

# American Taxation Association

Volume 47, No. 1 Fall 2001

Ronald R. Tidd, Editor

In Spring 2000 when I received a call from Sandy Kramer asking me if I would be willing to accept the nomination for ATA president-elect, I felt both overwhelmed and deeply honored. I also was concerned about living up to the high standards that past ATA leaders have set. However, knowing so many of you give generously of your time and talents made me hopeful that working together, we could build on the past successes of the ATA and deal with the many challenges facing our profession. Those feelings were reinforced this spring as I worked on putting the ATA committees together for this year. I was impressed again and again by the spirit of volunteerism our ATA members exemplify. It is truly amazing.

As I mentioned in my acceptance speech, I believe that the ATA can help us manage the many different types of change that our profession encounters. As tax professors and professionals we face changing research environments and tax laws, as well as changing technology, teaching techniques, and venues. ATA publications, meetings, and committees are designed to help us cope with these changes.

To foster tax research and publication the ATA launched *The Journal of the American Taxation Association* in 1978. This journal has a history of strong editors and reviewers who require papers to be well written and motivated and to employ sound methodology. The review process helps those who submit their papers to the journal to further develop their research skills. *JATA* has prospered because of the rigor and relevance of the articles it has published. This journal is truly one of the greatest assets of the ATA.

## PRESIDENT'S LETTER



**Anne L. Christensen**  
**ATA President**

In recent years there have been discussions about the ATA creating several new journals. Many of our members have expressed support for a legal research journal that would be distributed electronically and would help us to understand changing tax laws. In addition, a number of people have expressed a desire that the legal journal should offer something distinct from existing practitioner and legal journals. Suggestions have been made that this journal should emphasize tax policy and the underpinnings of the tax law. The Publications Committee has selected Eugene Seago, a prominent tax scholar with an impressive legal research publication record, to serve as editor-elect and to work with the Publications Committee in developing the editorial policy for this new journal. The legal journal is in the formative stage, so if you have thoughts regarding the editorial policy, please share your ideas with Gene Seago or Brian Greenstein, chair of the Publica-

tions Committee. Like *JATA*, this journal can prosper and gain respect only if the journal has the support of our members and publishes articles that have rigor and relevance.

To help deal with changes in the education environment, some of our members have expressed an interest in creating an education research journal. Although this journal is not as far along in the planning process as the legal journal, should it come to fruition it would provide an outlet for tax education research and techniques for becoming better educators. The Publication Committee is investigating the degree of interest and the need for this type of journal. Again, if you have thoughts regarding a tax education research journal, share them with Brian Greenstein or another member of the Publication Committee.

Meetings held throughout the year have provided great opportunities to share our research and learn from others. The *JATA* Conference with its format for extended paper presentations and discussions continues to provide a rich research forum. At last year's Midyear Meeting, legal and education research sessions were run concurrently with the *JATA* Conference and there was a positive response to these sessions. Hence, similar sessions will be included in this year's Midyear Meeting in New Orleans.

The Research Methodologies Committee in conjunction with Beth Kern and the Midyear Program Committee also will offer opportunities for both new faculty and more senior researchers to present their work at the Midyear Meeting. Further, sessions on assessment, master teachers, teaching

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## President's Letter

(continued from page 1)

with cases, using the Scholes-Wolfson framework, and conducting educational research will be included in the Midyear Meeting to keep us abreast of education innovations. The Annual and Regional Meetings provide additional venues for sharing research and developing teaching skills. Thus, the ATA and its members are a tremendous resource for dealing with changes in our research environment, tax laws, and education environment.

I also wish to recognize the outstanding work of our outgoing officers and trustees. As president, Shirley Dennis-Escoffier worked tirelessly to ensure the ATA continues to be inclusive and responsive to its members. Jeff Gramlich, vice president, spent countless hours organizing the successful Midyear Meeting in Phoenix. As secretary, Ken Orbach prepared our minutes and reports on a timely basis, while

Roby Sawyers, treasurer, has kept our financial records in good order for the last two years. Outgoing trustees Ellen Cook, Doug Izard, Marty Wartick, and Dick Weber provided invaluable guidance and insights into issues confronting the ATA. A heartfelt thanks goes out to each of these individuals.

I also recognize and express my appreciation for all the work that Dennis Schmidt has put into developing and maintaining the ATA web site for the last three years. It is a user-friendly web site. Whenever changes were needed or new material was submitted for posting, he handled the requests in an efficient and professional manner. Another individual who worked tirelessly to make the ATA Teaching Monograph a reality is Jan Meade. While Deloitte & Touche provided the needed financial backing, Jan served as editor and worked with the authors as well as the AAA to ensure that a useful, high-quality publication came into

existence. Hopefully, this fall you have received your copy of the monograph. In addition, I would like to thank Ellen Cook for serving as chair of the Publications Committee. This year the committee selected a new editor-elect for *JATA* (John Robinson), webmaster (Steve Thompson), and editor-elect for the new legal research journal (Eugene Seago). It was a tremendous undertaking and Ellen, Dennis, and Jan deserve our appreciation for jobs well done.

Finally, I would like to thank each of you for being members of the ATA, serving on committees, and giving me the opportunity to work with you this year. If you have suggestions regarding anything I might do this year, please do not hesitate to phone, fax, or email me. I hope your Fall term is going well and I look forward to working with you.

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## REGIONAL MEETINGS 2001

You can also find the AAA meetings announcements at <http://aaahq.org/meetings/default.cfm>.

Region	Date	Location
Southwest	March 6 - 9, 2002	St. Louis, MO
Mid-Atlantic	April 25 - 27, 2002	Baltimore, MD
Southeast	April 11 - 13, 2002	Covington, KY
Ohio	May 2 - 4, 2002	Columbus, OH
Midwest	April 11 - 13, 2002	Milwaukee, WI
Northeast	April 18 - 20, 2002	Providence, RI
Western	April 25 - 27, 2002	San Diego, CA

## Mark Your Calendars for Midyear 2003!



Hilton St. Petersburg  
February 28-March 1, 2003  
St. Petersburg, Florida

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## ATA NEWSLETTER DEADLINES

The deadlines for submitting information for the *ATA Newsletter* are:

December 14, 2001 for Spring issue

April 19, 2002 for Summer issue

Please send information to:

Ron Tidd

College of Business

400 East 8th Avenue

Central Washington University

Ellensburg, WA 98926-7484

Phone: (509) 963-2466

Fax: (509) 963-2875

Email: [Ron@rrtidd.com](mailto:Ron@rrtidd.com)

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 sent as email attachments to [Ron@rrtidd.com](mailto:Ron@rrtidd.com).

## 2001 AWARDS PRESENTATIONS

### 2001 ATA Outstanding Service Award



*Philip Harmelink (right) receives the ATA Outstanding Service Award from Allen Ford (left).*

At the August 2001 ATA luncheon, Philip Harmelink, professor at the University of New Orleans, received the ATA's Outstanding Service Award. The purpose of the award is to "recognize an ATA member who has provided outstanding service to the ATA for an extended period." Winners must have been an ATA member for at least 10 years and, in addition, must have a record of distinguished service as an ATA committee member and must have chaired at least one ATA committee.

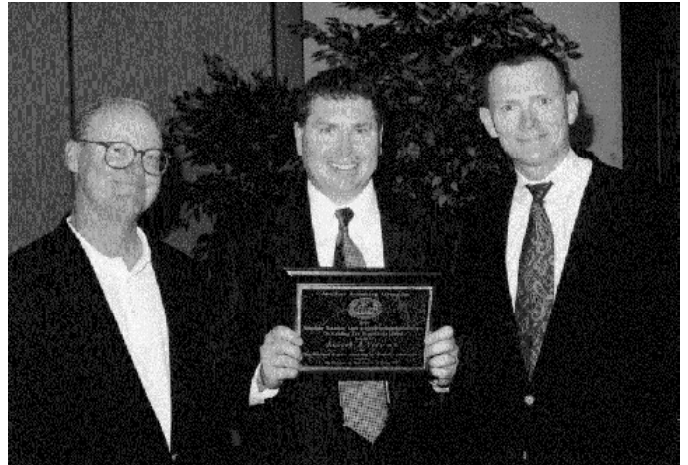
In presenting the award, Allen Ford commented: "I have a bias, but it seems to me that tax educators tend to be truly committed to serving students and devoted to excellent teaching, active research, and providing quality service. Certainly, our recipient today is that type of person."

Phil has an impressive record in teaching, research, and service. He has been involved in the publishing of a number of textbooks, one in its 17th edition, written more than 60 articles, and made numerous presentations to professional groups. He has received teaching awards from both students and alumni. In addition, he has served the ATA on many committees and as a chairperson. Individuals who have worked with him made statements such as: "super," "always prepared," "very dependable." He has served on the Editorial Advisory Board for *The Journal of the American Taxation Association* and as Associate Editor. He has served on the ATA Board of Trustees three different times.

He has also provided extensive service for the American Accounting Association, the Federation of Schools of Accountancy, and the AACSB. In 1993, the Society of Louisiana CPAs presented their Outstanding Educator Award to him in recognition of his contributions in the areas of teaching, research and service.

He has served as chairman of the accounting department since 1990 and was named Department Chairman of the Year at his university in 1997. Phil is a graduate of The University of Iowa doctoral program and is currently the Ernst & Young Professor of Accounting at the University of New Orleans.

### 2001 ATA/ PricewaterhouseCoopers Outstanding Tax Dissertation Award



The ATA/PricewaterhouseCoopers Outstanding Tax Dissertation Award was given to Robert Yetman (center). Brent Inman of PwC (left), and Bryan Cloyd (right), University of Illinois, presented the award at the ATA luncheon on August 13, 2001. The winning dissertation, "Tax-Motivated Expense Allocations by Nonprofit Organizations," was completed at The University of North Carolina at Chapel Hill, with Doug Shackelford serving as chair of the dissertation committee.

