



American Accounting Association

American Taxation Association

Spring 2014

Letter from the President

I hope everyone is having an enjoyable and productive spring semester. As we start to wind down, what better time to look back at what we've accomplished. The mid-year meeting held in San Antonio was a great success. Over two hundred and fifty people registered for the meeting, setting a new attendance record. Congratulations, and thanks, to Charlene Henderson and her committee for developing a great program and to John Phillips and Bob Gardner who organized the *JATA* and *JLTR* Conferences, respectively. Over sixty ATA members and invited guests made presentations over two full days of exciting teaching and research sessions. Several more participated in the Research Forum and Effective Learning Strategies sessions. For the first time, a session was set aside to highlight the work of international scholars. Chaired by the president of the Kommission Betriebswirtschaftliche Steuerlehre im VHB e.V. (the German equivalent of the ATA), the session provided an overview of the academic tax landscape in Germany, including a cross-section of research employing different methodologies and data sources, English-language publication outlets, and local research conferences. To help commemorate the ATA's fortieth anniversary, Anne Christensen used Thursday's lunch to recount many of the organization's landmark events and significant contributors. Many of those contributors were in attendance (though you might not have recognized them from their pictures). I would like to especially thank our firm sponsors--Deloitte, EY, Grant Thornton, KPMG and PwC--for their continued support of our mid-year meeting. Without them, we could not deliver the program we do.

As is now the custom, the ATA/KPMG Doctoral Consortium immediately preceded the midyear meeting. Thirty-nine students from graduate programs around the world participated in the event. I would like to recognize Diana Falsetta and her committee for organizing this important opportunity for our doctoral students. In addition, I would like to thank KPMG for sponsoring the event and the EY Foundation for providing travel support for students.

Turning attentions forward, Steve Gill and his committee are developing an exciting program for the AAA Annual Meeting to be held in Atlanta from August 2 to 6. In addition to the many AAA-sponsored sessions and activities, the ATA is organizing fourteen research and panel sessions covering a variety of topics. I hope that you will also join us for the ATA Luncheon to be held on Monday, August 4. In addition to our invited speaker,

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the luncheon will highlight the accomplishments of a number of our members including the winners of the ATA/Deloitte Teaching Innovations, Tax Manuscript, ATA/PwC Outstanding Doctoral Dissertation, Sommerfeld Outstanding Tax Educator, and ATA Outstanding Service awards.

Finally, I would also like to invite all ATA members to attend the ATA Business Meeting immediately preceding the luncheon on August 4 (10:15 – 11:45 am). This is always an important meeting for the ATA. We will elect our officers and trustees for the coming academic year as well as hear about a number of initiatives on which committees and task forces are currently working.

I wish you a smooth ending to your semester as well as a relaxing and productive summer. I look forward to seeing you in Atlanta.

Andy Cuccia
President, ATA 2013-2014
University of Oklahoma

ATA Slate of Nominees

The ATA Nominations Committee has offered the following slate of nominees for the 2014-2015 academic year:

<i>President Elect:</i>	<i>John Robinson (University of Texas)</i>
<i>VP-Elect:</i>	<i>Kim Key (Auburn University)</i>
<i>VP-Finance-Elect:</i>	<i>Shelley Rhoades-Catanach (Villanova)</i>
<i>Secretary:</i>	<i>Lynn Jones (University of North-Florida)</i>
<i>Trustees:</i>	<i>Ben Ayres (University of Georgia)</i>
	<i>Jared Moore (Oregon State University)</i>
	<i>Blaise Sonnier (University of Colorado-Colorado Springs)</i>
	<i>Jake Thornock (University of Washington)</i>
<i>Publications Committee</i>	<i>Ryan Wilson (University of Oregon)</i>
	<i>Amy Hageman (Kansas State University)</i>

The membership of the ATA will vote on the slate of nominees at the ATA Business Meeting at the AAA Annual Meeting (currently scheduled for Monday, August 4, 10:15 – 11:45 am).

Thank you to all nominees for your willingness to serve the ATA!

2015 Midyear Meeting

Please mark your calendars now for next year's meeting

2015 ATA Midyear Meeting & JATA and JLTR Conferences

February 27-28, 2014

*Capital Hilton
1001 16th Street NW
Washington, DC 20036*

Calls for submissions to the JATA Conference and the JLTR Conference appear in this newsletter.

Calls for submissions to the MidYear ATA Meeting (Research sessions and Teaching sessions) will soon be available on the ATA website (<http://aaahq.org/ata/>).



Upcoming Submission Deadlines

Call for Papers: 2015 JATA Conference

Deadline: November 1, 2014

The 21st Journal of the American Taxation Association Conference will be held in conjunction with the ATA Midyear Meeting in Washington, DC on February 27-28, 2015. Original papers addressing interesting and relevant tax issues will be considered for the conference. Submitted papers will not automatically be considered for publication at JATA. Authors are free to submit the papers to any journal. A paper under review (or being revised for resubmission) at another journal as of the conference submission deadline, however, should not be submitted. Authors can submit papers to be considered for publication at JATA as well. Papers submitted to JATA will be given some preference in the conference selection process. Authors will be notified of the conference selection decision by December 15, 2014.

