

American Taxation Association

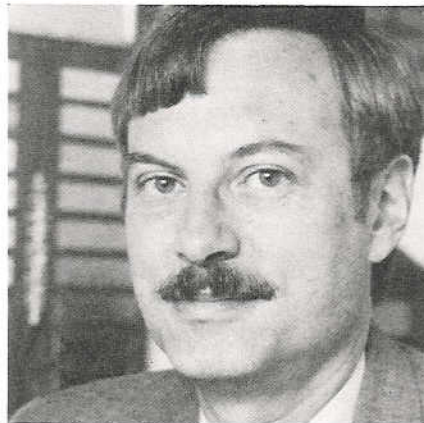
Volume 26, Fall 1990

Barry Arlinghaus, Editor

PRESIDENT'S LETTER

As the ATA enters the 1990s, it is confronted by a rapidly changing academic and professional environment. As individuals with teaching and research and/or client service responsibilities in taxation, we are experienced in dealing with frequent and complex changes. This experience should serve us well in the coming year as we deal with a host of issues that affect our organization. Here is a sample. A comprehensive review of business and accounting accreditation standards by the AACSB is nearing completion. The committees charged with this responsibility will likely issue a series of recommendations next year that will be voted upon by the AACSB membership. Concurrently, the number of states that have adopted AICPA guidelines in mandating five year academic programs for entry into the accounting profession continues to grow.

Faced with projections of substantial budget deficits for 1990-91 and subsequent years, the AAA has formed an Administrative Charges Evaluation Committee to study its administrative operations and to make recommendations regarding the need for, and fairness of, charging a fee to the sections and regions for services rendered by its administrative office. While the ATA is currently financially solvent (and pays for all direct services that it receives from the AAA), any radical changes in the current fee structure will have a significant impact on our financial position.



Ken Heller, ATA President

To ensure the future viability of the ATA, it is necessary that we be proactive, rather than reactive, with respect to our changing environment. It is appropriate, therefore, that our committee structure for 1990-91 reflect this posture.

A Strategic Planning Committee has been formed to review the ATA's organizational structure and its operations with the objective of formulating recommendations to increase the effectiveness and efficiency of the ATA in serving its membership. This committee will also address the financial implications of AAA fee structure proposals. The Committee on the AICPA 150 Requirement and AACSB Accreditation Standards has been continued in 1990-91 to monitor programmatic developments in these areas. If warranted, this committee may also expand its monitoring function to include proposals by the Accounting Education Change Commission.

Most of last year's committees

have been continued in 1990-91 to handle the ongoing functions of the ATA. As reported in the summer edition of the ATA Newsletter, the Research Methodologies Committee has completed work on a guide to current research methodologies in taxation. Thanks to a generous grant from KPMG Peat Marwick, this guide will soon be made available to all ATA members. As a follow-up to this initial project, the Committees on Computer Usage and Research Methodologies have been requested to work on a joint project to develop a self-study program to enable members to enhance their knowledge of computer-accessed research data bases.

Although the ATA has established its credibility in the academic community, we have a limited presence in the tax policy arena. Our members have the professional responsibility and talent to make major contributions in the formulation of tax policy. With a year of experience behind them, the Tax Research Policy Subcommittees should make our presence known to congressional staffs and the Treasury.

In closing, a special thanks goes to Cherie O'Neil and the Annual Program Committee for their excellent work at the meetings in Toronto. We also owe a debt of gratitude to Gene Seago for his leadership while serving as ATA President. I hope you will be able to attend the ATA mid-year meeting in Albuquerque.

Ken Heller

ROLLING CALENDAR

The ATA would like to have a rolling calendar of events published in each issue of the newsletter. Events submitted for the calendar should be limited to conferences and symposiums on tax education, research in taxation and related topics. They can be events sponsored by universities, the AAA, AICPA, TEI or other such organizations, government, industry, or public accounting firms. Of course ATA events would also be included on the calendar. The events should be open to the general ATA membership. Do not send information about events that are by invitation only. The ATA Newsletter editor, in conjunction with the ATA president, reserves the right to decline including an event when deemed appropriate.

