



American Taxation Association

Volume 33, Summer 1994

Anthony P. Curatola, Editor

PRESIDENT'S LETTER

This letter is my "swan song" as your President, and although I will be saying "farewell" in my role as President, I plan to continue to be actively involved with the ATA. In my opinion, the ATA is an organization that has been very helpful to its members, or—perhaps more accurately—its members have been very helpful to their fellow members. I definitely appreciate all of the ways that dozens of you have assisted me and made my stint as president go so much more smoothly than it would have without your aid.

Our Mid-Year Meeting in Atlanta was very well received. Susan Nordhauser and her committee did an excellent job planning the meeting and insuring that the event ran smoothly. Professor Al Arens gave a very inspiring keynote address; one of his points of emphasis was our need as professors to continue to be interested in what we are teaching. The number who registered for the meeting was the highest ever—168. In addition, about 36 persons attended the Sunday morning research session (coordinated by Robert Halperin) which featured as speakers Professors Jon Davis, Amy Dunbar, and Ed Outslay, who discussed the research process for one of their published papers. This half-day session will be presented again on the Wednesday prior to the beginning of the AAA meeting on Thursday. The Annual Meeting Issue of the AAA newsletter (distributed in April) contains the registration form for this session (entitled Successful Tax Research).

I am pleased to report that KPMG Peat Marwick has agreed to renew its funding for our Mid-Year Meeting for the years 1995–1997. Peat also agreed to fund the publication costs



Anna C. Fowler, ATA President

for our third research monograph; the Spring newsletter described this monograph.

I am also happy to report that at its April meeting the AACSB Board approved the provision about non-accounting hours (99 required in a 150-hour program) that its Peer Review Improvement Task Force had earlier approved. This matter was reported on in our Spring newsletter.

In the Spring newsletter I mentioned that I had not yet received information concerning appointments to the IRS Commissioner's Advisory Group. Soon after the newsletter went to press I received the news that, regrettably, Professor Charles Christian (our nominee) had not received an appointment. Upon reviewing the list of appointees, I noted that none of the new appointees were professors. Our Relations with the IRS Committee is in the process of developing a procedure for suggesting a person to be nominated by the Board of Trustees on behalf of the ATA for appointment to the CAG.

Lucretia Mattson and her Membership Committee have compiled a list of persons interested in obtaining

entry-level positions in taxation. If your school is recruiting for a position in taxation, contact Lucretia at the University of Wisconsin—Eau Claire and send her a stamped, addressed envelope and she will send you the list of persons seeking positions.

Cherie O'Neil, Chair of the Complexity Reduction Subcommittee, has submitted a proposal to Congressman Gibbons of Florida for amending the earned income credit rules to restrict the availability of the credit to taxpayers with interest and/or dividends of less than \$1,200. The key to qualifying for the credit is in part having relatively low AGI, but the amount of gross income is not relevant. Cherie and one of her graduate students learned that a number of taxpayers qualifying for the credit have sufficiently high unearned gross income to suggest that their wealth level exceeds the level that Congress likely anticipated would be present for recipients of the credit.

Jim Hamill and his Flow-Through Entities Subcommittee have compiled full-text copies, on disk, of revenue rulings, letter rulings, and other IRS interpretations concerning limited liability companies. Faculty members who would like to have a copy of these materials may request them by contacting Jim Hamill at the University of New Mexico and sending him a formatted, 2 meg disk.

Mark Higgins and his Annual Meeting Program Committee have been working diligently on putting together an interesting program for the New York meeting in August. (A copy of the program is in this newsletter.) As of the date I am writing this column, the luncheon speaker has not yet been confirmed. Immediately fol-

(Continued on page 2)

MEET YOUR PRESIDENT FOR 1994-95

Silvia A. Madeo will become President of the American Taxation Association in August 1994. She is Associate Professor and Accounting Area Coordinator at the University of Missouri-St. Louis, where she has been a member of the faculty since 1986. Prior to that she taught at the University of Iowa and at Washington University.



Silvia A. Madeo

view Editorial Board, a resident faculty member at the 1992 AAA Doctoral Consortium, and chair of the 1994 New Faculty Consortium Committee. She is co-author of *Concepts of Taxation* and teaches an introductory taxation course as well as graduate courses in corporate taxation and a policy-oriented seminar in taxation.

Silvia and her husband Larry have two children, Laurence and Anne. In her spare time she enjoys gardening and biking.

As President-Elect, Silvia has been making plans for next year's mid-year meeting and considering ATA committee assignments. She is looking forward to serving you as President.

