



American Taxation Association

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Nancy B. Nichols, Editor

PRESIDENT'S MESSAGE

Let me say that, like past presidents, I am honored and pleased to have served as your President over the last year. As I write this last letter to the membership I think back to the things that have made an impression on me over my tenure as ATA president. My experience over the last year has reaffirmed my belief that the ATA continues to be an organization of committed academic professionals who believe strongly in what they do at their home institutions but also believe strongly enough in the ATA to commit days, weeks and sometimes months to help the organization operate as effectively as possible. I want to thank the ATA trustees and officers for their efforts in keeping the organization and me on track this year.

I have several good news items to report to the membership. First, the KPMG Foundation has indicated their continuing commitment to the Midyear Meeting and Doctoral Consortium by extending their funding for those events for another three years beginning with the 2006-2007 academic year. I hope that you will express your appreciation to KPMG Foundation President Bernie Milano (bmilano@kpmg.com) and our ATA trustee Gillian Spooner (gspooner@kpmg.com) for the Foundation's continuing generosity. In addition, E&Y has again agreed to fund doctoral student travel to the Doctoral Consortium. Please express your appreciation to our newest ATA trustee Dick Larsen (Richard.Larsen@ey.com) and Ellen Glazerman (ellen.glazerman@ey.com) the Executive Director of the Ernst &



Thomas Omer, ATA President

Young Foundation for the Foundation's continuing generosity. Finally, Dick Larsen has arranged for Mark Higgins and me, along with many of the ATA trustees, to meet in Washington D.C. with Tax Analysts President Chris Bergin and representatives from other tax policy groups for a discussion about what the ATA and these organizations can do collaboratively on the issue of tax policy. While I am sure that there are members in the organization who were involved in or remember more historic meetings; this meeting for me is historic and as a result of the meeting I hope we can continue the process of making the ATA a more prominent contributor to Federal tax policy. I am hoping that Mark will provide some details about what occurred at that meeting in his letter to the membership this fall. Mark has asked and I have agreed to chair the External Relations committee for next year to provide support for any collaborative efforts that might

result from this meeting. I greatly appreciate Dick and Chris's efforts in arranging this meeting. On a related note, if you haven't accessed the Tax Analysts resource offered to ATA members mentioned in my last letter please take a look at this generous offer from Tax Analysts and if you have already used this resource please thank Chris (Chris_Bergin@tax.org) for his and Tax Analysts' generosity.

Recently, faculty discussions I have been involved in have centered on how to find good Ph.D. students, not just those interested in tax, but Ph.D. students in general. In a recent article Plumlee et al. (*Issues in Accounting Education* May 2006) provide information on the accounting faculty shortage. I recommend reading the article because it provides a sense of the areas where the shortages are the worst and of course we know that auditing and tax are listed as having the greatest shortages. Plumlee et al. survey program administrators and current students and from that survey provide suggestions about what can be done to attract potential students, provide them with the necessary background for a Ph.D. program, and support those who have agreed to enter a Ph.D. program. I think this article provides a good starting place for thinking about the problem but I believe that efforts to attract good students to Ph.D. programs is going to involve not only

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the articles and suggested efforts by the AAA in this process, but schools individually are going to need to help to identify populations of individuals who are potentially interested in pursuing an academic career.

I believe this is an area the ATA membership can collaborate on. Assuming that there exists a population of individuals interested in pursuing a Ph.D. with an emphasis in tax, I don't think it unreasonable to believe that the ATA could provide a potential clearing house for those interested individuals. We have already started that process thanks to Garth Novack and the Concerns of New Faculty committee efforts to put together a comprehensive list of Ph.D. programs. While it might be (and probably is) wishful thinking, it would be nice in the future if the

ATA could provide a site where interested individuals could submit their name and email address indicating they are willing to receive information from Ph.D. programs. This is similar to the GMAC (Graduate Management Admissions Council) process that allows individuals taking the GMAT to check a box indicating that schools can send them graduate school information. If such an ATA site were established, I hope that ATA members would be willing to direct interested individuals to this site to "sign up" to receive information on Ph.D. programs with a tax emphasis. Regardless of the type of commitment the ATA makes to this kind of effort, I think the survival of the ATA depends on the ATA contributing to helping identify individuals interested in pursuing a Ph.D. with a tax emphasis. Our Doctoral Consortium does an excellent job informing students

about a career as a tax faculty but they are dealing with people who have already selected an academic career and that population seems to be shrinking as well. I think the ATA can contribute to identifying individuals who might be interested in an academic career.

I look forward to seeing you in Washington D.C. in August. I know that Susan Albring and her committee have been working diligently to finish the last minute preparations for the meeting and I know they have a strong program. Finally, if you have not volunteered for a committee assignment, I hope you will do so soon. The ATA continues to need your support. Contact President-Elect Mark Higgins to volunteer your services. Mark has created an online database to accept your information making it easier than ever before to sign up. Remember you can make a difference in the ATA.

Meet Your President for 2006-2007

Mark Higgins will become the 33rd President of the American Taxation Association in August 2006. Mark is a Professor of Accounting and the Associate Dean for Undergraduate programs at the University of Rhode Island.

Mark received a B.S. and an M.S. in Accounting from the University of South Carolina and received his Ph.D. from the University of Tennessee. He is the co-author (with Kevin Murphy) of *Concepts in Taxation* and his research has been published in the *Journal of Accounting Education*, *Critical Perspectives in Accounting*, *The Accounting Historians Journal*, *Advances in Accounting Education: Teaching and Curriculum Innovations*, *The CPA Journal*, *Practical Tax Strategies*, *The Tax Adviser*, and *Tax Notes*. His research has also been featured in *The Boston Globe* and *The Providence Journal*.

Mark has been active in the ATA serving as a Trustee, Secretary and Vice President. He has also served on the AAA Membership and Finance committees and beginning in 2006-2007 will be the American Accounting Association's Vic President for Sections and Regions. In addition, he has served for eight years on the Northeast Region Steering Committee, while twice serving as the co-program chair and as the President of the Northeast Region. Mark and his wife, Ann, have three sons, Will, Dan and Tom whose soccer exploits have taken them all over New England. Mark coaches soccer and basketball and is an avid golfer.



