



American Taxation Association

Volume 32, Spring 1994

Anthony P. Curatola, Editor

PRESIDENT'S LETTER

I would like to begin by stating, for the record, how much I appreciate the timely responses and the cooperation extended me by the officers, trustees, committee chairs, and various members. Your promptness in "getting back to me" has been wonderful. Until one becomes President of an organization, I don't think that one fully understands how much work an orchestra of dedicated members does.

I am composing this letter a few days before the beginning of our Christmas holidays and am unsure of exactly what date you will receive the newsletter. To be more specific, I do not know whether your newsletter will arrive prior to, or subsequent to, the Mid-Year meeting. So in a sense this writing experience is somewhat akin to speculating in early September about who will end up in the World Series, only to have your speculations be published after the World Series for the year is history.

If you had a chance to mull over the program for the Mid-Year meeting published in the Fall newsletter or sent to you through the mail, I trust that you will agree that Vice President Susan Nordhauser and her committee did a marvelous job of planning an interesting, innovative program. The committee paid particular attention to comments on prior years' evaluation forms and to suggestions of previous Vice Presidents. Thus, this year our first event is the light lunch "mix 'n mingle" designed to facilitate your getting "caught up" on what is happening with a number of your colleagues. In addition, in accordance with suggestions, there are several concurrent sessions, and some of the sessions will be presented twice so that you will have more than one chance to attend a session. Another new twist to the program is opening up the re-



Anna C. Fowler, ATA President

search papers part of the program to relatively new faculty members also so as to expand the set of papers eligible to be considered for presentation at the meeting. A notice about the expanded pool for paper applicants appeared in the October issue of *Accounting Education News*. (And, of course, an announcement was in our Fall newsletter.) We hope that the October announcement gave sufficient time for a number of you to finish up papers and submit them.

Another feature of the Mid-Year Meeting will be the Sunday half-day session devoted to research (as a complement to the teaching session presented by Ray Sommerfeld last year). Robert (Bob) Halperin is in charge of this session and has done a fabulous job of lining up three presenters—Jon Davis, Amy Dunbar, and Ed Outslay—for the program. They will be offering insights into the research and publication process. Bob also plans to coordinate a research session prior to the August AAA meeting in New York City.

As long as we are discussing Mid-Year Meetings, please put the 1995 meeting in San Antonio on February 24th and 25th on your calendars.

President-Elect Silvia Madeo has lined up the Plaza San Antonio Hotel, adjacent to the La Villita (historic area) and River Walk section of the city, as the location and has negotiated a rate of \$105 a night. Obtaining this rate is quite an accomplishment, given the quality of the hotel and how popular San Antonio is as a city for conventions and tourists.

I encourage you to attend the meeting for your region, or another region, this Spring. Information about the programs at the various regional meetings appears elsewhere in this newsletter.

The first ATA research monograph, *A Guide to Tax Research Methodologies* edited by Charles Ennis, was so popular that it became out of print by the end of the Summer, and so one hundred additional copies were printed this Fall. Perhaps some of you are interested in your doctoral students obtaining a copy of the monograph. If so, you or they may purchase the monograph through the AAA in Sarasota.

And speaking of monographs, the Research Resources and Methodologies Committee is planning to prepare a third research monograph under the direction of Bob Halperin (Committee Chair) and Jon Davis; the monograph will focus on behavioral tax research. This volume will likely be ready to send to the printer by August. Three professors will write chapters giving a detailed description of the research and publication process, including discussion of the problems they encountered and the judgments they made as their papers advanced toward publication. In three other chapters researchers will present a perspective on behavioral research in taxation, including a discussion of where behavioral tax re-

(Continued on page 2)

President's Letter

(Continued from page 1)

search should be going so as to maximize the benefits to both education and practice.

As I mentioned in the Fall newsletter, the Board of Trustees voted to nominate Charles Christian (Arizona State) for membership on the IRS Commissioner's Advisory Group (CAG). As of this writing, no new appointments to the CAG have yet been made, but they are expected to be made by the end of December.