Silvia has served the ATA in a number of positions including Editor of *JATA*, member of the Board of Trustees, and various committee assignments. She has twice received the ATA's Outstanding Tax Manuscript Award. Silvia also has been active in the American Accounting Association as a member of *The Accounting Re-*

President's Letter

(Continued from page 1)

lowing the luncheon on Thursday there will be a panel featuring the winners of the first annual ATA/Arthur Andersen Teaching Innovation Awards. At the luncheon a number of awards will be given including the new teaching innovation awards, the new ATA Service Award, the Ray M. Sommerfeld Outstanding Educator Award, the Manuscript Award, the Price Waterhouse Dissertation Award, and the ATA/Ernst & Young Graduate Tax Manuscript Awards. At the luncheon we will celebrate our 20th anniversary and give special recognition to our original members.

At the business meeting on Thursday morning we will vote on a proposed amendment to our by-laws. The amendment, which deals with adding the Awards Committee as a standing committee and addresses its composition, appears in this newsletter.

At the business meeting we will also, of course, be voting on the new officers. The Nominating Committee has proposed an excellent group of nominees; the list of nominees appears in this newsletter.

President-Elect Silvia Madeo has some great plans in store for the ATA for 1994-95. One of these is to hold a *JATA* conference in connection with the 1995 Mid-Year Meeting in February in San Antonio. A call for papers for the conference appears in this newsletter.

Although money is not a popular topic, I thought that I should explain the reason for the policies that the Board of Trustees adopted concerning registration fees at its August and February meetings. In August we adopted the policy that the registration fee for the Mid-Year Meeting would be nonrefundable after a certain date. At the February meeting we decided that a late registration fee for the Mid-Year Meeting would be charged for registrations received after a certain date. The policies are similar to those of the AAA and many other organizations. The Board adopted these policies because of the need to have on a timely basis a more accurate "count" of the number of attendees. Hotel contracts require that we provide a guarantee concerning the number of meals two or three days in advance of the meeting. Thus,

ATA MID-YEAR MEETING

As many of you know, the ATA held its mid-year meeting in Atlanta on February 25 and 26. Vice-President Susan Nordhauser reported that a new record was set with 168 registered participants. Some of the highlights included a keynote address by Al Arens, winner of the AICPA Outstanding Educator Award for 1993, and a luncheon address by Al Brooks, IRS Assistant Regional Commissioner for Resources Management.

A variety of sessions covered innovative techniques in both tax teaching and tax research. One of the many benefits of the mid-year meeting was the opportunity to mix and mingle with fellow tax professors and practitioners. KPMG Peat Marwick helped to sponsor this year's meeting, and has agreed to help sponsor the meetings for the next three years. The 1995 mid-year meeting will be held in San Antonio, Texas.

we need an accurate count to plan responsibly for the meal guarantees.

Several years ago respondents to our Strategic Planning Committee's survey of the membership indicated, in general, that a high priority for the ATA should be improvement of the members' teaching skills. In conversations with newer faculty members, I have learned that there is interest in being able to consult with experienced faculty members when facing a new course preparation. Thus, as announced at the Mid-Year Meeting, I have decided to develop and disseminate a list of experienced professors who are willing to share ideas and/or materials about courses. For lack of a better term, I shall refer to this group of volunteers as "teaching consultants." A separate announcement in this newsletter describes this teaching consultants program in more detail.

In closing, permit me to reiterate that I appreciate the confidence you have placed in me and your assistance during this past year. Serving as your President has been a very rewarding experience. I hope to see you at the meeting in New York City.

ATA ANNUAL MEETING IN NEW YORK CITY

The ATA Annual Program Committee would like to invite you to attend the 1994 Annual Meeting in New York City from August 10th to the 13th. We would like to thank all the individuals who submitted manuscripts for this year's meeting. The following is the tentative schedule of the tax events planned for the 1994 meeting.

Thursday, August 11, 1994

10:15 a.m.-11:45 a.m. ATA Business Meeting

12:00 noon-2:00 p.m. ATA Luncheon

2:15 p.m.-3:45 p.m. Panel: "Recipients of the ATA/Arthur Andersen Teaching Innovation Awards."

Moderator: Sally Jones, University of Virginia

Panelists: Terry L. Crain, University of Oklahoma
William F. Yancey, Texas Christian University
Deborah Thomas, University of Arkansas

Friday, August 12, 1994

10:15 a.m.-11:45 a.m. Papers: "Economic Approaches to Taxation."

Moderator: Bruce Lubich, Syracuse University

Presenters: Mark J. Nigrini, Saint Mary's University. "A Taxpayer Compliance Application of Benford's Law."
J. Dent Poff, East Carolina University. "A Mathematical Analysis of the Taxation of Intangible Assets or If It Sounds Too Good to Be True, It Probably Is."
Steven Balsam, Temple University, Robert Halperin and Haim Mozes, Fordham University. "A Role for Incentive Stock Options After TRA 86."

