



American Taxation Association

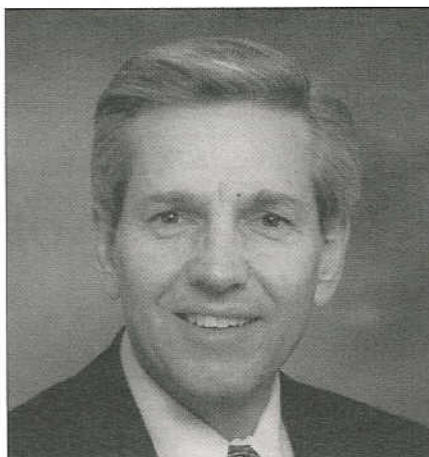
Volume 45, No. 3 Summer 2000

Brian R. Greenstein, Editor

I don't know how all of you feel, but it seems to me this past year has been filled with a whirlwind of activity and change. What an exciting time to be involved in this great tax education profession.

For those who attended, the 2000 ATA Midyear Meeting held at the Hotel Royal Plaza in Orlando was a real highlight of the last few months. Over the years, the ATA Midyear Meeting has grown and expanded to become one of the premier events of the year. The 2000 ATA Midyear Meeting continued this fine tradition. In total, 238 members and guests registered for the Midyear Meeting and JATA Conference. All of the sessions were well attended and received either very good or excellent marks. As always, the JATA Conference was a great success. Many thanks go to Fran Ayres, her committee, and the presenters and discussants for a job well done. For those who didn't attend the JATA Conference on Friday afternoon, the session on the new AICPA Core Competency Framework provided us with lots to think about as we anticipate changes in the profession and the impact those changes will have on tax education. All of the other sessions were equally well received. These sessions included discussions and presentations on (1) publishing tax research, (2) identifying and using data sources on the internet, (3) incorporation of technology into tax courses, (4) Tom Omer's "Life of Riley" tax case series, (5) curriculum development, (6) corporate tax issues, (7) distributed learning and technology, (8) getting legal tax research published, and (9) the future of tax education. Len Burman, the speaker at Saturday's luncheon,

PRESIDENT'S LETTER



Robert L. Gardner
ATA President

was very entertaining and interesting. The ability to sit with a journal editor or reviewer at lunch proved very popular also. Surprisingly, the Fun Run/Walk apparently met with mixed results. The comments ranged from "Don't care if there is a run or walk next year" to "Make it longer, and at least 5K". This year the AAA in Sarasota handled most of the registration process. This procedure generally went smoothly. We appreciate the tremendous help we received from the local chapter of Beta Alpha Psi with the on-site registrations. Anne Christensen and her committee deserve our heartfelt thanks for their tremendous efforts and the wonderful success we all enjoyed at these meetings. Of course, the Midyear Meeting and the JATA Conference simply couldn't happen without KPMG's very generous support. Many thanks go to Jeri Calle, Doug Izard, Eli Dicker, and all the folks at KPMG who make these meetings so successful.

One of my major ATA goals for this year was to continue studying the role the ATA should play in supporting legal and educational research. Jack Kramer and his committee continue to explore the need and demand for an online journal. They currently are working on an instrument to survey the ATA membership. Additionally, as mentioned earlier, one of the sessions at the Midyear Meeting included a panel discussion on legal research. This panel included Nicholas J. Fiore, Editor of *The Tax Adviser*, Jack Kramer, Ed Schnee, and Kenneth Heller. This session was very well attended and well received.

Another goal for this year was to complete and publish the Monograph on Teaching. Jan Meade and her committee have been working extremely hard on this project. We are looking forward to its publication sometime this summer. Congratulations to Jan and her committee. Likewise, thanks to Deloitte & Touche for generously providing the funding.

I'm looking forward to seeing you again at the AAA Annual Meeting in Philadelphia, August 13th through the 16th. Dave Stewart and his committee have done a great job in planning the ATA portion of these meetings. The ATA business meeting is scheduled for Monday morning, followed by the ATA luncheon. Our speaker this year is Clint Stretch from Deloitte & Touche's Legislative and Regulatory Group in Washington, D.C. We also have five different sessions scheduled. These sessions cover a wide variety of interests, including research on taxpayer behavior, tax policy, state tax issues, and

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President's Letter (Continued from page 1)

empirical research. Additionally, the winners of the ATA/Arthur Andersen Teaching Innovation Award will showcase their ideas. Our ATA luncheon also provides us the opportunity to honor the winners of the various ATA awards. All in all, the meeting promises to be an excellent one.