The dissertation examines the relation between income taxes and expense allocations made by tax-exempt, nonprofit organizations. The study uses a database of confidential tax returns to compare organization-level estimates of pre-allocated expenses to reported expenses in order to assess the extent to which the reported losses on taxable activity are due to expense allocations. The study's results suggest that medical and educational nonprofits allocate expenses from their tax-exempt to their taxable activities (although determination of noncompliance is not possible with the data). No evidence of tax-motivated allocations is found for charitable nonprofits. Dr. Yetman is an Assistant Professor at The University of Iowa. We wish him continued success in his career after this illustrious beginning.

## 2001 AWARDS PRESENTATIONS *(continued)*

### 2001 Ray M. Sommerfeld Outstanding Tax Educator Award



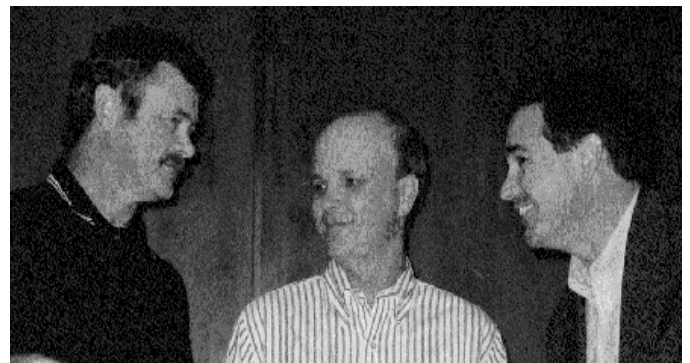
At the annual ATA Luncheon held on August 13, 2001, in Atlanta in conjunction with the AAA Annual Meeting, John L. (Jack) Kramer (left) was awarded the 2001 Ray M. Sommerfeld Outstanding Educator Award by Fred Streuling (right). The award is co-sponsored by the American Taxation Association and the Ernst & Young Foundation. It was created in 1993 and the late Ray M. Sommerfeld was the first recipient of this award. Professor Sommerfeld taught nearly his entire career at The University of Texas at Austin. He spent three years as a partner with Ernst & Young in Reston, VA as their Tax Training Director. Ray Sommerfeld, as a young professor, resolved that students, who were interested in taxation as a professional career, deserved to be properly educated. Implementing his ideas, he created one of the most successful graduate tax programs in the country, which earned him the reputation as a pioneer of tax education. In addition, he was widely known by students and colleagues alike as a Master Teacher. The annual winner of the award receives a glass sculpture, which is a replica of the original piece presented to Ray Sommerfeld. The artist, himself a sailor, was told that the recipient was an avid sailor. In addition to the sculpture, the Ernst & Young Foundation annually presents a check in the amount of \$5,000 to a university to be designated by the award recipient. Professor Kramer designated the University of Michigan–Dearborn as the recipient for the \$5,000 award.

Jack Kramer earned his B.B.A. from the University of Michigan–Dearborn in 1968. After graduation, Jack served for three years as a Supply Officer in the United States Navy. In 1974 and 1975 he was awarded an M.B.A. and a Ph.D., respectively, from the University of Michigan at Ann Arbor. After graduation, he began his academic career at The University of Texas at Austin and for four years was a colleague of Ray Sommerfeld. In 1979, he moved to the University of Florida and has remained there since. He currently is the Arthur Andersen Professor of Accounting at the University of

Florida and serves as the Associate Dean and Director of the Fisher School of Accounting. He has also enjoyed a term as Interim Dean of the College of Business Administration at the University of Florida. During his career he has built a reputation as a prolific researcher and author of textbooks. He has been the recipient of several competitive research grants, is in demand as an expert witness, and takes advantage of numerous consulting engagements. His outstanding reputation has also brought him opportunities as a contributing editor and as an *ad hoc* reviewer for numerous professional journals. In the ATA he has served as chair of many committees, a trustee, Vice President and as President of ATA from 1985–86. Professor Fred Streuling, who presented the award as chair of the 2001 ATA Awards Committee, noted that “especially noteworthy was Jack’s tenure as the second editor of *JATA*, when he advanced the *Journal’s* reputation from its humble beginnings to that of academic respectability.” Professor Streuling also read from one of the nomination letters the committee had received. The nominator wrote: “As a fledgling academic, I was totally in awe of Jack. He was so poised and self-confident, and yet so enthusiastic about his teaching and research. In short, Jack was everything that I hoped to become as a tax educator. After all these years, I am still in awe of Jack Kramer. I’ve had the opportunity to observe him in so many roles: teacher, researcher, journal editor, textbook author, administrator, consultant, and mentor to a whole generation of tax scholars. Whatever the task at hand, Jack performs it with the utmost of competence.”

Professor Kramer is married to another Tax Professor, Sandy Kramer, who is his colleague at the Fisher School of Accounting at the University of Florida. Together they have four children.

### 2001 ATA/Andersen Teaching Innovation Awards



The 2001 ATA/ Andersen Teaching Innovation Award has been awarded to Edmund Outslay of Michigan State University and James E. Wheeler of the University of Michigan for their submission, “Integrating Tax and Financial Accounting in the Tax Curriculum: The General Inertia Project and The Ford Motor Company Project.”

## 2001 AWARDS PRESENTATIONS *(continued)*

### 2001 ATA Outstanding Tax Manuscript Award



The winners of the 2001 ATA Outstanding Manuscript Award are Dan Dhaliwal, Merle Erickson, and Robert Trezevant for their article, "A Test of the Theory

of Tax Clienteles for Dividend Policies." The winning article was published in the June 1999 issue of the *National Tax Journal*. The award was presented to Professor Dhaliwal (left) by Robert Ricketts (right) at the ATA luncheon in Atlanta. Dan Dhaliwal is the Louis A. Myers Professor of Accounting at The University of Arizona, Merle Erickson is an assistant professor at the University of Chicago, and Robert Trezevant is the Elaine and Kenneth Leventhal Research Fellow at the University of Southern California.

Papers published during the current year and two prior years are eligible for consideration for the Outstanding Manuscript Award. The Outstanding Manuscript Award Committee solicits nominations from the membership of the ATA, and submits nominations itself. It reviewed a number of outstanding articles in selecting this year's winner. All members of the ATA are encouraged to submit nominations for this year's committee to consider. See the ATA homepage for additional information.



### ATA LUNCHEON SPEAKER

Mr. William (Billy) Koons III was the luncheon speaker for the ATA Luncheon at the 2001 AAA Annual Meeting in Atlanta. Billy, a graduate of Auburn University, is a Tax Partner in the Atlanta office of PricewaterhouseCoopers. His areas of specialization are mergers and acquisitions and state and local taxation.

## ATA COMMITTEE SUBMISSIONS

### Team and Cooperative Learning Resources, Teaching Resources Committee

*Bobbi Martindale*

Professional success in the practice of accounting requires a substantial amount of "people" skills. Most work done by accountants in both public accounting and private industry is done in teams. Effective communication with both team members and clients is essential. As professional service firms move into a global economy, teamwork becomes even more important. For example, one law firm in Taiwan servicing multinational mergers and acquisitions will pair an American professional with a Taiwanese professional to create the product for the American or European multinational client.

Professional firms have recommended that accounting educators revise their overall teaching approach to strengthen students' critical-thinking, communication, and interpersonal skills. Tax educators have responded with the use of case studies, web-based teaching, cooperative learning, and team learning. Developing these skills among accounting students can be addressed by incorporating appropriate group projects in the accounting curriculum. By working in groups with other students, accounting students develop crucial team-working skills necessary for professional success. Moreover, a growing body of literature suggests the team learning approach is also an effective technique for teaching technical content. However, when used ineffectively, student teams also may create strong negative feelings about the educational experience.

To offer help in using teams effectively, the Teaching Resources Committee offers the following summary of recent publications and web sites about using student teams.

### Published Work on the Use of Teams in Higher Education

***Using Teams in the Classroom: A Faculty Guide* by Ruth Federman Stein and Sandra Hurd (Anker Publishing Company, 2000)**

This book provides a nice mix of theoretical background and practical advice for using teams in the classroom.

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## **Team and Cooperative Learning Resources, Teaching Resources Committee**

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The first section of the book discusses the theory of team learning as well as the criteria for successful teamwork, the social dynamics of teams, and methods for integrating team exercises with other course work.

The second section of the book offers more practical advice for using teams in the classroom setting. Chapters in this section of the book offer information about the interaction of technology and teamwork, guidelines for building effective teams, and advice for managing group conflict and the evaluation process. This portion of the book also offers several exercises designed to help build effective teams. Some tax instructors might find the team charter exercise especially useful. In this exercise, students develop the operating rules for their respective groups. In doing so, they learn how to interact with one another and set guidelines for the good of the group, not just for the good of one individual.

### ***Cooperative Learning for Higher Education Faculty* by Barbara Millis and Philip Cottell, Jr. (The Oryx Press, 1997)**

This book on cooperative learning offers not only a defense of the use of cooperative learning but gives practical ideas for implementation. The authors begin with a design for a basic cooperative learning program and then add ideas for more complex activities. Cottell is an accounting professor who shares many wonderful ideas for the use of cooperative learning with teaching approaches such as the case method, problem-based learning, and cooperative games.

### ***Promoting Active Learning: Strategies for the College Classroom* by Chet Meyers and Thomas Jones (Jossey-Bass Publishers, 1993)**

While this book deals with a number of different techniques for introducing active learning in the classroom, two chapters provide ideas about including the use of the teams. The first of these chapters offers advice for incorporating informal student groups into the classroom while the second provides guidance for using teams for more formal student projects. Particularly helpful in these chapters is the guidance offered to instructors who have not previously used this teaching technique. These chapters also contain short teaching tips for strengthening the use of teams.

