



# American Taxation Association

Volume 30, Summer 1993

Karen A. Fortin, Editor

I would like to begin my final letter by thanking all of the ATA members, officers, and trustees who have worked so hard during the year. Thanks to their efforts, the ATA remains a strong and viable organization dedicated to assisting its members in delivering effective teaching, research, and professional service.

Our Midyear Meeting in Chicago was an unqualified success, with over 160 attendees. A special thank you goes to Debra Hopkins and the members of her Midyear Meeting Planning Committee. They assembled an excellent program of teaching and research topics, secured interesting and talented presenters and speakers, and administered a flawless meeting. We also sincerely thank KPMG Peat Marwick for their generous financial assistance for this meeting.

The Sunday morning teaching workshop, presented by Ray Sommerfeld, played to a full house and received excellent reviews. Because of the popularity of this session, the workshop will be repeated on Sunday morning at the National AAA Meeting in San Francisco. Ray has also agreed to offer a second teaching workshop on Sunday afternoon to follow up on topics discussed in the first session. Details will appear in the AAA newsletter devoted to the annual meeting, and a brief description of the two programs appears in this newsletter.

The ATA Board of Trustees also met twice at the Midyear Meeting. Our first meeting was devoted to a discussion of the 1991-1992 Strategic Planning Committee Report. As a result of these discussions, the Board adopted several recommendations regarding the chair of the Nominating Committee, the composition and duties of the Publications Committee, a list of ATA standing committees, and the duties of the ATA Vice-Presi-

## PRESIDENT'S LETTER



*John Everett, ATA President*

dent. Several of these proposals involve changes in the ATA By-Laws. The current By-Laws and a summary of the proposed changes are included elsewhere in this newsletter. The membership will be asked to vote on these changes at the Annual Business Meeting in San Francisco.

The Board also adopted the recommendations of the Strategic Planning Committee Report regarding education activities. At the Board's second meeting, Sally Jones, chair of the Teaching Resources Task Force, indicated that her group had made significant progress in developing procedures for encouraging the development of innovative teaching materials and techniques and for promoting, rewarding, and disseminating such efforts. Sally will report on her task force's recommendations at the Annual Meeting.

The Board also agreed to an arrangement with Research Institute of America (RIA) under which RIA will offer complimentary products and selected discounts on other products to ATA members. The offer includes complimentary weekly tax newsletters for students in classroom quan-

ties and a complimentary OnPoint CD-ROM disk (several months old) for faculty use, as well as a 75% discount on OnPoint with unlimited network access. Details on the offer and how to take advantage of it are included elsewhere in this newsletter.

The Board also adopted two documents related to tax education and accreditation issues. First, the Board adopted a Statement on Scholarship prepared by the Accreditation and Curriculum Issues Committee, chaired by Mark Higgins. A copy of this statement is included in this newsletter. Second, the Board adopted a letter to the AACSB Standards and Procedures Committee which generally supports the AICPA's position on accreditation issues. A copy of this letter is also enclosed in this newsletter.

In April, Anna Fowler and I attended the AAA Council Meeting. Gary Sundem, AAA President, reported that the External Resources Committee, which was examining a coordinated approach to soliciting funds on behalf of the AAA and its sections, was abandoned in January when it became clear that little progress was being made. A new proposal for the Structure Task Force was then considered by the Council, and the consensus was that the present structure of Council should be retained. Finally, the AAA Executive Committee proposed a five-year, \$1,000,000 commitment (\$500,000 from the AAA and \$500,000 to be solicited from the Big-Six National Accounting Firms) to fund an AAA Program and Faculty Development and Assessment Activity. The purpose of the program would be to continue the work of the Accounting Education Change Commission and would involve the appointment of a full-time

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## MEET YOUR PRESIDENT FOR 1993-94

Anna C. Fowler will become President of the American Taxation Association in August 1993. Anna is the John Arch White Professor at the University of Texas at Austin, where she has been a faculty member since 1977. Although she is not a charter member of the ATA, she has been a member since 1976. Anna has



Anna C. Fowler

served the ATA in a number of positions including Vice President, Board of Trustees, editorial board of *JATA*, and various committee assignments. Anna has also been involved with the AICPA on its estate and gift tax and

sales for someone else's "trash" that will turn into her "treasure."

Anna is very pleased with the response to her call for committee assignments and is looking forward to serving you as president.

tax education committees. Anna's primary areas of interest for teaching and research are estate, gift, and fiduciary taxation.

Anna is married to Hubert R. Fowler, known as Jim. (A long story will tell you why.) In her spare time she likes to travel and visit antique shops and shows. She also is on an eternal quest at garage and estate

## President's Letter

(Continued from page 1)

director. After much discussion, the Council endorsed an initial one-year, \$100,000 commitment to the program, with an assessment of the activity at the end of this period of time.

The various ATA committees continue to make extraordinary contributions to the organization. The Research Resources Committee has established an electronic tax research bibliography, and details regarding this service are included with this newsletter. The Regional Meetings Committee assembled outstanding programs for this year's regional meetings, and the Annual Program Committee has been working very hard in planning and organizing this year's paper sessions, business meeting, and luncheon in San Francisco. Additionally, a number of policy subcommittees have submitted comments on proposed regulations, and other projects on proposed legislation and regulations are nearing completion. Other committees are also involved in exciting projects, and reports on their activities will be given at the Annual Business Meeting.

It is not possible for me to thank personally all of you who have made my year as President such an enjoyable one. The future of our organization has never been brighter and will reach even newer heights under the capable leadership of Anna Fowler. Thank you for a great year. I hope to see you in San Francisco.

## TAX COURT JUDGE GERBER TO SPEAK AT ATA LUNCHEON

Plans are underway for the ATA program in San Francisco August 8-12. Our luncheon speaker will be Tax Court Judge Joel Gerber. We are also planning a panel discussion entitled "The Tax Curriculum for the Next Decade." Our panelists include Neil Lonergan of Grant Thornton & Co., Sally Jones of the University of Virginia, and Jerrold Stern of Indiana University. We will, of course, have several paper sessions. In addition, a number of tax papers will be represented at the Research Forums. These forums offer participants an excellent opportunity for one-on-one discussions with authors.