As many of you are aware, the AICPA has issued a very important document that could have a major impact on tax education. This document, entitled the *AICPA's Core Competency Framework for Entry into The Accounting Profession*, provides the AICPA's guidelines

and views on the skills and competencies that individuals entering the accounting profession should possess. I believe that the ATA and the AAA are well positioned and qualified to help the profession keep abreast of the changes that are occurring so rapidly in every aspect of business and commerce.

Finally, I would like to thank all of you for your help and support. The real influence and success of the ATA is accomplished through the efforts of individuals in the committees. I thank all of you committee chairs and committee members who have devoted so much time to this

organization. We really can make a difference. I would also like to give a special thanks to Brian Greenstein who is stepping down as the Newsletter Editor after five years. As a former Newsletter Editor, I can certainly appreciate all the work that Brian has unselfishly given to the ATA. Thank you for letting me serve as your president this past year. This opportunity has helped me expand my circle of friends and acquaintances, and I have been richly blessed through my association with you. Thank you for your service and influence on the profession, your colleagues, and students.

MEET YOUR PRESIDENT FOR 2000-2001

Shirley Dennis-Escoffier will become President of the American Taxation Association in August 2000. Shirley is an Associate Professor of Accounting at the University of Miami (Florida) where she has been a member of the faculty since 1983. Prior to joining the faculty at UM, she taught at California State University, Hayward and the University of Hawaii at Manoa.

Shirley received her B.B.A., M.B.A. and Ph.D. from the University of Miami and is a CPA in Florida. She teaches both undergraduate tax classes following the approach advocated by the AICPA's Model Tax Curriculum. She also teaches classes in tax research and tax policy for the M.S. in Taxation program, as well as teaching in the Executive M.B.A. program. While at the University of Miami, she has received teaching awards ranging from the 1988 Excellence in Teaching Award received from the School of Business Administration Alumni Association to the university-wide Excellence in Teaching Award received in 1997.

Since 1984, she has served the ATA in many capacities including Vice President (1995-96), Treasurer (1998-99), and President-elect (1999-2000) as well as serving on numerous committees including serving four times on the Midyear Meeting Program Committee.

Shirley is also interested in tax practice. She formerly

worked for Arthur Young and is currently a member of the AICPA Pre-certification Education Executive Committee. She is also the co-editor of a textbook series based on the AICPA's Model Tax Curriculum.

Shirley's husband, Marty Escoffier, has also served ATA over the years assisting with several midyear meetings. Marty is an Associate Professor in the School of Hospitality Management at Florida International University. When not

involved in educational activities, Shirley and Marty enjoy seeking out fine wine and gourmet food, especially in France.

As President-elect, Shirley has been working on committee assignments and objectives for the next year. Her goal is to keep ATA relevant to all of its members by serving as a forum for tax education and all forms of tax research. She is looking forward to working with you and welcomes your suggestions (sdennis@miami.edu).

NEWSLETTER DEADLINES

The deadlines for submitting information to the *ATA Newsletter* are as follows:

Fall 2000 Issue—**August 25, 2000**
Spring 2000 Issue—**December 22, 2000**

Please send information to:

Ron Tidd
School of Business and Economics
Michigan Technological University
Houghton, MI 49931
Phone: (906) 487-1877
Fax: (906) 487-2944
Email: rrtidd@mtu.edu

Faculty announcements submitted to the *ATA Newsletter* are published in the Fall, Spring, and Summer issues. The announcements are selected on a FIFO and space available basis. Please send both a hard copy of your announcement as well as your announcement on a disk to the editor at the above address. Alternatively, submissions may be emailed to rrtidd@mtu.edu.

MINUTES OF THE ATA BOARD OF TRUSTEES MEETING MIDYEAR MEETING FEBRUARY 25, 2000

Officers and Board of Trustees

Members Present: Susan Anderson, Anne Christensen, Ellen Cook, Jon Davis, Shirley Dennis-Escoffier, Bob Gardner, Jeff Gramlich, Mark Higgins, Doug Izard, Beth Kern, Roby Sawyer, Marty Wartick, and Dick Weber.

Others Present: Brian Greenstein, Fran Ayres, and Craig Polhemus.

1. Bob Gardner called the meeting to order at 8:10 a.m.
2. Mark handed out the minutes of August 15, 1999 Trustees Meeting and asked that the minutes be approved. Dick seconded the motion and the minutes were approved unanimously.
3. Mark then noted that the ATA service records are now part of a Microsoft Access database, which makes it very easy to get a detailed service history of each member. This is especially useful for the nominations and awards committees.
4. Ann discussed the Midyear Meeting and noted that as of this morning we had 228 registrants and that 22 percent of those individuals purchased a T-shirt.
5. Jeff discussed the 2001 meeting in Phoenix, Arizona. He has been able to negotiate a rate of \$139.00 per night—\$10 less than the target rate established at the August Trustees Meeting. The board suggested that the theme of the 2001 meeting should focus on e-commerce.
6. Shirley reported that based on the 250 responses to the member survey conducted on the Web during the Fall of 1998 (and presented by Yvonne Stewart at the February 1999 Trustees Meeting) the site for the 2002 will be New Orleans. However, if a favorable hotel rate cannot be negotiated, the back-up site is Las Vegas. Shirley then presented a

