

AMERICAN TAXATION ASSOCIATION

Volume 14, Fall 1986

Paul J. Streer, Editor
J. M. Tull School of Accounting
University of Georgia

Tax Manuscript Award

The 1985-86 American Taxation Association Award was presented to Michael L. Moore, Bert M. Steece, and Charles W. Swenson at the ATA luncheon in New York City for their publication, "Some Empirical Evidence on Taxpayer Rationality," which appeared in the January 1985 issue of *The Accounting Review*.

Michael Moore has a Ph.D. from Pennsylvania State University and is a Professor of Accounting at the University of Southern California. Bert Steece has a Ph.D. from the University of Southern California and is a Professor of Decision Sciences at the University of Southern California. Charles Swenson has a Ph.D. from the University of Southern California and is an Assistant Professor of Accounting at the University of Arizona, but is moving to the



Pictured above are Drs. Philip J. Harmelink, Michael L. Moore, and Charles W. Swenson. Not pictured is Dr. Bert M. Steece.

University of Southern California in January.

The 1985-86 Tax Manuscript Committee, chaired by Philip J. Harmelink of the University of New Orleans, made the selection from 13 manuscripts that were nominated from 10 different journals covering the period 1983-85.

President's Letter by Sally Morrow Jones

As I go about assuming my duties as President of the ATA, I have been deeply impressed with the enthusiasm of all the members who



have volunteered their time and energy for the upcoming year. It is one measure of the success of the ATA that so many of its members continually renew their commitment to the organization. This broad base of support allows us to continue to attract new members and to explore new areas of interest and service. It is both a challenge and a honor to serve as President of such a dynamic organization, and I will give you my very best in the months ahead.

From the perspective of the ATA, The New York convention was a smashing success. As part of the pre-convention continuing education program, the Committee on Computer Seminars, chaired by Steve Limberg, conducted two computer courses at the Peat, Marwick, Mitchell & Co. professional development center. On Thursday, there was record attendance at both the business meeting and the luncheon, and all of the technical sessions had the benefit of sizeable audiences eager to discuss the research papers presented.

During the past year, the Committees on Use of Distinguished Professionals in Graduate Tax Education (chaired by Bill Duncan), Computer Assisted Tax Research (chaired by Don Marshall), Tax Research Methodology (chaired by Gene Seago), the Federal Tax Committee (chaired by Silvia Madeo), and the Committee to Respond to IRS Strategic Initiative on Education of Self-Employed Taxpayers (chaired by Karin Skadden) completed their charges and submitted reports to the membership. Any member interested

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Wayne Shaw Receives ATA-Peat, Marwick, Mitchell Foundation Award



Professor Wayne Shaw of Cornell University has received a \$2,500 check from the Peat, Marwick, Mitchell Foundation to honor his selection as winner of the American Taxation Association Dissertation Award. The award is presented annually to an ATA member who has

completed an outstanding dissertation on a tax topic and who demonstrates a strong commitment to the tax field.

Professor Shaw was chosen by an ATA committee chaired by Professor James E. Wheeler of the University of Michigan for his dissertation, "Empirical Evidence on the Market Impact of the Safe Harbor Leasing Law." He completed his doctoral degree at the University of Texas at Austin.

The check and a plaque were presented to Professor Shaw by Neil Glenn, Vice Chairman — Tax of Peat, Marwick, Mitchell & Co. at the annual ATA luncheon. Philip Lehmborg, Partner in Charge of Professional Development — Tax of Peat, Marwick, Mitchell & Co. also attended the luncheon.

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in obtaining a copy of a report should contact the appropriate committee chairman.

A number of new committees have started work for the 1986-87 year. The Committees on Tax Policy in Curricula and Doctoral Program Curricula in Taxation will be exploring a variety of issues concerning the content of tax courses at the graduate level. The Committee on Regional Programs and Membership will continue the membership drive initiated last year, and will be responsible for presenting programs at each regional meeting of the AAA. Such programs will be designed to "showcase" the contribution of the ATA to tax education and to attract members who are interested in participation at the regional rather than the national level.