Discussant: Christopher Stinson, University of Texas at Austin.

2:15 p.m.-3:45 p.m. Papers: "Taxes and Decision Making" (chosen under at-large review)

Moderator: Kathy Krawczyk, North Carolina University

Presenters: Steven Huddart and V. G. Narayanan, Stanford University. "Inventory Rules, Taxation and Institutions' Trading Decisions."

Douglas A. Shakelford, Stanford University, Julie H. Collins and Deen Kemsley, University of North Carolina. "Taxes and Foreign Acquisitions in the United States."

Mary Ellen Carter, Massachusetts Institute of Technology and Gil B. Manzon, Jr., Boston College. "Evidence on the Role of Taxes on Financing Choice: Consideration of Mandatorily Redeemable Preferred Stock."

Discussant: Sue Porter, University of Texas at Austin

4:00 p.m.-5:30 p.m. Papers: "Behavioral Research in Tax: Equity and Aggressiveness."

Moderator: Ronald Ross, Georgetown University

Presenters: Jane O. Burns and Pamela Kiecker, Texas Tech University. "Tax Practitioner Ethics: An Empirical Investigation of Organizational Consequences."

C. Bryan Cloyd, University of Texas at Austin and Jamie Pratt, Indiana University. "The Use of Financial Accounting Choice to Support Aggressive Tax Positions."

Donald V. Moser and John H. Evans III, University of Pittsburgh. "The Effects of Horizontal and Exchange Inequity on Tax Reporting Behaviors."

Discussant: Deborah Turner, Georgia Institute of Technology.

Saturday, August 13, 1994

4:00 p.m.-5:30 p.m. Papers: "The Impact of Tax Changes on Corporate Behavior."

Moderator: Marty Wartick, University of Missouri-St. Louis

Presenters: Sanjay Gupta and James R. Boatsman, Arizona State University. "Taxes and Corporate Charity: Empirical Evidence From Micro-Level Panel Data."

Richard M. Walter, University of Louisville and Robert Ricketts, Texas Tech University. "The Relationship Between Income Tax Changes and Stock Market Trading Volume."

Janet W. Tillinger and Martha L. Loudder, Texas A&M University. "Evidence on Financing Hierarchy Inversion and the Role of Implicit Taxes."

Discussant: Roxanne Spindle, Virginia Commonwealth University.

Research Forum:

Presenters: Sanjay Gupta, Arizona State University and Charles W. Swenson, University of Southern California. "D.I.S.C. Repeal and the Lobbying for Tax and Financial Accounting Rules."

Richard Sansing, Yale University. "Interpreting Corporate Effective Tax Rates."

1995 JOURNAL OF THE AMERICAN TAXATION ASSOCIATION CONFERENCE REQUEST FOR PAPERS

The first *Journal of the American Taxation Association Conference* will be held in conjunction with the Association's mid-year meeting in February 1995. The topic of the 1995 conference will be "Experimental Methods as Applied to Problems in Taxation." Papers that apply experimental methods from psychology, judgment and decision making, or economics to tax problems will be considered.

Papers selected for presentation at the Conference will be published in a supplemental issue of *The Journal of the American Taxation Association*. Papers not accepted for the conference will be considered for publication in the *Journal* through the normal process at the option of the author(s).

Papers should be sent to:

Professor Sandra S. Kramer
Editor, *JATA*
Fisher School of Accounting
College of Business Administration
University of Florida
P.O. Box 111760
Gainesville, FL 32611-1760

Three copies conforming to *JATA's* published preparation and style guidelines should be submitted along with a \$25 submission fee. To be considered, papers must be received no later than October 14, 1994.

WORKSHOP ON SUCCESSFUL TAX RESEARCH

On Wednesday, August 10, 1994, the ATA will sponsor a continuing education workshop entitled "Successful Tax Research." This workshop is one of a number of CPE workshops that will be held the day before the beginning of the American Accounting Association's 1994 annual meeting in New York City.

The workshop will have three presenters; Prof. Jon Davis of the University of Illinois, Prof. Amy Dunbar of the University of Iowa and Prof. Edmund Outslay of Michigan State University. Each presenter will talk about a paper that he or she had published. Rather than focusing on the paper itself, each presenter will talk about how he or she got the idea for the paper, how the data was gathered and the methodology was developed and interactions with journal editors and referees. There will also be a discussion of how to get ideas for papers in general and things to concentrate on in order to improve chances of having papers published.

This workshop has been presented already on the Sunday morning immediately following the ATA mid year meeting in Atlanta and received excellent reviews from participants. Although all tax faculty should find the workshop interesting, it is especially recommended for junior faculty and Ph.D. students who are about to begin their academic careers.