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## STATEMENT ON SCHOLARSHIP

During its meeting on February 26, 1993, the Board of Trustees of the American Taxation Association endorsed the following statement on scholarship for distribution to business school and accounting program administrators:

Tax education is unique in the field of accounting education because its body of knowledge is a combination of generally accepted accounting principles and tax law, both of which are constantly changing. This uniqueness manifests itself in several important respects including the nature of research prevalent in the tax field, the continuous updating of information, and the need for tax educators to interact with practitioners. In an effort to better meet the needs of the profession, the American Taxation Association working in concert with the American Institute of Certified Public Accountants is committed to strengthening the ties between practicing accountants and academicians by broadening the definition of scholarship as it relates to tax professors.

Currently, many institutions apply a narrow definition of scholarship, with pressure on faculty to conform to such definition or be denied tenure or promotion. Universities should recognize that tax faculty have a duty

to be technically current and conversant with tax professionals. Therefore, to encourage the development and retention of superior tax faculty, we endorse the broad-based definition of scholarship set forth by Ernest Boyer in *Scholarship Reconsidered: Priorities of The Professoriate*. That is, scholarship can be displayed through research, synthesis, practice and teaching. These four elements have been defined as the scholarship of discovery, of integration, of application, and of teaching. Given that tax faculty have a multi-faceted role in preparing the tax professional of the future, it is important that educational institutions recognize the accomplishments of their tax faculty on each of these dimensions. If educational institutions are going to attract and retain the qualified faculty needed to meet the future needs of the accounting profession, they must recognize and reward the diverse elements of scholarship of their faculty.

## LETTER TO THE AACSB

During its meeting on February 26, 1993, the Board of Trustees of the American Taxation Association endorsed the following letter to the Standards and Procedures Committee of the American Assembly of Collegiate Schools of Business:

April 12, 1993

Dr. Ronald J. Patten  
Standards and Procedures Committee  
American Assembly of Collegiate  
Schools of Business  
DePaul University  
25 East Jackson, Room 1202  
Chicago, IL 60604

Dear Dr. Patten:

At the Midyear Meeting of the Board of Trustees of the American Taxation Association, the Board reviewed and discussed the letter (copy enclosed) sent to you by the AICPA Tax Education Committee. As a result of our discussions, we felt that it was important to notify your committee as to our position concerning these issues. For ease of reference we have used the same headings as those set forth by the AICPA Tax Education Committee.

1. *Discrepancy in the Design of Integrative and Nonintegrated Accounting Programs.*

We are extremely pleased with the new AACSB standards which allow an institution to set its own mission. We believe that this initiative is a positive step in allowing institutions to tailor their curriculum to their specific market. A problem exists, however, on the number of accounting credits allowed if a student chooses to matriculate at one institution (42) versus the number of credits allowed if a student matriculates at two institutions (51). At a time when tuition costs are escalating, this creates a competitive advantage to students who have the financial resources to attend a different institution for their fifth year. Students who have the financial resources to attend more than one institution are able to obtain a greater technical skill set, especially those students who choose to concentrate in taxation, than students with restricted financial resources. In addition, in many cases this discrepancy requires the institution to create two sets of accounting curricula, one for the students who enter their program from another institution and one for students who remain at their institution for the entire five years. As a result, we believe that a competitive advantage exists for those students who are able to matriculate at two institutions. In addition, this requirement increases the cost to the institution of delivering an accounting/tax program due to the inefficiencies created by maintaining dual curricula. Therefore, we strongly urge the committee to amend this standard to allow all students in 150-hour programs the opportunity to take 51 credits in accounting/tax courses.

2. *Graduate Programs as Specialized Programs.*

We concur with the AICPA Tax Education Committee's recommendation to allow programs that are in essence "specialized masters programs" to be treated as what they are—specialized tax programs. Since these programs were previously viewed in a favorable light by the AACSB, the new standard would create undue hardship on these programs. In some cases, economic and political constraints at their institutions prohibit faculties from creating a new degree program. At the AICPA Tax Education Symposium in Dallas in October, AACSB representatives indicated that such graduate tax programs would be treated as "specialized programs" for accreditation purposes, even though they are part of a Master of Accounting degree program. Because of the importance of this interpretation to a number of programs, we recommend that the AACSB formally adopt this interpretation in writing as part of the AACSB rules.

3. *Qualification of Graduate Tax Faculty.*

While we do not necessarily acquiesce to the currently developed standard, we do not support an expansion of the current standard.

The American Taxation Association Board of Trustees, as well as its members, are firmly committed to enhancing the quality of accounting education, especially in the area of taxation, and we look forward to the opportunity to work with the American Assembly of Collegiate Schools of Business in this area. On behalf of the American Taxation Association, we thank you for your consideration of these issues.

## RIA OFFER TO ATA MEMBERSHIP

As part of the American Taxation Association's efforts to enhance the value of your membership, the Board of Trustees has entered into an arrangement with Research Institute of America (RIA) under which RIA will offer complimentary products and selected discounts on other products to ATA members.

The ATA Board of Trustees does not endorse any of the RIA products. Our intent is simply to provide an economical way for tax educators to secure access to valuable research tools for classroom use. RIA has a commitment to providing quality service to ATA members and to developing other ways of providing useful products at reasonable prices for our members.

The Board of Trustees believes that this offer is worthy of your consideration. Information on the offer and how to take advantage of it follows:

### CD-ROM

OnPoint from RIA is the leading tax CD product on the market and contains the Federal Tax Coordinator, the Internal Revenue Code and Regs, the Federal Tax Handbook, one year's Weekly Alerts, and other timely products as well as quick access and user-friendly features. ATA members can purchase OnPoint at a 75% discount for only \$325 a year with unlimited network access, free classroom training, and video and training materials. OnPoint is easily incorporated into the classroom environment.