A good portion of my ATA time this semester and that of several other members, especially Karen Fortin, Chair of the Accreditation and Curriculum Committee, has been devoted to AACSB accreditation issues. One issue concerned the standard that provided for a difference in the number of non-accounting hours needed in (1) a degree program for students matriculating at one school for a bachelor's degree and at another for a master's degree compared with (2) non-accounting hours needed by students completing their 150 hours at only one institution. In the first situation the number was 99 and in the second it was 108. These rules frequently came to be thought of in their reverse side as the number of accounting hours permitted for degree credit—51 versus 42. As you recall, last year the ATA Board of Trustees took a position favoring 99 non-accounting hours in both situations and communicated this position in a letter to the AACSB. (Your Summer 1993 newsletter contains a copy of this letter.) The Board decided to submit additional comments on the levelling-the-playing-field issue prior to the meeting of the AACSB's Peer Review Improvement Task Force in early December. A copy of this new letter appears in this newsletter. I also discussed the matter with Caroline Strobel, Chair of the AICPA Tax Division's Tax Education Committee. Caroline reactivated the AICPA's earlier letter to the AACSB on the topic of the discrepancy in non-accounting hours.

To make a long story short, I am pleased to report that at its December meeting the AACSB Task Force voted for solving the discrepancy in the number of non-accounting hours by requiring 99 non-accounting hours in both situations. That is, re-

gardless of whether a student matriculates at only one school or not, he or she may take 51 accounting hours for degree credit in a 150-hour program. (The new standards still require a minimum of 9 hours of breadth in all master's of accounting programs.) Of course, students can take additional accounting hours beyond the degree requirements. The Task Force adopted the most flexible approach for solving the discrepancy-in-accounting-hours issue; this is consistent with the philosophy about flexibility of the new AACSB standards. I must caution you, however, that the Task Force's recommendation is subject to approval by the AACSB Board and will be presented to the AACSB's membership for a vote this Spring at the organization's annual meeting.

At its August 1993 meeting the AACSB Peer Review Improvement Task Force issued an interpretation concerning programs granting a master's in accounting degree with specializations or concentrations in taxation. The group decided that such programs "will be reviewed under the same standards for accounting accreditation as all other master's in accounting degree programs." The interpretation states, "Although in the next year or two schools may not be able to demonstrate absolute compliance for such specialized master's programs, they are expected to demonstrate plans for progress for ensuring compliance in the near future." At the December meeting the Task Force indicated that it had put this issue to rest. This interpretation may be of particular concern to universities in states where there are institutional or political constraints on their ability to offer a master's in taxation (or similarly worded) degree.

Please consider making some nominations for ATA officers for 1994-95. The Nominations Committee would sincerely appreciate receiving your input about nominees and the reasons why such nominees would make good officers. The deadline is March 1. (See the announcement elsewhere in this newsletter.) Debra Hopkins resigned from the committee (as she is now chair of her department), and Judyth Swingen graciously agreed to become a new member of the committee.

I hope that a number of you decided to make nominations for the Ray M. Sommerfeld Outstanding Tax Educator Award, the ATA Outstanding Service Award, and the Tax Manuscript Award. Similarly, I hope that a number of you did not let modesty stand in the way of submitting information concerning your teaching innovations for the ATA/AA Awards for Teaching Innovation.

Please encourage your students to submit a paper for the ATA/E&Y Tax Manuscript Awards. The deadline for submission was moved to March 31 as an attempt to increase the number of papers submitted. If you supervised a dissertation completed during 1993, please remind the newly hooded graduate to submit a summary of his or her dissertation for the ATA/PW Dissertation Award.

The next AICPA Graduate Tax Symposium will be held in Denver in early June, 1994. These meetings always provide interesting food for thought and a means for sharing ideas. The AICPA plans to mail notices about the symposium to the ATA's membership. Also note, the 1994-95 Committee Appointment Request form appears in this newsletter.

That's all for now! Please advise me of any matters of interest or concern to you. I look forward to seeing you at the Mid-Year Meeting, or if not there, at the Annual Meeting.