### **“Applying Group and Team Learning Concepts in Tax Classes,” by John Masselli, Robert Ricketts, and Bobbie Martindale, in the ATA’s *Teaching Monograph* coming soon to ATA members’ mailboxes.**

This chapter discusses the need for tax educators to implement cooperative and team learning. The authors provide practical advice on using groups in a tax classroom, including ideas for assigning students to groups, how large groups should be, what types of assignments work well with groups, assigning grades, and peer evaluations. They also address the problems of freeloaders in groups and the effect of using groups on grade inflation and instructor evaluations.

### **“The Role of Coaching in Students Teams: A ‘Just-in-Time’ Approach to Learning,” by Michele Bolton, in *Journal of Management Education* (June 1999, pp. 233–250).**

This article provides valuable advice for ensuring that the use of teams results in a positive learning experience for students. The author focuses on tips and techniques during three crucial phases: (1) the development of the team, (2) the management of team diversity and conflict, and (3) the evaluation of the teamwork experience. The appendices also include examples of the instruments that the author uses during these phases.

### **“Cooperative Learning Structures in the Instruction of Accounting,” by Philip Cottell and Barbara Millis, in *Issues in Accounting Education* (Spring 1993, pp. 40–59).**

This article describes how general cooperative learning principles can be applied to accounting settings. Especially helpful is the discussion of specific techniques that can be used to ensure that the teamwork experience is a positive one for students.

## **Links for Sites on Teaming and Cooperative Learning**

[http://www.cbe.wvu.edu/hutton/ATA\\_Zite\\_Hutton.doc](http://www.cbe.wvu.edu/hutton/ATA_Zite_Hutton.doc)

“Structuring a Tax Course to Develop Student Interaction and Analytical Skills: A Peer Review of Student Tax Memoranda,” Winner of the 2000 American Taxation Association/Arthur Andersen Teaching Innovation Award, Undergraduate Course Category.

<http://www.clcrc.com/> and <http://www.clcrc.com/pages/cl.html>

The Cooperative Learning Center at The University of Minnesota, a research and training center focusing on how students should interact with each other as they learn and the skills needed to interact effectively, contains essays on developments pioneered by the Cooperative Learning Center and links to the Center’s newsletters.

[http://www.teach-nology.com/currenttrends/cooperative\\_learning/](http://www.teach-nology.com/currenttrends/cooperative_learning/)

This site contains links to interesting articles about justification for the use of cooperative learning and some practical ways to implement it. The base site, teach-nology.com, is a good source for answers to many questions about teaching in general.

# CALLS FOR NOMINATIONS AND SUBMISSIONS

## CALL FOR NOMINATIONS ATA Officers, Trustees, and Publications Committee

The ATA Nominations Committee is seeking nominations for the following positions in the 2002–2003 fiscal year:

President-Elect  
Vice President-Elect  
Secretary  
(nomination for a second one-year term is allowed)  
Treasurer  
(one-year term with a second term allowed)

Trustees (two-year terms)  
Two members of the Publications Committee

We need your input! These nominees will determine the actions of the ATA for the next few years. This is a chance for you to influence the future of the ATA. You don't have to nominate a complete slate. Even single nominations help.

Please email, fax, or mail your nominations by **January 31, 2002** (earlier nominations are encouraged).

Robert L. Gardner  
School of Accountancy and Information Systems  
Brigham Young University  
Provo, Utah 84602  
Fax: (801) 378-5933  
Email: gardner@byu.edu

## CALL FOR NOMINATIONS 2002 ATA Outstanding Service Award

The 2001/2002 Awards Committee is soliciting nominees for the

### ATA Outstanding Service Award

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

John Everett  
Department of Accounting  
School of Business, Box 4000  
Virginia Commonwealth University  
Richmond, VA 23284-4000  
Email: joeveret@vcu.edu

Nomination Deadline: **February 1, 2002**. A description of the eligibility criteria is found at <http://www.atasection.org/>.

## CALL FOR NOMINATIONS 2002 ATA/Andersen Teaching Innovation Awards

Nominations for the 2002 ATA/Andersen Teaching Innovation Award will be accepted through **January 15, 2002**. Submission details are available on the ATA website (<http://www.atasection.org/>). For further information, please email Susan Anderson at [susan\\_anderson@uncg.edu](mailto:susan_anderson@uncg.edu).

## CALL FOR NOMINATIONS 2002 ATA/PricewaterhouseCoopers Outstanding Tax Dissertation Award

The American Taxation Association in cooperation with PricewaterhouseCoopers presents an annual award for the Outstanding Tax Dissertation at the annual ATA luncheon. The award recipient receives a plaque and a \$5,000 award.

To be eligible, candidates must meet the following requirements:

- Candidates must submit a summary of their dissertation that does not exceed 25 pages (including all tables, graphs, charts, appendices, and bibliography). The summary should describe the motivation, research design, analysis, and results in sufficient detail to allow a complete review. Submission of the summary chapter of one's dissertation is not encouraged.
- The chairperson of the dissertation committee must write a letter to accompany the submission that certifies that the candidate has met all of the requirements for submission.
- The dissertation must have been completed during the 2001 calendar year.
- Qualified candidates must be ATA members.

Submissions must be postmarked on or before **February 28, 2002**. Please send submissions to:

Professor Bryan Cloyd  
Department of Accountancy  
University of Illinois  
360 Wohlers Hall  
1206 South Sixth Street  
Champaign, IL 61820  
Phone: (217) 333-4592  
Email: [ccloyd@uiuc.edu](mailto:ccloyd@uiuc.edu)

## CALL FOR NOMINATIONS 2002 Ray M. Sommerfeld Outstanding Tax Educator Award

The 2001/2002 Awards Committee is soliciting nominees for the

### Ray M. Sommerfeld Outstanding Tax Educator Award

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

John Everett  
Department of Accounting  
School of Business, Box 4000  
Virginia Commonwealth University  
Richmond, VA 23284-4000  
Email: [joeveret@vcu.edu](mailto:joeveret@vcu.edu)

Nomination Deadline: **February 1, 2002**. A description of the eligibility criteria is found at <http://www.atasection.org/>.

# CALLS FOR NOMINATIONS AND SUBMISSIONS

## CALL FOR NOMINATIONS 2002 ATA Outstanding Tax Manuscript Award

The Manuscript Award Committee requests nominations for the annual ATA Tax Manuscript Award, which will be presented to the winner at the ATA Luncheon during the 2002 Annual Meeting of the AAA. Nominations should be sent to:

Susan L. Porter  
Eugene M. Isenberg School of Management  
University of Massachusetts  
121 Presidents Drive  
Amherst, MA 01003-4915  
Phone: (413) 545-5582; Fax: (413) 545-3858  
Email: porter@acctg.umass.edu

Manuscripts, books, and chapters of books published during the 1999–2001 period are eligible for consideration. To receive the award, at least one author must be a member of the ATA. For more information about the award go to <http://www.atasection.org/award-manuscript.html>. Nominations will be accepted through January 15, 2002.

## CALL FOR PAPERS *Advances in Taxation*

*Advances in Taxation* is a refereed academic tax journal published annually. 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 also is 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.

Three copies of each manuscript, three copies of any and all research instruments, and a \$30 check made payable to *Advances in Taxation* should be submitted to:

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

## CALL FOR PAPERS AAA 2002 Annual Meeting

All ATA members are encouraged to submit papers, proposals for special sessions (e.g., technical forums, panel discussions, etc.), and proposals for CPE sessions for the 2002 Annual Meeting to be held in San Antonio, August 14–17. The anticipated deadline for submissions is January 11, 2002, though earlier submissions are encouraged.

Research papers should not be submitted that have either been published or accepted for publication, or that will be presented at more than one AAA Regional Meeting during Spring 2002. By AAA policy, an individual is limited to one personal appearance on the program. This policy allows multiple submissions but precludes acceptance of more than one presentation or appearance. A presenter may be a nonpresenting co-author on additional papers.

All items should be submitted electronically through the AAA web site and directed to one of the AAA Sections. As the number of sessions allocated to a Section is related to the number of manuscripts submitted to that Section, ATA members are encouraged to direct their submissions to the ATA. Further details regarding the Annual Meeting and submission procedures will be published in the next edition of *Accounting Education News* and on the AAA web site.

## CALL FOR PAPERS *Journal of Forensic Accounting Auditing, Fraud, and Taxation*

The *JFA* is dedicated to promoting excellence in forensic accounting. The journal provides an important forum for the publication of all significant research dealing with forensic accounting, striving to establish a balance between theoretical and empirical studies. The *Journal* considers papers on fraud and fraud auditing, risk assessment, detection of earnings manipulation and tax evasion, bankruptcy studies, GAAP violation, financial statement fraud, internal auditing, and the underground economy. In addition, papers on new developments of particular interest and preventative controls are also considered. Review articles on progress in areas of particular importance to forensic accounting are occasionally invited. All papers are reviewed.

The intended audience is academic and business researchers, accountants specializing in fraud and forensic accounting, external and internal auditors, and tax personnel. This academic journal has three sections: feature articles, teaching and educational notes, and classroom cases. Three copies on IBM-compatible computer disk should be sent to:

Dr. Larry Crumbley, Dept. of Accounting  
Louisiana State University  
3106 A CEBA Building  
Baton Rouge, LA 70808  
Phone: (225) 338-6231; Fax: (225) 388-6201  
Email: dcrumbl@unix1.sncc.lsu.edu



# CALLS FOR NOMINATIONS AND SUBMISSIONS

## CALL FOR PAPERS: MARCH 1, 2002

### New Directions for Accounting-Ethics Research SEVENTH SYMPOSIUM ON ETHICS RESEARCH IN ACCOUNTING

The Professionalism and Ethics Committee of the AAA invites papers for the Seventh Symposium on Ethics Research in Accounting, to be held immediately preceding the 2002 AAA Annual Meeting in San Antonio. Because of the current importance of the issue, we hope to devote at least one session to focus on new directions for accounting ethics research. We also welcome papers examining any other aspect of ethics in accounting. At the author's discretion, papers will also be considered for publication in either *Research on Accounting Ethics* or *Accounting and the Public Interest*, which is a new journal published by the Public Interest Section of the AAA. We are especially interested in encouraging Ethics Research by our new Ph.D. students. We will present an award for the best paper submitted by a Ph.D. student to the symposium.