IRS Publications and IRS Materials, linked together on the OnPoint disk, can be purchased at a 50% discount. IRS Materials include Revenue Rulings and Procedures from 1954 to present. An online link to Lexis/Nexis is also available.

ATA members may request a free outdated disk for personal use to familiarize yourselves with OnPoint. For any technical questions about this product call 800-678-2185.

### LOOSELEAF PRINT PRODUCTS

You may purchase any RIA looseleaf product at a 20% discount, including the *United States Tax Reporter* (USTR) and the *Federal Tax Coordinator* (FTC). The code-arranged USTR was revised in 1990, won the Literary Marketplace Award for Best Professional Reference and is the only tax service offering continuous in-place updating. Much of the cross-referencing to current matter has been eliminated making this service the simplest for both instruction and learning.

### PAPERBACK PRODUCTS

You may purchase all RIA paperback products at a 35% discount with a six months bookstore return policy. A complimentary copy of any product ordered is provided to instructors.

The FEDERAL TAX HANDBOOK is popular in all tax classes providing students a second explanation when used with text.

The TAX RETURN GUIDES provide examples and line-by-line instruction with filled-in forms for Individual, Corporate and Partnership, and Fiduciary returns.

The IRS CODE (one volume) and REGULATIONS are also available.

### COMPLIMENTARY SUBSCRIPTIONS FOR INSTRUCTORS

With purchase of any looseleaf subscription schools may elect to pay retail price for one service and receive the second at no charge. No other discounts would apply.

RIA also offers free weekly tax newsletters for students. ATA members may choose either the Weekly Alert or Tax Bulletin for tax research classes. Your RIA representative can provide more details.

### HOW TO ORDER

For ordering or for more information, contact your local RIA representative. To obtain a name and telephone number call 800-431-9025 and select Customer Service Department. ATA members should inform the RIA representative of their membership at time of purchase.

## CALL FOR PAPERS

Conference on  
BIOGRAPHICAL RESEARCH  
IN ACCOUNTING  
University of Mississippi  
December 3-4, 1993  
Sponsored by the Academy  
of Accounting Historians

**Statement of Purpose:** The purpose of this conference is to focus on the importance of studying and assessing the influence of individuals on the development of accounting thought and practice. The papers and the discussion will include methodologies and assessment of the impact of individuals on the development of accounting.

**Conference Structure:** Papers selected for presentation will be sent to participants in advance. Proceedings will not be published. Editors of several academic journals plan to attend. Papers which illustrate the use of biography or show the influence of an individual on the profession of accountancy are welcome.

**Submission Instructions:** Submissions should be postmarked by June 30, 1993. Revised papers must be received by October 31 for prior distribution.

**FORMAT:** Papers must be in a form suitable for consideration by *The Accounting Historians Journal*.

**SUGGESTED TOPICS:** Although biographical subjects from throughout the world are welcome, preference will be given to papers about U.S. academic and CPA practitioners who have made unique and valuable contributions to the development of accounting thought and institutions. The reason for this preference is that the conference is a prelude to the 1996 CPA Centennial program headed by James Don Edwards.

Inquiries and submission of papers to:

Tonya K. Flesher  
School of Accountancy  
University of Mississippi  
University, MS 38677  
Telephone: (601) 232-7468  
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**AMERICAN TAXATION ASSOCIATION**  
**THE TAX SECTION OF THE AMERICAN ACCOUNTING ASSOCIATION**  
**By-Laws - Revised 8/27/85**

**I. Name of Organization**

The American Taxation Association — Section of the American Accounting Association.

**II. The Purpose and Objectives of the Organization shall be:**

1. To foster the dissemination and publication of information on taxation;
2. To promote tax educational activities including (but not limited to) curriculum, education related materials, graduate tax programs and tax accreditation matters;
3. To provide an interface among academic disciplines (e.g., law, economics and accounting) relative to the cross fertilization and development of tax oriented educational programs;
4. To promote research activities involving tax policy, tax proposals and tax legislation; and
5. To encourage the interaction of academics with tax practitioners and tax professional organizations in professional service activities of mutual interest.

**III. Membership**

All members of the American Accounting Association are eligible for membership in the ATA Section. This includes AAA members, life members, emeritus members and associate members. There shall be two classes of membership in the ATA Section — regular members and associate members. Associate members must be either full-time or part-time students at a college or university. All regular members are eligible to vote, hold office and participate in all activities of the organization. A prerequisite for becoming a regular member of the ATA Section is membership in the AAA. There shall be no company, library, or organizational memberships within the ATA Section. Special membership sub-divisions, other than associate members (e.g., life or emeritus memberships), shall not be established within the ATA Section.

**IV. Dues and Charges**

Dues shall be determined by the Board of Trustees with the approval of the membership at any Annual Business Meeting of the ATA Section. In no event shall the dues exceed 50% of the annual AAA dues unless prior

approval is obtained from the AAA Executive Committee. Dues shall be payable in advance and are due no later than January 1. Any member ten months in arrears shall be dropped from the membership roll. The fiscal year of the ATA Section shall be September 1 to August 31. A reasonable charge may be made for any publication or other materials which are distributed to ATA Section members. The nature and amount of such charge shall be determined and approved by a simple majority of the Board of Trustees and ratified by a simple majority of the general membership present at the Annual Business Meeting.

**V. Annual Report**

An annual report on finances and section activities shall be submitted to the AAA Executive Committee prior to the Annual Meeting and shall be available to ATA Section members at the Annual Business Meeting.

**VI. Annual Meeting**

The ATA Section shall hold an Annual Meeting in conjunction with the American Accounting Association Annual Meeting.

**VII. Section Representation on the AAA Council**

If the ATA is entitled to one representative on Council (i.e., where section membership does not exceed 1,000), the President shall serve a one-year term on Council. If two ATA representatives are eligible (i.e., where section membership exceeds 1,000) the President and the President-Elect will be designated to serve.