Bob Halperin

NOMINATIONS FOR 1994-95 ATA OFFICES

The Nominations Committee of ATA is pleased to nominate the following individuals as officers, trustees, and members of the Publications Committee for the 1994-95 ATA fiscal year. The nominees for each respective office are as follows:

President-Elect
Debra Hopkins
University of Texas at Arlington

Vice-President
Barry Arlinghaus
Miami University

Secretary-Treasurer
Betty Jackson
University of Colorado

Trustees
Jeffrey Gramlich
University of Hawaii
Phil Harmelink
University of New Orleans
Terry Shevlin
University of Washington

Publications Committee
Tom Omer
Northeastern University
Dick Weber
Michigan State University

The Nominations Committee wishes to thank the many people who made nominations.

The members of the Nominations Committee were Bob Crum, Doug Shackelford, John Everett, Ed Schnee, Judy Swingen, and Gene Seago (chair).

TEACHING CONSULTANTS PROGRAM LAUNCHED

Members have indicated that one of the ways that the ATA can serve its membership is to improve their teaching skills. The ATA is blessed with having a number of members with expertise in teaching and curriculum design for one or more topical areas. If you are one of such persons (please do not be modest) and you would be willing to serve as a consultant to members who are embarking on teaching a course for the first or second time or are anticipating revising a course, please contact Anna Fowler at Department of Accounting, CBA 4M.202, University of Texas, Austin, TX 78712 (or FAX 512-471-

3904) by July 22. Please indicate the following in your communication: (a) the course or portion of a course or topical area for which you would be willing to serve as a consultant (this may be as wide or narrow as you desire); (b) your name, mailing address, e-mail address, phone and FAX numbers; (c) what it is you are willing to consult on (for example, share a syllabus, suggest textbooks or supplemental materials, provide copies of old exams and/or case studies, answer technical questions). At the ATA Business meeting in New York Anna will distribute a list of volunteer consultants. In addition, a list will be

published in the Fall 1994 newsletter. Thus, if, for example, members are preparing to teach for the first time a course in partnerships or a course covering, among other topics, consolidated returns, they hopefully can find one or more persons on the list who will provide assistance. With your generosity in participating this program can work! While perhaps most helpful to newer faculty members, this program should be beneficial to "veteran" professors who are facing a new preparation or are "re-thinking" a course they have taught for a long time.

CALL FOR ORIGINAL MEMBERS

On the 20th anniversary of the founding of the ATA, the Officers and the Trustees would like to recognize during the ATA luncheon at the 1994 Annual Meeting in New York City those individuals who met in 1974 to establish this organization. The list of "charter members" set forth below is from D. Larry Crumbley's 1987 article in JATA and updated based on information obtained at the 1994 Trustees meeting in Atlanta. If any other individual attended the original meeting please contact Mark Higgins, 1994 Annual Program Chair at:

The University of Rhode Island
316 A Ballentine Hall
Kingston, RI 02881
Phone: (401) 792-4244
Fax: (401) 792-4312
E-Mail: MHIGGINS@URIACC.URI.EDU

Hershel M. Anderson
Ronald N. Bagley
D. Dale Bandy
James P. Barber
Bart A. Basi
Richard D. Boley
G. R. Bovard
Ruth H. Bramyan
Ruth H. Bullard
Jane O. Burns
Allen M. Cabral
D. Larry Crumbley
Steven C. Dilley
James H. Fischer
Larry Fuhrmann
Ferris L. Grooms
James R. Hasselback
David E. Hoffman
Kenneth H. Heller
Gordon H. Johnson
Joseph E. Lane
Jack Kramer*

John M. Malloy
Donald C. Marshall
Kevin M. Misiewicz
Albert R. Mitchell
Michael L. Moore
Marilyn Phelan
Craig E. Reese
F. Kelleher Riess
Ronald S. Ross
Mitchell Rothkoff
William F. Schmeltz
Edward J. Schnee
Ray M. Sommerfeld
G. Fred Streuling
Eldred C. Strobel
Donald V. Stuchell
Victor H. Tidwell
Francis B. Tims
James E. Wheeler
Gerald E. Whittenburg
Lucia Yu
Richard Weber*

* Added based on the 1994 Trustees meeting in Atlanta.

10TH ANNUAL SJSU/TEI HIGH TECHNOLOGY TAX INSTITUTE

The 10th Annual SJSU/TEI High Technology Tax Institute will be held on November 10 & 11, 1994 in San Jose, California. For more information about this program and 16 units of CPE, contact Dr. Stewart S. Karlinsky, Tax Institute Director at (408) 924-3482.