The most ambitious ATA undertaking over the next several years will be to expand the *Journal of the American Taxation Association* from two to four issues annually. Our journal has been tremendously successful and is generally recognized as the leading academic journal for the publication of tax related research. However, we cannot rest on our laurels! As Editor Jane Burns and Editor-Elect Silvia Madeo work this year toward accomplishing this major expansion, I would encourage all ATA members to support them through submission of your own research and by soliciting appropriate submissions from your academic colleagues who may not be members of the ATA.

During the year the ATA plans to publish revised editions of *Tax Planning for Educators* and *Publication Opportunities for Tax Researchers*.

The Arthur Young & Co. Tax Research Grant Program will provide funding for the latter project. *Tax Planning for Educators* will be marketed and sold to academics in all disciplines, and hopefully will provide a new source of revenue for the ATA.

Committee appointments have been made for the current year. A listing of the committees, their charges, and their chairperson's name and address is published in this newsletter. However, additional help is always welcome. If you have an interest in serving on an existing committee or in participating in any ATA activity, please let me know.

Thank you for the opportunity to serve as President of the ATA. We have much to be proud of and many challenges to face as we move into our thirteenth year.

Notices

Meet Your ATA President

The current president of the ATA is Sally M. Jones, Associate Professor in the Department of Accounting at the University of Texas at Austin. Sally has served on a number of ATA committees, and served a three-year stint as Secretary-Treasurer. Prior to obtaining her doctorate degree from the University of Houston, Sally spent three years as a tax specialist with Peat, Marwick, Mitchell & Co., and she continues to be very active in professional education programs for public accounting firms and for the Texas Society of CPAs. Her primary research interests are in the area of partnership taxation, and she has published a number of articles dealing with the interface between Subchapter K and Subchapter C. Sally's most recent project is the editorship of *Advances in Taxation*, an annual journal of academic tax research. Sally and her husband Zane have two children, and in their leisure time enjoy snow skiing and travel.

Arthur Young SOI Bibliography

The Arthur Young Foundation has awarded a grant to Tonya K. Flesher, Associate Professor of Accountancy at the University of Mississippi, for the publishing of a bibliography of

articles which have utilized the Statistics of Income Data base as a resource.

Copies of this bibliography can be obtained by writing to Tonya K. Flesher, School of Accountancy, University of Mississippi, University, MS 38677.

Call for Manuscripts

Advances in Taxation, an annual volume of current research in taxation, is soliciting manuscripts from members of the American Taxation Association and graduate students. The purpose of *Advances in Taxation* is to provide a publication outlet for academic tax research involving the use of innovative methodologies. Submission of research papers involving tax policy considerations is also encouraged.

Interested authors should submit an abstract and three copies of their typed papers. The paper should be double spaced on 8-1/2" by 11" paper. All references and bibliography should appear at the end of the paper, and should follow the guidelines of *The Accounting Review*. Papers should be sent to: Professor Sally M. Jones, Department of Accounting, CBA 4M.256, University of Texas at Austin, Austin, Texas 78712.

If any author has a question as to

the suitability of his or her research for *Advances in Taxation*, please call Professor Jones at (512) 471-5332.

ATA Nominations

The Nominations committee would like ATA members to recommend nominees for the slate of officers that will be nominated for the following positions: (a) president-elect; (b) vice-president; (c) secretary-treasurer; and (d) board of trustees (4 to be nominated).

Those elected will serve during 1987-88. Members may nominate themselves as well as others for these positions. Please send nominations to: John L. Kramer, Chairperson, ATA Nominations Committee, Fisher School of Accounting, University of Florida, 267 BUS, Gainesville, FL 32611.