**VIII. Solicitation of Funds**

The Executive Committee of the AAA should be informed as to the nature of fund raising efforts of the ATA Section. Contributions of an amount equal to the specified maximum in the AAA Statement of Section Policy may be solicited and accepted by the President with the approval of the Board of Trustees without AAA Executive Committee action.

**IX. Election of Officers**

The Officers shall consist of a President, President-Elect, Vice-President and Secretary-Treasurer who are elected at the Annual Business Meeting of the ATA Section.

**X. Term and Duties of Officers and Editors**

**President**

The President shall serve for a one-year term. The duties of the President include the following:

1. To direct and administer the affairs of the ATA Section including its committee activities during the term of office;
2. To serve as Chairman of the Board of Trustees;
3. To be responsible for the technical program of the Annual Meeting;
4. To preside at the Annual Business Meeting of the Section;
5. To appoint members to committees, and at his discretion, to remove members from committees;
6. To report periodically to the AAA Executive Committee regarding Section activities;
7. To serve as a liaison between the ATA Section and the AAA President, AAA Executive Director and Regional Vice-Presidents regarding activities of mutual interest; and
8. To appoint the ATA Newsletter Editor and Associate Editor of the ATA Journal.

**President-Elect**

The President-Elect shall be elected for a one-year term, and upon its completion, shall automatically serve as President for one year. The duties of the President-Elect include the following:

1. To present recommendations for committee activities with related charges and supporting budget to the Board of Trustees for approval at the Annual Trustees' Meeting at the beginning of his term as President;
2. To serve as a member of the Board of Trustees;
3. To consult with the President regarding significant committee and program activities for the year immediately preceding his or her term of office as President; and
4. To discuss plans for the coming year at the Annual Business Meeting.

**Vice-President**

The Vice-President shall be elected for a one-year term. The duties of this office are as follows:

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## BY-LAWS (Continued from page 5)

1. To direct and administer the affairs of the ATA in the event the President is unable to serve including presiding over the Annual Business Meeting;
2. To act as Secretary-Treasurer in the event the duly elected Secretary-Treasurer is unable to serve. If the Vice-President is unable to serve as Secretary-Treasurer, the President shall appoint an ATA member to fill the position for the duration of the unexpired term;
3. To serve as a member of the Board of Trustees;
4. To perform whatever duties the President might assign (e.g., acting as a liaison between the ATA and AAA Regional Vice-Presidents and directing public relations activities).

### Secretary-Treasurer

The Secretary-Treasurer shall be elected for a one-year term and is eligible for re-election for two additional one-year terms. The duties of this office are as follows:

1. To attend all meetings of the Board of Trustees and all meetings of the membership and record all votes and the minutes of all proceedings.
2. To have charge of all funds of the ATA Tax Section and to work with the AAA Executive Director relative to all facets of sectional membership and the collection and disbursements of sectional funds in accordance with the directions from the Board of Trustees.
3. To keep records of cash receipts and disbursements and prepare financial reports to the Board of Trustees upon request.
4. To report annually to the membership and Board of Trustees on the financial affairs of the ATA Section.
5. To assist the President-Elect in preparing the budget outlining the financial resources and requirements for the next fiscal year.
6. To serve as a member of the Board of Trustees.

### Editor of The Journal of The American Taxation Association

The Editor is elected for a three-year term which may be extended by re-election for a maximum of three additional one-year terms. The duties of the Editor are as follows:

1. To be responsible for the administration, the content and the publication of the Journal.
2. To report to the Board of Trustees and the membership as to the status and current activities of the Journal.
3. To advise the President as to the appointment of an Associate Editor and members of the Editorial Review Board all of whom are appointed for a one-year term with annual one-year reappointments limited to a maximum of three years.

### ATA Newsletter Editor

The Editor is appointed by the President for a one-year term. The term may be extended by reappointment by an incoming President for an additional one-year term. The Editor shall be responsible for the administration, content, publication and distribution of the ATA Newsletter.

## XI. Term and Duties of the Board of Trustees

The Board of Trustees shall consist of twelve members including the President, President-Elect, immediate two past Presidents, Vice-President, and the Secretary-Treasurer. The remaining six members of the Board are elected at the annual meeting for two-year terms.

1. The Board of Trustees shall be responsible for directing the affairs of the ATA Section and shall formulate such plans, policies, rules and procedures as needed to achieve the purposes and objectives of the organization.
2. For the purpose of transacting the business of the section during the intervals between meetings of the Board of Trustees, the officers shall constitute the Executive Committee, with full authority to act.
3. The regular meeting of the Board of Trustees shall be held in conjunction with the Annual Meeting of the ATA Section. Special meetings of the Board of Trustees may be called by the President or Vice-President on thirty days notice to each Trustee.
4. At all meetings of the Board, a majority of the Trustees in office and qualified to act constitute a quorum for the transaction of business. The action of a majority of the Trustees present at any meeting at which a quorum is present is the action of the Board of Trustees.
5. Officers and Trustees, as such, shall not receive any salary or fees for their

services. Reimbursement policies regarding attendance at special meetings of the Board shall be subject to the discretion of the President.

6. In the event of any vacancy on the Board of Trustees, the remaining Trustees, even though not constituting a quorum, may, by a majority vote, fill said vacancy.

## XII. Committee Structure

1. During the term in office, the President may appoint such committees as deemed necessary without obtaining approval of the Board of Trustees. Continuation of any committee shall be subject to ratification by the Board of Trustees.
2. The Chairperson of each committee shall make a written report to the Board of Trustees prior to their regular meeting, and at such other times as requested by the Board or the President.
3. The Chairperson of each committee shall make an oral and/or written report to the membership at the Annual Business Meeting.
4. The President shall appoint a Committee on Nominations consisting of five members. Two of the five members shall consist of the most recent Past-Presidents of the ATA Section who are willing and able to serve on the committee. The President shall appoint a Chairperson of the Nominating Committee who shall solicit names from the membership (using the ATA Newsletter as a vehicle for such solicitation) and from the members of the Board of Trustees.