NOMINATIONS FOR 1994-95 ATA OFFICES

The nominations committee of ATA is seeking nominations for officers to serve for the 1995 fiscal year. The following positions must be filled:

President-Elect
Vice-President
Secretary-Treasurer
Trustees (3 Positions)
Members of the Publications
Committee (2 Positions)

Please send your nominations by March 1 to:

W. Eugene Seago
Department of Accounting
College of Business
Virginia Polytechnic Institute
and State University
Blacksburg, VA 24061

ATA POSITION ON AACSB ACCREDITATION

November 11, 1993

Dennis J. Weidenaar, Chair
Peer Review Improvement Task Force
Purdue University
School of Management and Krannert Graduate School of Management
1310 Krannert Building
West Lafayette, Indiana 47907-1310

Dear Dr. Weidenaar:

We are writing on behalf of the American Taxation Association, a section of the American Accounting Association, as a follow-up to a letter dated April 12, 1993, from Dr. John Everett to Dr. Ronald J. Patten (a copy of the letter is attached). As tax educators, we are particularly concerned with the issues raised in that letter under the heading "Discrepancy in the Design of Integrative and Nonintegrative Accounting Programs." Following are additional comments we would like to make relative to the continuing debate over the 51- versus 42-hour discrepancy in accounting courses permitted in an accounting program taken at two different institutions or at one institution, respectively. These comments evidence our continued strong support for the sentiments expressed in Dr. Everett's letter.

In her memo of September 9, 1993, Jane Rubin referred to the current reduced number of accounting hours in an integrated program as being "based on the premise that an institution that conveys a student's total combined or integrated program should be able to more efficiently deliver accounting education." We have two concerns with this argument.

First, it is difficult to see, for example, how these efficiencies can be gained in a master's of accounting program with a tax emphasis. Graduate tax courses offer highly technical and specialized material, little of which is included in undergraduate tax courses. In fact, most schools offer a single required undergraduate tax course. This is not the case with financial accounting courses. A typical undergraduate may have 9 - 12 hours of financial accounting courses beyond the core requirements; therefore, some opportunities for efficiencies through integration may exist.

Second, whether efficiencies can be gained through integrative programs is still an open question. While it may be true that the ultimate realization of an integrated sequencing of accounting topical coverage within a five-year program may eliminate overlap and repetition—and thus provide more efficient education—the current structure of accounting education in the vast majority of colleges and universities throughout the country remains a sequencing of individual courses which students may take during different terms and which may be taught from different texts by different professors. Under these conditions, it is unlikely that significant efficiencies exist within the currently-existing five-year programs. While some schools are now experimenting with alternatives to these traditional programs, it will be a number of years before conclusions can be drawn regarding their effectiveness and efficiency. In addition, many schools will likely retain traditional courses due to institutional constraints or the need to attract and accommodate transfer students for the fifth year.

In summary, we believe all five-year programs should be permitted to provide the greater number of accounting courses for all students until such time as there is evidence of the educational efficiencies within integrated programs.

Finally, at a future meeting, we would like this task force to revisit the previously issued interpretation regarding the application of the general Master's of Accountancy standards to de facto specialized tax programs that must operate within the Master's of Accounting designation because of state law or other constraints. We plan to prepare additional comments on this issue.

Thank you for your consideration of these comments.

Sincerely,

Anna C. Fowler, President
American Taxation Association

Karen A. Fortin, Chair
Accreditation and Curriculum Committee
American Taxation Association

cc: Board of Trustees
American Taxation Association

**1993 ATA BUSINESS MEETING
SAN FRANCISCO MARRIOTT • AUGUST 9, 1993**

1. The meeting was called to order by President John Everett at 10:20 A.M. He thanked Susan Nordhauser for preparing the "Bluebook" for this annual meeting.
2. Secretary-Treasurer Richard Weber presented the minutes of the August 10, 1992, Annual Business Meeting. Approval of the minutes was moved and seconded from the floor and they were unanimously approved.
3. Secretary-Treasurer Richard Weber presented the Treasurer's Report which consisted of a statement of cash flows for the year ending August 31, 1992, for the partial year ending April 30, 1993, and estimated cash flows for the year ending August 31, 1993. He pointed out that the comparative format was in response to requests for such statements, and that care should be used in comparing the figures from year to year because of the use of estimates in preparing them and the inherent irregularity of some of the ATA's cash flows. With those points noted he reported that the ATA continued to be in good financial condition. Approval of the Treasurer's Report was moved and seconded from the floor and approval was unanimous.
4. Edmund Outslay presented the JATA Editor's report. Ed noted that he is about to become the former editor and thanked the Association for the privilege of serving in that position. As he completes his term, the Journal is in good shape. Eighty to ninety manuscripts were handled during each of the past two years, and the forthcoming issue is in good shape.
Silvia Madeo presented Ed with a plaque to recognize his service as the Editor of JATA. The members present gave Ed a warm round of applause.
5. Committee Reports:
Shirley Dennis-Escoffier reported for the ATA/E&Y Graduate Tax Student Manuscript Award Committee that three winners had been selected from among 21 manuscripts nominated. This year's winners received a cash award, a plaque, and payment for

their meeting registration and travel expenses. In addition, next year Ernst & Young will contribute \$1,000 to each winner's school for library acquisitions.

