

American Taxation Association

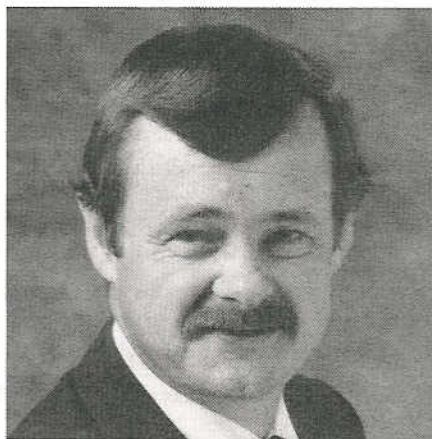
Volume 41, Spring 1997

Brian R. Greenstein, Editor

PRESIDENT'S LETTER

Ah Spring, when thoughts turn to ...the ATA Midyear Meeting and income taxes! I must admit that I am more excited about the Midyear Meeting than I am about income taxes. Perhaps it's because I just finished two weeks of training 300 MSU students how to fill out tax returns in the Volunteer Income Tax Assistance program. I'm hoping we get a few right, or at least close enough for government work.

Dick Weber and his Midyear Meeting Committee have been putting in long hours getting ready for San Diego (I know—Dick's office is three doors down from mine). They have put together an outstanding program. Friday afternoon's current state-of-tax practice session will focus on what new graduates need in their "technology tool boxes" when they leave the university. Those choosing to attend the JATA Conference will hear four stimulating research papers presented by the authors and critiqued by four (or at least three) equally stimulating discussants. This year's papers and their authors are: "The Capital Gains Tax and Stock Market Returns" (Robert Ricketts and Craig White, Texas Tech University); "The Effect of Tax Policy on Charitable Contributions: The Case of Nonitemizing Taxpayers" (Amy Dunbar and John Phillips, University of Iowa); "Transfer Pricing and the Persistent Zero Taxable Income of Foreign-Controlled U.S. Corporations" (Julie Collins and Doug Shackelford, University of North Carolina, and Deen Kemsley, Columbia University); and "Tax Compliance and Audit Policy Implications of Costly False Detection Errors" (Shelley Rhoades, Washington University). Congratulations to the authors and to Terry Shevlin and the



Edmund Outslay, ATA President

JATA Conference Committee for their hard work and diligence.

Saturday's sessions have something for everyone. The Concerns of New Faculty Committee and the Membership Committee have put together a session on balancing research, teaching and service. Debra Hill, Dan Murphy and Toby Stock will be sharing their observations on life in the trenches. Those of you who attended last year's panel discussion on this topic might recall how cathartic it can be (or was for Pat Wilkie, anyway). The Concerns of New Faculty Committee, chaired this year by Ann Christensen, is fast becoming one of our organization's most important and active committees. In addition to presenting a session at the Midyear Meeting, the committee actively encourages new faculty to become involved in the ATA and the Midyear Meeting through correspondence and direct contact. A subcommittee, headed by Tom Porcano, is working with Tom Omer to see if it is feasible to put an ATA Directory on the ATA Homepage. One of the committee's big projects during 1997

will be to help develop and administer a strategic planning survey to ATA members to determine where we are meeting members' needs and where we need to improve. If you have any interest in helping with this project, please let me know. We promise not to use the term "SWOT" in our discussions.

There are several computer-oriented sessions involving Internet applications (beyond ESPN) and using technology in the classroom. Those of us who are still copy-machine-dependent can learn how to navigate the information highway. The computer sessions will be followed by an all-afternoon hands-on computer-fest at San Diego State University, during which participants can surf the World Wide Web (cowabunga) and even build a Webpage.

For those not wanting to "hang ten" on the web, there are several outstanding research sessions, including paper presentations by new faculty, an editor's panel that includes Terry Shevlin and several other tax journal editors, and a panel discussion of emerging research paradigms (RIP, Thomas Kuhn).

Our lunch speaker will be our long-time colleague, Doug Izard, who traded his cushy academic life to become dean of the IRS School of Taxation. He can tell us what real stress is like. Maybe with Commissioner Richardson resigning, Doug can go after the position we all long for (not).

The committees are busy fulfilling their mandates. Thanks again to all who volunteered to serve, especially

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1998 JOURNAL OF THE AMERICAN TAXATION ASSOCIATION CONFERENCE CALL FOR PAPERS*

The fourth *Journal of the American Taxation Association Conference* will be held in conjunction with the Association's Midyear Meeting in February 1998. The topic of the 1998 Conference will be "Multijurisdictional Tax Issues." Papers that address interesting and relevant international, state and/or local tax issues will be considered. All research methodologies will be considered (including analytical, archival, behavioral and experimental).

Research appropriate for this conference would include the role of international, state or local taxes on, but not be limited, to the following decisions:

1. location
2. investment
3. financing
4. compensation
5. organizational form
6. transfer pricing
7. repatriation policy

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).

