5. Obtain information from Accounting Department Chairpersons and/or tax faculty concerning positions, and possible positions, in

taxation and publicize the availability of such information in the ATA Newsletter. Solicit information about persons interested in entry-level tax positions and develop a procedure for making such information available to interested parties.

6. Furnish Concerns of New Tax Faculty Committee with membership forms for ATA (obtain from AAA).
7. Redesign ATA membership brochure.

Mid-Year Meeting Program Committee

Shirley Dennis-Escoffier (Chair), University of Miami
David Davidson, California State University, Long Beach
Amy Dunbar, University of Iowa
Pat Eason, University of North Florida
Art Gordon, Ernst & Young, New York
Terri Gutierrez, University of North Colorado
Phil Harmelink, University of New Orleans
Carla Hayn, University of California, Irvine
Beth Kern, Indiana University at South Bend
Sandy Kramer, University of Florida
Daniel Murphy, University of Tennessee
Terry Shevlin, University of Washington
John Strefeler, University of Nevada, Reno
Janet Trewin, University of North Texas
Robert Trezevant, University of Southern California
Cynthia Vines, University of Arizona (Liaison with Concerns of New Tax Faculty Committee)
John Wilguess, Oklahoma State University

Charge:

1. Solicit topics for presentation, panel topics and panelists, and luncheon speaker nominations. A luncheon speaker is not mandatory.
2. Review solicitation and selection guidelines for doctoral student paper submissions. Decide whether to have doctoral papers as part of the program.
3. Plan the program for the 1996 Mid-Year Meeting; the meeting should contain both teaching-oriented and research-oriented sessions.

4. Work with JATA Editor to plan details for JATA Conference at Mid-Year Meeting.
5. Select papers, speakers, moderators, and discussants for the 1996 Mid-Year Program.
6. Arrange all program details, including time and room assignments, video and audio equipment, menus, speakers' gifts or honoraria, and display of ATA publications and materials.
7. Promote the meeting at the 1995 Annual Meeting by providing a handout about the meeting.
8. Secure evaluations of meeting components (program, speakers, food, hotel, etc) from attendees at Mid-Year Meeting. Forward summary data to two past Vice Presidents for site selection of 1998 Mid-Year Meeting. Forward summary data to President-Elect for planning 1997 Mid-Year Meeting.
9. Assist the President-Elect in preliminary planning for the 1997 Mid-Year Meeting.

Nominations Committee

Anna Fowler, (Chair) University of Texas at Austin
Barry Arlinghaus, Miami University
Silvia Madeo, University of Missouri-St. Louis
Daniel P. Murphy, University of Tennessee
Caroline Strobel, University of South Carolina

Charge:

1. Review the procedures of prior Nominating Committees.
2. Solicit nominations from the membership (through the newsletter) and from the Board of Trustees for a slate of officers for 1996-1997. They are:
 - a. President-Elect;
 - b. Vice President;
 - c. Vice-President-Elect;
 - d. Secretary;
 - e. Treasurer;
 - f. Three Trustees;
 - g. Members of the Publications Committee (2 positions).
3. Review the ATA activities of members.

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4. Contact prior years' committee chairs to obtain names, and perhaps nominations, of persons who would make good Officers and Trustees.
5. Select the candidates for nomination by April 1, 1996, and notify the 1995-1996 President-Elect of their names.
6. Present the slate to the Board of Trustees at its August 1996 meeting and to the ATA membership at the 1996 ATA Annual Meeting.

Publications Committee

Jeff Gramlich (Chair), University of Hawaii

Susan Anderson, University of North Carolina at Greensboro

Thomas Omer, Northeastern University

Douglas Shackelford, University of North Carolina at Chapel Hill

Patrick Wilkie, George Mason University

Richard Weber, Michigan State University

Tony Curatola, ex officio

Sandra Kramer, ex officio

Charge:

1. Study and report to the President and the Board of Trustees on all matters of concern regarding ATA publications.
2. Recommend one or more nominees for *JATA* Editor-Elect to the Nominations Committee no later than March 1, 1996.
3. Review and make any recommended changes to the Publications Committee Handbook.

Regional Programs Committee

Roby Sawyers (Chair), North Carolina State University

Anne Christensen (Vice-Chair), Portland State University

Ellen Cook, Southwest Louisiana University (Southwest)**

Rick Crosser, Weber State University (Western)**

Paul Davis, University of Baltimore (Mid-Atlantic)*

Harold Goedde, (Mid-Atlantic)**

Tim Krumwiede, Bryant College (Northeast)*

Bruce Lubich, Syracuse University (Northeast)**

Kevin McFarlane, (Southeast)**

Frances McNair, Mississippi State University (Southeast)*

Valerie Milliron, California State University, Chico (West)*

Marsha Puro, Southern Illinois University at Edwardsville (Midwest)*

Bill Raabe, University of Wisconsin (Midwest)**

Pete Salzarulo, Miami University (Ohio)**

Larry Tunnel, New Mexico State University (Southwest)*

Charge:

1. Establish contact with the AAA Regional Vice President and regional program chairs to ensure that the ATA is represented on all regional programs.
2. Assist the Regional Vice President and program chairs in organizing sessions on tax research and tax education issues.
3. Attend regional program planning meetings.
4. Coordinate with any organizations sponsoring pre- and post-meeting seminars at the regional meetings.
5. Assist the Membership Committee in distributing materials about the ATA at the regional meetings.
6. Introduce tax practitioners to the ATA by involving them in planning and presenting some sessions.
7. Publish information about the tax portion of the regional meetings in the Spring ATA Newsletter.
8. Prepare an operating manual concerning duties of the committee chair, vice chair, and committee members.

* Regional chair

** Regional vice chair

Relations with the IRS and Treasury Committee

Robert Rosen (Chair), Ernst & Young, Washington, DC

Larry Garrison, University of Missouri-Kansas City

Robert J. Nagoda, Morgan State University

John Price, University of North Texas

Roxanne M. Spindle, Virginia Commonwealth University

Charge:

1. Identify IRS, Treasury, and Congressional officials who would be interested in ATA members' research.
2. Determine an appropriate method for communicating ATA members' research to interested officials.
3. Contact IRS and Treasury officials to identify research topics that it would be helpful for members to pursue. Where relevant, communicate information concerning research topics to the Tax Policy Research Oversight Committee.
4. Locate and publicize tax faculty residencies that are available with federal agencies.
5. Propose a technique to the Board of Trustees for choosing an ATA nominee to the Commissioner's Advisory Group.
6. Report the committee's activities in the ATA Newsletter.