Art Cassill reported that the ATA/PW Doctoral Dissertation Award Committee had selected a winner from six manuscripts submitted.

Robert Crum reported that the ATA Tax Manuscript Award Committee had fulfilled its charge and selected a winner for the award.

Mark Higgins reported that the Accreditation and Curriculum Issues Committee had worked on three projects during the past year. The first two, the ATA Tax Education Statement and comments on the AACSB Accreditation Standards submitted to the AACSB were reported in the summer Newsletter. The third, an update of the status of the 150 hour requirement, will be published in the fall Newsletter, if there is room. Essentially, the number of states that have enacted the requirement has risen from 23 to 30 in the past year, assuming that the Governor of Missouri signs that state's enactment.

Susan Nordhauser reported for the Annual Meeting Program Committee. She noted that the Committee reviewed 43 submitted papers and secured Judge Gerber of the United States Tax Court as our luncheon speaker. She also pointed out the three research sessions and one panel that are on the program and that there were more quality papers than there was space in the research sessions. As a result, some of the papers were scheduled for the Research Forum and she encouraged the membership to go to the Forum and to submit future papers to it.

Fred Streuling reported that the Awards Committee had been continued for another year. The Committee has reviewed the current Award structure and recommends the continuation of all three awards along with the associated committees. In addition the Committee has recommended that two new awards be created. The first, recognizing an outstanding tax

educator is to be presented at today's luncheon. The second, recognizing outstanding service will be awarded for the first time next year. Next year's activities will focus on implementing these awards.

Robert Michaelsen reported for the Computer Resources Committee. During the past year they focused on helping ATA members get NCAIR grants. Bob noted that the percentage of the organization's grants going to accountants had risen significantly, to 40 percent, in the past year, including grants to John Everett, Rick Boley, Jerry Stern and Jim Parker. Bob encouraged members interested in educational technology to submit proposals to NCAIR. He noted that NCAIR funded 30 percent of the submitted proposals with almost a million dollars last year. Bob passed out a kit for applying for a grant.

Leonard Goodman reported that the Membership Committee had gone to considerable effort to increase the membership. However, the membership seems to have stabilized at about 1,200 and currently stands at 1,196.

Debra Hopkins reported on a highly successful 1993 meeting for the Mid-Year Meeting Program Committee. 160 people attended the Chicago meeting. The CPE session given by Ray Sommerfeld in conjunction with the meeting was also highly successful. Next year's meeting will be held in Atlanta, Georgia and the 1995 meeting will be held in San Antonio, Texas.

Silvia Madeo reported for the Publications Committee. The Committee is in the middle of a continuing project to solicit new subscriptions from the National Tax Association membership; they are trying to increase library subscriptions by having individual members contact their nonsubscribing libraries; and they are continuing to work on getting JATA into more indices. The Committee also compiled the table of open tax positions published in the Newsletter.

(Continued on next page)

1993 ATA Business Meeting

(Continued from page 4)

This effort will be continued by another committee.

Brian Greenstein reported for the Regional Programs Committee. Forty tax papers were presented in the regional sessions with at least one in each region. Five of the seven regions also had tax panel presentations.

Dave Jaeger reported that the Committee on Relations With the IRS and Treasury had made significant efforts to obtain a slot on a Treasury advisory panel and form other ties with the Treasury, but their efforts have been frustrated by the change in administrations in Washington. The effort is continuing.

Jon Davis reported that the Research Resources and Methodologies Committee has been investigating using Internet to disseminate information and to conduct debates of tax issues. The use of the system is currently limited by the low number of members on the network. To get on the network send an E-mail request to ROBERTS@NOVELL.BUSINESS.UWO.CN. Whether you are on the network or not, you can request papers and other items by sending a message to TAXRES@STUDENT.UWO.CA. Jon encouraged people to get on the network to facilitate its use.