TAX COURT SESSIONS

Faculty and students may have a useful experience attending a session of the U.S. Tax Court in any of the 100 cities where it meets around the country. Some faculty have assigned a Tax Court visit as required or optional activity.

In most cities the Court schedules sessions of one to two weeks. The first morning of a session is a "calendar call" where the petitioners and IRS report on the status of their cases and the judge determines when to schedule a trial. The remainder of the time that the Tax Court is in session, the judge hears various motions and trials. Spectators are welcome anytime.

If you attend a Tax Court session, bring a book to read because you may have to wait through a long recess or lengthy procedural motions. The judge may call a recess while IRS petitioners engage in a private negotiating meeting. The judge usually calls a lunch recess somewhere between 11 a.m. and 2 p.m. During a recess you may be able to ask the clerk or attorney about the proceedings. If you are particularly interested, the Tax Court judge may invite you into his or her chambers during a recess to learn more about the U.S. Tax Court.

Some of the events that may occur during the session are:

- * A Judge may chew out an attorney for being unprepared.
- * A Judge may help a taxpayer who is representing herself or himself.
- * A celebrity may appear to defend his or her position.
- * A taxpayer may attempt to support an outrageous deduction.

What you are not likely to see is an "LA Law" trial that ends with a dramatic decision in 20 minutes. Rather, you will learn how tax law is practiced in "real life."

To find out when Tax Court is meeting in your area contact the clerk's office at:

U.S. Tax Court Clerk's Office
400 Second Street, NW
Washington, DC 20217
(202) 606-8754

Will Yancey

**AMERICAN TAXATION ASSOCIATION
BOARD OF TRUSTEES
SUMMARY MINUTES OF THE MEETING ON FEBRUARY 25, 1994**

1. The meeting was called to order by President Anna Fowler at 9:35 a.m.
2. The minutes of the August, 1993, Board of Trustees Meeting, as published in the Newsletter, were approved.
3. Secretary-Treasurer Dick Weber presented a Treasurer's report for the year to date on a comparative basis with last year. He reported that the Association is in good financial shape, although there may have been a slight drop in membership.

It was noted that the current Mid-year Meeting looked to be a financial success based on what appeared to be a record preregistration.

4. Vice President Susan Nordhauser reported that based on the preregistration and the anticipated on site registration, she expected a record attendance at the meeting. Procedural changes for future meetings were then discussed.

The question of a differential, higher, registration fee for nonmembers was discussed. It was noted that because of the fact that the meeting is subsidized by KPMG Peat Marwick, the higher the attendance, the higher the cost/subsidy. Also, such a fee would create a slight disincentive for nonmembers, who are potential members, to attend and any problem with nonmember attendance is negated by the subsidy. It was decided to delay consideration of a differential nonmember fee until the Association faced a present problem.

The imposition of a late fee for registrations received after some cut off date was then discussed. Susan noted that late registrations caused a number of problems with planning for the meeting, especially when it came to guaranteeing meals. It was also noted that AAA imposes such a

fee. It was moved that a late fee of \$25 be imposed on registrations received less than two weeks before the meeting date. The motion passed unanimously.

5. Mark Higgins reported for the Annual Meeting Program Committee. Thirty papers were submitted for consideration for presentation on the program. The panel has been set. They are still working on a luncheon speaker. Suggestions were solicited. The luncheon price will be around \$40. The August Trustees Meeting is scheduled from 3-6 p.m. in the Gotham Room of the Marriott Marquis on Wednesday, August 10, 1994. Mark noted that the Annual Meeting fee is going to be quite high. He questioned whether there might not be an adverse impact on attendance. Mark reported that the Committee is compiling a list of attendees at the first meeting of the Association in New Orleans in anticipation of celebrating our twentieth anniversary.
6. Fred Streuling reported for the Awards Committee. He presented a manual covering the procedures involved in making the various Association awards. Fred also raised the subject of how the nominations for the Ray Sommerfeld Outstanding Tax Educator Award should be obtained. It was suggested that the manual include guidance on the type of tangible award to be given for the various awards. Several minor changes were suggested. Anna commended the Committee on their work. There was an extensive, but inconclusive discussion of the crystal currently attached to the Sommerfeld Award.
7. Bob Halperin reported on the work of the Research Resources and Methodologies Committee. Bob stressed the lack of time for the Committee to do its work for the Mid-Year Meeting. The problem was discussed at length, in-

cluding additional problem areas being brought up by Susan Nordhauser. Ultimately, the implementation of a procedure for the next Mid-Year Meeting was delegated to Anna Fowler and Silvia Madeo. They were also requested to bring a draft of a permanent procedure to the next Board Meeting.