The Nominating Committee shall by majority vote recommend a single slate of nominees. Other names shall be solicited from the floor. The nominees shall be elected by a simple majority of the membership present at the Annual Business Meeting. The nominees should consist of the following:

President-Elect, Vice President, Secretary-Treasurer, three Trustees to replace those members whose terms are expiring, and a Journal Editor if such term is expiring.

## XIII. Amendments

These By-laws may be altered or amended or repealed by the affirmative vote of a majority of the membership present at any regular ATA Section Meeting, or at a special meeting of the members called for that purpose.

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## PROPOSED BY-LAWS CHANGES

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On February 25, 1993, the Board of Trustees of the American Taxation Association discussed the Report of the 1991-1992 Strategic Planning Committee. As a result of these discussions, the Board unanimously agreed on several proposed changes to the ATA By-Laws. Each change is described below, along with the reasons for the change.

**PROPOSED CHANGE 1:** In Section X, Term and Duties of Officers and Editors, add a fourth duty for the Vice-President and renumber current duty number four as number 5:

**4. Administer the annual Midyear Meeting.**

**REASON FOR CHANGE:** For the past five years, the Vice-President has been in charge of planning, organizing, and administering the annual Midyear Meeting. The proposed change incorporates this duty in the By-Laws.

**PROPOSED CHANGE 2:** In Section XII, Committee Structure, modify number 1 to read as follows:

**1. The Committee Structure consists of five standing committees and other committees deemed necessary by the President during his or her term in office. Except for the standing committees, continuation of any committee shall be subject to ratification of the Board of Trustees.**

**REASON FOR CHANGE:** The Board recommends that five committees be designated as standing committees (see Proposed Change 4 below). This change incorporates that recommendation.

**PROPOSED CHANGE 3:** In Section XII, Committee Structure, modify number 4 to read as follows:

**4. The President shall appoint a Committee on Nominations consisting of five members. Two of the five members shall consist of the most recent Past-Presidents of the ATA Section who are willing and able to serve on the committee. The least recent Past-President shall chair the Committee; in the absence of such a person on the Committee, the President shall appoint a chair. The Chairperson of the Nominating Committee shall solicit names from the membership (using the ATA Newsletter as a vehicle for such solicitation), from past ATA committee chairs and from the members of the Board of Trustees.**

**REASON FOR CHANGE:** In the past, the practice has developed to have the most recent Past-President serve as chair of the Nominating Committee. The proposed By-Law change has the most recent Past-President serving as a member of the committee before assuming the committee chair in the following year. Also, the Board believes that the Nominating Committee should as a matter of practice contact past ATA committee chairs for names of potential officers and trustees. The past chairs should be able to provide valuable information concerning the performance of potential nominees.

**PROPOSED CHANGE 4:** In Section XII, Committee Structure, modify the second paragraph under number 4 to read as follows:

**The Nominating Committee shall by majority vote recommend a single slate of nominees. Other names shall be solicited from the floor. The nominees shall be elected by a simple majority of the membership present at the Annual Business Meeting. The nominees should consist of candidates for the following positions:**

**President-Elect, Vice-President, Secretary-Treasurer, three trustees, two members of the Publications Committee, and a Journal Editor if such term is expiring.**

**REASON FOR CHANGE:** The Board recommends a formal structure for the Publications Committee, which would include two members nominated by the ATA Nominating Committee and elected by the membership each year (see Proposed Change 5 below). This language adds these two individuals to the list of nominees.

**PROPOSED CHANGE 5:** In Section XII, Committee Structure, add the following paragraph at the end of number 4 (following Proposed Change 4 above):

**In addition the President shall appoint:**

- a. **Individuals to the Annual Program Committee.**
- b. **The same number of members as the number of regions in the AAA and a Chair-designate to the Regional Programs Committee. The preceding year's Chair-designate shall chair the Committee.**
- c. **The same number of members as the number of regions in the AAA to the Membership Committee.**
- d. **One incoming trustee to the Publications Committee.**

**REASON FOR CHANGE:** The Board recommends that the ATA Committee Structure provide for five standing committees: Nominations, Annual Program, Regional Programs, Membership, and Publications. The first four committees have become permanent committees within the ATA structure, and should be recognized as standing committees. In addition, the Board believes that the Publications Committee is an important part of the ATA Committee Structure and, based on the Proposed Change 6 below, should also be a standing committee.

**PROPOSED CHANGE 6:** In Section XII, Committee Structure, add new number 5:

**5. The Publications Committee shall consist of four voting members elected by a vote of the entire membership for two-year terms (two elected each year), two voting members appointed by the ATA President (one appointment being made each year) from the most recently elected, non-officer members of the Board of Trustees for two-year terms, with the current editors of *The Journal of the American Taxation Association* and the ATA Newsletter serving as ex-officio, non-voting members.**

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## ATA BOARD OF TRUSTEES MEETING

February 25, 1993

Chicago, Illinois

**Trustees present:** Kenneth Orbach, Barry Arlinghaus, Ray McGowan, Dick Weber, John Everett, Anna Fowler, Debra Hopkins, Ed Schnee, Gregory Frazier, Bob Gardner

**Others present:** Ray Sommerfeld, Allen Ford

A special meeting of the Board of Trustees to continue consideration of the Strategic Planning Committee's Report was called to order by President John Everett at 8:15 p.m.

The minutes of the August 9, 1992, meeting were reviewed by Debra Hopkins. Ed Schnee moved approval, seconded by Ray McGowan. Approval was unanimous by voice vote.

Allen Ford summarized the Strategic Planning Committee's Report. He noted that the underlying theme of the report was to broaden participation in the ATA and for the organization to give more emphasis to educational activities. The floor was then opened for discussion.

Anna Fowler was concerned about the size limit the report placed on the Annual Program Committee. The Committee members had no special reason for the number selected in the report. They had been reacting to comments that many of the committees were getting so large as to be unmanageable. They saw no reason to limit the number of members on the Annual Program Committee or any other committee, if the extra members were needed to get the job done.