The upcoming 2006-2007 year will bring exciting opportunities and challenges for the ATA. He hopes that the organization continues to develop new programs, as it did with the Doctoral Consortium, to attract tax doctoral students. Mark wants to continue developing new programs that provide value to our current members and continue to maintain the ATA's reputation as an organization new tax faculty want to join. In addition, the ATA needs to continue to reach out and attract both academics and non-academics in the tax profession, to become members of the organization. Mark is currently working with ATA members to organize committees that will address some of these issues. Mark is particularly interested in how the ATA can leverage the issues and challenges tax programs face with assessment and accreditation into redefining how we view tax education. If you have any comments or suggestions, please feel free to contact him at AmericanTaxationAssociation@aaahq.org. Mark is honored he has been given the opportunity to serve as your President and hopes that you will share your ideas with him.

ATA COMMITTEE CONTRIBUTIONS

Research Resources and Methods Committee Opportunities in Political Science

By Charles R. Enis, Research Resources and Methods Committee

This column is sponsored by the Research Resources and Methods Committee that reports on articles that may be of interest to ATA members. We focus on papers that lie outside of the sphere of accounting and tax journals to draw attention to interesting work that is unlikely to appear on the typical ATA member's radar screen. Here, I review several articles written by political science scholars. Ray Sommerfeld noted that taxation appears at the intersection of accounting, economics, law, and political science. The former three are more prolific in the theoretical, empirical, and legal research domains in tax accounting than is the latter. Political science offers perspectives on tax issues that are typically not found in the accounting literature. Tax law changes are often treated as exogenous in accounting, whereas such are regarded as endogenous in political science. Also, tax accounting research often ignores the benefits side, and second order effects of tax policy more so than is the case in political science. These different frames can be useful in formulating hypotheses for empirical testing using data sources common to accounting, as well as introducing new data sources found in political science. Furthermore, a short browsing of the *Worldwide Political Science Abstracts* reveals that there are substantially more referred journals in political science that will publish tax papers than there are in tax accounting.

The first two papers I cover were based on presentations by renowned scholars from Princeton, Yale and Berkley at the 2003 Annual Meeting of the American Political Science Association. These papers analyze the political processes surrounding the Bush tax cuts in 2001 and 2003, the enactments of which appeared rather anomalous from a political theory perspective. The third article links public support levels for property tax increases to the cost of services provided by local governments. The fourth article empirically develops an expectations model regarding the manner in which a nation's political institutions shape tax incentives aimed at encouraging foreign direct investment (FDI).

Bartels, L. M. 2005. Homer gets a tax cut: Inequality and public policy in the American mind. *Perspectives on Politics* (March) Vol. 3, No. 1: 15-31.

At the beginning of this article is a cartoon of Homer Simpson appearing jubilant over his modest

tax cut while being oblivious to the far greater benefits realized by his wealthy counterpart. The objective of this research is to obtain insights as to why American voters in general supported the tax cuts in spite of the fact that the preponderance of the tax reduction went to the very wealthy. The article cites many secondary sources in providing evidence to support the notion that income inequality in the U.S. has grown substantially over the past twenty years, and has further increased as the result of the Bush tax cuts. The style of the journal makes generous use of footnotes. To find out why wealth transfers in the form of tax cuts were supported by typical Americans, Bartels analyzed data from the 2002 American National Election Studies (ANES) Survey (www.umich.edu/~nes). Subjects were questioned in two waves about their beliefs regarding causes and consequences of economic inequality, and tax cuts. Bartels concludes that most Americans supported the tax cuts in spite of their awareness of and negative views toward income inequality. These supporters failed to link inequality with policy actions. In short, the greater concern that most supporters had regarding their own tax reductions crowded out their feelings toward the disproportional share of the tax cuts going to the rich. These individuals were unable to comprehend the second order effects of the tax cuts such as the curtailment of government programs. Furthermore, Bartels noted that supporters of the tax cuts tended to be rather ignorant about the tax regime. He also reported that after controlling for political affiliation, better educated and more affluent individuals showed less support for the Bush tax policy.

Hacker, J. S., and P. Pierson. 2005. Abandoning the middle: The Bush tax cuts and the limits of democratic control. *Perspectives on Politics* (March) Vol. 3, No. 1: 33-53.

In contrast to Bartels, the authors of this article assert that there was not widespread support for the Bush tax cuts. A budget surplus existed prior to the tax cuts. The authors cited numerous opinion polls indicating that in terms of policy alternatives of how to use the budget surplus, preferences for tax cuts ranked fourth behind solidifying social security and Medicare, education, and debt reduction. The authors point out that once the long term financing cost of the tax cuts are taken into account, 80% of individu-

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als will lose more than they will gain. The objective of this “arm-chair” analysis is to determine why the Bush cuts passed when the majority are expected to benefit so little while placing cherished programs in jeopardy. Their analysis is based on the “new pluralism” theory where the political power of individual voters and special interest groups is shifted to the collective electorate. In short, voters, in aggregate, get what they want. However, the size, design, and distribution of the 2001 tax cuts were contrary to preferences of the majority. The authors explain this political anomaly in terms of partisan polarization (i.e., republicans becoming more conservative and democrats becoming more liberal) that has increased with income inequality, and information asymmetry. The latter is reflected in the manner in which the tax policy was framed and promoted. The administration allegedly understated the budgetary effects of the tax cuts through misleading reports, and design features such as phase-ins, sunsets, and the “AMT-time-bomb.”