Research Resources and Methodologies Committee

Frances Ayres (Chair), University of Oklahoma

John Everett, Virginia Commonwealth University

Dennis Lassila, Texas A & M University

Alan Macnaughton, University of Waterloo

John McGowan, Saint Louis University

Adrienne Slaymaker, University of Windsor

Roselyn Morris, Southwest Texas State University

Janet Tillinger, Texas A&M University

Richard Walter, University of Louisville

Peter Westort, Clarkson University

Charge:

1. Complete the research methodology monograph on behavioral tax research.
2. Plan and administer a research session at the ATA 1996 Mid-Year Meeting; coordinate this activity with the Chair of the Mid-Year Meeting Program Committee, who will oversee the activity.
3. Develop a proposal for a half-day research program for the AAA's 1996 annual meeting. Develop,

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- administer, and present such program. Coordinate efforts with Annual Meeting Program Committee.
4. Maintain TAXRES (the E-mail tax bibliography), publicize its existence, and encourage its use.
 5. Report the committee's activities in the ATA Newsletter.

Tax Accounting Policy Subcommittee

Gene Seago, (Chair) Virginia Tech
John Barrack, University of Georgia
Frederick Jacobs, University of Minnesota
Tim Rupert, Northeastern University
Judyth Swingen, University of Rochester

Charge:

1. Develop at least one response to proposed legislation or regulation to be submitted to the appropriate body during the year.
2. Consider submitting the committee response to an appropriate journal or other publication.
3. Encourage technical and/or policy research in your area.
4. Recommend in, and conjunction with the President, establish new task forces to respond to developments in your area.

Tax Policy Research Oversight Committee

Ken Orbach (Chair), Florida Atlantic University
Richard Boley, University of North Texas
Richard Weber, Michigan State University
John Tripp, University of Denver

Charge:

1. Monitor legislative and regulatory activity for the purposes of identifying topics for consideration by the tax policy subcommittees.
2. Recommend items for consideration to the subcommittees and advise the ATA President of the recommended items.
3. Review and approve the statements and pronouncements of the policy subcommittees under the normal review policy but, when necessary, implement the expedited review and approval process.

Teaching Resources Committee

Jack Robison, (Chair), California Polytechnic State University, San Luis Obispo
Dale Flesher, University of Mississippi
Robert Garner, Brigham Young
Douglas Barney, Indiana University Southeast
Sue Gately, Texas Tech University
Steve Colburn, University of Maine
James Smith, College of William and Mary
Tom Dalton, University of San Diego
Susan Stiner, Villanova University
Richard Davis, Selinsgrove, PA.
James Trebby, Marquette University
Susan Weihrich, Seattle University

Charge:

1. Continue the efforts of the Volunteers for Teaching Consultants Program begun in 1994 (sharing syllabi, selecting texts, consulting on technology).
2. Work with 1995-1996 Mid-Year Meeting Program Committee to ensure that a session on teaching is presented at the Mid-Year Meeting in New Orleans.
3. Work with Research Resources and Methodologies Committee to share information on TAXRES.
4. Publish list of volunteers and resources to be shared in ATA Spring 1996 Newsletter.

TAX SITES ON THE WORLDWIDE WEB

ATA members Dennis Schmidt, Roxanne Spindle, and Will Yancey, together with Richard Coppins, an Information Systems professor, have written several articles on tax information sites on the Worldwide Web. Other ATA members may find these articles useful in developing their own Web pages.

The first article, "Worldwide Web: The Latest Tax Resource on the Information Superhighway," appeared in the August 1995 issue of *The Journal of Taxation*, pp. 108-118. This article was reprinted with minor changes in the August 1995 issue of *Taxation For Accountants*, pp. 93-107. The third article, "A Tax Lawyer's Guide to the Worldwide Web," appears in the September/October 1995 issue of *Taxation For Lawyers*, pp. 95-112. The first two articles emphasize sites useful to tax accountants and tax preparers. The third article is more useful to tax attorneys.

Links to the Web sites mentioned in the above articles can also be found in Dennis Schmidt's Home Page:

<http://www.uni.edu/schmidt/bookmark.html>;

or Tom Omer's Home Page:

<http://omer.cba.neu.edu/OtherSites.sendem.html>.

1997 Journal of the American Taxation Association Conference

Request for Papers

The third *Journal of the American Taxation Association* Conference will be held in conjunction with the Association's mid-year meeting during February 1997. The topic of the 1997 conference will be "Tax Policy Research." Papers that address interesting and relevant tax policy issues with direct policy implications will be considered. All research methodologies will be considered (including analytical, behavioral, and experimental).

Research appropriate for this conference would include tax policy issues in but not be limited to the following examples.

1. Alternative tax systems (for example, flat tax systems, value added systems, integrated tax systems).
2. Capital gains taxation.
3. Tax compliance.

4. International tax.
5. State tax.
6. Effectiveness of tax code incentives.

Papers selected for presentation at the Conference will be published in a supplemental issue of the *Journal of the American Taxation Association*. Papers not accepted for the conference will be considered for publication in the *Journal* through the normal review process at the option of the author(s).

Three copies conforming to *JATA's* published preparation and style guidelines should be submitted to the 1996-1997 Editor of *JATA* along with the submission fee (amount still to be determined). Please indicate in the submission letter that the paper is submitted for the Conference. To be considered, papers must be received no later than October 1, 1996.



SUMMARY OF THE AUGUST 15, 1995 COUNCIL MEETING

The By-Laws of the AAA charge the Council with (1) advising the Executive Committee, (2) approving dues changes, and (3) electing four members of the nominating committee that selects nominees for the Association's Executive Committee and four Council Members-at-Large. The Council includes representatives from each Section (one for Sections with 1,000 or less members and two for Sections with more than 1,000 members) Region and Group, members of the Executive Committee, and four Members-at-Large.

A summary of the major items discussed at the August 15, 1995 Council meeting follows.