There followed a lengthy discussion of the Nominating Committee, how it is formed and how it functions. A desire was expressed to make the whole organization and the nomination procedure open to the entire membership, including those who could not attend the various meetings. This goal was balanced by concerns about the ability to obtain participation of the majority of members who do not attend the meetings and do not participate in the nominating procedure.

Debra Hopkins moved and Ken Orbach seconded a motion that we reinstate the nomination procedure in the bylaws (effectively reversing the changes made at the August 9, 1992, meeting and recorded in those minutes as item 7, but not reversing item 12 in those minutes) with a direction to the Nominations Committee to contact the

prior year's committee chairs to try to get the names, and perhaps nominations, of individuals who would make good officers and trustees. The motion passed unanimously.

There was a discussion of the Strategic Planning Committee's recommendations on the Publications Committee. There was some concern about the lack of a clear delineation of duties between the editor and the committee, and the consensus was that it was not practical to force such a delineation. The reason for addressing disciplinary procedures for the JATA editor and no other officers was because of the length of the term and the impact the Editor can have on people's careers. It was noted that the procedure was designed to be so cumbersome that it would only be used in most unusual circumstances. It was noted that the disciplining of authors was still a job of the editor although the advice, which need not be followed, of the Publications Committee would always be appropriate.

Dick Weber moved and Debra Hopkins seconded acceptance of the recommendations with regard to the Publications Committee with the understanding that the Chair of the Committee is to have a vote in the Committee's actions. By-law language implementing this change is to be presented at the Annual Meeting. The motion passed unanimously.

Ed Schnee moved and Barry Arlinghaus seconded adoption of the by-law changes recommended on pages 13 and 14 of the Committee's report with minor modifications. The modified text is reproduced below:

In section XII, revise 1 and 4 and then add 5 as follows:

1. The Committee Structure consists of 5 standing committees and other committees deemed necessary by the President during his or her term in office. Except for the standing committees, continuation of any committee shall be subject to ratification by the Board of Trustees.
2. No change in current by-laws
3. No change in current by-laws
4. The President should appoint:
  - a. Individuals to the Annual Program Committee,
  - b. same number of members as number of regions with a chair

(last year's chair-designate) and chair-designate (who should succeed the chair) to the Regional Program Committee,

- c. same number of members as number of regions to the Membership Committee.
5. The Publications Committee shall consist of four voting members elected by a vote of the entire membership for two-year terms (two elected each year), two voting members appointed by the ATA president (one appointment being made each year) from the most recently elected, non-officer members of the Board of Trustees for two-year terms, with the current editors of JATA and the ATA Newsletter serving as ex-officio, non-voting members.

The Committee is to be chaired by a Director of Publications who is an appointed member of the Publications Committee in his or her second year of service and is responsible for all policy issues over all ATA publications, but does not have the authority to make editorial decisions. The Committee is responsible for initiating any disciplinary action over all ATA editors in unusual circumstances, not involving editorial issues. The Committee has the responsibility and authority for making initial recommendations for disciplinary action to the Executive Committee after informing the editor of its planned recommendation. If the Executive Committee believes that disciplinary action should be taken, it must submit its recommendation to vote by the entire membership. Voting should be done with a written, mailed ballot that contains both pro and con positions, and a 30-day time period should be allowed for returning the ballot.

The motion included adding to the duties of the Vice President, the running of the annual Midyear Meeting

The motion passed unanimously.

Ed Schnee moved and Dick Weber seconded endorsement of section VII of the report, which deals with education activities, and a direction that the subject be placed on the agenda of the annual meeting. The motion passed unanimously.

The meeting adjourned by unanimous consent at 11:15 p.m.



## ATA BOARD OF TRUSTEES MEETING

February 26, 1993

Chicago, Illinois

**Trustees Present:** Ed Schnee, Debra Hopkins, John Everett, Barry Arlinghaus, Ray McGowan, Dick Weber, Anna Fowler, Gregory Frazier, Bob Gardner.

**Others Present:** Karen Fortin, Mark Higgins, Jeff Gramlich, Barry Broden, and others who wandered in and out.

A regular meeting of the Board of Trustees of the ATA was called to order by President John Everett at 8:45 a.m.

Dick Weber presented the treasurer's report. A report of year to date expenditures and a comparison of expended amounts to the budget was distributed. On the whole the organization is within the budget. Although there are some variations they appear to cancel each other out. There followed an extended discussion of the information and lack thereof coming from Sarasota.

Debra Hopkins reported on the status of this year's Midyear Meeting. Basically the meeting appears to be very successful, thanks in part to Ray Sommerfeld's Sunday session. It was noted that most of the registrations were generated by the direct mailing, leading to the question of why the Newsletter does not generate a better response. An effort was made to reach schools nearer to the meeting site both to generate attendance for the meeting and to get new members for the ATA. The Ph.D paper session attracted quality manuscripts this year and looks to be viable for future years. It was noted that 150 seems to be about as good as we are likely to do for attendance at this meeting, and in some years, it might not be a reasonable goal. There was some talk of extending the meeting to cover Sunday morning in the future, since the members seem to want more sessions and most stay over Saturday night.

Anna Fowler reported on planning for next year's Midyear Meeting. It will be in Atlanta at the Swissotel in the Buckhead area on Friday the 25th and Saturday the 26th of February. The Trustees will meet on Friday morning and the regular meeting will start that afternoon. In response to

member comments, there will be no dinner on Friday night, but there will be a reception with substantial hors d'oeuvres and "dutch treat" beverages. The room rate will be \$95. The last meeting in Atlanta attracted about 150 participants.

Mark Higgins reported on Accreditation and Curriculum issues. He presented a copy of the AICPA's position on how the AACSB's accreditation rules impacted the 150 hour requirement and proposed ATA TAX EDUCATION STATEMENT. Mark's committee recommended that the ATA support the AICPA's position and adopt the proposed statement. There was an extended discussion of these matters. There was concern that policy research should be recognized in both documents and there was general disagreement with the AICPA's proposed change in the definition of terminally qualified tax faculty. Extensive editorial changes in the proposed statement were suggested. Barry Arlinghaus moved and Ken Orbach seconded adoption of the statement, subject to the proposed changes being made. The motion passed unanimously. John Everett is to distribute the revised copy for comment, prior to its release.