#### Scope and Aims of Symposium

The purpose of the symposium is to explore new frontiers of ethics research in an accounting context. The symposium will provide an opportunity for researchers and practitioners interested in ethics in an accounting setting to discuss recent research, exchange information, to network, and to discuss emerging issues encountered in practice. Both presentation and forum sessions will be included in the program.

#### Location and Dates

The symposium will be held in San Antonio immediately prior to the AAA Annual Meeting. The meetings will be held in the main convention hotel, or within a convenient walking distance from the hotel.

#### Details for Paper Submission

One (1) copy of the completed manuscript should be transmitted as an attached Word file to Dick Bernardi (rbernardi@rwu.edu) on or before **March 1, 2001**. To preserve the anonymity of the review process, please remove any references to authors on the cover page and in the body of the paper.

A nonrefundable submission fee of U.S.\$10 (made payable to the American Accounting Association) should be submitted concurrently to:

Richard Bernardi  
Gabelli School of Business  
Roger Williams University  
One Old Ferry Road  
Bristol, RI 02809-2921  
Phone: (401) 254-3672  
Fax: (401) 254-3545  
Email: rbernardi@rwu.edu

Please indicate in your submission cover letter whether you want your submission to be concurrently considered for publication in either *Research on Accounting Ethics* or *Accounting and the Public Interest*. Professor Bill Schwartz (editor of *Research on Accounting Ethics*) and Professor Jesse Dillard (editor of *Accounting and the Public Interest*) have graciously waived the journal submission fee.

## 2001-2002 ATA KEY CONTACT INFORMATION

### Officers

#### President

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# 2001–2002 ATA KEY CONTACT INFORMATION

(continued from page 9)

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(continued on page 11)

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---

## **2001–2002 ATA COMMITTEES**

### **ATA/Andersen Teaching Innovation Award**

#### **Chair:**

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#### **Members:**

Tonya Flesher (University of Mississippi)  
Richard Newmark (Old Dominion)  
Thomas Omer (Univ. of Ill. at Urbana–Champaign)  
Robert Shapiro (Seton Hall University)  
Jerrold Stern (Indiana University)  
Steven Thompson (Florida Gulf Coast University)  
John Wilguss (Oklahoma State Univ.; liaison with  
Midyear Meeting Committee)

#### **Charge:**

1. Assist the Publication Committee in supporting and/or developing the technology for ATA journal(s).
2. Assist the ATA Webmaster in the maintenance and expansion of the ATA web site, if requested.
3. Publicize innovative uses of technology and the internet for research and classroom use through articles in the *ATA Newsletter*, on the ATA web site, and other appropriate media.
4. Assist the *JATA* software editor in obtaining software reviews.
5. Assist the Midyear Committee as requested for all technology requirements.
6. Support the ATA in its efforts to contact all ATA members electronically.
7. Keep ATA membership informed on trends in knowledge management in practice.

### **ATA/PricewaterhouseCoopers Doctoral Dissertation Award**

#### **Chair:**

C. Bryan Cloyd  
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Greg Geisler (Georgia State University)  
Bin Ke (Pennsylvania State University)  
Ed Maydew (The University of North Carolina at  
Chapel Hill)  
Sonja Ohloft (The University of Iowa)  
Jeff Paterson (Florida State University)  
John Phillips (University of Connecticut)  
Jim Seida (Indiana University)

#### **Charge:**

1. Review solicitation and selection guidelines.
2. Solicit applications from ATA members by placing a notice in the Fall 2001 *ATA Newsletter*, on the ATA web site, and by other appropriate means. Work with the Concerns of New Faculty Committee to publicize the award.
3. Select the winner and notify the ATA President and the Dean and Department Chair at the winner's institution. Notify the applicants who did not win the award.
4. Arrange for the plaque, award check, and presentation by a PricewaterhouseCoopers representative or a committee member at the 2002 ATA Annual Program luncheon.

### **ATA Tax Manuscript Award**

#### **Chair:**

Susan Porter  
Isenberg School of Management  
University of Massachusetts  
121 Presidents Dr.  
Amherst, MA 01003-4915  
Phone: (413) 545-5582  
Fax: (413) 545-3858  
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#### **Members:**

Ben Ayres (University of Georgia)  
Carolyn Craig (Illinois State University)  
Dan Dhaliwal (The University of Arizona)

(continued on page 12)

## **Committees** (continued from page 11)

Robert Halperin (University of Illinois)  
B. Charlene Henderson (LSU/Visiting The University of Texas at Austin)  
Mark Higgins (University of Rhode Island)  
Sandra Kramer (University of Florida)  
Diane Riordan (James Madison University)  
Robert Yetman (The University of Iowa)

### **Charge:**

1. Review the solicitation and selection guidelines for the ATA Tax Manuscript Award.
2. Solicit nominations of published research by ATA members by placing a notice in the Fall 2001 *ATA Newsletter* and on the ATA web page. At least one author or co-author must be an ATA member.
3. Select the winner(s) and notify the ATA President and the Dean and Department Chair at the winner's institution.
4. The committee chair will arrange for the plaque(s) and presentation(s) at the 2002 ATA Annual Program luncheon.

## **Accreditation and Curriculum Issues**

### **Chair:**

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Fisher School of Accounting  
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### **Members:**

Greg Carnes (Northern Illinois University)  
Terry Crain (Oklahoma University)  
Richard Hoffmann (Olive, LLP)  
Edward Milam (Mississippi State University)  
Harold Silverman (Bridgewater State College)  
Kathleen E. Sinning (Western Michigan Univ.)  
John Stancil (Florida Southern University)

### **Charge:**

1. Investigate how changes in AACSB accreditation guidelines will affect tax education programs.
2. Study how core competencies and best practices will affect accreditation.
3. Publish reports on accreditation issues and changes related to tax education in the *ATA Newsletter*, ATA web site, or other appropriate places.
4. Develop a plan to maintain and update the course syllabi contributed to the ATA Syllabi Exchange.
5. If requested, work with Teaching Resources Committee, Midyear Meeting Committee, or Annual Program Committee to help develop sessions related to curriculum and/or accreditation issues.

## **Annual Meeting Program**

### **Chair:**

Andy Cuccia

University of Oklahoma  
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Norman, OK 73019  
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### **Members:**

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T. J. Atwood (University of Missouri)  
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Michael Calegari (Georgia State University)  
Ellen Cook (Univ. of Louisiana at Lafayette)  
Tim Fogarty (Case Western Reserve University)  
Sanjay Gupta (Arizona State University)  
Rick Hatfield (Drexel University)  
David Hulse (University of Kentucky)  
Kim Key (Auburn University)  
Kaye Newberry (The University of Arizona)  
Marlene Plumlee (University of Utah)  
Margaret Reed (University of Cincinnati)  
Ananth Seetharaman (Saint Louis University)  
Philip Siegel (Fairleigh Dickinson University)  
Richard Walter (University of Louisville)

### **Charge:**

1. Coordinate the Committee's efforts with the AAA Annual Program Committee and investigate the possibility of joint sessions with other AAA Sections.
2. Review recommendations of Annual Meeting Task Force (2000-2001) for increasing paper submissions to the Annual Meeting.
3. Review solicitation and selection guidelines for papers to be presented, panel discussions, session moderators, discussants, and luncheon speakers.
4. Solicit and select papers, speakers, moderators, and discussants for the 2002 Annual Program.
5. Arrange for a CPE session and a panel discussion for the 2002 Annual Program.
6. Arrange all program details, including time and room assignments, audio and video equipment, speaker's gift or honorarium, and display of ATA publications and membership material. Coordinate these activities with the ATA Membership Committee and the various ATA Awards Committees.
7. Prepare and distribute the 2002 Annual Meeting Blue Book at the 2002 Annual Meeting.

## **Awards**

### **Chair:**

John Everett  
Virginia Commonwealth University  
Department of Accounting  
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### **Members:**

Robert Gardner (Brigham Young University) 2003  
Mark Higgins (University of Rhode Island) 2004

(continued on page 13)

## **Committees** (continued from page 12)

Lawrence Phillips (University of Miami) 2003  
Thomas Pope (University of Kentucky) 2002  
Carolyn Strobel (University of South Carolina) 2004

### **Charge:**

1. Review the ATA Awards Committee Manual as it relates to Awards Committee procedures and criteria for the Ray M. Sommerfeld Outstanding Educator Award and the ATA Service Award.
2. Solicit nominations from the membership for the Ray M. Sommerfeld Outstanding Educator Award and the ATA Service Award. Place notices requesting nominations in the Fall 2001 *ATA Newsletter*, on the ATA web site and in an email message to ATA members. Prior year nominations should be reviewed to determine if they merit continued consideration.
3. Select the award recipients and notify the ATA President.
4. Arrange for the awards and presentation of awards by the committee chair at the 2002 ATA Annual Program luncheon.
5. Develop appropriate methods for making arrangements to obtain the awards each year. Consider alternatives if the artist is no longer able to create the sculpture for the Sommerfeld Award.
6. Update the ATA Awards Committee Manual and pass it on to the next committee.

## **By-Laws Update**

### **Chair:**

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Department of Accounting  
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### **Members:**

Shirley Dennis-Escoffier (University of Miami)  
Robert Gardner (Brigham Young University)  
Mark Higgins (University of Rhode Island)  
Dave Stewart (Brigham Young University)

### **Charge:**

1. Review past minutes, existing ATA By-Laws, and handbooks. Make sure the by-laws and handbooks reflect all changes approved by the Board of Trustees and ATA members.
2. Determine whether changes are needed in the ATA By-Laws and handbooks to reflect current practices, such as the manner in which Midyear Meeting registration is now handled by AAA rather than the Treasurer. Make recommendations for changes to the Board of Trustees.
3. Make recommendations and prepare needed documentation of ATA activities that should be incorporated in the Operations Manual for Officers and Trustees of the ATA.