Robert Rosen reported that the Tax Policy Research Oversight Committee and its subcommittees had commented on three sets of regulations during the past year. Bob thought the comments were well received and got the ATA some useful press. He encouraged continuing efforts along these lines, with emphasis on generating awareness of the Association. Subcommittee reports followed:

Cherie O'Neil reported that the Complexity Reduction Subcommittee was working on the employee versus independent contractor issue, simplification through getting low income "taxpayers" off the tax roles, simplification for small unincorporated businesses such as that achieved with the Schedule C EZ. Member comments were requested.

Jeff Gramlich reported that the Corporate Tax Policy Subcommittee had commented on the proposed regulations dealing with the allocation of the alternative minimum tax credit among the members of a consolidated group.

Janet Trewin reported for the Family Tax Policy Subcommittee that many of the issues the subcommittee planned to deal with were wiped out by the new administration's tax initiatives. They did submit an article to a law journal on double taxation by the states when a taxpayer moves from one state to another.

John Everett reported that the Flow-Through Entities Policy Subcommittee worked on the subject of built-in gains on property contributed to a partnership and started work on limited liability companies.

John Everett reported that the International Tax Policy Subcommittee had commented on the sourcing rules used to determine the foreign tax credit at the request of the Treasury. They also worked on transfer pricing issues.

Robert Rosen reported for the Tax Accounting Policy Subcommittee. The subcommittee commented on the proposed regulations dealing with the built-in gains tax relating to S corporations.

6. John Everett reported for the Teaching Resources Task Force. The Task Force developed a proposal for awards for teaching innovation. The proposal was taken to and approved by the Board of Trustees and Arthur Andersen has informally agreed to fund it for four years to a total amount of \$20,000. The Task Force will continue in existence next year as a committee. Anna Fowler distributed a handout describing the awards. Basically, there will be two types of awards. One for introductory tax classes and another for advanced classes. The new committee will evaluate nominations for the awards. Such nominations are due by January 15, 1994. The details will appear in the fall Newsletter. John ended

the report by noting Ray Sommerfeld's contribution to tax education and thanked him for offering the continuing education session at this meeting.

7. Ed Schnee presented the slate of nominees prepared by the Nominations Committee. The nominations were: Silvia Madeo for President-Elect, Susan Nordhauser for Vice President, Richard Weber for Secretary-Treasurer, and the following for Trustees—Shirley Dennis-Escoffier, Peter Hart, Charles Swenson. Nominations were solicited from the floor, but there were none. The nominations were then closed, and the slate was unanimously approved.
8. Susan Nordhauser announced the 1994 Mid-Year Meeting to be held in Atlanta. Details were distributed and will appear in the fall Newsletter and a separate mailing.
9. John Everett presented and summarized the proposed by-law revisions that had been approved by the Board of Trustees and published in the summer Newsletter. Approval of the changes was moved and seconded. Discussion followed. A motion was made to modify the proposed changes as they relate to the JATA and Newsletter editors. The motion to modify was eventually defeated. The motion to approve the changes as printed in the summer, 1993, Newsletter was then passed by voice vote.
10. John Everett passed the gavel to the new President, Anna Fowler. Anna made a series of remarks about the responsibility of her position and the history and purpose of the ATA. Anna noted that in making her committee assignments she had made an effort to appoint people who had not served in the past and to diversify the people on the committees and holding the committee chairs. Anna also called for nominations/volunteers to potentially serve on the IRS Commissioner's Advisory Group. She then presented her plans and budget for the coming year.
11. The meeting was adjourned at 12:10 P.M.

ATA BOARD OF TRUSTEES MEETING SUNDAY, AUGUST 8, 1993 • SAN FRANCISCO MARRIOTT

Present: Barry Arlinghaus, Barry Broden, Tony Curatola, Shirley Dennis-Escoffier, John Everett, Anna Fowler, Gregory Frazier, Bob Gardner, Brian Greenstein, Mark Higgins, Debra Hopkins, Sandy Kramer, Silvia Madeo, Ray McGowan, Ed Outslay, Bob Rosen, Ed Schnee, Fred Streuling, Chuck Swenson, Dick Weber.

The meeting was called to order by President John Everett at 4:10 P.M.