Susan Nordhauser reported on planning for the upcoming AAA Annual Meeting. Things are going well. Forty-two papers have been received and are out for review. We have four sessions scheduled and may receive another one. Of the four, three are paper sessions and one is a panel. The committee is working on obtaining a worthwhile luncheon speaker.

Silvia Madeo reported for the Publications Committee. Efforts are still underway to get more libraries to subscribe to JATA. The success of those efforts is hard to determine. Substantial efforts have also been made to get JATA included in various indices, but they have not met with a great deal of success. The Committee has not had much input into the current editorial transition, to date. It is anticipated that the transition will primarily take place between the outgoing and incoming editors. The Committee is trying to reach people in the fi-

nance and economics areas as potential new subscribers. There was discussion of the open tax positions survey and some talk of putting such information and an index of forthcoming articles in JATA on a computer bulletin board.

Kathleen Sinning reported success with the regional programs. Despite some problems, her committee expects to have paper sessions in all regions and panels in some regions. Fifteen papers are in the works.

John Everett reported for Bob Rosen. Bob anticipates substantial activity by the Tax Policy Oversight Committee because of the upcoming law changes. Bob warned that coordination of efforts will be needed to allow us to provide timely input into the legislative process.

Sally Jones reported on the activities of the Teaching Resources Task Force. There was discussion of possible ways of recognizing and publicizing innovative teaching activities. One conclusion reached was that any award should be for teaching related output, not to a person for "being an outstanding teacher." The Board felt that a concrete proposal was needed before any action could be taken. The Task Force was encouraged to continue their work.

Shirley Dennis-Escoffier reported for the ATA/E&Y Manuscript Committee. The Committee has received twenty manuscripts from seventeen different schools. This is down a little from last year. Ray McGowan indicated concern about the low number of schools participating. In the discussion that followed, it appeared that timing of the application process was a significant problem. Ray agreed to work with Shirley and the Committee to try to increase the number of participating schools. There also was a discussion of the issue of whether multiple submissions by a single author should be allowed in the future.

There followed a brief discussion of other committees.

Ed Outsley distributed the JATA Editor's Report and noted that the

*(Continued on page 10)*

## 1993 ANNUAL MEETING TEACHING SEMINAR

Due to the overwhelming response to the initial seminar at the ATA Midyear Meeting, "Thirty Years in One-Half-Day," Ray Sommerfeld is planning two one-half-day seminars just prior to the AAA Annual Meeting in August. The seminars are not designed for the same audience, however. The plans for the seminars and the desired audience are outlined below:

### Morning Session:

1. Restricted to **FIRST** tax course;
2. Limited to 40 persons;
3. Registrants accepted on a first-come, first-served basis;
4. Half of the available time to be spent in a workshop mode;
5. This session is **NOT** recommended for those who attended the February session following the ATA Midyear Meeting in Chicago.

### Afternoon Session:

1. Concerned solely with tax courses **BEYOND** the first course;
2. Also limited to 40 persons;
3. Registrants accepted on a first-come, first-served basis;
4. While it is not required, you may attend this session as well as the morning session (appropriate for those who attended the session in Chicago.)

These courses are a summary of what Dr. Sommerfeld has learned from teaching tax courses during the past thirty years.

### PARTICIPANTS ARE REQUIRED TO BRING WITH THEM:

1. One copy of the tax course syllabus that they deem to be their "very best" within the past five years. (In the morning session that means a syllabus from a first tax course; it can be for majors or non-majors, graduate or undergraduate—but it must be for a **first** tax course.)
2. One copy of the exam that they deem to be their "best exam" for the course that is selected in step #1, above.

**Professor Sommerfeld has requested the right to deny participation to anyone who does not bring the above items.**

Both sessions will be held in Marina B Room of the San Francisco Marriott Hotel on Sunday, August 8, 1993. The morning session is scheduled to run from 8 AM to noon; the afternoon session is scheduled to run from 1 to 5 PM. CPE credit will be granted. Proceeds in excess of expenses will inure to the ATA.

## OFFICERS AND TRUSTEES OF ATA NOMINATIONS FOR 1993-94

The Nominations Committee presents the following slate of candidates for ATA Officers and Trustees for 1993-94:

### President-Elect

Silvia A. Madeo  
University of Missouri-St. Louis

### Vice-President

Susan L. Nordhauser  
University of Texas at San Antonio

### Secretary-Treasurer

Richard P. Weber  
Michigan State University

### Trustees - 1993-95

Shirley Dennis-Escoffier  
University of Miami

Peter Hart

Price Waterhouse - New York

Charles Swenson

University of Southern California

### February 26th Meeting

(Continued from page 9)

last-fall issue was late due to problems in Sarasota. He also reported that he and Sandra Kramer, the Editor-Elect, would not have any problems in working on the transition of the editorship.

Karen Fortin reported that the Newsletter was late again because of problems in Sarasota. The problems this time appear to have been with the mailing process. Concern about the continuing problems with getting the Newsletter out on a timely basis were voiced. Producing the Newsletter in-house was discussed, but no action was taken. However, Karen is to bring a proposal on how to handle the newsletter to the summer Board Meeting. Further concerns were voiced about the content of the Newsletter and whether it was an effective way to reach the membership.

Fred Streuling then asked to address the Board in executive session. His request was granted. The result of the executive session was unanimous approval of a suggestion by Fred, and he was requested to bring a proposal to the summer meeting of the Board.

John Everett asked the board to consider a proposal by RIA to solicit the membership with an offer similar to the one they made to the AICPA membership, which would allow members to get some of RIA's products at little or no cost. Part of the proposal was a clear understanding that the ATA was not endorsing any RIA product. Ken Orbach moved and Anna Fowler seconded approval of the proposal. The motion passed unanimously.