MID-YEAR MEETING

The ATA Midyear Meeting will be held in Albuquerque, New Mexico at the Hyatt Hotel on February 8 and 9, 1991. (ATA will have a trustees meeting Thursday afternoon.) The program will consist of two concurrent sessions on Friday. One session will emphasize research opportunities and will include sessions that you told us you wanted based upon feedback from last year's successful meeting. The education session will provide an opportunity to discuss the impact the Big Six White Paper has had on tax education both at the undergraduate and graduate level. We will look at how we can best prepare students academically. On Saturday we are again planning to have PhD paper presentations.

You will be receiving information on registration (\$50.00), hotel registration, airline discounts and optional Saturday afternoon tours. For those staying over Saturday night, three tours have been planned for Saturday afternoon, skiing at Sandia Peak, Santa Fe including dinner, and Old Towne Albuquerque.

We are excited about this year's meeting. We hope to see many of you there! This is an excellent opportunity to increase your research skills, consider the future of tax education, and get to know your fellow tax educators better.

ERNST & YOUNG TAX STUDENT MANUSCRIPT AWARD

The 1989-90 American Taxation Association - Ernst & Young Tax Student Manuscript Awards were presented at the ATA luncheon in Toronto. First place was awarded to Sallie Goodman from Memphis State University for her paper on "Core Deposit Amortization." Second place was awarded to Brian Gunderson from the University of Texas at Austin for his paper on "LBO's." Kelly Mullins from the University of Cincinnati was awarded third place for her paper on "Fringe Benefits."



Bob Rosen and Sallie Goodman

Plaques and checks for \$2,500, \$1,500 and \$1,000 were given to the first, second and third place winners respectively. Bob Rosen of Ernst & Young and Stewart Karlinsky from San Jose State, who chaired the selection committee, made the presentations.

PRICE WATERHOUSE FOUNDATION AWARD



Left to Right: Stan Smith, Amy Dunbar, and Francis Ayres

The award is presented annually to the author of an outstanding tax dissertation. A check for \$5,000 and a plaque were presented to Amy at the 1990 ATA luncheon by William Stanton Smith, Director - National Tax Human Resources of Price Waterhouse. Professor Francis L. Ayres of the University of Oklahoma chaired the award committee.

Amy E. Dunbar was the recipient of the 1990 ATA - Price Waterhouse Doctoral Dissertation Award. After completing her doctoral work at the University of Texas at Austin she joined the faculty at the University of Texas San Antonio. Her dissertation is entitled "An Empirical Investigation of Productivity with Employee Stock Ownership Plans."

TAX MANUSCRIPT AWARD NOMINATIONS

The ATA Manuscript Award Committee is now accepting nominations for the 1991 Tax Manuscript Award. To be eligible the manuscript must meet the following criteria:

1. At least one of the authors is a member of ATA.
2. The manuscript is a book, chapter, or journal article published during calendar year 1988, 1989, or 1990. Manuscripts that appear only in the

proceedings of a professional association are not eligible. For consideration, nominations must be received no later than January 25, 1991. Please send your nominations to:
Professor Judyth A. Swingen
College of Business
Rochester Institute of Technology
One Lomb Memorial Drive
Rochester, New York 14623-0887
FAX: (716) 475-7055

TAX MANUSCRIPT AWARD



Left to Right: Tom Porcano, Paul Beck, and Woon-Oh Jung

The 1989-90 American Taxation Association Tax Manuscript Award was presented to Paul J. Beck and Woon-Oh Jung both from the University of Illinois. Their publication "Taxpayers' Reporting Decisions and Auditing Under Information Asymmetry" appeared in the July 1989 issue of *The Accounting Review*. Tom Porcano from Miami University chaired the selection committee and made the presentation.

ERNST & YOUNG GRADUATE TAX STUDENT MANUSCRIPT AWARD

The ATA/Ernst & Young Graduate Tax Student Manuscript Award Committee is soliciting manuscripts in all areas of taxation studies, including but not limited to policy, compliance, practice, law, procedure, and education. Awards of \$2,500, \$1,500, and \$1,000 will be presented at the ATA luncheon held at the 1991 Annual Meeting in Nashville.

To be eligible for consideration the manuscript must be written by a sole author who is enrolled in a master's degree program or a 5 year professional accounting program.

Submission deadline is January 14, 1991.

