



# American Accounting Association

# American Taxation Association

Spring 2012

## Letter from the President



Tim Rupert, ATA President

As we approach the end of the spring semester, I'm reminded of how quickly this year has passed. We've had a productive year for the ATA. Our mid-year meeting in New Orleans was a great success. I want to take this opportunity to thank Nancy Nichols and her committee for developing a great program. The program featured sessions with something for everyone, including the *JATA* and *JLTR* research conference sessions, paper presentations by doctoral students and new faculty, and the many fine teaching-related sessions. I'd like to thank our firm sponsors, Deloitte LLP, Ernst & Young LLP, Grant Thornton LLP, KPMG LLP, and PwC LLP, for their continued support of our mid-year meeting.

The eighth annual Doctoral Consortium also preceded the mid-year meeting. This year, forty students from doctoral programs attended the consortium. I'd like to thank Andy Cuccia and his committee for organizing a great program for the consortium. I'd also like to thank KPMG LLP for their continued sponsorship for this important program.

To continue to build on the success of our meetings this year, Susan Anderson and her committee have developed a terrific program for the AAA Annual Meeting to be held in Washington, D.C. from August 4-8. The program includes 15 sessions that feature a variety of topics that our members are currently researching, including Taxes and Repatriation, Corporate Tax Avoidance, Tax Aggressiveness, Tax Disclosures, and Research in Tax Practice. The AAA will soon be posting the program on their website, so be sure to check their website to find a complete listing of the papers to be presented along with the speaker/panel sessions that the ATA will be hosting.

In addition to the many wonderful sessions, I hope that you'll also join us for the ATA Luncheon

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to be held on Monday, August 6 from noon to 1:45 p.m. Our speaker for the luncheon will be John L. Buckley from Georgetown Law School. Professor Buckley served in Congress for over 35 years and held positions as Chief Tax Counsel for the House Ways and Means Committee and Chief of Staff for the Joint Committee on Taxation. The luncheon will also feature the presentation of a number of awards to our outstanding members, including the ATA/Deloitte Teaching Innovation Award, the ATA Tax Manuscript Award, the ATA/PwC Outstanding Dissertation Award, the Sommerfeld Outstanding Tax Educator Award, and the ATA Outstanding Service Award.

I hope you all have a productive end to your spring semester as well as a relaxing, productive summer, and I look forward to seeing you in Washington, D.C. for the annual meeting.

Tim Rupert  
President, ATA 2011-2012  
Northeastern University

## Upcoming Submission Deadlines

### Call For Papers—2013 JATA Conference

The 19th *Journal of the American Taxation Association* Conference will be held in conjunction with the ATA Midyear Meeting in San Diego, California, on February 22-23, 2013. Original papers addressing interesting and relevant tax issues will be considered for the conference. Papers submitted to the conference will not automatically be considered for publication in *JATA*. You are free to submit the paper to any journal. A paper under review (or being revised for resubmission) at another journal as of the conference submission deadline may not be submitted.

All research methods (including, but not limited to, archival, analytical, behavioral, experimental, and field studies) will be considered. Contingent on suitable revisions in accordance with *JATA*'s normal review procedures, papers submitted to *JATA* and accepted for the conference will be published in a regular issue of the journal, along with discussants' comments. Conference papers will be made available to conference participants in advance of the midyear meeting through the ATA web site. Papers submitted to *JATA* but not accepted for the conference will be treated as regular submissions to *JATA*. Authors will be notified of the conference selection decision by December 14, 2012.

Manuscripts must be submitted through the Manuscript Submission and Peer Review System for *JATA*, located at <http://jata.peerx-press.org>. The site contains detailed instructions regarding the preparation of files for submission. To ensure anonymous review, please note that the article title page (with author names) must be in a separate file from the manuscript text. All manuscripts must comply with the **JATA editorial policies and style guidelines**. Please indicate that the paper is being submitted for the Conference and whether you are also submitting the paper for publication in *JATA* by checking the appropriate box on the submission website.