I have three “take-aways” from reading these back-to-back articles. First, I am impressed with how boldly these researchers express their conclusions regarding the deleterious effects of the Bush tax cuts on income inequality. In contrast, tax accounting researchers are somewhat subdued in communicating the policy implications suggested by their findings. In my opinion, to gain greater visibility, accounting researchers should move toward not pulling their “punch-lines.” Second, I have often heard that tax accounting researchers often do not have access to resources as sophisticated as those available to government entities such as Treasury’s Office of Tax Policy (OTP), and the Congressional Budget Office (CBO). Therefore, tax accounting scholars have little opportunity to offer findings beyond those produced by the government in analyzing distributional effects of tax law changes. Anyone harboring such sentiments should read these articles to get an idea of just how misleading government reports can be. Third, many accounting studies have examined the effects of capital gains and dividend tax cuts on share prices. I ask rhetorically, if these tax cuts were enacted at the expense of programs such as Medicare, would one not expect the hypothesized averse second-order effects to be reflected in share prices of health care firms?

Robbins, M. D., B. Simonsen, and B. Feldman. 2004. The Impact of Tax Price on Spending Preferences. *Public Budgeting & Finance* (Fall) Vol. 24, No. 3: 82-97.

This paper reports on a field study conducted by the University of Connecticut and officials from West Hartford, a town that was facing a likely property tax

increase. The researchers administered a series of “tax-price” instruments to a sample of the town’s voters. These instruments were intended to measure voters’ preferences regarding a tax increase when they were confronted with their “household-specific” share of the cost of government services. Subjects were asked to choose between tax increases to keep current services and service decreases to keep current taxes. The results were analyzed using logit models to estimate the probability of voters supporting tax increases conditional on service cost information. The results showed significant differences for the lowest and highest cost services. The former represents a “reasonableness” effect, a high probability of supporting tax increases when presented with low cost services, while the latter represents a “sticker-shock” effect, a low probability of supporting tax increases when presented with high cost services. This article should interest those involved with state and local tax issues and tax-benefit trade-offs.

Li, Quan. 2006. Democracy, autocracy, and tax incentives to foreign direct investors: A cross-national analysis. *The Journal of Politics* (February) Vol. 68, No. 1: 62-74.

This article is motivated by a discussion of the proliferation of tax incentives offered to foreign-owned multinational firms by host countries to attract FDI, as well as the advantages and disadvantages of FDI to various stakeholder groups. The objective of this paper is to obtain insights regarding the political determinants of tax incentive policies empirically and theoretically. Li studied 52 developing countries that were classified as having either democratic or autocratic governmental institutions. Data were collected from the U.S. Commercial Service within the Department of Commerce that publishes The Commercial Guides of its Non-Agricultural Market Research Reports that contain data on the economic, business, and political environments of foreign countries. The dependent variable was level of tax incentives specified as a latent variable in an ordered probit model. The independent variables included those that captured differences in political regimes, and those comprising a set of standard control variables. The findings support the hypothesis that democratic regimes because of the “rule of law” effect and property rights guarantees offered less tax incentives for FDI relative to autocratic regimes. In short, because of the non-tax advantages of locating in a country with democratic institutions, such nations do not have to expend tax subsidies as large as other countries. Those interested in multi-jurisdictional taxation should find it worthwhile to read this article.

MINUTES OF THE ATA BUSINESS MEETING February 24, 2006 — San Diego, California

Officers and Board of Trustees members present:
Fran Ayres; Chris Bauman; Andy Cuccia ; Mark Higgins; Dick Larsen; Suzanne Luttmann; John Phillips; Lil Mills; Nancy Nichols; Tom Omer; Shelley Rhoades-Catanach; Tim Rupert; Dave Stewart; Gillian Spooner; Bob Yetman

Others present: Bryan Cloyd; Amy Dunbar; Shirley Dennis-Escoffier; Mary Margaret Frank; Ed Schnee; Gene Seago; Dick Weber

1. President Tom Omer called the meeting to order at 7:35 a.m. and welcomed the officers and trustees.
2. Bryan Cloyd and Gene Seago distributed their reports for *JATA* and *JLTR*. Bryan noted that there has been an increase in the volume of submissions for *JATA*, both for the regular submission process and the *JATA* conference. He reported that the journal processed 51 manuscripts in the last 7.5 months. The spring issue of *JATA* will be submitted to the AAA staff in Sarasota next week and will have three main articles. Bryan is also optimistic about the fall issue, and believes that issue will include one or more papers from this year's *JATA* conference. Bryan thanked the referees and noted that their hard work is helpful in ensuring that the journal maintains its reputation for high quality. Bryan also reported that he had received four forum paper submissions and that two are currently in the working paper stage and will be presented at the midyear meeting. Fran Ayres asked whether discussant comments will still be published now that the conference papers will be published in regular issues of *JATA* instead of in a separate supplement. Bryan indicated that the discussant comments would still be published but that the nature of the comments may change as he may ask the discussants to comment more broadly on the area of research. Tom Omer asked whether the discussant would be including a sense of the reaction of the audience as discussants do for the *JAR* conference. Bryan indicated that this was not likely because the time limits associated with the *JATA* conference do not allow much time for questions and audience discussion.
3. Andy Cuccia, chair of the Publications committee, updated the trustees on the application to include *JATA* in the SSCI database. He reported that the application required the submission of the current issue and the three most recent issues along with a statement that indicates the contribution that *JATA* can make to the database.

The statement also has to discuss the international impact of the journal as SSCI is trying to expand its international reach. Andy noted that one problem with our application is that the most recent issue of *JATA* only had three main articles and this may make it difficult to argue that the journal has broad interest and appeal. The committee is currently considering waiting until the next volume of *JATA* is published as it is expected that it will include more papers. The committee wants to be careful to submit our application when we have the best chance of being included in the database because if SSCI rejects our application, there is a two-year waiting period before an application for inclusion can be submitted again.

With respect to *JLTR*, Andy indicated that the committee is putting together a list of Congressional committees and other organizations that might be interested in the journal. The committee will send an e-mail to these groups to try to catch their attention. Gene Seago raised the issue of whether there will be follow up with the e-mail for the Congressional committees. Dick Larsen suggested that we might also want to have the Congressional committees identify issues that they are interested in, so that we can communicate these areas to *JLTR*'s readers and perhaps initiate work in these areas. Dick also suggested that the list of topics of interest could be included on the journal website. Gene noted that the Joint Committee also works with the GAO, so he suggested that we might want to find out what they had asked GAO to work on because other researchers may approach these topics from a different perspective than GAO, so *JLTR* might make a contribution by providing an outlet for these different perspectives.