## **Concerns of New Faculty**

### **Chair:**

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### **Members:**

John Barrick (Brigham Young University)  
Cindy Blanthorne (University of North Carolina at Charlotte)  
James Hardin (Pittsburgh State University)  
Anne Magro (University of Oklahoma)  
John Masselli (Texas Tech University)  
Charles Pier (The University of Texas at Arlington)  
Thomas Porcano (Miami University)  
Rebekah Sheely (Emporia State University)

### **Charge:**

1. Identify new tax faculty and doctoral students. Invite them to join the ATA and participate in the Midyear Meeting by way of a personal letter. Encourage them to submit papers to the New Faculty and Doctoral Students Paper Session at the Midyear Meeting. Encourage new faculty to apply for the ATA/PricewaterhouseCoopers Doctoral Dissertation Award.
2. Work with the Teaching Resources Committee to encourage new faculty to more fully use the teaching consultants and mentorship programs.
3. As needed, help new faculty become aware of places where working papers are posted and information on different research conferences where their papers may be submitted for presentation.
4. Organize a New Faculty breakfast at the Midyear Meeting. Consider inviting more experienced faculty to speak at the breakfast on topics such as developing a research portfolio or career development within the context of different types of schools.
5. Welcome and introduce new faculty and doctoral students at the Midyear Meeting.
6. Consider whether the definition for new faculty should be expanded and make a recommendation to the ATA Board of Trustees.

## **Education Research**

### **Chair:**

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(continued on page 14)

## **Committees** (continued from page 13)

### **Members:**

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Carol Fischer (St. Bonaventure University)  
Peggy Hite (Indiana University)  
Marguerite Hutton (Western Washington University)  
Judith Sage (University of Southern Colorado)  
Philip Siegel (Fairleigh Dickinson University)  
Susan Weihrich (Seattle University)

### **Charge:**

1. Establish and post in the Fall *ATA Newsletter* and on the ATA web site guidelines for the submission of education research papers to the ATA Midyear Meeting.
2. Solicit and select education research papers for presentation at the 2002 ATA Midyear Meeting. If an editor is named for an ATA online education research journal, work with the editor-elect to select the papers.
3. Work with the Midyear Meeting Program Committee and Legal Research Committee to determine the number of sessions and papers to be presented at the 2002 Midyear Meeting.
4. Arrange for discussants, moderators, and audio-visual equipment if needed for each education research session. Coordinate the sessions with the Midyear Meeting Program Committee.
5. If requested, work with the Publications Committee and editor-elect to establish editorial policies and procedures to insure high-quality manuscripts are available for publication in an online education research journal sponsored by the ATA.

## **Faculty Internships, Sabbaticals, and External Relations**

### **Chair:**

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### **Members:**

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Larry Garrison (University of Missouri-Kansas City)  
Yvonne Hinson (Wake Forest University)  
Harvey Iglarsh (Georgetown University)  
John Karayan (Cal Poly, Pomona)  
Linda Nelsestuen (Cleveland State University)  
Ralph Tower (Wake Forest University)  
Richard Weber (Michigan State University)  
Scott Yetmar (Drake University)

### **Charge:**

1. Identify, develop, and publicize in the *ATA Newsletter* and on the ATA web site opportunities for faculty internships with the AICPA, IRS, accounting firms, and other organizations.

2. Identify ATA members who have recently had meaningful sabbatical experiences. Write summaries of these experiences for publication in the *ATA Newsletter*.
3. Explore the feasibility of tax faculty members obtaining Fulbright and other awards to fund research or teaching during sabbaticals.
4. Explore with the Midyear Planning Committee the possibility of having discussion tables at the ATA luncheon or during breakfast to discuss faculty internships and sabbatical experiences.
5. Explore opportunities for ATA members to work with IRS, Treasury, AICPA, ABA and other groups in (1) developing joint research topics, and (2) serving on committees, task forces and other working groups.
6. Work with the Tax Policy Research Oversight Committee in identifying and recommending ATA members to serve on AICPA Technical Resource Panels, committees, and task forces.

## **Graduate Tax Education**

### **Chair:**

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Stephen Gara (Long Island University, C.W. Post)  
James Hamill (University of New Mexico)  
Kevin Holland (University of Wales, Aberystwyth)  
Myron Hulen (Colorado State University)  
David Maloney (University of Virginia)  
Kevin Misiewicz (University of Notre Dame)  
Richard Powell (Pepperdine University)  
Jack Robison (Cal Poly, San Louis Obispo)  
Mark Sellner (Larson, Allen, Weishair & Co., LLP)  
Jay Soled (Rutgers University)  
Mark R. Solomon (Walsh College)  
Jim Young (Northern Illinois University)

### **Charge:**

1. Investigate changes taking place in graduate tax education. Determine what types of graduate tax education programs seem to be the most successful (traditional, online, executive, etc.).
2. Collect information on the projected needs and opportunities for tax professionals with graduate level training in the future.
3. Determine what marketing efforts are being undertaken to attract individuals to tax careers.
4. Prepare a report to be published in the *ATA Newsletter*, ATA web site, or other appropriate places that addresses graduate tax education issues. Consider developing a CPE session or panel for the Annual Meeting that addresses graduate tax education issues.

(continued on page 15)

## **Committees** (continued from page 14)

### **JATA Conference**

#### **Chair:**

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#### **Members:**

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Carol Fischer (St. Bonaventure University)  
Peter Frischmann (Idaho State University)  
John Robinson (The University of Texas at Austin)  
Timothy Rupert (Northeastern University)  
Terry Shevlin (University of Washington)  
Connie Weaver (The University of Texas at Austin)

#### **Charge:**

1. Coordinate the *JATA* Conference activities with the Midyear Program Committee.
2. Solicit and select papers for the 2002 *JATA* Conference.
3. Select discussants and moderators as needed for the selected papers. Arrange for any needed audio-visual equipment with the ATA Midyear Committee.
4. Advise the *JATA* editor-elect regarding the topic, format, and publicizing of the 2003 *JATA* Conference.

### **Legal Research**

#### **Chair:**

Hughlene Burton  
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Arthur Cassill (University of North Carolina at Greensboro)  
Brian Greenstein (Seton Hall University)  
Terri Gutierrez (University of Northern Colorado)  
David Jaeger (University of North Florida)  
Stewart Karlinsky (San Jose State University)  
Ernest Larkins (Georgia State University)  
Francine Lipman (Chapman University)  
Patricia Nodoushani (University of Hartford)  
Tina Quinn (Arkansas State University)  
Edward Schnee (University of Alabama)  
Kent Swift (Montana State University)  
Janet Trewin (Drexel University)

#### **Charge:**

1. Establish and post in the Fall *ATA Newsletter* and on the ATA web site guidelines for the submission of legal research papers to the ATA Midyear Meeting.

2. Solicit and select legal research papers for presentation at the 2002 ATA Midyear Meeting. If an online legal research journal is approved and an editor selected, work with the editor in selecting papers.
3. Work with the Midyear Meeting Program Committee and Education Research Committee to determine the number of sessions and papers to be presented at the 2002 Midyear Meeting.
4. Arrange for discussants, moderators, and audio-visual equipment if needed for each legal research session.
5. If requested, work with the Publications Committee to establish editorial policies and procedures to ensure high-quality manuscripts are available for publication in an online legal research journal sponsored by the ATA.

### **Membership**

#### **Chair:**

Nancy Nichols  
School of Pro Studies-Accounting  
MSC 0203  
James Madison University  
Harrisonburg, VA 22807  
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#### **Members:**

Hughlene Burton (Univ. of North Carolina at Charlotte)  
Khonday Karim (Rochester Institute of Technology)  
Reg Rezac (Texas Woman's University)  
John Strefeler (Mount Union College)

#### **Charge:**

1. Identify target groups with potential ATA members and provide materials about membership to such groups. Groups to consider include:
  - a. Graduate students with an interest in taxation.
  - b. Individuals teaching tax courses (including CPE courses and those at two-year colleges).
  - c. Members of other tax organizations (e.g., National Tax Association).
  - d. CPA practitioners specializing in taxation or recruitment.
2. Ensure that membership information is available for display and distribution at AAA Annual Meeting and Regional Meetings. Coordinate this activity with the AAA Annual Program Committee and the Committee on AAA Regional Programs.
3. Work with the Concerns of New Faculty Committee to target prospective members of the ATA.
4. Alert accounting department chairs that the AAA has a web site for posting tax faculty positions. Encourage accounting department chairs to send position announcements to the ATA Webmaster.

### **Midyear Meeting Program**

#### **Chair:**

Beth Kern

(continued on page 16)

## **Committees** (continued from page 15)

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### **Members:**

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Merle Erickson (University of Chicago)  
Jeffrey Gramlich (University of Hawaii)  
Phillip Harmelink (University of New Orleans)  
Doug Izard (KPMG, LLP)  
Bruce Lubich (American University)  
Suzanne Luttmann (Santa Clara University)  
Gil Manzon (Boston College)  
Nancy Nichols (James Madison University)  
Shelley Rhoades-Catanach (Villanova University)  
Roxanne Spindle (Virginia Commonwealth Univ.)  
John Wilguess (Oklahoma State University)

### **Charge:**

1. Plan the 2002 Midyear Meeting including session topics, speakers, rooms, meals, and breaks.
2. Coordinate a research session and the new faculty/doctoral student research session with the chair of the Research Methodologies Committee.
3. Coordinate the legal and education research sessions with the chairs of the legal research and education research committees.
4. Coordinate a teaching session with the chair of the Teaching Resources Committee.
5. Arrange for a luncheon speaker and an appropriate gift or honorarium.
6. Handle all on-site activities.
7. Promote the meeting at the 2002 Annual Meeting by providing a preliminary program and information about meeting and hotel registration.
8. Secure evaluations of meeting components (program, speakers, food, hotel, etc.) at the Midyear Meeting. Forward summary data to President-elect and Vice President-elect for planning the following year's Midyear Meeting. Submit a complete report to the Trustees.
9. Assist the Vice President-elect with planning for the 2003 Midyear Meeting.