New Committee On Tax Content Of The Uniform CPA Exam To Be Formed

Based on suggestions by various ATA members, a new committee to examine the content of the tax questions appearing on the uniform CPA exam is being formed. The charge of the committee is to survey and analyze the tax questions asked on

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INFORMATION ON 1986-87 ATA COMMITTEES

ATA/Price Waterhouse Doctoral Dissertation Award Committee

1. Solicit applications for the 1987 ATA/Price Waterhouse Doctoral Dissertation Award. Solicitations should appear in *The Journal of the American Taxation Association*, the *ATA Newsletter*, and *The Accounting Education News*. Committee members should be encouraged to solicit applications from new assistant professors.
2. Review guidelines used in prior years. Establish guidelines to determine eligible candidates for, and selection of, the 1987 winner. The recipient must be an ATA member.
3. Select a 1987 winner and inform the current President.
4. Coordinate all logistics for obtaining the plaque, the award check, and a representative from Price Waterhouse to present the award at the 1987 ATA luncheon.
5. Continue to investigate the possibility of having a manuscript from the award winner's dissertation receive "featured" publication status

in *The Journal of the American Taxation Association*.

Chairperson:

Allen Ford
School of Business
University of Kansas
Lawrence, KS 66045-2003
(913) 864-3117

Annual Program Committee

1. Plan a program with an emphasis on topics relating to research and to innovations being made in both academic and professional tax education. Emphasis should be placed on sessions that can be tied into the overall theme of the AAA meeting.
2. Select quality research papers for presentation at the meeting.
3. Utilize committee members as chairpersons for the program sessions.
4. Make recommendations for a potential

luncheon speaker to the current President by March 1, 1987. Coordinate arrangements for the speaker's gift or honorarium with the President.

5. Coordinate all logistics for time slots, room assignments, video and audio equipment with the AAA planning committee.
6. Make necessary arrangements including menu selection for ATA luncheon.

Chairperson:

Betty Jackson
Division of Accounting and Business Law
College of Business Administration
University of Colorado
Boulder, CO 80309
(303) 492-6621

Tax Manuscript Award Committee

1. Solicit nominations for the 1987 Tax Manuscript Award in the Fall, 1986 ATA Newsletter.

2. Review guidelines used in prior years. Establish guidelines to be used to identify, screen, and evaluate published manuscripts that are nominated. All types of quality tax research should be considered as eligible.
3. Select a 1987 winner for the award. At least one author on the manuscript must be an ATA member.
4. Coordinate all logistics for obtaining an appropriate plaque to be given to the winner(s) at the 1987 ATA luncheon in Cincinnati.

Chairperson:

Dick Weber
Accounting Department
Graduate School of Business
Michigan State University
343 Eppley Center
East Lansing, MI 48824
(517) 355-7486

Nominations Committee

1. Solicit nominations for a slate of officers for 1987-88 in the Fall, 1986 ATA Newsletter. For 1987-88 the following officers need to be elected:

- (a.) President-Elect
- (b.) Vice-President
- (c.) Secretary-Treasurer
- (d.) Board of Trustees (three members for a two year term, one member for a one year term)

2. Select a slate of officers by May 1, 1987 in accordance with Section XII.4 of the ATA by-laws.
3. Report recommendations to the Board of Trustees and formally present the slate of nominees to the ATA membership at the 1987 business meeting in Cincinnati.

Chairperson:

Jack Kramer
Fisher School of Accounting
University of Florida
267 BUS
Gainesville, FL 32611
(904) 392-0155

Committee On Regional Programs and Membership

1. Contact program coordinators for 1987 AAA regional meetings to arrange for a presentation by the ATA at each meeting.
2. Choose an appropriate and popular topic (or topics) and design a program (panel discussion, research presentation, workshop, etc.) to be conducted by committee members and presented at each regional meeting. The program should incorporate information on the ATA and a description of the benefits of membership in the organization.
3. Assign appropriate committee members to each regional meeting.
4. Distribute ATA informational brochures to the regional program coordinators for inclusion in registration materials.
5. Publicize associate membership status in the ATA. Provide brochures on associate status to the directors of graduate tax programs for distribution to interested students.
6. Provide ATA informational brochures for inclusion in the registration materials for the Annual Meeting of the AICPA Tax Division.
7. Contact the appropriate partners of the large national accounting firms to discuss the idea of encouraging any partners, etc., involved in cam-

pus recruiting to consider ATA membership.