1. Placement Advertisements

In response to a request at the April 1995 Council meeting, the Executive Committee developed the following policy, which was agreed to by the Council, and will become effective with the first journal issues published in 1996.

For a charge of \$250, nonmembers (departments, universities, organizations, or individuals) can publish one placement advertisement in all three of the Association-wide journals (The Accounting Review, Accounting Horizons, and Issues in Accounting Education). Individual AAA members can place one free personal placement advertisement per year; this advertisement will run in all three Association-wide journals. The advertisement is limited to 100 words.

2. Update on Executive Committee Meeting.

Jerry Weygandt reported the following information from the August 11 and 12 Executive Committee meetings.

- The number of *Issues in Accounting Education* will be increased from two to four annually. To allow the editor sufficient time to publicize and prepare for the change, four issues of *Issues* will be published first in 1997.
- Efforts will be made to help improve dissemination of information on the Securities and Exchange Commission's faculty fellow program.
- The editor of the *Journal of Accountancy* has agreed to begin publishing brief articles summarizing practice-relevant accounting research.
- News was received from the Taiwanese that they have formed an academic accounting association with objectives similar to those of the AAA.

3. Introduction of New Executive Director

Andy Bailey, chairman of the Executive Director Search Committee, summarized the steps in the search process, described the education and previous work experience of the new executive director, and introduced the new executive director, Craig Polhemus.

4. Review of Financial Information

Mary Stone reviewed financial highlights, including the unexpected receipt of a \$50,000 royalty payment.

5. Strategic Planning

Steve Albrecht distributed: (1) a one-page summary of the actions that have already been taken or will be taken to implement the strategic plan, (2) a summary of Section strategic plans, and (3) a list of the action steps assigned to individual Executive Committee members. He also promised to track down missing Section strategic plans that had been mailed but not received. He urged Sections and Regions who had not sent plans to send them to Mary Barth at Stanford University.

6. Discussion of Proposed Bylaws Amendments

Professors David Cooper, Jesse Dillard, Marilyn Neimark, Tony Puxty (recently deceased), Tony Tinker and Paul Williams have secured the 100 signatures necessary to bring three proposals for Bylaws amendments to the general membership for a vote. The proposals have been reviewed by the Association's Bylaws Committee and passed on to the Executive Committee and Council. A summary of the Council's comments on these proposals follows. Because the comments reflect the views of different members of Council, some comments are contradictory. Because some comments were made by several members, no attempt is made to attribute comments to individual members. A brief statement of each proposal is given at the beginning of each set of comments. The full-text of each of the proposals is available from Debbie Gardner at the AAA's Sarasota office.

Proposal 1—*To permit members to select Section journals as well as Association-wide journals as part of overall Association dues.*

Discussion of this proposal included philosophical issues and control issues, as well as a question of the potential effect on Sections.

- The AAA *Policies & Procedures Manual* presently states that nonsection members can purchase Section publications "at a reasonable cost."
- The logical link between Association dues and Association-wide journals is clear, while the link between Association dues and Section journals is not.
- The proposal departs from the idea that at least one of the Association-wide journals would be of interest to every member. The *Accounting Education News* would become the only mechanism for disseminating placement ads and other information that needs to be distributed to all members. Members disagreed whether it would matter to department chairs and others whether ads were published in journals that would become bound periodicals or in the *AEN*, which one member likened to the *Chronicle of Higher Education*.
- The proposed change would expose Sections to greater uncertainty and potential loss of control. Uncertainty would increase because some members might choose a Section journal as the one to accompany their Associa-

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tion dues without joining the Section. Some members argued that maintaining incentives for Section membership was important because of the volume of editorial and other work requiring the volunteer efforts of Section members.

- e. The proposed change could reduce Section membership and revenues. Transfer schemes could be designed to transfer any savings from producing fewer Association-wide journals to the Sections. However, the transferred Association-wide savings would be less than the foregone Section dues.
- f. The proposed change could lead to long-run increases in Section membership if nonmember-purchasers of Section journals could be converted into members.
- g. The proposed change could lead to greater centralization of Section publishing activities and therefore a loss of control for the Sections.
- h. A member of the Accounting, Behavior & Organizations Section predicted that members of the Section would vote for proposal one.

Proposal 2—To include a statement in the Association Bylaws allowing the creation of sections with as few as 50 members and removal of the minimum dues restriction.

This proposal prompted comments about the allocation of resources and votes.

- a. Smaller Sections would allow more Association members to be members of Council.
- b. There are several small groups (e.g., the Chinese-American professors and the Accounting Historians) that are given meeting rooms at annual and regional meetings on a space available basis.
- c. The current 400-member requirement for forming a Section was characterized as reasonable because it requires that approximately five percent of the Association's members share the interests of the Section.
- d. A minimum of 50 (< 1 percent) was described as too small because it would cause logistical problems at regional and national meetings with concurrent sessions. With an increased number of Sections, it is likely that not all sections would be able to have sessions on each year's annual and regional meetings. It also would increase the amount spent on Council meetings and Section-related overhead costs which are currently not allocated to the Sections.
- e. The AAA *Policies & Procedures Manual*, not the Bylaws, contains the statement about a minimum of 400-members to form a Section. Because the *Policies & Procedures Manual* can be changed by action of the Executive Committee and Council while changes in the Bylaws must be approved by a vote of the membership, inserting a minimum number of petitioners for Section formation in the Bylaws would make future changes more difficult.
- f. The proposal would give the same number of votes on Council to a Section of 50 as it would to one of 1000.
- g. The change could lead to game playing and would provide incentives for larger Sections to break into sub-units of 50, each with a seat on Council.

- h. The Executive Director stated he could not recall the 400-member limit having been an impediment to any group of individuals seeking to form a Section.

Proposal 3—To replace the Nominating Committee with a Committee of Elections that would oversee competitive elections, with nominations by petition.

This proposal raised issues of equity, politics, and process.