ranked list of primary and secondary cities that should be examined as possible locations for midyear meetings after 2002. Shirley noted that secondary cities should not be used unless there is a compelling reason. The list of primary and secondary cities is in the officer's handbook. The ratings were standardized so that the top city achieved a rating of 100. The list is a culmination of the work done by the past Vice President's committee (which included Shirley, Dan Murphy and Dick Weber) and Yvonne Stewart. Shirley cautioned that the cities were not screened as to cost and that these cities represent the preferences of ATA members who have and have not attended prior year's meetings. The committee also determined that we should attempt to follow an East, Central, West rotation. In addition, the location of the Annual Meeting should be a major factor in whether this rotation is strictly followed. The committee also proposed that the survey be redone at least every 5 years.

The primary cities proposed (with their rating) by location are:

East

Washington, D.C. (62)
Atlanta, GA (62)
Orlando, FL (54)
Boston, MA (51)
Tampa, FL (50)

Central

Phoenix, AZ (100)
Las Vegas, NV (61)
Tucson, AZ (57)
San Antonio, TX (55)
Denver, CO (55)
New Orleans, LA (47)

West

San Diego, CA (80)
San Francisco, CA (58)
Seattle, WA (54)

7. Bob noted that KPMG wants to continue funding the ATA Meeting and in fact is willing to increase the funding to \$20,000. Since the amount exceeds \$15,000, this will require approval by the Executive Committee of the AAA. Since KPMG's support has been ongoing and does not represent a new initiative, Craig did not think that securing the committees' support would be a problem. The AAA Executive Committee is scheduled to meet in March.
8. Fran presented the JATA report. She indicated that the Fall 2000 issue would be smaller than the Spring 2000 issue since the Spring issue ended the pipeline of papers submitted through Terry. The good news is that new manuscript submissions are up 50 percent. Related to publications, Bob asked Susan and the Publications Committee to examine whether a paper that appears on the Web is a publication.
9. Brian discussed the newsletter. He noted that there continues to be a long lag time between when he submits the Fall newsletter and when it is received by the members. He said it is a function of many things including the printer, time of year mailed, getting the annual meeting pictures back, etc. He suggested that since the information is readily available on the Web, that we move to a fee-based newsletter. That is, if members want a printed copy mailed to them, their dues would be increased by a nominal amount. Dick moved that the Publications Committee should examine the issue of an additional fee and report their decision to Bob. Jon seconded the motion and it was approved.

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Minutes of the ATA Board of Trustees (Continued from page 3)