The trustees discussed the current policy of providing free access to *JLTR*, and more specifically how long the ATA will continue to provide free access. Amy Dunbar suggested that the focus of the ATA at this point should be to increase the visibility of the journal, and the free access can help with this goal as long as it continues with the review process and the articles are copyrighted. Tom Omer suggested that we will need to make the argument to the AAA for why we should allow the access to continue to be free. He suggested that the AAA may want to charge us for the costs of the journal if we continue to provide free access. The trustees also need to consider

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whether *JLTR* should be part of the bundle of journals that the AAA is currently marketing to libraries. Being included in the bundle might increase the access through libraries.

Turning to the ATA website, Andy indicated that the committee is considering the establishment of a webmaster-elect to help with the transition of webmaster. The handbook also calls for an editorial policy for the website but one doesn't seem to exist. The committee is working on such a policy.

4. Treasurer Nancy Nichols presented the budget report for the association. Last year the association ended with a slightly higher cash balance than expected. Nancy also presented the budget for the current year and noted that we have experienced a slight increase in overall membership and a big increase in full membership. Nancy indicated that the association currently looks to be on target for the budget for the midyear meeting. Nancy also noted that rolling the *JATA* conference papers into the regular issues will probably cost an additional \$4,000 (less than the \$9,000 cost of printing a separate supplement issue). Finally, Nancy reported that we may receive less income from exhibitors at the midyear meeting in the future. The AAA is currently trying to establish a contract with exhibitors that would charge a fixed price for attending all meetings. This arrangement creates a question of whether we would then get a share of the money from the AAA contract.
5. Vice President Shelley Rhoades-Catanach reported on the midyear meeting. Registration for the San Diego meeting was more in line with Denver than last year. About 204 people registered for the event, including 34 doctoral students. Shelley also reported that the expenses for the meeting were in line with previous years. Fran noted that the *JATA* conference has been moved to start earlier in the day for the last several meetings and wondered whether this was a permanent change. If so, Fran suggested that we might consider adding a welcome reception on Thursday because more people seem to be arriving the day before to attend the *JATA* conference. Shelly indicated that the timing of the *JATA* conference during this midyear's meeting was shifted to earlier in the day because Bryan preferred to have a break between the papers. Shelley also noted that the cost of a welcome reception might be prohibitive as the cost of the Saturday reception was \$6,000 this year. At the conclusion of her report, the trustees thanked Shelley and her committee for their hard

work in planning the midyear meeting.

6. Dick Weber, chair of the Awards committee, presented his report. Dick noted that previously, the association had skipped giving the Sommerfeld award one year and that there was an outcry from some members. However, the committee is concerned that unless action is taken, there won't be an adequate stream of qualified candidates. Dick suggested a number of ways that we could deal with the problem of a dwindling pool of candidates. One option the committee liked was to move to granting the award every other year. In discussing this option, Mark Higgins suggested some potential issues this would create. Only awarding the honor every other year could create the impression that the ATA membership is not as strong as it once was. Mark noted that 10 years ago, there was a concern that this might be a problem, but we've found worthy candidates each year. Tom asked for clarification on the criteria for the award. Dick indicated that the criteria call for the person to provide overall outstanding contributions to teaching, research and service over an extended period of time. He noted that if we pull back on being outstanding on each of the criteria, then we would expand the pool. Tom asked whether we should consider changing how these criteria are interpreted given that the ATA has evolved over time. Gillian Spooner asked what it would take to change the criteria. Dick noted that the trustees established the award, so he would like to see any changes in the criteria come from the trustees. Fran Ayres noted that if we really want this to be an exceptional award, we need to consider whether we are big enough to do this every year. Chris Bauman asked whether the committee agreed unanimously on the suggestion to award the honor every other year. Dick indicated that the report was the consensus of the committee members.

As the discussion continued, John Phillips asked which of the criteria created the greatest problem in limiting the potential pool of candidates. Dick indicated that one criterion that created problems was the educational component. In the past, the committee generally considered this to mean that the candidate had to be associated with a doctoral program with students concentrating in tax. Lil Mills raised the issue of whether there is an age bias, i.e., if we are only thinking about people who are senior in the organization. Dick noted that younger people are being considered now. Bob Yetman noted that we could decide to give the award to the best available person or to make the award more elite by only giving the award when

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someone meets the standard. Because the standards are subjective, the problem with the latter approach is that the standards may change each year as the committee changes. Dick Weber noted that using the approach of best available person might result in a person who did not meet the standards as they are currently written. Mary Margaret Frank noted that the Manuscript Award Committee has experienced the issue of not receiving enough nominations, so if you are going to go the elite status route, then the membership will not know when the criteria are met, so the committee may not get nominations from the membership. Given the changes in the organization, the trustees discussed whether it may be necessary to consider the criteria again. Dave indicated that he considered the award one of the highlights of what the organization does, so he would hate to see the number of people who receives this recognition cut in half by going to every other year. Fran proposed that the trustees leave the selection process as it is for the current year but that a subset of the trustees act as a task force to consider the criteria and whether there are changes that should be made. Dick recommended that if this is done, that the changes need to be completed by the next fall. Fran suggested that a change to the wording at the beginning of the criteria may be a solution. Fran moved that the President appoint a task force of trustees to report back to the trustees at the next meeting (in August). Mark seconded the motion and the motion passed. Dick also asked that the task force consider whether a member can win both the ATA service award and the Sommerfeld award. If so, the task force should recommend an expected length of time between receiving the two awards.