- a. Under current guidelines, the Nominating Committee is elected at the April Council meeting. It includes four Association members (who need not be Council members) elected by Council and the three most recent past presidents willing and able to serve. Although there is no formal requirement, the present Nominating Committee considers a potential nominee's qualifications and prior service to the Association. Other nominations, supported by a petition with 100 member signatures per nomination, can be provided by members 45 days prior to the beginning of the annual meeting.
- b. The proposed nominating approach would reconstitute the Nominating Committee as a Committee on Elections, composed of the three most recent past presidents willing and able to serve and two members elected by the Council. The Committee would call for nominations from the membership of the Association. Each nomination would need to be supported by a petition with the signatures of 50 Association members. This approach would allow opportunities for members who might be unlikely to be considered under the current rules.
- c. The proposal would significantly diminish Council's role in choosing Association officers.
- d. The prospect of required solicitation of signatures and campaigning may deter some able candidates from running.
- e. The proposal would provide incentives for larger Sections to run slates each year.
- f. The proposal leaves several questions unanswered, including how a winner would be identified and whether an unlimited number of nominees could be put on the ballot. However, it raises questions about other issues, such as mail versus business meeting balloting, that may need to be considered.
- g. The current process works and is efficient but may not be perceived by some as completely democratic.
- h. Having the vote at the annual meeting would allow those who put forth the effort to get to the annual meeting, the right to choose the Association's officers. However, it would disenfranchise those who could not afford to attend the meeting.
- i. The potential for block voting is not as great for Sections with contested elections or for other academic organizations that have contested elections but do not have sections. The Academy of Management was the one academic organization identified as having both sections and contested elections.

In response to Council members' requests, straw votes on the proposals produced the following results. Yes indicates support for the proposal.

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| | <u>Yes</u> | <u>No</u> | <u>Abstain*</u> | <u>Total Votes</u> |
|------------|------------|-----------|-----------------|--------------------|
| Proposal 1 | 2 | 39 | 2 | 43 |
| Proposal 2 | 1 | 40 | 2 | 43 |
| Proposal 3 | 5 | 36 | 2 | 43 |

*The number of abstentions is one higher than reported at the close of the meeting because of clarification from a member.

Members concerned about the lack of specificity in Proposal 3 but believing that consideration should be given to reviewing the current voting procedure, requested a straw vote on whether the Association should review its voting procedures. The results were 33 yes, 0 no, and 8 abstentions. (The total number of votes is less than 43 because members left the room.)

A vote on whether a ballot containing the proposals should be sent to members during Fall 1995 resulted in 32 yes, 3 against, and 3 abstentions. (Again, the total number of votes is less than 43 because members left the room.)

7. Review of Results: American Society of Association Executives (ASAE) Survey and AAA Member Services Survey

Joe Schultz discussed the results of each survey. Council members requested that the survey results be disseminated to interested AAA members. Results will be placed on the Internet as soon as possible; availability will be advertised in AEN.

8. Spring Council Meeting

The spring Council meeting will be held April 13, 1996 at the Salt Lake City Hilton.

CALL FOR PAPERS 1996 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 Chicago, Illinois, August 14-17, 1995. Papers should be submitted along with the submission form which appears in the *Accounting Education News*. A submission fee of \$15 (U.S.) must accompany each submission and be received by January 12, 1995 in order to be processed. Checks should be made payable to the American Accounting Association.

Papers, suggestions for panel and luncheon speakers should be sent to:

Professor John Robinson
CBA 4M.202
University of Texas at Austin
Austin, TX 78712-1172
Email: j.r.robinson@mail.utexas.edu

MARK YOUR CALENDARS Preparing the Tax Professional for the 21st Century

The 1996 biennial tax education Symposium, cosponsored by the American Institute of Certified Public Accountants and the Washington State Society of CPAs will be held on Friday, June 7 and Saturday, June 8, 1996. The symposium is intended for both practitioners and educators and recommended for 12 hours of CPE credit. The cost of the 1 1/2 day program is \$175 pre-registration and \$200 on site registration at the Crowne Plaza in Seattle, including a lunch and reception.

Topics to be discussed include:

- Educating the Tax Professional: Curriculum, Content and Form; Delivery, Technology and Methodology
- Innovations in Practice Management: Tax Tracks, Life Style Issues, Internships and Paraprofessionals.

For further information write or call the AICPA Meetings and Travel Department, Harborside Financial Center, 201 Plaza III, Jersey City, NJ 07311; (201) 938-3232

CALL FOR PAPERS 1996 ABO Research Conference

The third annual ABO Research Conference will be held on June 24-25, 1996 at the Stardust Hotel in Las Vegas, Nevada. The scope of the conference will be broad and open to all aspects of research into accounting, behavior and organizations. The objective of the conference is to facilitate the interaction and exchange of ideas between the largest possible number of the section's members. The conference will consider behavioral research in all functional areas of accounting. Research papers that reflect the international scope of the ABO section's membership are especially encouraged.

The deadline for submitting papers is December 15, 1995, although authors are encouraged to submit their papers earlier. Only completed papers should be submitted. The submission fee is U.S. \$50 made payable to *Behavioral Research in Accounting*. This charge will be applied to the conference cost for those attending the research conference. Authors should submit four copies of their manuscript (and instrument where applicable) according to the "Instruction to Authors" found in *Behavioral Research on Accounting (BRIA)*. The use of concurrent sessions will allow a wide variety of papers to be accepted for presentation at the conference. It is anticipated that a subset of papers accepted for the conference will be published in a supplemental issue of *BRIA*. However, when submitting a paper, authors have the option to indicate if they prefer to be considered for the conference only, and not for possible publication in *BRIA*. In this case, the paper should have not been published by the conference date.

For additional information, please contact the conference chair, Michael Bamber. Submissions should be sent to:

E. Michael Bamber
J.M. Tull School of Accounting
Terry College of Business
University of Georgia
Athens, GA 30602-6252
Phone: (706) 542-3601
Fax: (706) 542-7196
Email: mbamber@uga.cc.uga.edu



MINUTES OF THE ATA BOARD OF TRUSTEES Annual Meeting August 13, 1995



Board of Trustees Members Present: Silvia Madeo, Debra Hill, Barry Arlinghaus, Betty Jackson, Shirley Dennis-Escoffier, John Everett, Anna Fowler, Jeffrey Gramlich, Phillip Harmelink, Terry Shevlin, and Sandra Kramer. Also present were Edmund Outslay, nominee for President-Elect, and Suzanne Kopplin and Frances Ayres, Trustee nominees.