10. Hughlene Burton presented the New Faculty Concerns Committee report. The committee is working on a mentor program to help faculty with teaching and getting their research published. She also indicated that new faculty are very apprehensive about putting their working papers on the Web. A trustee indicated that they were aware of an instance where a new faculty member had their idea taken and subsequently published. Susan asked Hughlene to encourage new faculty to submit their dissertation abstracts to *JATA*.
11. Roby presented the Treasurer's report and indicated that for the year ending 8/31/99 we had a net cash inflow of \$3,400 and an ending cash balance of \$71,400. In addition, revenue and expenses for 1999-2000 are on track. Based on the last report from the AAA, we have 933 members.
12. Marty presented the webmasters report for Dennis Schmidt. She indicated that Dennis felt that the web page is in great shape and that he has no issues or problems that need to be discussed. He also told Marty that if anybody had issues or concerns to please notify him.
13. Bob discussed the issue of moving the election of officers and trustees to the Midyear Meeting. This would alleviate the problem of the Vice President-Elect working on the Midyear Meeting prior to being elected. After much discussion, it was decided to leave the elections at the Annual Meeting.
14. Craig discussed that the AAA Member-Get-A-Member campaign has not been very successful. He said that all of the electronic journals are up and running and that cross issue searching will be available soon. Approximately 15 percent of the members have selected the electronic option. The AAA is actively soliciting comments on how to improve this service.
15. The Annual Committee reported that submissions to this year's meeting were down but that this is consistent with decreases in other sections. Clint Stretch of Deloitte & Touche has been asked to be the luncheon speaker but he has not given the committee a definite commitment. Ann suggested that if Clint cannot be the speaker that the committee contact George Plesko who has helped us secure speakers in the past.
16. The Arthur Andersen Innovations in Teaching Committee did not submit a report. Bob will follow up with the committee chair.
17. Tax Manuscripts Committee, the Dissertation Award Committee, and the Awards Committee all reported that there were no issues and that each committee is completing its charge on schedule.
18. Bob reported that Sally Jones, who is chair of the External Relations Committee, has become very frustrated in trying to establish a working relationship with the IRS.
19. Bob reported that Jack Kramer's Legal and Education Journal Committee would be meeting in Orlando. The committee will be working on establishing policies and procedures for the journal(s). The committee is also studying the various issues involved with electronic referred journals. The committee hopes to have legal/education research session(s) at the Phoenix meeting.
20. Bob reported that the Membership Committee is building a database of mailing addresses for two-year college faculty who teach tax and will mail them membership information. In addition, they will try to target tax faculty at four-year institutions who have an interest in legal/education research.
21. Bob reported that the Nominations Committee is meeting in Orlando and that the committee will complete its charge on schedule.
22. Bob reported that the Regional Programs Committee is actively involved in the various regional programs and that he was not aware of any issues or problems.
23. The Research Resources and Methodology Committee was actively involved in organizing two sessions for the Midyear Meeting. Anne noted that Mike Schadewald was very helpful to her in planning the program.
24. In discussing the Tax Policy Oversight Committee report, Bob stated that Jim Hamill, the committee chair, noted that the change in the AICPA's organizational structure has slowed the committee's progress. In addition, Jim noted that in his final report he will present his views on the "workability" of a tax policy committee within the ATA. The trustees mentioned that one area in which the tax policy committee should be working is e-commerce. Bob will suggest this to Jim.
25. The Teaching and Resources Committee reported that it was involved in organizing a session (Tom Omer's Life of Riley) for the Midyear Meeting and that it is working on a Teaching Consultants program. Bob will ask that they work with the New Faculty Concerns Committee that is trying to establish the mentoring program.
26. Bob reported that Janet Meade has informed him that over 50 percent of the sections of the Teaching Resources Monograph have been completed. Jeff raised a concern

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CALL FOR PAPERS 2001 JATA CONFERENCE

The seventh *Journal of the American Taxation Association* Conference will be held in conjunction with the ATA's Midyear Meeting on February 16, 2001. Papers addressing all interesting and relevant issues will be considered for the conference as long as they relate to taxation. All research methodologies (including, but not limited to, archival/empirical, analytical, behavioral, experimental, and field studies) will be considered.

Papers selected for the conference will be published in a supplemental issue of the *Journal of the American Taxation Association*. Conference papers will be made available to conference participants in advance of the Midyear Meeting through the ATA web site. 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:
Frances Ayres, Editor
Journal of the American Taxation Association
School of Accounting
Michael F. Price College of Business
University of Oklahoma
Norman, OK 73019-4004
Phone: (405) 325-5768
Fax: (405) 325-7348
Email: fayres@ou.edu

Four 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 1, 2000.

Minutes of the ATA Board of Trustees (Continued from page 4)

- that since the Publications Committee has to review and approve the monograph, that those sections which are completed should be forward to the Publications Committee. Bob noted that we have received confirmation that the Deloitte & Touche Foundation will fund the publication of the monograph.
27. Ron Tidd, chair of the Technology Resources Committee, raised the issue of how his committee can best disseminate information on knowledge management. The trustees suggested that any information (e.g., citations to articles, short summaries) developed be disseminated through the ATA web page rather than through the newsletter.
28. Bob discussed ATA involvement in the CPE sessions at the Annual Meeting. One of the problems we have had in the past is that individuals who might want to do a session wait until after the AAA deadline (approximately January 15). We need to better convey this deadline to our members and to encourage them to consider putting on a session.
29. The Graduate Tax Education Committee reported that they are trying to encourage faculty to post their syllabus on the Web. In addition, they are waiting for the results from the AICPA's Tax Division survey of practitioners' needs and expectations. Based on discussions with Ed Schnee, who is involved with the AICPA survey, as of January 18, 2000 the survey had still not been sent out. The committee is continuing to assess the impact the AICPA's vision statement will have on graduate tax education. In addition, the committee is aware that proposed changes to the CPA exam could adversely affect the amount of tax coverage on the exam. Finally there was concern among committee members about the AICPA's Core Competency Framework neglect toward tax. The document discusses GAAS, GAAP, and even OCBOA (Other Comprehensive Basis of Accounting), but does not mention the IRS or the Internal Revenue Code.
30. Dick mentioned that when the AICPA eliminated the tax division structure, it eliminated the Tax Education Committee. He noted that the technical committees are now referred to as task forces. Dick noted that the upcoming Tax Education Meeting in June will probably be the last meeting devoted solely to tax. Bob suggested that we should wait until the new organizational structure has been in place before trying to develop stronger ties with the AICPA.
31. Bob moved to adjourn the meeting. It was seconded and the meeting was adjourned at 11:45 a.m.