Chairperson:

Barry Arlinghaus
Department of Accountancy
School of Business Administration
Miami University
Oxford, OH 45056
(513) 529-5508

JATA Advisory Committee

1. Address any and all general policy issues concerning publication of *The Journal of the American Taxation Association*. Current issues include the type of advertising appropriate to the journal, the type of material to be included in additional regular sections of the journal, and the type of educational materials suitable for publication.

2. Advise the Editor, Editor-Elect, and Associate Editors on specific issues as needed.

Chairperson:

Fred Jacobs
School of Management
University of Minnesota
Minneapolis, MN 55455
(612) 373-3672

Committee on Computer Usage and Applications

1. Establish an informational system whereby developments in computer applications in the classroom can be identified. Such developments could include cases and problems to be used in specific tax courses, solutions to the problems, and descriptions of the necessary software.
2. Prepare information releases describing such developments to the ATA membership. The committee will be allocated an appropriate amount of space in the ATA Newsletter to publish descriptions of computer applications and the name of the person to contact for more detailed information.

Chairperson:

Bud Lacy
School of Accountancy
College of Business Administration
Oklahoma State University
Stillwater, Oklahoma 74078
(405) 624-5100

Committee on Doctoral Program Curricula in Taxation

1. Update the survey conducted by the 1979-80 Committee To Identify and Profile Doctoral Programs with a Concentration in Taxation to reflect any changes in the status of doctoral programs offering concentrations in taxation.
2. Identify and describe any "common body of knowledge" which should be reflected in the curricula of accounting doctoral programs offering a specialization in taxation.
3. Determine the characteristics and/or minimum requirements of a doctoral program which describes itself as offering a specialization in taxation.

4. Prepare a report for the ATA membership reflecting the observations and conclusions regarding steps 2 and 3. The report could include information on:

- (a.) Suggested minor fields of study which complement a tax specialization, and which prepare a student to conduct academic research in taxation.
- (b.) Recommended doctoral level courses for accounting students specializing in taxation.
- (c.) The role of technical tax training (i.e. master level courses) in a tax doctoral program.
- (d.) Suggested content and design of tax questions included on comprehensive doctoral exams.

Chairperson:

Ed Outslay
Accounting Department
Graduate School of Business
Michigan State University
328 Eppley Center
East Lansing, MI 48824
(517) 355-7486

Committee on Tax Policy in Curricula

1. Identify the specific topical areas that are generically described as "tax policy."
2. Identify the educational purpose of addressing policy issues in a tax curriculum.
3. Determine the extent to which tax policy issues can and should be included in technical tax courses at the undergraduate and graduate levels.
4. Suggest various alternatives for the integration of tax policy into curricula.
5. Prepare a report to the membership on the above charges.

Chairperson:

Jerry Horvitz
Department of Accountancy
College of Business Administration
University of Houston
Houston, TX 77004
(713) 749-3516

Administrators of Tax Programs Committee

1. Establish a liaison with the Administrators of Accounting Programs Group of the AAA and determine areas of mutual interest and concern.

Chairperson:

D. Larry Crumbley
Department of Accounting
College of Business Administration
Texas A&M University
College Station, TX 77843-4353
(409) 845-4884

ATA Historian

1. Maintain the ATA's records about its prior activities and to prepare a summary describing its formation and evolution.