President Silvia Madeo called the meeting to order at 2:00 P.M. The minutes from the February 24 meeting of the Board at the Mid-Year Meeting in San Antonio were approved.

Treasurer Betty Jackson presented the financial statements for the Mid-Year Meeting. The financial results of that meeting were discussed. Betty Jackson also presented the modified cash basis financial statements reflected in the Blue Book made available to all members at the business meeting. These financial statements show final results for the fiscal year ended August 31, 1994 and estimated numbers for the fiscal year ended August 31, 1995. The reports were discussed and accepted by the Board of Trustees.

The level of membership was next discussed. The annual meeting booklet for the AAA shows that we have 990 regular members plus 69 associate members. To have two seats on council, a section must have 1000 regular members. The 990 count was as of June 30. Debra Hill and Betty Jackson are to verify the membership as of August 31 and notify the Membership Committee if the total is still below 1000.

Vice President Barry Arlinghaus reported on the success of the 1995 Mid-Year Meeting. He then reported that the survey of participants at the 1995 meeting indicated that Phoenix and San Diego were the top two choices for the 1997 meeting. Barry Arlinghaus led a discussion of the pros and cons of the costs and accessibility of the two spots and noted that by scheduling further in advance, we will have wider options. He recommended going out 30 months in choosing sites and recommended Atlanta for 1998. Atlanta was the fourth most popular choice in the survey, is on the East Coast, and was

a very well attended meeting. A motion was made and seconded that Phoenix and San Diego both be investigated for the 1997 meeting and Atlanta be selected for the 1998 meeting. If Phoenix and San Diego are approximately equal in cost, we will go to Phoenix because it was the number one choice of the members surveyed.

Next the Trustees discussed the feasibility of using AAA resources to help us administer the Mid-Year meeting. Some members preferred to retain control over locations because they felt we had been able to negotiate better arrangements than AAA in the past. It was decided that we would have registration fees sent directly to AAA for the 1997 meeting. It is not possible for the 1996 meeting because notices to mail registrations to Betty Jackson have already gone out.

The next topic was the ATA WebPage and the need for a Webmaster. Tom Omer has already begun to develop access to tax materials through his own WebPage and has offered to serve as Webmaster. After a general discussion of what committee should have jurisdiction and what we would like to see become accessible through the Page, it was recommended that Debra Hill appoint a Task Force to study the issue and make recommendation to the Board of Trustees. There will be a report on the HomePage at the 1996 Mid-Year Meeting.

Shirley Dennis-Escoffier reported on the New Orleans Mid-Year Meeting for February 1996. We are required to guarantee 75 percent of the rooms. She noted that we ran out of rooms in 1995, and that she will encourage people to register early because New Orleans will be a hard place to find additional rooms. Last year we had very good attendance by doctoral students. Shirley noted that access to New Orleans may not be as good as to San Antonio and we may therefore have fewer doctoral students in attendance. The *JATA* Conference was initially approved only for two years. Following discussion of the previous conference, it was moved and seconded that we have a third conference in 1997. The motion was unanimously approved.

Silvia Madeo reported on a motion being discussed by the AAA Council that members could select section journals in lieu of the current option of selecting one of the three AAA journals. She noted that the change could reduce the number of ATA members. Another proposal under consideration is that any section could become a member of Council if it has 50 members. All AAA members will be given an opportunity to vote on these issues. Silvia noted that as a percentage of AAA membership, ATA is relatively stable. With falling membership in AAA overall, the 1000 threshold may be too high. In response to a question concerning attendance at this annual meeting, it was noted that 330 ATA members have registered.

Shirley Dennis-Escoffier noted that we may be able to raise some additional funds to offset rising meeting costs by allowing publishers to place an insert in registration packages. She will look into this possibility for the 1996 meeting.

Sandra Kramer reported on the *JATA* conference. She received 13 submissions, lower than expected. She predicted that there will be more this year because the word has been out longer. The topic for the 1997 conference will be Tax Policy. For 1996, we will have a classroom set up for all sessions. The *JATA* Conference will be held in a room designed to accommodate 120. Sandra also reported that the additional issue of *JATA* has not been reflected in our charge for journal subscriptions. It will be changed from \$20 a year to \$10 an issue. She also noted that she would like to find a way to recognize the contributions of editorial board members. A motion was made and passed that plaques would be given to outgoing editorial board members and that the full name of the journal rather than the abbreviation would be engraved on the plaque. A memorial to Ray M. Sommerfeld will be published in the Fall issue of *JATA*.

Ed Outslay reviewed the report of the Publications Committee. He recommended that we publicize avail-



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CALL FOR NOMINATIONS



AAA Award for Innovation in Accounting Education
(Funded by the Ernst & Young Foundation)



The American Accounting Association requests nominations for the Award for Innovation in Accounting Education.

Award Intent

The intent of the award is to encourage innovation and improvement in accounting education. The award will recognize a significant activity, concept, or set of materials. The awardee can be an individual, group of individuals, or institutions.

Award Criteria

The criteria used by the Selection Committee to judge submissions include, but are not limited to:

- innovation;
- educational benefits; and
- adaptability by other educational institutions or to other situations.

Nominations may include, for instance, a set of teaching materials, an overall curriculum or program, a creative instructional strategy, or an insightful teaching approach. The innovation should have been implemented so that evidence of its success can be evaluated.

Nomination letters are encouraged from individuals who are aware of innovative work done by others, as well as from those involved with the innovation. The nomination letters should include the name(s) of the individual or institution involved and a brief description of the innovative work, and be submitted no later than **January 15, 1996**. The Committee will request application materials from nominees.

Award Process

To be considered for the Award for Innovation in Accounting Education, completed application materials must be received from nominees by **February 15, 1996**. Submissions should include seven copies and should contain:

- A brief description of the design, development, implementation, use, and evaluation of the innovation.
- Evidence of the successful results of the innovation, benefits, and adaptability.

Mailing Address

Nomination letters and application materials should be sent to:
Professor Loren Nikolai
School of Accountancy
326 Middlebush Hall
University of Missouri-Columbia
Columbia, MO 65211

Award Presentation

The awardee will be announced in the *Accounting Education News* and presented with the award, which consists of a plaque and \$5,000 at the 1996 AAA Annual Meeting. This award is funded by the Ernst & Young Foundation.