THE 2000 ATA MIDYEAR MEETING AND JATA CONFERENCE

Florida sunshine welcomed 238 ATA members and guests to the 2000 ATA Midyear Meeting and JATA conference on February 25-26 at the Hotel Royal Plaza in Orlando. The Midyear Meeting and JATA Conference themes, "Millennium Magic: Leveraging Your Research and Teaching Effectiveness with Technology," and "Taxes and the Structure of Transactions," set the tone for showcasing proven methods and new ideas for improving our research and teaching skills. In addition, there were plenty of opportunities to meet new people and renew old friendships. To help our new ATA faculty members and doctoral students feel welcome, they were introduced by Linda Levy at Friday's buffet luncheon. A special breakfast also was held for our new faculty members on Saturday morning.

Three papers on corporate acquisitions and divestitures and one paper on joint ventures between nonprofit and for-profit organizations were presented and discussed at the sixth annual JATA Conference. The technical session that ran concurrently with the JATA Conference on Friday afternoon focused on the new AICPA Pre-Professional Core Competency Framework and how it will affect tax education in the future. The roles that technology, learning strategies and assessment techniques play in developing core competencies were highlighted.

KPMG Peat Marwick, LLP hosted a wonderful reception on Friday evening with plenty of tasty hors d'oeuvres and drinks to sample. After mixing and mingling with conference participants and presenters, many attendees were off to dinner at nearby restaurants and theme parks.

Saturday morning began with a few hearty souls completing a Fun Run/Walk along the blocks surrounding the hotel. Our first ever ATA Midyear Meeting T-shirts were also purchased by about 25 percent of those in attendance. To start the morning sessions Bin Ke and John Phillips, two of our new faculty members, each presented research papers on corporate tax

issues. Each paper was followed by insightful discussions presented by Ira Weiss and Sonja Olhoft. Concurrently, Mark Higgins moderated a session on distributed learning and how technology can be used to enhance the student learning environment. In this session Kevin Barrett, Cherie O'Neil, and Ron Tidd described and demonstrated how they have incorporated technology into their tax courses. One of the next Saturday morning sessions gave attendees an opportunity to learn from the editors of *The Accounting Review*, *Behavioral Research in Accounting*, *National Tax Journal*, and *The Journal of the American Taxation Association* about effective strategies for conducting research and publishing the results. In the other Saturday morning session, Tom Omer presented the "Life of Riley" tax case series he has developed for teaching research and compliance.

The Saturday luncheon featured Len Burman, Deputy Assistant Secretary, Tax Analysis U.S. Treasury Department, as the speaker. George Plesko both introduced Len Burman and made the arrangements for him to be our speaker. Len Burman described a proposal for developing retirement plans for low-income individuals and encouraged ATA members to provide comments on this proposal. Saturday's lunch also gave individuals a chance to sit with a journal editor or reviewer to discuss research and publishing opportunities. Silvia Madeo arranged for everyone in attendance at the luncheon to receive an ATA 25th Anniversary mug.

Saturday afternoon began with Ellen Cook moderating a panel with Sharon Lassar, Glenda Brock, and Zite Hutton providing information on curriculum development and tools that can be used to more fully engage tax students. In a concurrent session, Michael Schadewald moderated presentations by Tom Omer, Dennis Schmidt, and Janet Tillinger on data sources available on the Internet and how they can be accessed in a useful form. Janet pro-

vided comprehensive handouts with listings and descriptions of important data sites that should be useful research tools. The final conference sessions focused on the future of legal research and tax education. Kenneth Heller moderated a legal research session in which Ed Schnee, Jack Kramer, and Nicholas J. Fiore, Editor of *The Tax Adviser*, publishing opportunities and the future of practitioner journals. Shelley Rhoades-Catanach served as the moderator for a lively discussion of where tax education is likely to go in the future. Sally Jones, Ed Outslay, Michael Roberts, and Eli Dicker (KPMG Peat Marwick Director of Tax Training) were the panelists for this session.

Once again, our meeting was made possible by the generous support of KPMG Peat Marwick, LLP. Their funding enabled us to bring in a number of outside speakers and presenters as well as secure the audio-visual equipment needed for our sessions. We also appreciated having six different publishing companies exhibit their tax education materials at the meeting. The efforts of Midyear Committee members Donna Bobek, C. Bryan Cloyd, Ellen Cook, Shirley Dennis-Escoffier, Marty Escoffier (ex-officio), Amy Dunbar, Mark Higgins, Marlene Plumlee, Ted Szott, Ron Tidd, and Janet Tillinger, were invaluable. They developed, moderated, and participated in many of the sessions. The committee also helped with logistics, planning the food and hotel arrangements, along with the planning the Fun Run/Walk, meeting T-shirts, and the Saturday luncheon discussion tables.