Papers should be sent to:
Professor Terry Shevlin,
Editor, *JATA*
Department of Accounting
University of Washington
Box 353200
Seattle, WA 98195-3200

Three copies conforming to *JATA's* published preparation and style guidelines should be submitted along with the submission fee of \$25. 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 15, 1997.

*Please share this announcement with any of your colleagues who may be interested.

JAI PRESS IS PLEASED TO ANNOUNCE A NEW JOURNAL *International Journal of Applied Quality Management*

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The principle aim of the proposed *International Journal of Applied Quality Management* is to be an interdisciplinary journal of interest to academicians, practitioners, business decision makers and other policy makers. The scope of the journal will be to cover various aspects of applied quality management decision making, including but not limited to, such topics as: Activity-Based Costing and Management; Total Quality Control and Management; Just-in-Time Systems and Theory of Constraints; Process Re-Engineering; and Performance Measurement.

President's Letter

(Continued from page 1)

those who were willing to be chairs. President-Elect Sandy Kramer has included a Committee Appointment Request Form for next year in this issue. Your timely response will be much appreciated by Sandy. On Sandy's behalf, let me plead for volunteers to chair their Regional Programs committees. This is not a very glamorous job, but one that is important if the ATA is to maintain a presence at the national and regional levels. Interest in regional meetings appears to be on the wane, some of which I am sure is related to the

success of the ATA and other sections' midyear meetings. Marty Wartick tells me that paper submissions to the AAA Annual Meeting are down 25 percent across the board as well.

I hope you got your nominations in for the various ATA awards and officer positions. I apologize for the lateness of the Fall Newsletter. Those of you who remember my days as *JATA* editor were probably not surprised, but this time it was really not my fault (or Brian's). The pictures from the Annual Meeting somehow disappeared into the abyss and did not turn up until November. I did get some nice pictures of people from other

sections, including two individuals from my own department. I'm keeping my fingers crossed on this issue.

As I close, I would like to once again acknowledge Jane Burns on the occasion of her retirement from our profession. Jane was the driving force in creating the Midyear Meeting, which has become the model for all of the other sections to envy and emulate. She has been a positive influence on so many academic careers that it would be impossible to measure her contribution to our profession. We wish you godspeed in all you do in the future, Jane. It has been our privilege to have you in the ATA.

ATA OFFICERS and TRUSTEES (1996-1997)



Sitting

*(from left to right):
Mark Higgins,
Dave Stewart,
Bob Gardner,
Jeff Gramlich
and Fran Ayers.*

Standing

*(from left to right):
Doug Shackelford,
Suzanne Kopplin,
Dick Weber,
Sandy Kramer
and Ed Outslay.*

Not pictured:

*Sanjay Gupta,
Deb Hill
and Steve Limburg.*

ADVANCES IN TAXATION

Editorial Policy and Call for Papers

Advances in Taxation (AIT) is a refereed academic tax journal published annually by JAI Press Inc. Academic articles on any aspect of federal, state, local or international taxation will be considered. These include, but are not limited to, compliance, computer usage, education, law, planning and policy. Interdisciplinary research involving economics, finance or other areas is also encouraged. Acceptable research methods include any analytical, behavioral, descriptive, legal, quantitative, survey or theoretical approach appropriate to the project.

Manuscripts should be readable, relevant and reliable. To be readable, manuscripts must be understandable and concise. To be relevant, manuscripts must be directly related to problems inherent in the system of taxation. To be reliable, conclusions must follow logically from the evidence and arguments presented. Sound research design and execution

are critical for empirical studies. Reasonable assumptions and logical development are essential for theoretical manuscripts.

AIT welcomes comments from readers. Editorial correspondence pertaining to manuscripts should be forwarded to:

Professor Thomas M. Porcano
Department of Accountancy
Richard T. Farmer School of
Business Administration
Miami University
Oxford, OH 45056
Phone: (513) 529-6221
Fax: (513) 529-4740
Email: porcantm@muohio.edu

Three copies of the manuscript along with copies of any instruments (e.g., surveys) and a \$30.00 check made payable to *Advances in Taxation* should be submitted.

See Editorial Policy and Manuscript Form Guidelines in a recent *AIT* volume for additional information regarding manuscript submissions.

NEWSLETTER

DEADLINES

The deadlines for submitting information to the ATA Newsletter are as follows: **Summer 1997 Issue—April 21, 1997**, and **Fall 1997 Issue—September 15, 1997**. Please send information to:

Brian R. Greenstein
Director, Tax and Financial
Planning Programs
W. Paul Stillman School
of Business
Seton Hall University
South Orange, NJ 07079
Phone: (201) 761-9428
Fax: (201) 275-2465
Email: greensbr@lanmail.shu.edu

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 a hard copy of your announcement with a disk to the above address. Alternatively, submissions may be Emailed to greensbr@lanmail.shu.edu.