7. Mary Margaret Frank, chair of the Manuscript Award committee, updated the trustees on the process used to select the winner. She noted that this year was a bit unusual in that the committee received a nomination letter in support of someone's work. Typically, however, the committee only receives self-nominations from authors. Because they haven't received many nominations from the membership, several years ago, the committee began the process of creating a list of journals that they would search for potential nominations for the award. The committee would like to limit the number of journals that they include on this list, with the stipulation that individual papers from any journal could be added if it is nominated by the membership or a member of

the committee. The trustees discussed alternative ways that the charge of the committee could be structured. The consensus was that regardless of the procedures, the most important factor was that the procedures be transparent so that the membership understands how the committee chooses the winner. Following a discussion of alternative procedures, Mark Higgins suggested that the committee charge be changed so that the committee will review the AAA journals (including *JATA* and *JLTR*) and compile a list of the tax articles published in those journals. In addition, the committee will publicize the list of journals that will be reviewed and solicit applications/nominations from the membership for papers appearing in other journals. Nancy Nichols suggested that the committee could also announce the process at the annual meeting and encourage applications from the membership for papers not appearing in AAA journals. Mary Margaret noted that it would also be helpful if there was some cost to submitting an application (e.g., submitting a short statement indicating why the paper should be eligible for the award) because some authors simply send an e-mail nominating all of their papers. Tom also suggested that the list of journals from which the committee will be compiling the list should be included on the ATA website. The trustees agreed with Mark's suggested change to the committee's charge.

8. Dick Larsen announced that Tax Analysts is planning to offer free access to all of its products to ATA members and students. Each ATA member will be assigned a user code and password. All students will use the same user name and password and the system will allow multiple logons for each password. While providing the access will cost Tax Analysts a substantial amount, the organization wants to offer the access to further tax education. Tom thanked Dick for the generous offer and indicated that he would announce it at lunch. Fran noted that offering this benefit may encourage more financial people to join the ATA to get access to the financial information that is provided by Tax Analysts. Dick also noted that Tax Analysts might also try to make webcasts available and that the organization has also been successful in getting renowned people for their symposiums. Dick said he would like to see the ATA get involved in the symposiums (which are currently covered by C-Span). Dick will be managing the program next year, so he will look for ways to involve the ATA.
9. Amy Dunbar, the ATA webmaster, reported that she is working on creating an editorial policy for

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website. Currently, the biggest issue is to set up a list of procedures to be followed when materials are submitted for inclusion on the website. Amy hopes to provide guidelines for the format and timing of submissions. Amy also reported that the newest feature added to the website is a search engine. Tom asked the trustees to join him in thanking Amy for her hard work with the website.

10. Tom Omer reported that the AICPA had contacted the ATA to ask that we publicize an offer they wish to make to our students. The AICPA will allow student members to become part of their tax division for free and to get access to all of their materials. The trustees supported the proposal to encourage members to publicize this to their students.
11. Dave Stewart, chair of the Nominations Committee, reported that the terms of the trustees are not currently even—in one year we nominate three and in the next year we nominate five trustees. He raised the issue of whether we should be nominating four trustees each year. Dave also noted that the terms of treasurer and secretary are different, with the treasurer serving a two-year term and the secretary serving a one-year term. He raised the issue of whether the terms should be

the same. Dave indicated that the committee would consider these issues further and provide proposed changes at the August meeting. Dick Larsen asked whether the ATA had considered broadening the representation to the board, for example by including a representative from corporate, the IRS, etc. The question centers on whether we want broad input or whether the board's purpose is governance. If it is governance, the broader representation will not be much help. Tim Rupert suggested that a separate advisory board could be used for the broader representation and the board of trustees could be used for governance. Fran suggested that these representatives could also possibly play a part on the policy oversight committee. It was decided that Tom and Dick will work together to try to plan something for the annual meeting in Washington to get representatives from the ATA and various other tax organizations together to discuss options.

12. Tim Rupert, Secretary, distributed minutes from the trustees meeting in August. John Phillips moved that the minutes be accepted. Mark Higgins seconded the motion, and the trustees unanimously approved the minutes.
13. Tom Omer then adjourned the meeting at 9:45 a.m.

Final Report of the 2005/2006 ATA Nominations Committee

NOMINATION OF OFFICERS 2006–2007

President-Elect:	Terry Shevlin
Vice President-Elect:	Timothy Rupert
Secretary:	Suzanne Luttman
Trustees:	Bob Yetman Sue Porter Ron Worsham Cindy Blanthorne Gillian Spooner
Publications Committee:	Mary Margaret Frank Raquel Alexander

2006 ATA Midyear Meeting

FINAL REPORT OF THE ATA MIDYEAR COMMITTEE

2006 MIDYEAR MEETING AND JATA CONFERENCE

February 24 - 25, 2006

Sponsored by:

The KPMG Foundation

2006 ATA Midyear Meeting Program Committee

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Gillian Spooner (advisory), KPMG (gspooner@KPMG.com UT)
Tom Omer (president), Texas A&M University (tommer@mays.tamu.edu)
Shelley Rhoades-Catanach (Chair), Villanova University (shelley.rhoades@villanova.edu)

2006 MIDYEAR REPORT

Paradise Point Resort & Spa in San Diego welcomed the ATA 2006 Midyear Meeting and JATA Conference this February. The program's array of research, teaching, and professional development sessions, along with wonderful speakers, made it difficult for the attendees to decide which session to attend. For those of you who could not attend, many of the presenters have graciously provided their material in electronic format. To view the material from the meeting go to the new ATA web page and click on 2006 ATA Midyear Meeting.

This year we held the Second Annual KPMG / ATA Doctoral Consortium on Thursday afternoon before the ATA meeting. The consortium had 31 participants. Ben Ayers was in charge of the consortium; he and his committee did a great job getting presenters that provided a wonderful experience for the students. Many thanks to KPMG for funding this important



initiative, and to Bernie Milano of the KPMG Foundation for attending and welcoming the students.