The meeting was adjourned at 12:15 p.m.

### FALL NEWSLETTER DEADLINE

The deadline for the Fall issue of the ATA Newsletter is **September 17, 1993**. Please send all items for publication to:

Tony Curatola  
215 Tower Road  
Villanova, PA 19085-1213  
Phone: 215-895-1453  
Fax: 215-895-6975

**Proposed By-Laws Changes**  
(Continued from page 7)

The Committee shall be chaired by a Director of Publications who is an appointed member of the Publications Committee in his or her second year of service and is responsible for all policy issues over all ATA publications, but does not have authority to make editorial decisions. The Chair has a vote in all Committee matters. The Committee is responsible for initiating disciplinary action against any ATA Editor. Such action will only be taken in unusual situations, not including situations involving editorial decisions. The Committee has the responsibility and authority for making initial recommendations for disciplinary action to the Executive Committee after informing the Editor of its planned recommendation. If the Executive Committee believes that disciplinary action should be taken, it must submit its recommendation to a vote of the entire membership. Voting shall be by a written, mailed ballot that contains both pro and con positions, and a thirty-day period should be allowed for the return of ballots.

REASON FOR CHANGE: The Editor of *The Journal of the American Taxation Association* faces a number of challenges and difficult decisions which can ultimately affect the careers of potential authors. The Board believes that a Publications Committee should be formally continued as a standing committee to act as a clearing house for issues other than those involving editorial matters, including those of the Editor. The composition of the Committee is designed to insure a balance of appointed and elected members with staggered terms to insure continuity. The proposed disciplinary procedure is purposely designed to be used only in the most unusual of circumstances.

**AAA ANNUAL MEETINGS**

August 8-11, 1993, San Francisco  
August 10-14, 1994, New York City  
August 13-16, 1995, Orlando  
August 14-17, 1996, Chicago

**TAXRES —Research Resource Committee**

The Research Resource Committee initiated an experimental tax research ListServe. As John Everett stated in the spring 1993 Newsletter, this is the E-Mail address for compiling a list of working papers and also tax manuscripts accepted for publication by various journals. This objective may be expanded by the membership in the future.

The ListServe is not interactive, rather it is designed to send all messages posted to the account, TAXRES, to all current "subscribers." To become a subscriber, you need to send a message to the ListServe master at Wayne State University through your university's InterNet or BitNet as follows:

SEND a message to: LISTSERVE@cms.cc.wayne.edu  
SUBJECT:  
TEXT: Sub TAXRES Your Name

The SEND command is determined by your InterNet/BitNet commands. Leave the SUBJECT blank. The first two words of the TEXT must be "Sub TAXRES;" the last two should be your name as you wish it to appear on the list of subscribers. The WSU ListServe will automatically pick up your InterNet/BitNet computer address and will notify the operator, Adrienne Slaymaker, (313) 331-0100, of your subscription.

To post a message to all subscribers to TAXRES, you will again send a message as follows:

SEND to: TAXRES@cms.cc.wayne.edu  
SUBJECT: XXXXXXXX  
TEXT: YYYYYYYY

Where XXXXX is the subject heading under which you may wish your message to be listed in the subject index, and YYYYY is the text of your message.

As of the end of April, there were approximately 20 subscribers to TAXRES and several journal editors are cooperating and will post articles accepted for future publication.

**COMMITTEE ASSIGNMENTS FOR 1993-1994**

About the time of the "blizzard of '93" President-Elect Anna Fowler mailed a letter and a form requesting input about your preferences concerning your committee assignments for 1993-94. Hopefully, your communication was not buried in the blizzard. By the time you receive this newsletter (or shortly thereafter), you should have received a letter from Anna concerning your committee appointment. If you did not send the form to Anna but have an interest in serving on a committee, please give her a call (512 471-9473). There may be some committees that still need more members. Also, if you submitted the form to Anna but have not heard from her by July 1, please give her a call.

**CALL FOR PAPERS**

**Frontiers of Behavioral Research: Prospective and Retrospective**

The Accounting, Behavior and Organizations (ABO) section of the AAA is sponsoring a research conference scheduled for March 1994 in San Antonio, Texas. This conference is the first sponsored by the ABO section in North America. It will be a forum for the exchange of ideas among our diverse membership and a platform for the next generation of behavioral research accounting. Deadline for submissions is October 1, 1993.

For more information, contact:

Dr. Gail B. Wright  
E. Claiborne Robins School of Business  
University of Richmond, VA 23173  
Phone: (804) 289-8592  
FAX: (804) 289-8878  
BITNET WRIGHT@URVAX

## CALL FOR PAPERS

### CRITICAL PERSPECTIVES ON ACCOUNTING Special Issue on Accounting Education

**Critical Perspectives on Accounting** invites submissions for its special issue on accounting and management education that address any of the following:

- the historic and/or contemporary roles of the academy, the intellectual, higher education, business schools, professional education, accounting education.
- the relationship between professional practitioners and academic institutions.
- the role of accrediting bodies in higher education.
- the Accounting Education Change Commission.
- international and comparative studies of accounting and management education.
- the relationship of the American Accounting Association and accounting faculties with public accounting firms, the AICPA and state societies, the FASB, the judicial system, and Congress.
- specific efforts to incorporate public interest, social, historical and/or ethical perspectives into the teaching of accounting, management, business, and/or the professions.
- innovative pedagogical techniques for teaching accounting and management.
- the commodification of universities; of the professions.
- the changing demographics of accounting students.

**If you planning to submit a manuscript or would like further information, contact:**

Marilyn Neimark  
Special Issue Editor  
Critical Perspectives on Accounting  
Baruch College  
17 Lexington Avenue  
Box 501,  
New York City, NY 10010, USA  
Or call, (212) 447-3202.  
FAX: (212) 447-3193

**Manuscripts must be submitted by November 1, 1993.** International submissions and those from disciplines outside accounting are encouraged.

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