For more information, please contact

Michael L. Duffy
School of Accounting
University of Southern California
Los Angeles, CA. 90089-1421
(213) 743-8788

DEADLINE EXTENDED FOR AVAILABILITY OF TCMP DATA

It was announced in the last issue of the ATA Newsletter that the Research Division of the IRS was accepting a second round of proposals. The IRS has just concluded disposition of the first round of proposals. In order to provide the research community with more time to respond, the deadline for the second round has been extended from October 1, 1990 to January 1, 1991. The Research Division expects to institute the proposal selection process as a semi-annual event. The deadlines are expected to be January 1 and July 1 for a calendar year.

Prior to submitting a proposal, interested researchers must request an informational packet by writing to:
IRS Research Division P:R
Attn.: Compliance Research Coordinator

Internal Revenue Service
1111 Constitution Ave. N. W.
Room 301
Washington, D.C. 20224

DISSERTATION AWARD

The American Taxation Association 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 the dissertation along with a letter of recommendation from the chairperson of the dissertation committee by February 28, 1991. The summary should be a paper based on the dissertation which describes the motivation, research design, analysis, and results in sufficient detail to allow a complete review. Summary chapters of dissertations are not encouraged. The award winner will be honored at the annual ATA luncheon in August 1991. A plaque and a cash award of \$5,000 will be presented by the Price Waterhouse Foundation. To be eligible, a nominee must have completed the dissertation during the period from January 1, 1990 through January 1, 1991 and be a member of the ATA.

Please send nominations to:
Professor John Robinson
Graduate School of Business
University of Texas at Austin
4M.202 CBA
Austin, TX 78712-1172

CALL FOR DISSERTATION PAPERS: 1991 ANNUAL MEETING IN NASHVILLE

The ATA Annual Program Committee encourages all ATA members who have recently completed their doctorates to submit papers from their dissertations for presentation at the 1991 American Accounting Association Annual Meeting to be held in Nashville, Tennessee August 12-14. Papers must be submitted through the regular paper submission process (see the accompanying call in this issue). All tax research dissertation papers that have not yet been accepted for publication are eligible for submission. If you have any questions about the submission of dissertation research for presentation at the annual meeting contact:

Michael L. Roberts, Culverhouse School of Accountancy, University of Alabama, P.O. Box 870220, Tuscaloosa, AL: 35487-0220 (LROBERTS@UAIVM for bitnet users).

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New York, NY 10020
(212) 536-1775



Left to Right: Ken Heller, Emil Sunley, Debra Hopkins, Cherie O'Neil, Julie Collins, Ed Schnee, Caroline Strobel, Gene Seago, Paul Streer, and Richard Weber

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NOMINATIONS FOR 1991-1992

Please send your recommendations for the slate of officers and trustees to be nominated at the 1991 ATA Business Meeting in Nashville. The positions to be filled are (a) president-elect, (b) vice president, (c) secretary/treasurer and (d) three members of the board of trustees.

ATA members may recommend themselves as well as others for these positions. Please send your recommendations to:

W. Eugene Seago, Chairperson
ATA Nominations Committee
Department of Accounting
College of Business Administration
Virginia Tech
Blacksburg, VA 24061-0101

CALL FOR PAPERS 1991 ANNUAL MEETING IN NASHVILLE

The ATA Annual Program Committee encourages all ATA members to submit papers for presentation at the 1991 American Accounting Association Annual Meeting to be held in Nashville, Tennessee August 12-14. Papers must be received by January 25, 1991. Papers should be sent to AAA Program Committee Chair Prof. Fred Neumann, University of Illinois, and should be accompanied by the submission form to be published in the *Accounting Education News*. There is a \$15 fee per presenter/panelist for all concurrent sessions.

The AAA Annual Program Committee intends to maintain the traditional 20-25 percent acceptance rate. Thus, the number of concurrent sessions that the AAA committee will allocate to special interest sections such as the ATA depends on the number of papers submitted. This means that the more tax papers that are submitted, the more tax sessions there will be! All tax research papers that have not yet been accepted for publication are eligible for submission. If you have any questions about the ATA portion of the annual meeting contact:

Michael L. Roberts, Culverhouse School of Accountancy, University of Alabama, P.O. Box 870220, Tuscaloosa, AL 35487-0220 (LROBERTS@UAIVM for bitnet users).