1. Approval of the minutes of the Board Meeting held on February 25, 1993, as printed in the Newsletter was moved and seconded. The motion passed unanimously.
2. Committee reports:

Mark Higgins speaking for the Accreditation and Curriculum Issues Committee reported that 29 states had passed 150 hour legislation, with one more about to pass. The question of whether we can design a curriculum for the first and second tax courses was addressed by the Committee. They have concluded that a consensus cannot be reached because of the needs of the different schools, based on their markets. A model was developed that takes into account the various factors affecting a school's content choices. Work on the model will continue next year. The Committee's letter to Ron Patten of the AACSB was sent by the Board. The AACSB has acknowledged receipt, but they are in a

transition and have not replied yet. The letter on scholarship sent to deans has generated a number of replies, mostly positive. One negative letter relating to the scholarship position was received. Discussion of the scholarship issue followed, but no action was taken.

Fred Streuling reported for the Awards Committee. They are working on complete descriptions of the three existing awards. The new tax educator award will be given tomorrow. The crystal piece was broken in shipment, but it will be replaced. Ray Sommerfeld had to be told about the award to get him to resolve a scheduling conflict in our favor. A written proposal for the new awards committee will be submitted at the next meeting. John Everett noted that Ernst & Young is sponsoring the Award to the honoree and a \$5,000 scholarship to the school of the honoree's choice.

Susan Nordhauser of the Annual Program Committee reported that everything was under control, and she anticipated no problems.

Ed Schnee reviewed the slate of nominees prepared by the Nominations Committee.

Silvia Madeo reported that the Publications Committee had not yet completed the mailing to the National Tax Association Membership soliciting new subscriptions to *JATA*. Silvia has been assured by Sarasota that we can sell such subscriptions without memberships. The mailing should be completed shortly. They are also pursuing the issue of getting the *Journal* into more indices. Ed Outslay reported that *JATA* currently has about ten percent of the library subscriptions that *The Accounting Review* has. The AAA is working on increasing the number of library subscriptions of all the section journals.

Bob Rosen reported that three of the Tax Policy Research Oversight Committee's subcommittees had generated comments on proposed regulations. Bob felt that they had been well received by the Service and had generated publicity for the Association. He urged that more efforts be undertaken along these lines.

Debra Hopkins presented a report on the 1993 Mid-Year Meeting which was highly successful. She attributed part of the success to the CPE session that was offered for the first time, the efforts to reach nontraditional participants such as local community college instructors, and our ability to get speakers who did not charge fees. Debra asked the Board to adopt an official refund policy. We gave refunds to no shows that requested them this year. After significant discussion, it was moved and seconded that we do not give refunds after one week before the start of the meeting (the same policy as the AAA). The motion was unanimously approved. Susan Nordhauser is to write up the re-

(Continued on page 9)



Left to Right (Standing): Dick Weber, Silvia Madeo, Barry Broden, and Shirley Dennis-Escoffier; Left to Right (Seated): Anna Fowler and Susan Nordhauser.

1994-95 Committee Appointment Request (Continued)

5. Please list any ATA committees on which you have served in the last five years.

6. What AAA Region are you in? _____

7. Which AAA Regional meetings do you expect to attend in 1995? _____

8. Your suggestions for ATA activities and/or priorities:

Thank you for your willingness to participate. Please return this form by April 8, 1994 to:

Silvia A. Madeo
School of Business Administration
University of Missouri - St. Louis
8001 Natural Bridge Road
St. Louis, MO 63121-4499

If April 8 comes and goes and this form resurfaces late, please return it if you are interested in serving on a committee, even if it is after April 8th. Also, if you have any questions about any of the committees, please call me at 314-553-6264 or send E-mail to smadeo@umslvma.umsl.edu (Internet) or smadeo@umslvma (Bitnet).

Note 1: These committees will be continued with some of their 1993-94 members, but new members will be added.

STANFORD SUMMER TAX CONFERENCE

Ernst & Young is proud to announce that it will again sponsor the Stanford Summer Tax Conference to be held at Stanford University during the Summer 1994 term. The exact dates have not been finalized by press time.

Persons interested in attending should contact Professor Wolfson at Stanford University (415-723-0311). In addition, a copy of your vita should be sent to Professor Mark Wolfson at the following address:

Professor Mark A. Wolfson
Joseph McDonald Professor of Acct'g
Stanford University
Graduate School of Business
Stanford, CA 94305-5015

Time is of the essence, so don't delay if you have an interest.