ATA Historian:

D. Larry Crumbley
Department of Accounting
College of Business Administration
Texas A&M University
College Station, TX 77843-4353
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prior exams, and to draft a report to the AICPA which comments on the appropriateness of past questions and makes suggestions for improved questions on future exams. Bob Rosen, partner in the Washington, D.C. office of Ernst & Whinney will chair the committee. Anyone interested in participating should contact: Sally M. Jones, Department of Accounting CBA 4M.256, University of Texas at Austin, Austin, Texas 78712-1172, phone (512) 471-5332.

ATA Dissertation Awards Committee

The ATA Dissertation Awards Committee is soliciting nominations for the ATA Price Waterhouse outstanding tax dissertation award. Candidates for the award must submit a 15-25 page summary of their dissertation along with a letter of recommendation from the chairman of their dissertation committee by April 1, 1987. The award winner will be honored at the annual ATA luncheon in August 1987. A plaque and a cash award of \$2,500 will be presented by a representative of The Price Waterhouse Foundation. To be eligible, a nominee must have completed his or her dissertation during the period from January 1, 1986 through January 1, 1987 and be a member of the ATA. Please send all nominations to: Professor N. Allen Ford, School of Business, University of Kansas, Lawrence, KS 66044.

AICPA Seeks Authors

The American Institute of Certified Accountants is seeking authors for one-day group-study courses in the following topic areas:

- Executive Compensation
- Advanced S Corporation Problems
- Partnership Allocations and Code Section 704 (b)
- Travel and Entertainment Expenses after TRA-1986
- Recent Changes in the Tax Law Affecting Accounting Periods and Methods
- The Determination of Automobile Income and Expenses for Tax Purposes

If you have an interest in authoring a course, please contact: Mr. Ernst Gans, Project Manager, Continuing Professional Education Division, American Institute of Certified Public Accountants, 1211 Avenue of the Americas, New York, New York 10036-8775, (212) 575-6251.

Tax Manuscript Award Call For Nominations

The ATA's Tax Manuscript Award Committee is seeking nominations of outstanding tax manuscripts for the 1987 Tax Manuscript Award. To be eligible, the manuscript must have a 1984, 1985, or 1986 calendar year publication date. Books, chapters, or articles are eligible but manuscripts which only appear in the proceedings of a professional association or organization are excluded. For consideration, nominations must be in the hands of the Committee's Chairperson no later than January 15, 1987. Please send all nominations to: Professor Richard P. Weber, Graduate School of Business, Accounting Department, 343 Eppley Center, Michigan State University, East Lansing, MI 48823.



Faculty Notes

The following faculty have accepted new academic positions for the 1987-88 year:

Name	Old School	New School
Radie C. Bunn	Southwest Missouri St.	Northeast Louisiana Univ.
Peggy S. Hite	Colorado St.	Univ. of Kansas
Lynn Pringle	Northern Colorado	Pennsylvania St. Univ.
Craig E. Reese	Pan American Univ.	Florida International Univ.*

*effective 1-1-87

Robert W. Jamison has returned to the University of Illinois from San Diego St. Robert H. Michaelson will be on leave to the Treasury Department from the University of Nebraska. Dave N. Stewart returned to Brigham Young after a leave with Ernst & Whinney.

Ph.D. students in taxation who have accepted academic positions for 1987-88 include the following:

Name	Degree-granting Institution	Employing Institution
Amy Broman	Univ. of Michigan	Michigan St. Univ.
Larry Garrison	Univ. of Nebraska	Univ. of Missouri at Kansas City
Carla Hayn	Univ. of Michigan	Northwestern Univ.
Suzanne Luttman	Univ. of Illinois	Univ. of Colorado
J. R. Mallex	Univ. of Texas at Austin	Univ. of Southern California
Gary McGill	Texas Tech	Univ. of Florida
Dave Schlichting	Univ. of Wisconsin (Madison)	Marquette Univ.

Editor's Note: If you have any information regarding changes in your status or that of other tax faculty, please contact me.

American Taxation Association

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