Minutes for the ATA Board of Trustees, August 13, 1995

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ability of some back issues. The issue of compensation for reviewers was raised. AAA policy is that there will be no compensation so we would have to get approval from the Executive Committee. The AAA is currently reevaluating this policy. One issue that has come before AAA is that compensation might help achieve a 60 day turnaround. JATA's turnaround is at 42.8 days now. Discussion of the issue included concerns that if other journals provide compensation, our turnaround might drop and a strong sentiment by some that reviewing is a professional responsibility that should not be compensated. Because the turnaround problem at JATA is not significant and the trustees had mixed feelings about compensating reviewers, no action was taken.

Ken Orbach reported on the achievements of the Tax Policy committee. He also reported that he believed the issues related to procedures for the committee were under control and required no action by the trustees.

A discussion of the necessity of quarterly committee reports to all trustees followed. A consensus was reached that the reports were quite helpful as information to the trustees and as target dates for committees.

John Everett presented the slate of nominees for the Nominations Committee:

President-Elect
Edmund Outslay
Vice President
Shirley Dennis-Escoffier
Trustees
Frances L. Ayres
Suzanne Kopplin
Douglas Shackelford
Publications Committee
Susan Anderson
Patrick Wilkie
JATA Editor-Elect
Terry Shevlin
Associate Editors of JATA
Ken Anderson (Book Reviews)
Mark Higgins (Advertising)

The trustees reviewed the Publications Handbook and suggested revisions. It was moved and approved that revisions to the handbook be accepted. The trustees also reviewed the issue of instituting a Newsletter Editor-Elect position to allow the next editor to work with the current one. It was moved and approved that a Newsletter Editor-Elect be selected by Debra Hill by the time of the 1996 Mid-Year Meeting.

Next Bob Rosen's letter regarding establishing a permanent position on the Commissioner's Advisory Group for an ATA member was discussed. There was unanimous approval for supporting the proposal. Several individuals provided suggested revisions to the letter.

Anna Fowler suggested that we ask the members attending the Business Meeting on Monday to approve a resolution regarding Ray Sommerfeld's contributions to the ATA and tax academicians. The suggestion and the wording of the resolution were wholeheartedly supported by the trustees.

Silvia Madeo reported that Tau Alpha Chi, an honorary society for tax accounting students, wished to make a presentation at the Business Meeting. Following a discussion, it was agreed that the representative could make a brief announcement about the society and how to get in touch with him.

Debra Hill presented her proposed budget for 1995-1996. She noted that she had allocated increased funds for printing membership brochures to replenish our stock and responded to questions.

The meeting adjourned at 4:45 P.M.

1995 BUSINESS MEETING OF THE AMERICAN TAXATION ASSOCIATION

Orlando, Marriott World Center • August 14, 1995

The meeting was called to order by President Silvia Madeo at 10:15 A.M.

President Silvia Madeo announced the death of Ray M. Sommerfeld and read the suggested resolution in honor of his significant contributions to the American Taxation Association, the American Accounting Association, and tax academicians. A motion to accept the resolution was made, seconded, and unanimously approved by the members.

Secretary-Treasurer Betty Jackson presented the minutes of the August 11, 1994 ATA meeting. They were approved by the membership. She then presented the current financial statements and reported that the ATA was in good financial condition.

Sandra Kramer presented the *JATA* Editor's report. She discussed the turnaround and encouraged anyone with any concerns to call her. The 1995 *JATA* Conference issue will soon be sent out. Sandra referred members to the 1996 Mid-Year Meeting and *JATA* Conference booklet available in the back of the room. She encouraged people to submit papers on the topic of the 1996 conference "Taxes and Business Strategy." She also announced that the *JATA* Conference would begin at 1:30 rather than at 10:15 as stated in the tentative program.

Next Sandra Kramer announced that a 1997 *JATA* Conference had been approved by the trustees and that the topic will be issues in tax policy. She provided a nonexclusive list of examples of topics that would be appropriate for this conference: alternative tax systems, capital gains taxation, taxpayer compliance and international tax issues.

Finally, Sandra Kramer announced the two new Associate Editors for *JATA*. Ken Anderson is the new Associate Editor for book reviews and course reviews. Mark Higgins is the new Associate Editor for advertising.

Karen Fortin reported for the Accreditation and Curriculum Issues Committee. She announced that there have been no changes at AACSB and that 174 schools have been accredited. The 150 hour requirement is in effect in six states and will be-

come effective in 26 other states by the beginning of 2001. She thanked Caroline Stroebel for her work on the AICPA's Model Tax Curriculum. She also announced an AICPA pilot program concerning the CPA exam which becomes a closed exam in May 1996. The AICPA hopes to develop a bank of questions and do analyses to see if the questions are measuring what accountants in academics and practice believe they should measure. An AICPA representative will be at the 1996 Mid-Year Meeting to discuss the project.

Frances Ayres reported for the Annual Meeting Program Committee. She thanked her committee and detailed the program. She announced that in response to a suggestion of the New Faculty Committee, the format for the tax sessions had been changed so that two sessions have discussants and two do not. She asked that people provide feedback on their preferences regarding the two formats.

Jerry Stern reported for the Computer Resources Committee. Jack Kramer was chair for the past year and he and Jerry will co-chair for the upcoming year. He announced that a survey has been distributed to determine use of computer related resources. For 1995-96 a survey will be conducted of everyone in the ATA. He announced that the ATA will have a Homepage, with Tom Omer as WebMaster. Tom solicited comments and help in developing the page. Jerry Stern announced that Roxanne Spindle and Will Yancey have articles coming out on using the Internet and would be leading part of the afternoon workshop on using computers in the classroom. He solicited software reviews and noted that Bob Michaelson is a good resource for persons interested in NCAIR grants.

Edward Schnee reported for the Graduate Tax Education Committee. He stated that the committee considered alternatives to replace the Graduate Tax Manuscript Program that had been funded by Ernst & Young. The committee conducted a survey to determine if there are any tax specific scholarships. The survey also asked directors of tax programs

to indicate what types of things might attract more graduate tax students. The results of the survey are that 80% are receiving some type of aid. A quarter of the respondents reported losing at least one student because of insufficient funds. The full results of the survey are available from Ed. The committee submitted a proposal to the Ernst & Young Foundation for 8, \$2500 scholarships. The proposal will be reviewed at the winter meeting.