**To be considered, papers must be received no later than November 2, 2012.**

# Upcoming Submission Deadlines (cont'd)

## Call For Papers—Regional Meetings

### Call for Papers—Midwest Region Meeting of the AAA

**Deadline: Monday, June 11, 2012**

This year the Midwest Region Annual Meeting will be held October 11-13, 2012 in St Louis, Missouri. Papers in all areas of accounting research are sought. Papers submitted to a regional meeting may have been submitted to the American Accounting Association National meeting or mid-year sectional meetings, but should not have been published elsewhere before the Midwest meeting. Papers can have an academic, practitioner or pedagogical focus. Student papers (doctoral, masters and undergraduate) are especially encouraged. To submit a paper, go to <http://aaamidwestsprs.peerx-press.org/cgi-bin/main.plex>.

### Call for Papers—Northeast Region Meeting of the AAA

**Deadline: Sunday, July 1, 2012**

The 2012 AAA Northeast Regional Meeting will be held at the Marriott Hotel, Providence, RI, on October 18–20, 2012. Accounting educators, students and professionals are invited to submit completed manuscripts and ideas for panels or workshops for presentation at the meeting. Papers may encompass any topical area of accounting and may be theoretical or practice-oriented. Accounting education papers and cases are strongly encouraged for submission. All papers submitted will be sent out for blind review. **A rolling review process** will begin on June 1, with a **final (hard) submission deadline** of July 1, 2012. To submit a paper, go to <http://aanortheastsprs.peerx-press.org/cgi-bin/main.plex>

## ATA Memorial Fund

At their February 2010 meeting, the Trustees of the ATA approved the creation of an ATA Memorial Fund for the benefit of Doctoral Education. With the recent loss of long-time member Chris Bauman, we are reminded that the ATA created this fund to provide a vehicle for ATA members to contribute in memory of deceased ATA members and friends. Each August, the trustees decide how much of the fund shall be spent during the upcoming fiscal year out of contributions and/or earnings received during the prior fiscal year. Possible uses include travel costs, registration fees, or consortium materials for doctoral students.

If you wish to make a contribution to the ATA Memorial Fund, please make your check payable to the American Taxation Association, put “ATA Memorial Fund” on the check memo item and mail it to the ATA Treasurer, John Barrick, at the following address:

Professor John Barrick  
School of Accountancy  
Brigham Young University  
Provo, Utah 84602

# ATA Slate of Nominees

The ATA Nominations Committee has offered the following slate of nominees for the 2012-2013 academic year:

President-Elect:	Andy Cuccia
VP-Elect:	Charlene Henderson
VP-Finance-Elect:	Gary McGill
Secretary:	Brian Spilker
Trustees:	T.J. Atwood
	Brigitte Muehlmann
	Steve Gill
	Lynn Jones

The membership of the ATA will vote on the nominees at the ATA Business Meeting in August at the AAA Annual Meeting (currently scheduled for Monday, August 6 from 10:15 – 11:45 a.m.)

Thanks to all the nominees for their willingness to serve the ATA!

## Sign Up for ATA Committees

Sandy Callaghan, president-elect of the ATA, invites members to volunteer to serve on an ATA committee for the 2012-2013 academic-year. To indicate your interest in the various committees, complete the following on-line form found on the ATA website:

[http://aaahq.org/ata/administrative/committees/OnlineForms/ATA\\_Volunteer.cfm](http://aaahq.org/ata/administrative/committees/OnlineForms/ATA_Volunteer.cfm)

If you prefer to respond by e-mail, you may send the completed form to [s.callaghan@tcu.edu](mailto:s.callaghan@tcu.edu). Please respond by **May 20**.

There is one important change in the committee structure to highlight for the coming year. It is the goal of the ATA to increase the organization's visibility and impact with respect to current legislative initiatives. The Tax Policy Research Oversight Board has been recently restructured and charged with identifying and facilitating two to three policy initiatives per year that result in a policy document. Members of the Tax Policy Working Committee will be selected to participate in these projects. We invite you to indicate your interest in participating in a policy project by volunteering to serve on the Tax Policy Working Committee. To better match individuals to projects, please also indicate your areas of interest.

Again, thank you in advance for your willingness to volunteer for the ATA.



## **2012 AAA Annual Meeting**

**Early Meeting Registration Deadline:**

June 19, 2012

**Hotel Registration Deadline:**

June 19, 2012

More information can be found at:

<http://aaahq.org/AM2012/index.cfm>