* * * REMINDER * * *

Schedule of 1994 AAA Annual and Regional Meetings

1994 ANNUAL MEETING

Marriott Marquis Hotel, New York, NY, August 10-13, 1994

1994 REGIONAL MEETINGS

Mid-Atlantic Regional Group

1994-Atlantic City, NJ, March 31-April 2

Midwest Regional Group

1994-Omaha, NE, April 14-16

Northeast Regional Group

1994-Buffalo, NY, April 28-30

Ohio Regional Group

1994-Columbus, OH, May 5-7

Southeast Regional Group

1994-Louisville, KY, April 28-30

Southwest Regional Group

1994-Dallas, TX, March 2-5

Western Regional Group

1994-Portland, OR, May 5-7

ATA Board of Trustee Meeting

(Continued from page 6)

fund policy to accompany the Mid-Year Meeting announcement.

John Everett reported for the Teaching Resources Task Force. The Task Force had developed a proposal for teaching awards that was reviewed by the Board since last February's meeting. John and Anna took that proposal to Arthur Andersen which has informally approved it. Formal approval will presumably come at a meeting of the Andersen Foundation scheduled for August 20, 1993. The amounts of the awards may be large enough to require AAA approval. To be on the safe side, the program has been submitted to the AAA for approval. No problem with the approval is anticipated. A copy of the award description criteria is to be passed out at the Annual Meeting tomorrow. The awards will also be announced in the fall Newsletter. The proposal distributed to the Trustees earlier and submitted to Arthur Andersen—with the presentations by the award winners being at the Mid-Year rather than the Annual Meeting was then presented for formal approval. The issue of whether textbooks qualify for the award was discussed. Eventually, it was decided to not modify the proposal presented to Arthur Andersen and defer the issue to a future meeting if there is a perceived need. The Board approved the proposal unanimously.

Shirley Dennis-Escoffier announced that the submission date for student manuscripts was being moved to March 31 and Ernst & Young was adding \$1,000 per winner to be donated to the winner's school library for acquisitions. Hopefully, this will increase the number of manuscripts submitted.

Brian Greenstein reported that all AAA regions had tax programs, and that attendance was good except around April 15.

3. Ed Outslay reported that the level of submissions and other activity at JATA was about the same as last year. Ed noted that the inven-

tory of papers accepted and under review was particularly good. John Everett and the rest of the Board thanked Ed for his years of service as Editor.

4. Karen Fortin reported that she had investigated the possibility of taking the Newsletter out of Sarasota. Basically, she recommended against doing so, even though savings were possible, because of the difficulty of passing the Newsletter between editors every two years, if each editor would have to arrange for publication at their location. She suggested that our AAA Council representative work on getting better service for the Newsletter out of Sarasota. Tony Curatola, the incoming editor, requested that Board Members let him know when they received their Newsletters so he could monitor the distribution time.

5. New Business:

The discussion moved to a letter from Larry Crumbley regarding the lack of tax journals being covered in the so called "Accountant's Index." After considerable supportive but inconclusive discussion, the matter was referred to the Publications Committee with direction to bring a proposal to the Board by the next Meeting.

A letter was received from John Henderson of Georgia State proposing ATA affiliation with a national tax fraternity, Tau Alpha Chi. There was considerable discussion. Eventually it was decided that Professor Henderson and appropriate other parties should be invited to talk to the Board on this subject at the next Mid-Year Meeting in Atlanta. Prior to the meeting it is hoped that they will do some work on determining what the organization's relationship with Beta Alpha Psi would be, where it would be viable and how any money collected would be used.

John Everett is working on a book for Board members, including their duties and back minutes. He plans to complete the book in the coming year.

Anna Fowler brought up the subject of getting a candidate for the

IRS Commissioner's Advisory Group—the deadline is relatively soon. It was agreed that she would call for candidates at the Annual Meeting and submit the names to the Board of Trustees for a vote. The Committee on Relations With the IRS is to be charged with developing a mechanism for generating such candidates in a more orderly fashion in the future.

Cherie O'Neil pointed out the need for more copies of the ATA's research publications. Sarasota is out of them.

6. President Elect Anna Fowler presented her proposed budget and committee assignments. They were similar to those of last year with the exception of two additional committees, one of which was formerly a task force. Anna made special efforts to include people on committees who had not been on them before and achieve diverse representation on the committees. The budget and committee assignments were accepted unanimously by the Board

The meeting was adjourned at 6:06 P.M.