NEWSLETTER DEADLINES

The deadlines for submitting information to the ATA Newsletter are as follows: **Spring 1991 Issue — December 21, 1990 and Summer 1991 Issue — April 30, 1991.** Please send information to:

Barry P. Arlinghaus
317 Laws Hall
School of Business
Miami University
Oxford, Ohio 45056
Phone: (513) 529-6216
FAX: (513) 529-6992

AMERICAN TAXATION ASSOCIATION 1990-91 Committees

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Robert M. Kozub, University of Wisconsin at Milwaukee (Mid-west)

(Continued on page 6)

Dennis R. Lassila, Texas A & M University (Southwest)
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The ATA Tax Policy Research Oversight Committee

The Tax Policy Research Oversight Committee will form research subcommittees the membership of which have an interest in a specific technical area of the tax law. The Committee has the responsibility for monitoring the activities of its subcommittees during the year and reviewing the progress of each subcommittee on an annual basis to determine if the subcommittee should be continued for the following year. Any subcommittee formed by the Oversight Committee will have the general responsibility of monitoring important developments in its specific area.

Chair: John L. Kramer, University of Florida

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 Raymond Wacker, Southern Illinois University
 Donald Williamson, American University
 Jong Gab Yang, Jeonju University (South Korea)

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 Richard D. Boley, University of North Texas
 George Brody, 300 S.E. Fifth Avenue, Boca Raton, FL 33432
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 Michael Kinney, Texas A & M
 David M. Maloney, University of Virginia
 Ronald Marcuson, Ernst & Young (Chicago, IL)
 Mary Maury, St John's University
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 Philip M. Piaker, SUNY-Bingham University
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 Haroldene F. Wunder, University of Toledo

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 Joseph M. Hagan, Louisiana State University
 Inam Hussain, Indiana University Northwest
 Consuelo L. Kertz, Emory University
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 Caroline D. Strobel, University of South Carolina
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 Mark Turner, Stephen Austin State University

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 Richard Panich, University of Southern California
 Robert Ricketts, Texas Tech University

Roxanne Spindle, Virginia Commonwealth University

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 Dana L. Ryder, Ryder Procom Systems, 834 Southern Pine Lane, Sarasota, FL 34243
 Paul Schloemer, Virginia Polytechnic Institute and State University
 Wayne H. Shaw, Cornell University
 Deborah H. Turner, Georgia Institute of Technology
 Joseph Walsh, Golden Gate University

Complexity Reduction Tax Policy Subcommittee

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 Steven Dilley, Michigan State University
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 Bud Lacy, Oklahoma State University
 Bobbie Martindale, San Jose State University
 Gary L. Maydew, Iowa State University
 Dennis M. Murphy, California State University at Los Angeles
 Clair Nixon, Texas A & M University
 Barbara A. Ostrowski, Radford University
 Roby B. Sawyers, North Carolina State University (Continued on page 8)

NEWS NOTES

San Jose State University's Graduate Tax Program now has four full time faculty members. The newest addition is Ms. Annette Bomyea, J.D., MBA, CPA who was formerly associated with Ernst & Young as a Tax Manager in Los Angeles.

If you have a news note you would like placed in the ATA Newsletter, it will be published on a space available basis. If there is enough interest, a news notes type column will be considered for a regular feature.

UNIVERSITY OF ILLINOIS Tax Research Symposium II

The Department of Accountancy at the University of Illinois will hold a Tax Research Symposium funded by Arthur Andersen & Co. on September 13 and 14 in 1991. Abstracts of the papers and discussants' comments will be published. The deadline for submission of complete manuscripts is June 1, 1991. Manuscripts should address current issues in tax research and employ contemporary research methodologies. Manuscripts should be sent to:

Professor Paul J. Beck
Department of Accountancy
College of Commerce
University of Illinois
1206 S. Sixth Street
Champaign, Illinois 61820
Phone: (217) 333-4563
FAX: (217) 244-3118

ADVANCES IN TAXATION EDITORIAL POLICY AND CALL FOR MANUSCRIPTS

Advances in Taxation, a refereed academic tax journal published annually, is soliciting manuscripts from members of the American Accounting Association and graduate students. Academic articles on any aspect of federal, state, or local 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 is also encouraged. Acceptable research methodologies include any analytical, behavioral, descriptive, legal, quantitative, survey, or theoretical approach appropriate to the project.

Manuscripts must be readable, relevant, and reliable. To be readable, articles must be understandable and concise. To be relevant, articles must be directly related to problems inherent in systems of taxation. To be reliable, conclusions must follow logically from the evidence and arguments presented. For empirical papers, sound research design and execution are critical. For theoretical papers, reasonable assumptions and logical development are essential.

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