The 2001 Midyear Meeting and JATA Conference will be at the Sheraton Crescent Hotel in Phoenix, Arizona on February 16 and 17. If you have suggestions or comments about this meeting, please contact Jeff Gramlich (gramlich@hawaii.edu), the 2001 Midyear Committee Chairman.

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MEET YOUR NEW ATA NEWSLETTER EDITOR

Effective this fall, Ron R. Tidd takes over as the editor of the *ATA Newsletter*. Ron is a member of the faculty of the Michigan Technological University. He received his Ph.D. from the University of Minnesota and is a CPA licensed in New Mexico, Iowa, and Idaho. He has a strong interest in evolving technological developments affecting both tax practice and accounting curriculums.

Please submit information for publication to:
Ron Tidd
School of Business and Economics
Michigan Technological University
Houghton, MI 49931
Phone: (906) 487-1877
Fax: (906) 487-2944
Email: rrtidd@mtu.edu

ATA Midyear Meeting and JATA Conference (Continued from page 6)



ATA Midyear Committee

Back row from left to right: Donna Bobek, Mark Higgins, Amy Dunbar, Marty Escoffier (ex-officio), C. Bryan Cloyd. Front row from left to right: Janet Tillinger, Shirley Dennis-Escoffier, Ron Tidd, Ellen Cook, Anne Christensen. Marlene Plumlee is not pictured.



Leonard Burman

Deputy Assistant Secretary, Tax Policy Analysis, U.S. Department of Treasury



Tom Omer

"Life of Riley" Session



Journal Editors Share Their Expertise

Pictured from left to right: Doug Holtz-Eakin, *National Tax Journal*; Sue Haka, *Behavioral Research in Accounting*; Linda Bamber, *The Accounting Review*; Fran Ayres, *JATA*

CALL FOR PAPERS
EDUCATION AND LEGAL RESEARCH SESSIONS
ATA Midyear Meeting
February 16-17, 2001, Phoenix AZ

Individuals are invited to submit education and legal research manuscripts for consideration for presentation at the 2001 ATA Midyear Meeting. All manuscripts must follow the format and guidelines outlined in the *Journal of the American Taxation Association (JATA)* and will be blind-reviewed. The number of education and legal research sessions to be held is contingent upon a sufficient number of manuscripts being accepted in the review process.

Education Research Session

Submission of manuscripts on the following topics is encouraged, but not limited to:

- Learning differences/cognition studies relating to the teaching of undergraduate/graduate tax courses.
- The impact of student evaluations on the teaching of undergraduate/graduate tax courses.
- Trends in the content of the first undergraduate tax class, including, but not limited to, the impact of the AICPA Model Tax Curriculum on course content.
- The impact of technology on tax education.
- The use of the case method in teaching tax concepts.

The deadline for submissions of education manuscripts is October 1, 2000. Education manuscripts should be submitted to:

Professor Cherie O'Neil
Colorado State University
College of Business
242 Rockwell Hall
Ft. Collins, CO 80523-1271
Email: coneil@lamar.colostate.edu

Legal Research Session

We encourage submission of creative and innovative research that logically and clearly:

- Identifies, describes, and illuminates important current tax issues,
- Critically analyzes recent legislative or regulatory changes,
- Provides useful suggestions for strategically structuring transactions by considering tax and nontax ramifications,
- Proposes improvements in tax systems and unique solutions to problems.

The deadline for submissions of legal research manuscripts is November 1, 2000. Legal Research manuscripts should be submitted to:

Brian R. Greenstein
Director, Graduate Tax Program
Stillman School of Business
Seton Hall University
South Orange, NJ 07079
Email: Greensbr@shu.edu

Manuscripts accepted for presentation will be made available for dissemination to ATA members via a password-protected AAA web site.