## **Midyear Meeting Site Selection**

### **Chair:**

Dan Murphy  
Dept of Accounting & Bus Law  
University of Tennessee  
916 Volunteer Blvd  
Knoxville, TN 37996-0560  
Phone: (423) 974-1752  
Fax: (423) 974-4631

### **Members:**

Anne Christensen (Portland State University), 2003  
Jeffrey Gramlich (University of Hawaii), 2004

### **Charge:**

1. Select a primary site and a back-up site for the 2004 ATA Midyear Meeting. These sites should be selected from the list of cities approved by the Trustees at the February 2001 meeting. These cities were the highest ranked cities from the membership survey conducted in 1998.
2. Report the selection to the President and Board of Trustees by their August 2002 meeting. The Board will then approve the selection (by a majority vote). If the selection is not approved, it will be sent back to the committee. The committee will then submit another site for Board approval.

## **Nominations**

### **Chair:**

Robert Gardner  
Brigham Young University  
Marriott School of Management  
Provo, UT 84602-3068  
Phone: (801) 378-3212  
Fax: (801) 378-5933  
Email: robert\_gardner@byu.edu

### **Members:**

Shirley Dennis-Escoffier (University of Miami)  
Anna Fowler (The University of Texas at Austin)  
Lillian Mills (The University of Arizona)  
Terry Shevlin (University of Washington)

### **Charge:**

1. Review the procedures of prior nominating committees.
2. Solicit nominations from the membership by placing a notice in the Fall 2001 *ATA Newsletter* and on the ATA web page and from the Board of Trustees for a slate of officers for 2002–2003. The slate for 2002–2003 includes the following positions:
  - a. President-Elect
  - b. Vice President-Elect
  - c. Secretary (nomination for a second one-year term is allowed)
  - d. Three Trustees or additional trustees if needed
  - e. Two members of the Publication Committee
3. Contact prior years' committee chairs to obtain names (nominations) of people who would make effective officers and trustees.
4. Select the candidates for nominations by April 1, 2002 and notify the 2001–2002 President and President-Elect of their names. Publish the slate in the Summer 2002 *ATA Newsletter*.
5. Present the slate to the Board of Trustees at the August 2002 meeting and to the ATA membership at the 2002 ATA annual program business meeting.

## **Publications**

### **Chair & Director of Publications:**

Brian Greenstein  
Seton Hall University  
400 South Orange Ave

(continued on page 17)



## **Committees** (continued from page 16)

South Orange, NJ 07079-2692  
Phone: (973) 761-9428  
Fax: (973) 761-9217  
Email: greensbr@shu.edu

### **Members:**

Andrew Cuccia (University of Oklahoma) 2003  
Gary McGill—Director of Publications-Elect  
(University of Florida)  
Ken Klassen (University of Waterloo), 2002  
Cherie O’Neil (Colorado State University), 2003  
Richard Sansing (Dartmouth College), 2002

### **Ex-Officio Members:**

Frances Ayres (Univ. of Oklahoma), *JATA* Editor  
John Robinson (The Univ. of Texas at Austin), *JATA*  
Editor-Elect  
Eugene Seago (VA Poly Inst & St Un) Legal Editor  
Elect  
Ron Tidd (Michigan Tech. Univ.), Newsletter Editor  
Jon Davis (Univ. of Wisconsin), Chair, Tech. Cte.  
Steven Thompson (FL Gulf Coast Univ.) Webmaster

### **Charge:**

1. Study and report to the President and Board of Trustees on all matters of concern regarding ATA publications.
2. Review and make any necessary changes to the Publication Committee Handbook.
3. Oversee the ATA web page.
4. If necessary because of upcoming vacancies recommend new editors for *JATA* and any other ATA publication.
5. If additional journals are approved and created by the ATA Board of Trustees, develop appropriate publication policies as needed.
6. If additional ATA journals are created, develop a plan for editor rotation for the new journals so that not all editors’ terms expire in the same year.

## **Regional Programs**

### **Chair:**

Carol Fischer  
Department of Accounting  
St. Bonaventure University  
Route 417  
St. Bonaventure, NY 14778  
Phone: (716) 375-2021  
Fax: (716) 375-2191  
Email: cfischer@sbu.edu

### **Members:**

#### **Mid-Atlantic:**

Janet Trewin (Drexel Univ.), Regional Coord.

#### **Midwest:**

Christine Bauman (Univ. of Wisconsin–Milwaukee),  
Reg. Coord.  
Ashraf El Naggar (Anderson University)  
Nancy Foran (University of Michigan–Dearborn)

Allen Ford (University of Kansas)  
Rebekah Sheely (Emporia State University)

### **Northeast:**

Robert Walsh (Marist College), Reg. Coord.  
Stephen Gara (Long Island University, C.W. Post)  
Patricia Nodoushani (University of Hartford)  
Richard Spead (Richard J. Spead & Co., PLLC)

### **Ohio:**

Tim Fogarty (Case Western Reserve University),  
Reg. Coord.

### **Southeast:**

Sharon Lassar (Florida Atlantic Univ.), Reg. Coord.

### **Southwest:**

Kevin Murphy (Oklahoma State Univ.), Reg. Coord.  
Larry Crumbley (Louisiana State University)  
Bambi Hora (University of Central Oklahoma)  
Reg Rezac (Texas Women’s University)

### **Western:**

Richard Gore (Boise State Univ.), Reg. Coord.  
Sharon Cox (University of Hawaii)  
Thomas Dalton (University of San Diego)  
Judith Sage (University of Southern Colorado)

### **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 educational issues. Notify members of submission deadlines and requirements for papers and panel sessions.
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.
7. Publish information about the tax portion of the regional meetings in the Spring *ATA Newsletter* and on the ATA web page.

## **Research Resources and Methodologies**

### **Chair:**

Ken Klassen  
School of Accountancy  
University of Waterloo  
Waterloo, ON N2L 3G1 CANADA  
Phone: (519) 888-4567 x5702  
Fax: (519) 888-7562  
Email: kklassen@uwaterloo.ca

### **Members:**

Charles Enis (Pennsylvania State University)  
Sarah Nutter (George Mason University)  
David Senteney (Ohio University)  
Brian Spilker (Brigham Young University)

(continued on page 18)

## **Committees** (continued from page 17)

Peter Westort (University of Massachusetts Boston)

### **Charge:**

1. In coordination with the Midyear Committee, plan and administer a research session at the 2002 ATA Midyear Meeting. This includes the solicitation and selection of papers, speakers, moderators, and discussants as needed.
2. In coordination with the Midyear Committee, plan and administer a New Faculty/Doctoral Student research session at the 2002 Midyear Meeting. This includes the solicitation and selection of papers to be presented as well as selection of moderators, and/or discussants.
3. Create a research column for each *ATA Newsletter* that includes citations and brief summaries of several research articles in each of the major paradigms that are likely to be of interest to ATA members. Strive to find articles that are in journals, which most ATA members do not routinely read.

## **Strategic Planning**

### **Chair:**

Marty Wartick  
Department of Accounting  
University of Northern Iowa  
1227 W 27th Str.  
Cedar Falls, IA 50614-0127  
Phone: (319) 273-7754  
Fax: 319) 273-2922  
Email: marty.wartick@uni.edu

### **Members:**

Shirley Dennis-Escoffier (University of Miami)  
Allen Ford (University of Kansas)  
Dan Murphy (University of Tennessee)  
Edmund Outslay (Michigan State University)  
John Phillips (University of Connecticut)

### **Charge:**

1. Investigate the directions that tax research, education, and practice are likely to go in the future.
2. Assess the strengths and weaknesses of the ATA in light of the future environment for tax research, education and practice.
3. Make recommendations to the Board of Trustees about changes the ATA should make to foster excellence in tax research, education, and practice in the future.

## **Tax Policy Research Oversight**

### **Chair:**

Anthony Curatola  
Drexel University  
215 Tower Road  
Villanova, PA 19085-1213  
Phone: (215) 895-1453  
Fax: (215) 895-6975  
Email: curatola@drexel.edu

### **Members:**

Richard Leaman (University of Denver)  
Kenneth Orbach (Florida Atlantic University)  
William Raabe (Capital University)  
Roby Sawyer (North Carolina State University)

### **Charge:**

4. Monitor legislative and regulatory activity for the purpose of identifying topics for consideration by the Tax Policy Subcommittees. Contact subcommittee chairs about relevant topics.
5. Work with the Faculty Internships, Sabbaticals and External Relations Committee in identifying and recommending ATA members to serve on AICPA Technical Resource Panels, committees, and task forces.