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2006 Midyear Report

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The Midyear Meeting kicked off with two CPE sessions on Friday morning. KPMG instructors once again provided the expert teaching for our CPE sessions. Erin Collins, KPMG Tax Controversy Services, led a discussion on Schedule M-3 Reporting Requirements. This session was followed by Brad Brown (KPMG Los Angeles) and Richard Cimino (KPMG Charlotte) discussing internal control issues related to the tax function. Also on Friday morning, the JATA Conference began with two papers being presented and discussed.

At lunch, Garth Novack (Utah State) Chair of the New Faculty Concerns Committee introduced the Ph.D. students and new faculty members (see the list below). Many of the Ph.D. students were given travel funds to attend the meeting thanks to the generous support of Ernst & Young.

Following lunch, the JATA Conference concluded with two more papers presented and discussed. At the same time, three legal scholarship papers were presented in the Legal Scholarship session. Following the break, a panel session on the changing relationship between tax professional and auditor was held, moderated by Dick Larsen (Ernst & Young). The panelists that led a very informative discussion were: Steve Gardner (Qualcomm), Julie Maloy (Calloway Golf), and Rick Smith (KPMG).

Saturday morning began with concurrent sessions. The first was a paper session featuring the research of new faculty and Ph.D. students. The second session featured a panel of senior tax faculty, Fran Ayers (Oklahoma) and Mark Higgins (Rhode Island), discussing their experiences with AACSB accreditation and its evaluation of tax curriculum assessment efforts. Those sessions were followed by another set of concurrent sessions. In one session, Terry Shevlin (Washington) Bill Gentry (Williams College) and George Plesko (UConn) on behalf of David Weisbach (Chicago law) discussed the future of tax research and their perspective on the big unanswered questions. The companion session featured Bill Duncan (ASU-West), John Everett (Virginia Commonwealth), Sharon Lassar (Florida Atlantic) and Walfried Lassar's (Florida International) ATA/Deloitte Teaching Innovation Award-winning project, entitled "Second Chance for Depreciation: A Case Study Analyzing Tax Planning Opportunities after Asset Disposition."



Our luncheon speaker on Saturday was Mr. Gerald Goldberg. In August 2005, Mr. Goldberg retired after 25 years as Executive Director of the California Franchise Tax Board, the largest state income tax agency in the country. During his tenure at the FTB, he was deeply involved in such issues as worldwide combined reporting, the elimination of abusive tax shelter and tax avoidance schemes, and electronic filing.

The first of the concurrent afternoon sessions was a research workshop on "Research Methods—A Series of Useful Snippets." In this session, a number of presenters discussed useful methodological techniques, identifying when these techniques are appropriate and outlining the basics of each. The presenters in this interesting session were Jennifer Blouin (Pennsylvania), Diana Falsetta (Northeastern), Linda Krull (Texas), and Oliver Zhen Li (Notre Dame). The second session discussed concept maps as a tool for planning, assessment, and learning in tax courses. Participants in the session learned about concept map uses and engaged in a group concept mapping exercise lead by Marjorie Shelley (Texas A&M).



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2006 Midyear Report

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The meeting concluded with two final concurrent sessions. One session presented preliminary research results by authors whose work was accepted for the JATA research forum on tax planning in a post-Enron world. The other concluding session provided insights into approaches to teaching ethics to accounting majors in tax courses. This session featured Ed Monsour (California State, Los Angeles) and Kevin Misciawicz (Notre Dame).

Finally, I would like to thank the 2006 ATA Mid-year Meeting Program Committee for the tremendous amount of time and effort they put into the program. The committee consisted of Andrew Cuccia (Oklahoma) Steve Gill (Massachusetts Amherst), Ken Klassen (Waterloo), Nancy Nichols (James Madison), Tracy Noga (Bentley), Nathan Oestreich (San Diego State), John Phillips (Connecticut), George Plesko (Connecticut), Susan Porter (Massachusetts Amherst),

J Shaw (Mississippi), Pamela Smith (Texas at San Antonio), John Tripp (Denver), John Wilguess (Oklahoma State), who did a tremendous job in putting together the program and getting the wonderful guest speakers. In addition, the following individuals were invaluable to the success of the program: Bryan Cloyd (Virginia Tech), Caroline Craig (Illinois State), Shirley-Dennis Escoffier (Miami), Amy Dunbar (Connecticut), Richard Larsen (Ernst & YoungUT), Jim Seida (Notre Dame), Gillian Spooner (KPMGT), and Tom Omer (Texas A&M). A special thanks to the ATA's "honorary meeting coordinator" Marty Escoffier (Florida International University). Finally, the ATA is very grateful for the KPMG funding that supports our Midyear Meeting. We could not host the meeting without KPMG's help!

The 2007 ATA Midyear Meeting and JATA Conference will be held at the Hilton Palacio del Rio in San Antonio, TX on February 23-24, 2007. Mark your calendars!

Ph.D. STUDENTS Participant

Participant	Affiliation
Brad Barrick	University of Utah
Jennifer Brown	The University of Texas at Austin
Michaele Butler	Texas Tech University
Suli Chi	University of California, Irvine
Kristen Cook	Texas A&M University
Scott Dyreng	The University of North Carolina at Chapel Hill
Allison Evans	The University of North Carolina at Chapel Hill
Damon Fleming	Virginia Polytechnic Institute and State University
Lorna Gall	University of Pittsburgh
Steven Gill	University of Massachusetts Amherst
Lisa Hersrud	University of Oregon
Mary Howard	University of Tennessee
Robert Huber	University of Arizona
Ryan Huston	Texas A&M University
Carlos Jimenez	University of Florida
Chris Jones	The University of Alabama
Nancy-Susan Jurney	University of Oklahoma
Rick Laux	Arizona State University
Petro Lisowsky	Boston University
Sean McGuire	University of Georgia
Devan Mescall	University of Waterloo
Jared Moore	Arizona State University
Mitchell Oler	University of Washington
Tommy Raulston	Oklahoma State University
Juanita Rendon	Argosy University