Bob then moved on to the subject of a forthcoming research monograph which Jon Davis is spearheading. Anna reported that Peat Marwick had agreed to underwrite the monograph and the reprinting of an earlier monograph to the extent of \$5,000. The monograph is well underway and should be out this year.

8. Sandra Kramer reported for Jane Burns on the activities of the Publications Committee. Sandra submitted a draft of a *Handbook of the Publications Committee*. The document was discussed and a number of minor changes were suggested. The Board approved the document, subject to the suggested changes.

Discussion then moved to the subject of the lack of coverage of tax journals in McGraw-Hill's so called *Accounting Literature Index*. The Committee recommended continuing discussions with McGraw-Hill on this subject. They are concerned about the effect that the *Index* might have on the evaluation of tax publications. The Board noted problems with research based on the *Index* and faculty evaluation and promotion decisions. The Board asked that another motion be prepared that incorporates a list of tax journals that approximately equates to the financial journals currently included in the *Index*. Anna requested that the motion be prepared so the Board could do a fax vote before the August meeting.

(Continued on next page)

Minutes

(Continued from page 6)

9. Anna Fowler reported for Sally Jones that a number of submissions had been received for the ATA/Arthur Andersen Teaching Innovation Awards. The Award Committee was scheduled to meet and discuss those submissions at the Mid-Year Meeting.
10. Sandra Kramer presented her report as the *JATA* Editor. The transition between Ed and Sandy is just about complete. Sandy anticipates requesting authority to hire editorial help at the Annual Meeting. There was general sympathy with the request.

Tony Curatola reported on the Newsletter. He reported that in general there were no real problems with the Newsletter deadlines. The problems with the mailing system continue. Tony has investigated the possibility of taking the Newsletter out of Sarasota. He doesn't think it is practical. Tony reported that he made an executive decision to accept a paid advertisement, based on space available. He wanted guidance on the price to charge. The Board delegated the pricing of this one advertisement to Tony. Tony again asked for phone calls when people received their Newsletter.
11. Karen Fortin reported for the Accreditation and Curriculum Committee that at its December 1993 meeting, the AACSB Peer Review Improvement Committee decided to recommend that students be required to take 99 (semester) hours outside of accounting, irrespective of whether they attend one institution or more in the process of completing 150 hours. It was suggested that we defer further actions on accreditation and other AACSB issues for the present.
12. John Henderson and Tad Ransopher then addressed the Board requesting the formation of a relationship between the ATA and Tau Alpha Chi, a tax fraternity, similar to that between the AAA and Beta Alpha Psi. The fraternity was started at Georgia

State and has the support of the local Big Six firms. The fraternity operates in a manner similar to Beta Alpha Psi, but for tax students, mostly at the graduate level. There are currently five other chapters in addition to the original, with several others being formed. Currently they are asking for an endorsement of the fraternity by the ATA. Their long-term goals include holding a student meeting in conjunction with one of the ATA meetings and becoming involved in the administration of the Tax Challenge currently being sponsored by Arthur Andersen. After extensive discussion, the Board passed a motion requesting the representatives of Tau Alpha Chi to contact Beta Alpha Psi on the subject of its reaction to the expansion of the tax fraternity, with the ATA President appointing an ATA member to attend any meeting on the subject. Following such contact the Board will consider this matter further, presumably in New York, if Tau Alpha Chi so desires.

13. Advance notification of the Price Waterhouse/ATA Dissertation Award was discussed. It was decided that the winner should be notified in advance only if that was what was needed to get the winner to the luncheon.
14. Silvia Madeo then addressed the Board on the subject of a *JATA* Conference similar to the *JAR* Conference. She proposed such a conference to be held in conjunction with the next Mid-Year Meeting and that a related third annual issue of *JATA* be authorized. The Board enthusiastically supported the proposal for a meeting to be held at the next Mid-Year Meeting with a separate registration fee. The expenses of the related *JATA* issue will be covered by the Association for the first year if no other source can be found. In the future the Journal cost/funding issue will have to be addressed.
15. The meeting was adjourned at 12:54 p.m.

Respectfully submitted by
Richard Weber, Secretary-Treasurer.

CALL FOR PAPERS

Journal of International Accounting, Auditing & Taxation

The journal invites articles in *all* areas of *international accounting* including auditing, taxation, management advisory services, and international reporting. The journal attempts to bridge the gap between academic researchers and practitioners by publishing readable papers with a practical emphasis that are relevant to development of the field of international accounting.

Critiques of current practices, measurement and reporting of effects of current practices on business decisions, general purpose solutions to problems through simple tax models or methods, essays on new trade agreements and effects on practice, and applied research findings of interest to *both* academics and practitioners are all within the scope of this journal. In addition, cases used in teaching which may be of interest for professional continuing education and training are within the scope of the journal. Controversy, critique and stimulating opinion are ideal types of essays. This journal is a forum for debate, position papers and interpretation of new developments.