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.

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 in a letter to the editor 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 boxes on the submission website. In addition, at the author's election, papers not accepted for presentation at the JATA Conference will be considered for presentation in one of the research sessions held on Saturday during the midyear meeting.

*To be considered, papers must be received no later than November 1, 2014. Contact Professor Ken Klassen by email at jata@uwaterloo.ca 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 (<http://aaahq.org/pubs/author.htm>). **The submission fee is only required if the paper is to be considered for publication in JATA.** Questions about the submission process may be emailed to Ken Klassen at jata@uwaterloo.ca.*

Call for Papers: JLTR Conference

Deadline: November 1, 2014

The fifth annual JLTR Conference will be held in conjunction with the 2015 American Taxation Association (ATA) Midyear Meeting in Washington, DC on February 21-22, 2015. Original papers addressing interesting and relevant legal tax research issues along with associated applied tax policy will be considered for the conference. A paper under review (or being revised for resubmission) at another journal as of the conference submission deadline may not be submitted.

We encourage creative and innovative manuscripts that employ legal research methodologies and 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 U.S., state and local, or foreign tax systems and unique solutions to tax or fiscal problems*
- Critically analyze proposed or recent tax law changes from both a technical AND a policy perspective*
- Discuss improvements in tax compliance, tax complexity, or tax policy*
- Provide critical discussions for strategically structuring transactions, considering tax and non-tax ramifications*
- Critically analyze recent or proposed legislative or regulatory changes*
- Critically analyze similarities and differences between tax accounting and financial accounting issues*

Manuscripts must be no longer than 25 – 30 double spaced pages and must be submitted through the Manuscript Submission and Peer Review System for JLTR, located at <http://jltr.peerx-press.org>. The site contains detailed instructions regarding the preparation of files for submission. All manuscripts must comply with the JLTR editorial policies and style guidelines. To ensure anonymous review, please submit the article title page (with author names) in a separate file from the manuscript text. Also, please indicate by checking the appropriate box that the paper is being submitted for the Legal Research Conference. There is no cost for submitting to the conference only. If file compatibility or electronic submission presents a problem, contact Professor Tony Curatola by email at curatola@drexel.edu.

*Although you are submitting your paper through JLTR manuscript submission system, papers submitted for the Legal Research Conference are NOT automatically considered for publication in JLTR. If you wish to also submit the paper for publication in JLTR, please indicate by checking the appropriate box on the submission website. The JLTR submission fee of \$50 in U.S. funds should be paid by credit card following the instructions provided on the AAA web site (<http://aaahq.org/pubs/author.htm>). **YOU MUST CHECK THE BOX AND PAY THE SUBMISSION FEE ONLY IF YOU WANT THE PAPER TO ALSO BE CONSIDERED FOR PUBLICATION IN JLTR.***

Northeast Region Meeting of the AAA

Deadline: Wednesday, June 11, 2014

Accounting educators, students and professionals are invited to submit their work to the 2014 Northeast Region Meeting, to be held in Albany, New York, October 2-4, 2014. As we approach the 100th anniversary of the founding of the AAA, the theme for the meeting is Sharpening our Vision by Focusing on our Past. With twenty-five different concurrent sessions and a poster session focusing on pedagogy, technology, and innovation in accounting education this will be a great opportunity for all types of accounting faculty and students to learn and share teaching, research, and service ideas. For more details regarding the meeting and/or the submission process, go to <http://aaahq.org/northeast/meetings/2014/call.cfm>.

Midwest Region Meeting of the AAA

Deadline: Wednesday, June 4, 2014

Accounting educators, students and professionals are invited to submit their work to the 2014 Midwest Region Meeting, to be held in Minneapolis, Minnesota, October 23–25, 2014. The theme for the meeting is "The Future of Accounting Education." For more details regarding the meeting and/or the submission process, go to <http://aaahq.org/midwest/meetings/2014/call.cfm>.

ATA Memorial Fund

The ATA has established the ATA Memorial Fund as a vehicle for members to contribute, in memory of deceased ATA member and friends, to support doctoral student education. Each August, the trustees allocate a portion of the fund balance to benefit doctoral students. 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. On the memo line, please note "ATA Memorial Fund" and the name of the deceased member that you are honoring. Mail to ATA Treasurer, Raquel Alexander, at the following address:

Professor Raquel Alexander
Williams School of Accountancy
Washington and Lee University
Lexington, VA 24450

Announcements

4th Workshop on Current Research in Taxation

The European Institute for Advanced Studies in Management, along with the Munster School of Business and Economics, will host the 4th Workshop on Current Research in Taxation on June 30-July 1, 2014. The goal of the seminar is to bring together international scholars working on current issues in taxation. Keynote speakers will include Professors Dhammika Dharmapala and Kevn Markle. For more information, go to http://www.eiasm.org/frontoffice/event_announcement.asp?event_id=1033#3659.