Ph.D. STUDENTS (continued) Participant

Participant	Affiliation
Robin Romanus	Virginia Polytechnic Institute and State University
Laura Rooney	Arizona State University
Casey Schwab	The University of Texas at Austin
Stephanie Sikes	The University of Texas at Austin
Mitchell Stein	Queen's University
Spencer Usrey	The University of Alabama
Stanley Veliotis	University of Connecticut
Ryan Wilson	University of Washington

NEW FACULTY Participant

Participant	Affiliation
Mary Anderson	University of Southern Mississippi
Janie Casello Bouges	University of Massachusetts Lowell
Courtney Edwards	The University of North Carolina at Chapel Hill
Robert Gary	Iowa State University
Stacie LaPlante	University of Georgia
William Moser	University of Missouri-Columbia
David Weber	University of Connecticut
Edward Werner	Drexel University

2007 MIDYEAR MEETING

2007 JATA Conference

Call for Papers

The 13th *Journal of the American Taxation Association* Conference will be held in conjunction with the ATA's Midyear Meeting in San Antonio, Texas, on February 23-24, 2007. Original papers addressing interesting and relevant tax issues will be considered for the conference. Submissions to the conference will be treated as submissions to *JATA* and should not be under review with any other journal. All research methodologies (including, but not limited to, archival/empirical, analytical, behavioral, experimental, and field studies) will be considered. Contingent on suitable revisions in accordance with *JATA*'s normal review procedures, papers accepted for the conference will be published in a regular issue of the journal, along with discussants' comments. An award carrying a cash prize of \$1,000 will be made to the best conference paper as selected by the conference committee.

Conference papers will be made available to conference participants in advance of the midyear meeting through the ATA website. Papers not accepted for the conference will be treated as regular submissions to *JATA*. Authors will be notified of the conference selection decision by December 1, 2006.

Manuscripts should be prepared in conformance with *JATA*'s published preparation and **style guidelines** and submitted electronically in Microsoft Word or

Adobe PDF format. To preserve anonymity, the cover page should be submitted as a separate Word or PDF file. If the research utilizes experimental instruments, questionnaires, cases, etc., this material should also be submitted in a separate file. With the exception of the cover page, the identity of the author(s) should be deleted from the files. Files should be transmitted as email attachments to Professor Bryan Cloyd at **JATA@vt.edu**. Please indicate in the email that the paper is being submitted for the Conference. To be considered, **papers must be received no later than October 1, 2006**. Contact Professor Cloyd by email or phone (540.231.3181) if file compatibility or electronic submission presents a problem. The submission fee of \$75 in U.S. funds should be paid by credit card following instructions provided on the AAA web site (<https://aaahq.org/AAAFForms/journals/jatasubmit.cfm>).

Questions about the submission process may be directed to Professor Bryan Cloyd at the address shown below.

C. Bryan Cloyd, Editor
Journal of the American Taxation Association
Department of Accounting & Information Systems
Pamplin College of Business
3007 Pamplin Hall (0101)
Virginia Tech
Blacksburg, VA 24061

Legal Research Session, 2007 ATA Midyear Meeting

You are invited to submit for consideration applied tax policy and legal tax research manuscripts for presentation at the 2007 ATA Midyear meeting, as well as for potential e-publication in the new *The ATA Journal of Legal Tax Research*. All manuscripts must follow the format per *The ATA Journal of Legal Tax Research*. All articles will be blind reviewed.

We encourage submission of research that:

- Proposes improvements in U.S., state and local, or foreign tax systems and unique solutions to tax or fiscal problems
- Discusses improvements in tax policy, tax compliance or tax complexity
- Identifies, describes or illuminates important current tax issues
- Critically analyzes recent or proposed legislative or regulatory changes
- Provides critical discussions for strategically structuring transactions, considering tax and non-tax ramifications
- Critically analyzes similarities and differences between tax accounting and financial accounting issues

Authors may submit different papers to different Midyear sessions (e.g., JATA Conference, Legal Session, etc.). Multiple submissions must be disclosed with the submission. Papers that have been previously published or that have been accepted for publication are not eligible. The deadline for submissions of legal research manuscripts is **November 1, 2006**.

Legal Research Session, 2007 ATA Midyear Meeting

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Electronic Submission:

Submissions should be made electronically to Bill Duncan at William.Duncan@asu.edu with a subject line of Legal Research Submission. Please use either MS Word or Adobe Acrobat and provide a version without a title page so that we can assure a blind review.

Manuscripts will be seriously considered for publication in the new ATA *Journal of Legal Research*. If journal acceptance is the primary goal, the paper should be no longer than 20-25 double spaced pages.

New Faculty and Doctoral Research, 2007 ATA Midyear Meeting

The 19th Annual American Taxation Association Midyear Meeting will feature one session with research by new faculty and doctoral students. The ATA scheduled this session to provide new researchers with an opportunity to receive critical feedback on their work. We invite authors to submit early papers (i.e., not yet submitted for publication) and research-in-process. Research-in-process must be sufficiently developed to allow informed feedback; for example, for research involving data, the theoretical foundation should be developed, hypotheses should be formed, and statistical tests described.

Dual submission both to the JATA Conference and to the new faculty/doctoral research session is allowed. Should a paper be accepted for both sessions, the author will be asked to choose either the JATA Conference or the New Faculty/Doctoral Research session.

Eligibility:

To qualify as a new faculty member submission, at least one of the author(s) must have had a

tenure-track faculty position for no more than three years. Doctoral students are invited to submit dissertation papers or other working papers.

Doctoral Student Support:

The ATA will partially support doctoral students who have papers accepted for this session; the registration fee will be waived and one night's lodging at the hotel will be provided.

Deadline:

Submissions must be received by November 1, 2006. A statement indicating that the research has not been submitted to a journal should accompany the submission.

Electronic Submission:

Submissions should be made electronically. Please see the ATA website (<http://aaahq.org/ata/index.htm>) for additional submission information. Please use either MS Word or Adobe Acrobat and provide a version without a title page so that we can assure a blind review.