Manuscripts should be double spaced with numbered footnotes appearing at the end of the text. Manuscripts will be double-blind refereed. Accordingly, the author's name should appear only on a separate title page. Three copies of the manuscript should be sent with three copies of a separate abstract page of no more than 100 words and a \$15 submission fee payable to JIAAT to:

Kathleen E. Sinning and
Hans J. Dykxhoorn, Editors
Journal of International Accounting, Auditing & Taxation
3182 Haworth College of Business
Western Michigan University
Kalamazoo, MI 49008



PROPOSED BY-LAW CHANGES

On February 25, 1994, the Board of Trustees of the American Taxation Association discussed the structure of the Awards Committee. As a result of these discussions, the Board unanimously agreed on a proposed change to Section XII of the ATA By-Laws. The original section XII, the proposed changes, and the reason for changes are below. Members will vote on this change at the August 1994 ATA business meeting.

Current Section XII of the By-Laws:

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.
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 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.

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, two members of the Publications Committee, and a Journal Editor if such term is expiring.

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.
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.

The Committee shall be chaired by the Director of Publications who is

the appointed member of the Publications Committee in his or her second year of service; and it 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.

Proposed Changes to Section XII of the By-Laws:

Item 1—Change from five standing committees to six.

Item 4—After d add new e to read as follows: Two members of the Awards Committee.

New Item 6—Add new Item 6 as follows after Item 5: The Awards Committee shall consist of six voting members. The ATA President appoints two members each year for three-year terms and selects the committee chair from the two most senior members of the committee. (For the initial appointment, two members will serve a one-year term, two members a two-year term, and two members a three-year term. The chair shall be appointed from those serving a one-year term.) The duties of the Awards Committee include the administration of the selection process of the Ray M. Sommerfeld Outstanding Educator Award and the ATA Service Award. In addition, the ATA President may assign other duties or charges related to the ATA awards program as deemed necessary.

Reason for Change: The Board recommends that the Awards Committee be a standing committee.

NEWSLETTER DEADLINES

The deadlines for submitting information to the ATA Newsletter are as follows:

**Fall 1994 Issue—
September 19, 1994**

**Spring 1995 Issue—
December 22, 1994**

Please send 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 or (1997)

CALL FOR PAPERS
International Accounting
Research Conference
Co-Sponsored by
The American Accounting
Association

and the KPMG Peat Marwick Foundation

The American Accounting Association is pleased to announce that the KPMG Peat Marwick Foundation has agreed to co-sponsor a conference on research addressing international accounting issues. The conference will be held at KPMG Peat Marwick's Quality Institute in Montvale, New Jersey, U.S.A. on Friday and Saturday, March 24-25, 1995. The conference agenda will include presentation and discussion of five competitively chosen research papers and a panel discussion of a current topic in international financial reporting. Attendance is open to experienced international accounting researchers; qualified accounting researchers who have little or no experience with international accounting; non-academics international accounting research interest; and selected doctoral students.

Papers are invited in all areas of international accounting, including international auditing, tax, financial reporting, and managerial accounting. Papers using all research approaches, including analytical, experimental, field study, and archival-empirical approaches, will be considered. The rigor and relevance of the research will be the main criteria in selecting papers for the conference. While copies of all working papers

accepted for the conference will be mailed to registrants, no formal proceedings will be published. Papers must be written in English, and must not be under consideration for publication or accepted for publication. Manuscripts should be typed, double-spaced, on one side of the paper only, and authors should follow the "Instructions to the Authors" given in *The Accounting Review* for formatting. Please mail (do not fax) three copies of each paper for review. Only completed manuscripts will be accepted for review: please do not submit abstracts. All papers will be blind reviewed by two reviewers. All travel, lodging and meal expenses for one author of each accepted paper will be reimbursed through the sponsorship of the KPMG Peat Marwick Foundation.

To be considered, papers must be received (not postmarked) by October 14, 1994. Papers received after this date will not be considered. Authors will be notified of the decision on their papers by January 2, 1995. Send papers to:

Professor Grace Pownall
Emory Business School
1602 Mizell Drive
Atlanta, Georgia 30322

PRICE WATERHOUSE TAX CE VISITING
PROFESSORSHIP

The PW Foundation is soliciting applications for the PW Tax Continuing Education (CE) Visiting Professorship. This program consists of one Professorship of one-year duration (including the summer) designed to provide "released time" to professors in tax. PW will provide up to one-half salary for the academic year plus an additional 2/9ths for the summer.