Peggy Hite reported that the Liaison with CPA Firms Concerning Continuing Education in Tax Committee has been working for about two years but had been running into difficulties because of transitions in the firms. The committee had targeted Big 6 firms and determined that the highest priorities are broad based tax knowledge and communication skills. Just-in-Time learning is quite prevalent with computerized programs being used for special needs, at the time needed. There is a trend toward different training for different individuals based on their needs. Several points were noted: (1) core training is still needed; (2) case method is important; (3) basic courses include entities and tax planning; (4) International and SALT are not offered in the firms until the professional is somewhat advanced; (5) students are coming to the firms with good computer skills and are able to be trained immediately on the firm's own software; (6) more emphasis on general business skills is needed.

Barry Arlinghaus reported on the 1995 Mid-Year Meeting in San Antonio. He thanked all members who attended, Sandra Kramer, and his committee for helping to make the meeting such a success.

Ed Outslay thanked his Publications Committee and announced the following: (1) the Committee has recommended Terry Shevlin as *JATA* Editor Elect to the Nominations Committee; (2) there is only a small inventory of old *JATA* issues; (3) research monographs are sold out; (4) the committee has taken under review two initiatives raised by the New

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1995 Business Meeting

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Faculty Concerns Committee: (a) compensation to reviewers, currently on hold pending a decision on the same issue by the AAA; and (b) publishing working papers.

Doug Shackelford reported that the New Faculty Concerns Committee had determined that new faculty do have one major concern: obtaining tenure. The committee feels that the Mid-Year Meeting is a wonderful opportunity for research interaction and that the JATA Conference was a great success. The committee is concerned about turnaround time and continuing to foster and improve the organization's user friendliness for new faculty. On teaching, new faculty think the teaching consultants program started by Anna Fowler is an excellent resource for making effective teaching easier. The committee also recommended that the nominations committee have one untenured, tenure-track member each year.

Silvia Madeo reported for the Regional Programs committee since Bud Lacy was unable to attend. She gave a brief review of the programs and congratulated the group on their work.

Robert Rosen reported that he is submitting a letter to IRS to encourage designation of a regular position on the Commissioner's Advisory Group for a member of the ATA. He noted that the AICPA, ABA and TEI have such an arrangement and that he thinks it would also be valuable for the ATA. He cautioned that this will be an uphill battle. He also announced that the AICPA Graduate Tax Programs meeting that is held every other year will be in Seattle on June 7. Brochures are available.

Silvia Madeo reported on behalf of Jon Davis for the Research Resources and Methodologies Committee. TAXRES has been merged with the list server, giving access to working papers. The tax research monograph goes to press this month, but will be available electronically in a week.

Michael Moore thanked his committee and called upon the subcommittee chairs to report on their committees' activities. A written report is available. The subcommittees reported the following:

- Cherie O'Neill (Complexity Reduction) reported that Betty Chavez had done work on the classification of employees versus independent contractors. A report is available from Don Samuelson on Schedule C. Schedule C itself was not found to be a complexity issue, but the underlying calculations required are. Recommendations are to simplify auto expense deduction rules, increase Sec. 179 deductions and simplify home office deductions. The subcommittee's proposal on the Earned Income Credit and Child Care went to the oversight committee. A proposal to disqualify a taxpayer from the earned income credit with dividend and interest income in excess of \$2500 was incorporated in the bill. This change would raise a large amount of money. The AICPA objected on the basis of complexity.
- Larry Crumbley reported that the Corporate Tax Policy Subcommittee had written a proposal on Sec. 338 that John Barrack presented to Congress. Several publications have come out of the work.
- John Brozovsky (reporting for Chair Dennis Lassila) announced that the Family Tax Policy Subcommittee compiled a course syllabus with suggested references and software in response to survey requests. These resources have been made available to teaching mentors. Members can contact them for the materials.
- Gary Carter (Tax Accounting Policy) reported that the subcommittee wrote a paper on an error in the economic performance regulations which it submitted to IRS. Upon receiving no response, the subcommittee submitted the article to *Tax Notes* and it was published.
- Michael Moore reported that Jim Hammill's committee on flow-thru entities had written a proposal to simplify the rules for these entities.

John Everett thanked the Nominations Committee for their work. The Committee sent letters requesting nominations, and an announcement was published in the newsletter. The committee reviewed service records, met in San Antonio, and had conference calls to finalize the slate. It was

moved and seconded that the slate be accepted. There being no nominations from the floor, the vote was called and the slate of officers was unanimously elected. Anna Fowler will chair this committee in the upcoming year.

Shirley Dennis-Escoffier announced details of the 1996 Mid-Year Meeting to be held in New Orleans at the Royal Sonesta Hotel. The meeting is immediately following Mardi Gras. She cautioned that rooms will be tight and expensive in New Orleans at that time of year and urged early registration with the hotel. She also noted that the Friday night function will be a reception (with very hearty food) rather than a sit down dinner.

Silvia Madeo reviewed several By-Laws changes. The following changes (with reasons for their suggestion) were approved by the membership: (1) splitting the position of Secretary-Treasurer into two positions (the job has become too big for one person); (2) creating a new position of Vice-President Elect (to get the person who will be responsible for the Mid-Year Meeting involved earlier); (3) stipulation that one position on the nominating committee be reserved for an untenured, tenure-track person.

Silvia Madeo turned the gavel over to incoming president Debra Hill. Debra thanked Silvia for her leadership in the last year. She then mentioned Ray Sommerfeld's death and noted her personal memories of his impact on tax academicians. She stated that she had great affection for the ATA because it is an organization that honors its past while aggressively embracing the future. She feels these beliefs are embodied in her committee assignments in which she tried to achieve a good blend of all members to use all the strengths we have as a group of diverse individuals.

President Debra Hill noted four concerns, all related to involvement in the ATA. First, she noted concern about membership levels hovering around the 1000 mark, significant because 1000 members is the level required to have two seats on AAA Council. Second, she sought active involvement in the nomination process by all members. Third, she would like all members to let her know what committee(s) they would

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1995 Business Meeting

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like to be involved in and stated that there are opportunities for everyone who is interested. Finally, she encouraged everyone to let her and officers and trustees know about any and all concerns so that the ATA can be responsive to its members.