## **Tax Policy Subcommittees**

### **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 or policy research in your area.

## **Complexity Reduction**

### **Members:**

Don Samelson (Colorado State University), Chair  
Kristi Chenoweth (Loyola University New Orleans)  
Tom Davies (University of South Dakota)  
Charles Enis (Pennsylvania State University)  
Dennis Lassila (Texas A&M)  
Linda Levy (University of Colorado at Denver)  
Brett Long (University of Southern Indiana)  
Robert Scharlach (University of Southern California)  
Paul Schloemer (Northern Kentucky University)

## **Corporate Tax Policy**

### **Members:**

Tim Krumwiede (Bryant College), Chair  
Steven Balsam (Temple University)  
Roland Lipka (Temple University)  
Wayne Shaw (Southern Methodist University)  
Ryan Svoboda (Smith, Lange & Phillips LLP)  
Tony Wilson (Delta University)

## **Family Tax Policy**

### **Members:**

Annette Nellen (San Jose State University), Chair  
Kenneth Abramowicz (Univ. of Alaska Fairbanks)  
Valerie Chambers (Texas A&M-Corpus Christi)  
Adrienne Slaymaker (Ferris State University)  
Richard Spead (Richard J. Spead & Co., PLLC)  
Craig White (University of New Mexico)

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## **Committees** (continued from page 18)

### **Flowthrough Entities Policy**

#### **Members:**

Paul Streer (University of Georgia), Chair  
Greg Carnes (Northern Illinois University)  
Bill Hardin (Univ. of North Carolina at Greensboro)  
Jane Livingstone (Louisiana State University)

### **International Tax Policy**

#### **Members:**

Thomas (Mitch) McGhee (Savannah St. Univ.) Chair  
Kevin Holland (University of Wales, Aberystwyth)  
Brigitte Muehlmann (Bentley College)  
Michael Schadewald (Univ. of Wisconsin–Milwaukee)  
Kent Swift (Montana State University)

### **Multistate Tax Policy**

#### **Members:**

Debra Callihan (Virginia Tech), Chair  
Lisa Church (Rhode Island College)  
Bambi Hora (University of Central Oklahoma)  
LeAnn Luna (Univ. of North Carolina at Wilmington)  
Richard Hofmann (Olive, LLP)

### **Tax Accounting Policy**

#### **Members:**

Dennis Gaffney (LeMoyne College), Chair  
Richard Davis (Susquehanna University)  
Roger Graham (Oregon State University)  
David LaRue (University of Virginia)  
Gene Seago (Virginia Tech)  
Jim Wheeler (University of Michigan)

### **Teaching Resources**

#### **Co-Chairs:**

Bobbie Martindale  
Dallas Baptist University  
3000 Mountain Creek Pkwy  
Dallas, TX 75211  
Phone: (214) 333-5268  
Fax: (214) 333-5293  
Email: bobbie@dbu.edu

Timothy J. Rupert  
Accounting Group, College of Bus. Admin.  
404 Hayden Hall  
Northeastern University  
Boston, MA 02115-5000  
Phone: (617) 373-5165  
Fax: (617) 373-8814  
Email: T.Rupert@neu.edu

#### **Members:**

Glenda Brock (Cal Poly Pomona)  
Harold Goedde (SUNY at Oneonta)  
Marguerite Hutton (Western Washington University)  
Janet Mosebach (University of Arkansas)

Nathan Oestreich (San Diego State University)  
Tom Pearson (University of Hawaii)  
Dan Schisler (East Carolina University)  
Robert Shapiro (Seton Hall University)  
Deborah Thomas (University of Arkansas)  
Anthony Varnon (Southeast Missouri State Univ.)

#### **Charge:**

1. In coordination with the ATA Midyear Meeting Committee, plan and administer a teaching session at the 2002 ATA Midyear Meeting.
2. Work with the Concerns of New Faculty Committee to determine how best to structure and make available to all ATA members teaching resources such as the mentorship and teaching consultants program.
3. Write a column for each *ATA Newsletter* that includes citations and short summaries of articles about innovative teaching ideas.

### **Technology**

#### **Chair:**

Jon Davis  
University of Wisconsin–Madison  
975 University Ave.  
Madison, WI 53706  
Phone: (608) 263-4264  
Fax: (608) 263-0477  
Email: jdavis@bus.wisc.edu

#### **Members:**

Tonya Flesher (University of Mississippi)  
Richard Newmark (Old Dominion)  
Thomas Omer (Univ. of Ill. at Urbana–Champaign)  
Robert Shapiro (Seton Hall University)  
Jerrold Stern (Indiana University)  
Steven Thompson (Florida Gulf Coast University)  
John Wilguess (Oklahoma State Univ.; liaison with Midyear Meeting Committee)

#### **Charge:**

1. Assist the Publication Committee in supporting and/or developing the technology for ATA journal(s).
2. Assist the ATA Webmaster in the maintenance and expansion of the ATA web site, if requested.
3. Publicize innovative uses of technology and the internet for research and classroom use through articles in the *ATA Newsletter*, on the ATA web site, and other appropriate media.
4. Assist the *JATA* software editor in obtaining software reviews.
5. Assist the Midyear Committee as requested for all technology requirements.
6. Support the ATA in its efforts to contact all ATA members electronically.
7. Keep ATA membership informed on trends in knowledge management in practice.

# 2002 MIDYEAR MEETING AND JATA CONFERENCE

New Orleans, Louisiana • February 15–16, 2002

## Tentative Program

Lagniappe—A Little Something Extra:

Blurring the Boundaries between Research, Teaching and Service to Get a Little Something Extra

### Friday, February 15, 2002

All sessions will take place on the 12th floor of the Wyndham New Orleans at Canal Place. Please check the ATA homepage for updates to the program and specific meeting room assignments.

7:30 AM	<b>Registration Opens</b>	Foyer II
7:30 AM–6:30 PM	<b>Publisher Exhibits</b>	Foyer II
8:00 AM–12:00 NOON	<b>CPE</b>	Ballroom I
12:00 NOON–1:15 PM	<b>Lunch</b>	Ballroom II

New faculty will be introduced by a member of the New Faculty Concerns Committee

### Concurrent Sessions

1:30–6:00 PM	<b>(1) JATA Conference*</b>	Terrace
1:30–3:30 PM	<b>(2) Legal Research*</b>	Ballroom I
3:30–4:00 PM	<b>Refreshment Break</b>	
4:00–6:00 PM	<b>(2) Education Research*</b>	Ballroom I
6:00–6:45 PM	<b>Committee Meetings</b>	Foyer IV
6:30–8:00 PM	<b>Reception</b>	Ballroom II

\*See the Calls for Papers for these sessions.

### Saturday, February 16, 2002

7:30–8:30 AM	<b>Continental Breakfast</b>	Foyer II
7:30–8:30 AM	<b>New Faculty Breakfast</b>	Imperial Room
7:30–5:00 PM	<b>Publisher Exhibits</b>	Foyer II

### Concurrent Sessions

8:30–10:00 AM Ballroom I	<b>(1) New Tax Researchers</b>	New faculty and Ph.D. students will present their research in this session. The goal of this session is to provide a forum for new tax researchers to present early research and to receive feedback from discussants and participants. Refer to the Call for Papers in this issue for submission guidelines. Moderator: Ken Klassen (Waterloo).
8:30–10:00 AM Terrace	<b>(2) Assessment</b>	Are you curious about how to find out how student learning is different if you use one teaching tool (e.g., web-based materials) vs. another (e.g., in-class lecture)? Has your department been asked to assess teaching effectiveness and you don't know where to start? This session will explore general assessment issues as well as how to begin assessing teaching effectiveness. Speaker: Professor Douglas Eder (Neuroscientist and Director of Undergraduate Assessment and the Undergraduate Research Academy at Southern Illinois) Moderator: Gil Manzon (Boston College).
10:00–10:30 AM Foyer II	<b>Coffee Break</b>	
10:30–12:00 PM Ballroom I	<b>(1) Learning to Teach Tax from the Masters</b>	Several of the best teachers of tax in the country will share the secrets of their success in the classroom. Newer faculty as well as seasoned veterans are sure to glean helpful teaching strategies from the award-winning expertise of the panelists. Tentative panelists: Allen Ford (Kansas), Sally Jones (Virginia), and Boyd Randall (Brigham Young). Moderator: Merle Erickson (Chicago).
10:30–12:00 PM Terrace	<b>(2) External Reviews for Promotion and/or Tenure</b>	Many universities require letters from faculty at other institutions to assist with evaluating a promotion or tenure candidate. Panelists at this session will discuss criteria for writing such reviews, approaches used by frequently asked reviewers, and strategies for identifying appropriate reviewers. Recently tenured faculty will also share experiences with the process. This session will also provide advice on how to write peer review letters and improve their effectiveness. Moderator: Shelley Rhoades-Catanach (Villanova).

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## **Saturday Concurrent Sessions** (continued from page 20)

- 12:00–1:30 PM **Lunch with Speaker**  
Ballroom II Lee Sheppard, commentator from *Tax Notes*, will be our guest speaker.
- 1:30–3:00 PM **(1) Education Research: Ideas, Opportunities, and Venues**  
Ballroom I Interested in tax education research? How does one get started? What are the pitfalls and opportunities available? The tentative panelists include leading authors as well as James Rebele, Editor of the *Journal of Accounting Education* (Santa Clara). Moderator: Roxanne Spindle (Virginia Commonwealth).
- 1:30–3:00 PM **(2) Senior Tax Researchers in Action**  
Terrace This session will feature research by senior tax researchers. The presenters will not only discuss and solicit feedback about their current research, but will also articulate features about the research process involved with these studies. Tentative presenters are: Andy Cuccia (Oklahoma), John Robinson (Texas), and Doug Shackelford (North Carolina). Moderator: Ken Klassen (Waterloo).
- 3:00–3:30 PM **Refreshment Break**  
Foyer II
- 3:30–5:00 PM **(1) Scholes/Wolfson Research: Status and Future Directions**  
Ballroom I Ten years have passed since the publication of the first edition of Scholes and Wolfson's book. What have we learned since then? What are some directions for future research? Tentative panelists include: Dan Dhaliwal (Arizona), John Graham (Duke), Ed Maydew (North Carolina), John Robinson (Texas), Richard Sansing (Dartmouth), and Doug Shackelford (North Carolina). Moderator: Merle Erickson (Chicago).
- 3:30–5:00 PM **(2) The Case for Cases**  
Terrace As part of a re-evaluation of accounting education, both academics and professionals have explored the use of different teaching methods. One method that many have favored is the use of cases. A panel of educators will share their experiences with using cases in tax classes. In addition to providing advice on finding and developing appropriate cases, the panel will also discuss the advantages and challenges of using cases as a teaching method. Moderator: Tim Rupert (Northeastern).