NEWSLETTER DEADLINES

The deadlines for submitting information to the ATA Newsletter are as follows: **Summer 1994 Issue - April 25, 1994 and Fall 1994 Issue - September 19, 1994.** Please sent information to:

Anthony P. Curatola
Drexel University
COBA - 509E Matheson
32nd & Chestnut Street
Philadelphia, PA 19104-2875
Phone: 215-895-1453
Fax: 215-895-6975

ATA Board of Trustee Meeting

(Continued from page 6)

fund policy to accompany the Mid-Year Meeting announcement.

John Everett reported for the Teaching Resources Task Force. The Task Force had developed a proposal for teaching awards that was reviewed by the Board since last February's meeting. John and Anna took that proposal to Arthur Andersen which has informally approved it. Formal approval will presumably come at a meeting of the Andersen Foundation scheduled for August 20, 1993. The amounts of the awards may be large enough to require AAA approval. To be on the safe side, the program has been submitted to the AAA for approval. No problem with the approval is anticipated. A copy of the award description criteria is to be passed out at the Annual Meeting tomorrow. The awards will also be announced in the fall Newsletter. The proposal distributed to the Trustees earlier and submitted to Arthur Andersen—with the presentations by the award winners being at the Mid-Year rather than the Annual Meeting was then presented for formal approval. The issue of whether textbooks qualify for the award was discussed. Eventually, it was decided to not modify the proposal presented to Arthur Andersen and defer the issue to a future meeting if there is a perceived need. The Board approved the proposal unanimously.

Shirley Dennis-Escoffier announced that the submission date for student manuscripts was being moved to March 31 and Ernst & Young was adding \$1,000 per winner to be donated to the winner's school library for acquisitions. Hopefully, this will increase the number of manuscripts submitted.

Brian Greenstein reported that all AAA regions had tax programs, and that attendance was good except around April 15.

3. Ed Outslay reported that the level of submissions and other activity at *JATA* was about the same as last year. Ed noted that the inven-

tory of papers accepted and under review was particularly good. John Everett and the rest of the Board thanked Ed for his years of service as Editor.

4. Karen Fortin reported that she had investigated the possibility of taking the Newsletter out of Sarasota. Basically, she recommended against doing so, even though savings were possible, because of the difficulty of passing the Newsletter between editors every two years, if each editor would have to arrange for publication at their location. She suggested that our AAA Council representative work on getting better service for the Newsletter out of Sarasota. Tony Curatola, the incoming editor, requested that Board Members let him know when they received their Newsletters so he could monitor the distribution time.

5. New Business:

The discussion moved to a letter from Larry Crumbley regarding the lack of tax journals being covered in the so called "Accountant's Index." After considerable supportive but inconclusive discussion, the matter was referred to the Publications Committee with direction to bring a proposal to the Board by the next Meeting.

A letter was received from John Henderson of Georgia State proposing ATA affiliation with a national tax fraternity, Tau Alpha Chi. There was considerable discussion. Eventually it was decided that Professor Henderson and appropriate other parties should be invited to talk to the Board on this subject at the next Mid-Year Meeting in Atlanta. Prior to the meeting it is hoped that they will do some work on determining what the organization's relationship with Beta Alpha Psi would be, where it would be viable and how any money collected would be used.

John Everett is working on a book for Board members, including their duties and back minutes. He plans to complete the book in the coming year.

Anna Fowler brought up the subject of getting a candidate for the

IRS Commissioner's Advisory Group—the deadline is relatively soon. It was agreed that she would call for candidates at the Annual Meeting and submit the names to the Board of Trustees for a vote. The Committee on Relations With the IRS is to be charged with developing a mechanism for generating such candidates in a more orderly fashion in the future.

Cherie O'Neil pointed out the need for more copies of the ATA's research publications. Sarasota is out of them.

6. President Elect Anna Fowler presented her proposed budget and committee assignments. They were similar to those of last year with the exception of two additional committees, one of which was formerly a task force. Anna made special efforts to include people on committees who had not been on them before and achieve diverse representation on the committees. The budget and committee assignments were accepted unanimously by the Board

The meeting was adjourned at 6:06 P.M.



NEWSLETTER DEADLINES

The deadlines for submitting information to the ATA Newsletter are as follows: **Summer 1994 Issue - April 25, 1994 and Fall 1994 Issue - September 19, 1994.** Please sent information to:

Anthony P. Curatola
Drexel University
COBA - 509E Matheson
32nd & Chestnut Street
Philadelphia, PA 19104-2875
Phone: 215-895-1453
Fax: 215-895-6975