Debra Hill explained her proposed budget and encouraged attendance at the Mid-Year Meeting in New Orleans.

The meeting was adjourned at 11:47 A.M.

TAX MANUSCRIPT AWARD NOMINATIONS

The ATA Manuscript Award Committee is now accepting nominations for the 1995 Tax Manuscript Award. To be eligible, the manuscript must meet the following criteria:

1. At least one of the authors is a member of the ATA;
2. The manuscript is a book, chapter, or journal article published during calendar year 1992, 1993 or 1994.

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

Professor Robert Ricketts
College of Business Administration
Texas Tech University
Lubbock, TX 79409-2101

NOMINATIONS FOR ATA NEWSLETTER EDITOR-ELECT

The Publications Committee seeks nominations for Editor-Elect of *The American Taxation Association Newsletter*. The term of office is 6 months and begins in April 1996. Interested persons should submit a letter expressing their interest by February 15 to:

Professor Jeff Gramlich
Visiting Associate Professor
Department of Accounting
CBA 4M.202
University of Texas at Austin
Austin, TX 78712-1172

Also, persons wishing to nominate someone other than themselves should submit a nominating letter to Jeff by the same date.

THE FOURTH CRITICAL PERSPECTIVES ON ACCOUNTING SYMPOSIUM

Critique and Accounting Change

NEW YORK CITY • St. Moritz on the Park Hotel
Friday, April 26, to Sunday, April 28, 1996
(Springtime in New York!)

Aims, Objectives, Sponsors and Participants:

The Public Interest Section of the American Accounting Association, together with the Critical Perspectives on Accounting Journal is sponsoring the Fourth Critical Perspectives Symposium. The meeting provides a forum for original contributions that examines all issues presently facing accounting professionals, educators and scholars.

CPE Credits and Registration Fee:

Participation in past symposia have earned 16 Continuing Professional Education credits. The early-bird registration fee is \$225 (\$260 after February 8, 1996).

Location and Dates:

The symposium will begin with a reception and registration on Friday evening, and ending early on Sunday afternoon to allow return travel. The registration fee covers the reception, breakfasts, luncheon on Saturday, and all mailing and registration material. Hotel reservations may be made directly at the St. Moritz at: 50 Central Park South, NYC 10019. Tel: (212) 755-5800, Toll Free: (800) 221-4774, FAX: (212) 752-5097. Outside the U.S. call UTEL.

Childcare:

A childcare registry is in the process of being established.

Submission Deadlines and Publication Support:

Completed manuscripts, working papers, abstracts, and panel proposals are welcome; send five (5) copies to Tony Tinker (address below). Internet access is planned. Paper's may be submitted on a 3.5" PC disk. Specify the operating system used (Windows or DOS), and word processor (WordPerfect, Word, etc.). The submission deadline is January 10, 1996. Authors will be advised of the edito-

rial panel's decision within a month of submission, and no later than February 8, 1996. A selection of manuscripts will be published in the sponsoring journals: *Critical Perspectives on Accounting*, *Advances in Public Interest Accounting*, *Accounting, Auditing and Accountability*, and the *Accounting Forum*.

For full registration information, contact:

Professor Tony Tinker
Baruch College-CUNY
Box E-0723

17 Lexington Avenue
New York, NY 10010
U.S.A.

Telephone: (212) 802-6436
FAX: (212) 802-6435

Email: atibb@cunyvm.cuny.edu

Mrs. Athina Koutsoumadi
Conference Secretary
Email: akoutsou@interserv.com

PW CASE STUDIES

We are pleased to announce that the updated versions of the Price Waterhouse Case Studies in Tax, sponsored by the PW Foundation, are now available for distribution. The first six cases were introduced in January 1989, four cases in 1990, and two new cases in each year from 1991 through 1993.

If you wish to order copies of the 1995 instructor manual and/or multiple student copies, the PW Foundation will provide this material free of charge. Please contact Barbara J. Reynoso at (212) 790-4713 to place orders.

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 at Boulder.

SOMMERFELD RESOLUTION

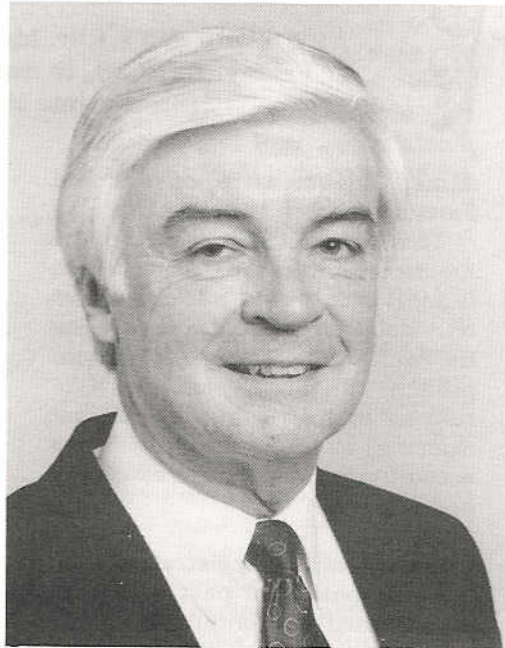
At its August meeting, the ATA Board of Trustees approved the resolution appearing below concerning Professor Ray M. Sommerfeld, who died in a drowning accident on Lake Travis outside Austin, Texas on August 8, 1995. The ATA membership approved the resolution at its Annual Business Meeting.

Inasmuch as Ray M. Sommerfeld was:

- A founding member of the American Taxation Association (ATA),
- The ATA's 1975-76 President, and
- A leader in the creation of its journal

Inasmuch as Ray M. Sommerfeld was:

- A leader in designing and building an academic discipline to pre-



pare students for professional careers in taxation,

- An innovator in designing a conceptual approach to teaching the intricate rules of taxation, and
- A mentor to countless individuals

Inasmuch as Ray M. Sommerfeld was:

- The first recipient of the ATA's Outstanding Tax Educator Award, named in his honor

The Board of Trustees and the membership of the ATA extend deepest sympathy to the Sommerfeld Family.

Adopted Orlando, Florida, August 14, 1995

American Accounting Association

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