## **Conference Hotel Information**

### **General Information**

The Wyndham New Orleans at Canal Place is a 30-story hotel offering panoramic views of the Mississippi River and New Orleans. It lies at the intersection of the French Quarter, Central Business District, and the Riverfront. The hotel's location provides easy walking access to many of the amenities that New Orleans offers. The hotel sits atop the Canal Place Mall, a three-level shopping area including stores such as Saks and Gucci. The hotel offers a rooftop swimming pool, fitness center, and in-room Internet access. The lobby is on the 11th floor with parking occupying the floors between the Canal Place Mall and the hotel lobby. The Midyear Meeting will be held on the 12th floor. For more information about the hotel, please refer to its website at <http://www.wyndham.com/CanalPlace>.

### **Making a Reservation**

Hotel reservations may be made either by phone or online. To make a reservation by phone, call the Wyndham New Orleans at Canal Place directly at (504) 566-7006, or you may fax them at (504) 553-5085. Be sure to mention that you are with the American Taxation Association to get our special rate of \$153 single or double occupancy (plus tax). To register online, go to the Wyndham New Orleans at Canal Place web site (<http://www.wyndham.com/CanalPlace>). Chose the Hotel Reservations link. This site first checks for room availability. In addition to indicating your length of stay and number in your party, you will need to insert our group code, 02945AT. This site will be available beginning September 1, 2001.

We had to guarantee a minimum number of guest rooms to get this rate (the ATA must pay for unused rooms). Therefore, we strongly recommend that you plan to stay at the Wyndham New Orleans at Canal Place and that you make your reservations early. A block of rooms will be held until **January 14, 2002**. However, we cannot guarantee that any additional rooms will be available in the hotel once our block of rooms is sold out, even if the block is sold out before the cut-off date. So please don't wait until the last minute to make your reservations.

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## **2002 Midyear Meeting and JATA Conference** *(continued from page 22)*

### **Checking In/Out**

Check-in time is 3:00 PM and check-out time is 12:00 PM. Although your room may be ready before the normal check-in time, this cannot be guaranteed. If you arrive early and your room is not available, the hotel will provide storage for your luggage. You may wish to arrive the night before the meeting and/or stay after the meeting to enjoy the hotel's fine facilities and those of the New Orleans area. Our special rate will be honored by the hotel (subject to availability) from Wednesday, February 13 through Monday, February 18, 2002.

### **Meeting Registration Information**

To register for the 2002 Midyear Meeting, you may register at the ATA web site (<http://www.atasection.org>) or you may use the Registration Form in this newsletter. The meeting registration fee includes name badge (required for admittance to all events), all meals specified in the program, and a list of registrants. Anyone whose registration is not received by **January 25, 2002**, will be charged a \$25 late registration fee.

To help us plan for proper room size and food requirements, it is very important that you complete the form indicating the sessions and meals you expect to attend. The form is on the back of the Registration Form included in this newsletter.

### **Special Airline Fares**

Information will come in the mailed package. The AAA is currently negotiating these arrangements for the next year.

### **Getting around New Orleans**

The New Orleans International Airport is approximately 25 minutes from the hotel under normal driving conditions. The taxi fare is about \$24 for one or two people and \$30 for three. The Wyndham New Orleans at Canal Place does not operate a shuttle service. However, Airport Shuttle offers round-trip transportation for \$20. Airport Shuttle ticket booths are located across from the baggage carousels at the ground level. No reservation is needed to get from the airport to the hotel, but a reservation is needed for returning from the hotel to the airport. For additional information, please refer to the <http://www.BigEasy.com> web site.

### **What to See and Do in New Orleans**

New Orleans is famous for its restaurants and music. The conference hotel is within easy walking distance of the restaurants, music, and nightlife that the French Quarter offers. It is also across the street from the Aquarium of the Americas and Harrah's Casino. Several web sites offer a wealth of information about the variety of activities in the New Orleans area. These include: <http://www.neworleans.com>, <http://www.neworleansonline.com>, <http://www.nawlins.com>, and <http://www.nola.com>.

### **Continuing Professional Education**

We plan to comply with requirements necessary for you to receive CPE credit for attending the sessions at this meeting.

#### **2002 ATA Midyear Meeting Program Committee**

Steve Dille, Michigan State University  
Merle Erickson, University of Chicago  
Jeff Gramlich, University of Hawaii  
Phillip Harmelink, University of New Orleans  
Doug Izard, KPMG LLP  
Beth Kern (Chair), Indiana University South Bend  
Bruce Lubich, American University  
Suzanne Luttmann, Santa Clara University  
Gil Manzon, Boston College  
Nancy Nichols, James Madison University  
Shelley Rhoades-Catanach, Villanova University  
Roxanne Spindle, Virginia Commonwealth University  
John Wilguess, Oklahoma State University

***Please address your questions or comments regarding this meeting to:***

Beth Kern  
School of Business and Economics  
Indiana University South Bend  
PO Box 7111  
South Bend, IN 46634-7111  
Phone: (219) 237-4352 • Fax: (219) 237-4866 • Email: [bkern@iusb.edu](mailto:bkern@iusb.edu)

**REGISTRATION FORM FOR THE ATA MIDYEAR MEETING AND JATA CONFERENCE**  
**February 15–16, 2002 at the Wyndham New Orleans at Canal Place**  
*(Please Print or Type)*

Member ID # \_\_\_\_\_ Name: \_\_\_\_\_

School or Employer: \_\_\_\_\_ Nickname (for badge) \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Telephone: ( ) \_\_\_\_\_ Fax: ( ) \_\_\_\_\_

Email Address: \_\_\_\_\_

Name(s) of Guest(s) attending the Friday Reception: \_\_\_\_\_

Is this the first ATA Midyear Meeting you are attending? Yes  No

If you are a new faculty member (received your Ph.D. in 1999–2001), please check.

Anyone whose registration has not been received by January 25, 2002 will be charged a \$25 late registration fee.  
 All meals listed in the program are included in the registration fee.

Registration Fee: (please check appropriate box)

	<b>Per Person</b>	<b>Total</b>
<input type="checkbox"/> Regular (electronic transmission of papers)	\$150	\$ _____
<input type="checkbox"/> Student (electronic transmission of papers)	\$ 75	\$ _____
<input type="checkbox"/> Late Registration fee (for registrations received after 1/25/02)	\$ 25	\$ _____
<input type="checkbox"/> Guest tickets for the Friday evening reception (list names above)	\$ 20	\$ _____

**PAY ONLY IF BRINGING GUEST(S) TO THE RECEPTION**

Total Amount Remitted (see below) \$ \_\_\_\_\_

If you would prefer a vegetarian meal, please place a check in this box.

**Note:** Because of an advance guarantee on meals, only a limited number of meal tickets can be sold on-site. If you have special needs as covered by the Americans with Disabilities Act, please enclose a letter indicating the type of special services required.

**FOR PLANNING PURPOSES, PLEASE CHECK THE BOXES FOR THE SESSIONS YOU EXPECT TO ATTEND.**

**Friday, February 15, 2002**

- 7:30 – 8:00 AM  Continental Breakfast
- 8:00 AM – 12:00 PM  CPE Session
- 12:00 – 1:15 PM  Lunch
- 1:30 – 3:30 PM  JATA Conference **OR**  Legal Research
- 4:00 – 6:00 PM  JATA Conference **OR**  Education Research
- 6:30 – 8:00 PM  Reception

**Saturday, February 16, 2002**

- 7:30 – 8:30 AM  Continental Breakfast
- 8:30 – 10:00 AM  New Tax Researchers **OR**  Assessment
- 10:30 AM – 12:00 NOON  Learning to Teach Tax from the Masters **OR**  External Reviews for the Promotion and Tenure Process
- 12:00 – 1:30 PM  Lunch with Guest Speaker
- 1:30 – 3:00 PM  Education Research: Ideas, Opportunities, and Venues **OR**  Senior Tax Researchers in Action
- 3:30 – 5:00 PM  Scholes/Wolfson Research: Status and Future Directions **OR**  The Case for Cases

Please send this registration form with credit card information completed or a check made payable to the American Accounting Association for the appropriate amount to: American Accounting Association  
 Attention: Mary Cole  
 5717 Bessie Drive  
 Sarasota, FL 34233-2399

You may pay by credit card (MasterCard or Visa ONLY). If you pay by credit card, you may fax this form to (941) 923-4093.

ONLY  MasterCard  Visa Account Number: \_\_\_\_\_

Signature: \_\_\_\_\_ Expiration Date: \_\_\_\_\_

**No refunds for cancellations after February 1, 2002. All cancellations and additions must be received in writing.**

## **ATA SYLLABI EXCHANGE PROGRAM**

In Winter 2001 the American Taxation Association's syllabi exchange program was established by the 2000-2001 Accreditation and Curriculum Issues Committee. The first syllabi exchange was highly successful with approximately 250 syllabi being received. The syllabi from the first solicitation can be accessed through the ATA's web site. The URL for the site is: <http://www.atasection.org/index2.html>.

The 2001-2002 Accreditation and Curriculum Issues Committee is making its second solicitation for syllabi. People who did not submit a syllabus last year are encouraged to submit one (or more) for the first time. Submissions are permitted in more than one category, and may be made from current year or prior year syllabi. Categories used for classifying the syllabi are:

- Tax 1
- Tax 2
- Tax research
- Corporate taxation
- Partnership taxation
- S corporation taxation
- Estate and gift taxation
- Income taxation of trusts and estates
- Multijurisdictional taxation
- Tax factors in management decisions
- Financial planning
- Doctoral education
- Public finance
- Non-U.S. course offerings

The 2001-2002 Accreditation and Curriculum Committee hopes to increase the number of syllabi that we have on our web site to over 400 this year.

People who submitted syllabi last year for a course and are teaching the course again this year are encouraged to submit updated syllabi. We will replace the prior year syllabus with the current year syllabus.

Syllabi are submitted to Jack Kramer via email at: [jkramer@notes.cba.ufl.edu](mailto:jkramer@notes.cba.ufl.edu). If you have questions about the syllabi exchange, please contact Jack at the Fisher School of Accounting, University of Florida, PO Box 117166, Gainesville, FL 32611-7166. Email inquiries should be sent to the address shown above. Phone inquiries are accepted at (352) 392-0155.

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