2006 Annual Meeting Luncheon Speaker

ERIC SOLOMON

Deputy Assistant Secretary (Regulatory Affairs) in the Office of Tax Policy at the Treasury Department

Eric Solomon is the Deputy Assistant Secretary (Regulatory Affairs) in the Office of Tax Policy at the Treasury Department. He joined the Treasury Department in October of 1999.

Before joining the Treasury Department, Eric was a partner at Ernst & Young LLP, where he was a member of the Mergers & Acquisitions Group of the National Tax Department in Washington, D.C. Before joining Ernst & Young, Eric served at the Internal Revenue Service for five years. At the IRS he was Assistant Chief Counsel (Corporate). In that role, he headed the IRS legal division with responsibility for all corporate tax issues.

Before joining the IRS, Eric practiced tax law in New York, and was a partner at Drinker Biddle & Reath in Philadelphia. Eric received his A.B. degree from Princeton University, his J.D. degree from the University of Virginia, and his LL.M. in taxation from New York University.

Before joining the Treasury Department, Eric was a member of the Executive Committee of the Tax Section of the New York State Bar Association, and was co-chairman of the Reorganizations Committee. Eric is an adjunct professor of law at Georgetown University, where he teaches a course in corporate taxation.

CALL FOR JOURNAL SUBMISSIONS

ATA Journal of Legal Tax Research

The American Taxation Association announces a new electronic journal. ***The ATA Journal of Legal Tax Research*** publishes creative and innovative studies employing legal research methodologies that logically and clearly:

- identify, describe and illuminate important current tax issues including the history, development and congressional intent of specific provisions,
- propose improvements in tax systems and unique solutions to problems,
- critically analyze proposed or recent tax rule changes from both technical and policy perspectives.

The ATA Journal of Legal Tax Research solicits unpublished manuscripts not currently under consideration by another journal or publisher. Each article will be published electronically as soon as the editor, based upon advice from referees, determines that the manuscript meets the objectives and standards set forth by the ATA and the Journal's editorial board.

Manuscripts should be prepared using the style guidelines available from the ATA website, and should include any research instruments (questionnaires, case, interview plan, etc.) that are an integral part of the study. The manuscripts are to be submitted via email to weseago@vt.edu as a MS Word file.

A nonrefundable \$50 fee must accompany each submission. The submission fee may be paid online to AAA or posted to W. E. Seago, Pamplin College of Business, Virginia Tech, Blacksburg, VA 24061-0101. Checks are to be made out to American Taxation Association - AAA. Please indicate how the submission fee requirement has been satisfied. Revisions must be submitted within 12 months from notification; otherwise the manuscript will be considered a new submission.

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 Business Administration
Miami University
Oxford, Ohio 45056
Phone: (513) 529-6221
Fax: (513) 529-4740
Email: PORCANTM@MUOHIO.EDU

NEWSLETTER DEADLINE — FALL 2006 ISSUE

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.

The deadline for submitting information for the Fall 2006 edition of the ATA Newsletter is August 23, 2006. Please send your announcement and submissions as an email attachment to Nancy Nichols, nicholnb@jmu.edu. Alternatively, you can mail both a hard copy and a digital file (on a disk) of your announcement to Nancy at: James Madison University; MSC 0203; Harrisonburg, VA 22807; Phone (540) 568-8778; Fax (540) 568-3017.

Journal of Forensic Accounting

The *Journal of Forensic Accounting (JFA)* is dedicated to promoting excellence in forensic accounting. *JFA* is an international forum for publication of significant research dealing with investigative and forensic accounting, striving to establish a balance between theoretical and empirical studies. Papers on fraud and fraud auditing, risk assessment, detection of earnings manipulation and tax evasion, bankruptcy studies, GAAP violations, financial statement fraud, internal auditing, and the underground economy are solicited. In addition, papers on particular techniques, technologies, and preventative controls are invited. Submitted research should be grounded in real-world business problems or litigation issues faced by practitioners and entity stakeholders. The audience is academic researchers and educators specializing in forensic accounting, as well as external and internal auditors, process security specialists, and legal, tax, and insurance personnel.

For submission information, please visit the *Journal of Forensic Accounting* website (<http://www.rtedwards.com/journals/JFA/>) or contact the Editor-in-Chief directly:

D. Larry Crumbley
Dept. of Accounting
3106A CEBA Building
Louisiana State University
Baton Rouge, LA 70803

Oil, Gas & Energy Quarterly

The *Oil, Gas & Energy Quarterly* publishes articles by specialists and educators on a quarterly basis. The manuscripts should explore the most significant current developments in oil and gas taxation, accounting, finance, and economics. Severance and excise tax issues and important state tax developments are appropriate topics. Other natural resources articles are also requested (e.g., coal, timber). Research studies derived from empirical and analytical methodologies are encouraged.

For submission information, please visit the *Oil, Gas & Energy Quarterly* website (<http://www.bus.lsu.edu/accounting/faculty/lcrumbley/oilgas.html>) or contact the editor directly:

D. Larry Crumbley, Editor
Dept. of Accounting
3106A CEBA Building
Louisiana State University
Baton Rouge, LA 70803

Global Perspectives on Accounting Education

Global Perspectives on Accounting Education is a new online peer-reviewed journal that publishes research and instructional resources relevant to accounting faculty and accounting education worldwide. The journal welcomes manuscripts from any and all countries. Manuscripts submitted may be empirical, nonempirical, teaching resources, or a replication of prior research. This journal is unique in that manuscripts considered for publication can make either a direct or indirect contribution to accounting education. An example of an indirect contribution could be a study that bridges education in accounting and other disciplines. Additional information regarding the journal's editorial board, editorial policy, submission guidelines, and review criteria can be viewed at <http://gpae.bryant.edu>

Electronic submission, review, and submission fee payment shortens the review period resulting in quicker feedback to authors. In addition, online publication allows articles to be posted to the web site as soon as they are accepted and formatted, reducing the lead time between acceptance and publication.

Please share information regarding this journal with colleagues, both in accounting and in other disciplines (business and non-business). Access to the published papers is free.