AMERICAN TAXATION ASSOCIATION 1997-98 Committee Appointment Request

Name _____
 Address _____

Summer Address _____

Phone _____ Summer Phone _____
 Email Address _____ Date of Change _____

1. Expect to attend AAA National Meeting in Dallas, TX? Yes _____ No _____

I hope that most committee members can attend the national meeting and participate in a committee meeting there; attendance is not, however, a prerequisite for appointment to a committee.

2. Expect to attend ATA Midyear Meeting in Atlanta, GA? Yes _____ No _____

3. For each of the committees listed below, indicate your degree of interest in serving by using the key. Leave a blank space for those committees on which you have no interest in serving.

1. *Strongly interested* 2. *Interested* 3. *Mildly interested*

Also, for those committees that you indicated a "1" (*strongly interested*) or a "2" (*interested*), please rank your preferences ("1" equals highest) in the blanks provided.

Committee	Degree of Interest	Rank
A. ATA/AA Teaching Innovations Award	_____	_____
B. ATA/PW Doctoral Dissertation Award	_____	_____
C. ATA Graduate Tax Education	_____	_____
D. ATA Tax Manuscript Award	_____	_____
E. Accreditation and Curriculum Issues	_____	_____
F. Annual Meeting Program	_____	_____
G. Complexity Reduction	_____	_____
H. Computer Resources	_____	_____

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Committee	Degree of Interest	Rank
I. Concerns of New Tax Faculty	_____	_____
J. Corporate Tax Policy	_____	_____
K. Family Tax Policy	_____	_____
L. Flow-Through Entities Policy	_____	_____
M. International Tax Policy	_____	_____
N. Liaison with CPA Firms Concerning Continuing Education in Tax	_____	_____
O. Membership	_____	_____
P. Midyear Meeting Program	_____	_____
Q. Nominations	_____	_____
R. Publications	_____	_____
S. Regional Programs	_____	_____
T. Relations with the IRS and Treasury	_____	_____
U. Research Resources and Methodologies	_____	_____
V. Tax Accounting Policy	_____	_____
W. Tax Policy Research Oversight	_____	_____
X. Teaching Resources Task Force	_____	_____

4. Please list any ATA committees on which you have served in the last five years.

5. What AAA Region are you in? _____

6. Which AAA Regional meetings do you expect to attend in 1998? _____

7. Your suggestions for ATA activities, committees and/or priorities: _____

Thank you for your willingness to participate. Please return this form by May 2, 1997 to:

Sandra Kramer
Fisher School of Accounting
267 Business Building
University of Florida
P.O. Box 117166
Gainesville, FL 32611-7166
Fax: (352) 392-7962
Email: skramer@dale.cba.ufl.edu

PW FELLOWSHIP IN TAX WINNERS

The Price Waterhouse Foundation is pleased to announce the winners of the Fall 1996 and Spring 1997 PW Fellowship in Tax awards. Toby Stock, University of Colorado at Boulder, was the Fall 1996 winner. Elizabeth Plummer, University of Georgia, is the Spring 1997 winner.

Applications for the Fall 1997 and Spring 1998 PW Fellowship in Tax award should be submitted by March 31, 1997. Winners will be announced by May 19, 1997. Eligibility criteria and information on the application process may be obtained by contacting Anne McGovern, Price Waterhouse LLP, 1251 Avenue of the Americas, New York, NY 10020 or (212) 819-5035.

PW CASE STUDIES

We are pleased to announce that the updated version of the *Price Waterhouse Case Studies in Tax*, sponsored by the PW Foundation, is now available for distribution. There are 17 cases in total. The current (1996) instructor manual has been updated with case facts remaining unchanged.

If you wish to order copies of the current (1996) instructor manual and/or multiple student copies, the PW Foundation will provide this material free of charge. Please contact Anne McGovern at (212) 819-5035 to place orders.

Please direct all comments or suggestions to Stan Smith at Price Waterhouse LLP, 1251 Avenue of the Americas, New York, NY 10020 or the Case Studies Editor, Dr. Betty Jackson, University of Colorado at Boulder.

American Accounting Association

5717 Bessie Drive
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SCHEDULE OF 1997 AAA ANNUAL AND REGIONAL MEETINGS

ANNUAL MEETING

Dallas, TX
August 17-20, 1997

REGIONAL MEETINGS

Mid-Atlantic

Baltimore, MD
April 10-13, 1997

Midwest

Oak Brook, IL
April 17-19, 1997

Northeast

Binghamton, NY
April 24-27, 1997

Ohio

Dayton, OH
May 2-3, 1997

Southeast

Nashville, TN
April 24-26, 1997

Southwest

New Orleans, LA
March 12-15, 1997

Western

Rohnert Park, CA
May 1-3, 1997

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