ATA BUSINESS MEETING

AUGUST 16, 1999

1. President Dick Weber called the meeting to order at 10:18 a.m.
2. Dick proposed that VII. *Section Representation on the AAA Council* of the bylaws should be changed to: "If two ATA representatives are eligible (i.e., where section membership exceeds 1,000) the President and the immediate Past President will be designated to serve as representatives and the President-Elect will attend as an observer and designated alternate. The motion was seconded and approved.
3. Mark Higgins presented the minutes of the August 17, 1998 Business Meeting for approval. The minutes were approved.
4. Shirley presented the Treasurer's report and noted that she expected another \$2,000 of expenses. Therefore, for the year 1998-1999 revenues will equal expenses.
5. Silvia Madeo presented the report of the 25th Anniversary Committee. She noted that the committee had gathered pictures of all the ATA's past presidents and they were reproduced in the meeting booklet. In addition, the ATA had made arrangement to provide each luncheon guest with a commemorative coffee mug. However, the ATA logo was not properly reproduced onto the mug and thus the trustees voted to have the mugs sent back. She hopes to distribute the mugs at the Midyear Meeting in Orlando.
6. Roby Sawyer, Chair of the Annual Meeting Program Committee, presented his report. He explained that there had been a decrease in the number of tax submissions this year, from 48 to 40. The ATA will have 5 paper sessions and one panel session (the Arthur Andersen Teaching Award session). We were allocated 6 spots for the forum and 4 people indicated a desire to be part of the forum.
7. Bob Crum presented the committee report of the Arthur Andersen Teaching Innovation Award on behalf of Gary McGill. He encouraged everyone to attend the session.
8. Suzanne Luttmann presented the committee report for the ATA/Price WaterhouseCoopers Doctoral Dissertation Award. She encouraged everyone to attend the luncheon to congratulate the winner.
9. Jack Kramer of the Awards Committee announced that the ATA would present both the Sommerfield Award and the Service Award at today's luncheon. He indicated that Allen Ford who will chair the committee next year would appreciate nominations for these awards.
10. Ron Tidd reported on behalf of the Computer Resources Committee. Ron thanked his committee and reported that the committee received 47 responses to their survey.
11. Hughlene Burton presented the report of the Concerns of New Faculty Committee. During the year the committee sent letters to graduating doctoral students, had 10 new faculty attend the Midyear Meeting and had the 2nd annual new faculty breakfast at the Midyear Meeting. The committee also put together a research session for new faculty at the Midyear Meeting.
12. Lil Mills presented the report of the External Relations Committee. She mentioned that Sally Jones has been selected to be a member of the Commissioner's Advisory Committee. The External Relations Committee has given 5 free JATA subscriptions to government officials. The committee postponed a project that would create a searchable database that would list each member's area of research expertise because the AAA is working on a similar database.
13. Janet Tillinger presented the report of the Graduate Tax Education Committee. The committee has been trying to collect graduate course syllabi that could be put on the AAA's coursepage. The AICPA expects to do a survey this Fall of tax practitioners' needs and expectations. A project to develop a database of information on graduate tax programs was postponed since the committee became aware of a commercial venture that is doing the same thing.
14. Dan Murphy reported that 246 people attend the 1999 Midyear Meeting in San Francisco. He encouraged people to get involved in the meetings and thanked KPMG for their continued support.
15. Amy Dunbar of the Publications Committee thanked Bob Sacks for his efforts to have JATA become a part of the ProQuest database. She noted that JATA is going electronic. Based on the responses to the Publications Committee's survey, the ATA will continue to investigate the possibility of a legal and/or education journal. One possibility the committee will explore is having an electronic journal. Amy noted that the survey was sent out based on email addresses obtained from the AAA. Therefore, if you didn't receive the survey the AAA doesn't have your correct email address.
16. Ellen Cook presented the report of the Regional Program Committee. She mentioned that the number of paper and panel sessions increased from 17 in 1998 to 22 for 1999. She encouraged people to get involved in the regional programs and/or the Regional Program Committee.
17. Charles Enis presented the report for the Research Methodologies Committee. He noted that the committee organized a session at the Midyear Meeting and a CPE session at the Annual Meeting and that both sessions were successful.
18. Jerry Stern presented the report for the Teaching Resources/Monograph Committee. He noted that the monograph is progressing toward

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**MIDWEST REGION
CALL FOR PAPERS
2001 REGIONAL MEETING
ST. LOUIS, MISSOURI
APRIL 5-7, 2001**

American Accounting Association members, graduate students, and practitioners are invited to submit papers for presentation at the 2001 Midwest Regional Meeting to be held at the Hilton Frontenac in St. Louis, Missouri, April 5 to 7, 2001. All submissions will be blind-reviewed and all full papers will be considered for the "best paper award."

Fax or email submissions are not acceptable. Papers submitted to the Midwest AAA Meeting should not be published elsewhere before the Midwest Meeting. Papers accepted for presentation at the 2001 Midwest Meeting obligate at least one author to register for the meeting and present the paper at the scheduled time.

See the MWAAA web page for submission guidelines and other information.

Papers must be received by October 2, 2000.