Intended to foster closer ties between education and tax practitioners, the PW Professorship Program in CE is designed to provide opportunities for applied research that have direct implications for continuing education of tax professionals; e.g., developing new pedagogical approaches to tax planning and prob-

lem solving, learning, and measurement tools.

To date, the winner of the Tax CE Visiting Professorship has been:

Michael Roberts - University of Alabama, 1993-1994

The application deadline for the 1995 Professorship (which begins in August 1995) is September 30, 1994 with the winner to be announced by February 1, 1995.

For a list of eligibility criteria and information on the application process, please contact:

Barbara Jacobs
c/o Price Waterhouse
1251 Avenue of the Americas
New York, NY 10020
(212) 790-4713

CALL FOR PAPERS
ADVANCES IN
ACCOUNTING

Advances in Accounting is an academic journal whose purpose is to meet the information needs of both academicians and practitioners. We are particularly interested in research employing behavioral methods in research and/or the topics of human information processing and cognition. We welcome behavioral articles focusing on taxation or tax education issues.

Articles may range from empirical to analytical, from practice-based to the development of new techniques. Articles must be readable, relevant and reliable. To be readable, articles must be understandable and concise. To be relevant, articles must be related to problems facing the accounting and business community. To be reliable, conclusions must follow logically from the evidence and argument presented. For empirical reports, sound research design and execution are critical. For theoretical treatises, reasonable assumptions and logical development are essential.

Manuscripts are blind-refereed by two members of the Editorial Review Board and an Associate Editor.

Submission Information

Four copies are required. Submission Fee is \$25. Manuscripts should include a cover page which indicates the author's name and address and a separate lead page with an abstract not exceeding 200 words. The author's name and address should not appear on the abstract. In order to assume an anonymous review, authors should not identify themselves directly or indirectly. Reference to unpublished working papers and dissertations should be avoided. Accepted manuscripts ultimately must be submitted on an IBM compatible disk using the ASCII file.

Submit manuscripts to:

Bill N. Schwartz, Editor-in-Chief
Department of Accounting
School of Business, Box 4000
Virginia Commonwealth University
1015 Flotyd Avenue
Richmond, VA 23284-4000

ACCOUNTING HORIZONS CALL FOR PAPERS

As of July 1, 1994, all submissions to *Accounting Horizons* should be sent to Helen Gernon at the University of Oregon. In general, *Horizons* publishes carefully edited, articulately written, practice based papers. The journal's focus is applied. Practitioners are widely used in the review process as their views as to what is relevant and invaluable. *Horizons* represents a partnership between the accounting profession and academia. This is what makes *Horizons* successful and able to fulfill its unique mission.

Accounting Horizons publishes articles and other items of interest to practicing accountants in industry, public accounting, and government; educators; students; and others who have a strong interest in contemporary accounting theory, practice and policy. The views of thoughtful and knowledgeable accountants from all disciplines, regarding the application of accounting ideas are invited. Articles shall explore a substantive research question that is practice oriented, and include methodologically supported conclusions or recommendations. Priority is given to those articles which have the most potential to make a difference—to society and to accountancy.

Commentaries from practice, policy setting and academia are invited on a regular basis. This section is used to publish specific topical statements which are not readily available to accountants elsewhere. From time to time, a joint commentary by a practitioner and an academic may be commissioned. This section of the journal is used to help bridge any gap between practice and theory. *Horizons* is also receptive to uninvited commentary submissions, which may be edited for their appropriateness and relevance to the readership.

As the incoming Managing Editor, I encourage you to submit your work to *Accounting Horizons*. I also encourage you to share your commentary ideas with me. If you have suggestions for sections covering special topics, applicable committee reports, relevant speeches or other innovative ideas, please let me know. I can be reached at the address and phone that follow.

Helen Gernon
Department of Accounting
1208 University of Oregon
Eugene, OR 97403-1208
503-346-5127 (office)
503-346-3341 (fax)

CALL FOR SUBMISSIONS

The Academy of Accounting Historians is sponsoring a conference on HISTORICAL PERSPECTIVE AND ANALYSIS: AN INTEGRAL COMPONENT OF ACCOUNTING EDUCATION IN THE 21ST CENTURY on December 9-10, 1994 at Georgia State University.

The objective of the conference is to assist accounting educators with integrating historical material into existing accounting courses. A historical perspective about events and people affecting the accounting profession will help accounting educators to obtain a better understanding of the deep-rooted traditions of accounting, a foundation to evaluating current accounting practices, and a base for life-long learning.

The deadline for submissions of papers, abstracts, case materials, video tapes, etc. is July 15, 1994. For more detailed information contact:

Edward N. Coffman
Department of Accounting
School of Business
Virginia Commonwealth University
Richmond, VA 23284-4000 USA
Phone: (804) 367-7193
Fax: (804) 367-8884

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