Please send all submissions to:

Dr. Inder Khurana
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- completion and that Deloitte & Touche has been asked to fund the publication of the monograph. The committee expects that the ATA web site will become a depository for different teaching techniques.
19. Stu Karlinsky presented the report of the Tax Policy Research Oversight Committee. He mentioned that the committee structure has been changed and that this structure should streamline the review process and allow for the timely submission of comments to various tax bodies.
 20. Dennis Gaffney noted that the Tax Accounting Policy Committee sent a letter to the IRS concerning the Wal-Mart case.
 21. Ed Outslay presented the report of the Nomination Committee. The slate of officers was presented, with Shirley Dennis-Escoffier, Jeff Gramlich, Mark Higgins, and Roby Sawyers nominated for roles as President-Elect, Vice President-Elect, Secretary, and Treasurer, respectively. Doug Izard, Ellen Cook, and Marty Wartick were nominated for two-year terms as Trustees. In addition, Ed Maydew and Jan Meade were nominated to the Publications Committee.
 22. Anne Christensen, Vice President-Elect, reported that the sixth annual JATA Conference and ATA Midyear Meeting is planned for February 25th and 26th, 2000, in Orlando, FL. Anne encouraged members to check the ATA home page for details as they become available, and further encouraged members to make early reservations at the hotel. Anne distributed a tentative program and she indicated that the program would continue to have dual tracks (i.e., one research and one education). She noted that tables would be set up at the luncheon to allow attendees to sit with different journal editors who have been invited to attend the meeting. There also will be a Y2K walk/run.
 23. Roby Sawyer announced that the AICPA is looking for a tax fellow. The announcement is on the ATA web page.
 24. Dick commented on the history of the ATA since its founding in 1974 in New Orleans. He thanked the membership for the opportunity to serve the ATA as its President. He said that the future of the organization rests with its members and the future looks bright. He then introduced Bob Gardner, the ATA's President for 1999-2000.
 25. Bob proposed his budget for the year 1999-2000. The budget was seconded and then approved. He noted that KPMG has continued

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CALL FOR PAPERS
Annual Meeting of the Western Region
American Accounting Association
May 3-5, 2001
Hilton Hotel
San Jose, California

Accounting educators, students, and professionals are invited to submit completed manuscripts, and ideas for panels or workshops, for presentation at the AAA's 2001 Annual Western Region Meeting. Now in its 36th year, the Annual Meeting will be held at the Hilton Hotel in San Jose, California. The best research paper will be awarded \$2,000 and a plaque. The best education paper will be awarded \$1,000 and a plaque. The deadline for paper submissions is November 1, 2000; the deadline for panel and workshop proposals is December 1. Details and updates will be made available periodically on the Region's Internet home page (www.rutgers.edu/Accounting/raw/aaa/western/western.htm).

The Hilton is located in downtown San Jose. It is accessible by walking or public transportation to the city's fine restaurants and many historical and cultural attractions. A complimentary shuttle service is provided by the hotel to and from the nearby San Jose International airport.

Authors who wish to have their papers considered for the meeting should mail 5 copies of their completed papers to the Program Chair, Dr. Carolyn A. Strand, in time to be received by the submission deadline of November 1, 2000. Fax and email submissions are not permitted. The mailing should include both a self-addressed stamped postcard and a self-addressed stamped envelope with the title of the paper indicated on the back. Papers will be blind-refereed. Authors of accepted papers will have the choice of publishing either the paper or of an abstract in the meeting proceedings. Since the proceedings will be available online, authors of accepted papers will be required to submit the final abstract or paper in electronic format. At least one author of an accepted paper must register for the meeting and present the paper. For consistency and as an aid to reviewers, papers should use *The Accounting Review* style. Papers should be singled-sided and double-spaced, using a 12-point type, and have 1" margins all around. Pages should be numbered. Papers should be stapled to a cover page indicating the name, title, affiliation, complete postal address, email address, telephone number and fax number of the author(s). Except for the title, none of this information should appear anywhere else in the paper. The cover page should also include at the bottom an indication of which section of the AAA best matches the topic of the paper (e.g., ABO, Auditing, Financial Reporting, or Teaching and Curriculum). Sections are described at the AAA's home page (AAA-edu.org).

Those interested in conducting workshops or giving panel presentations should submit their proposals to the Region's President, Dr. Robert E. Holtfreter by December 1, 2000. CPE workshops will be held in half-day or full-day sessions on Thursday, May 3, 2000. Paper and panel presentations will take place in 90-minute concurrent sessions all day Friday, May 4 and until noon on Saturday, May 5.

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to increase its support for the Midyear Meeting and thanked them for their continued support. He also thanked Deloitte & Touche for agreeing to support the publication of the Teaching Monograph. He then

thanked Dick for his help and Anne for her work to date on what looks like an outstanding Midyear Meeting. He asked that those individuals who might be interested in working on the 2001 Midyear Meeting contact

him since that committee needs to meet in Orlando. He then presented his goals for the ATA in the coming year.

26. A motion was made, seconded, and then approved to adjourn the meeting at 11:32 a.m.