

# American Taxation Association

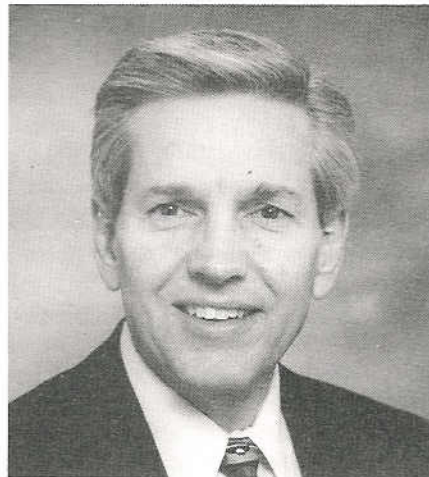
Volume 45, No. 1 Fall 1999

Brian R. Greenstein, Editor

## PRESIDENT'S LETTER

It was fun seeing so many of you at the AAA Annual Meeting in San Diego. A lot of work was accomplished there, as well as some wonderful visiting and meeting of friends both new and old. After a busy but enjoyable meeting in San Diego, I hope you all are getting back into the swing of things at your own campuses. Classes have started, the first football games have been played, and at least here in the intermountain west, the first few tinges of autumn color can be seen on the mountains.

In the last 25 years, the ATA has grown from a small group to a strong, viable organization that provides many benefits to its members and outsiders alike. This growth has come about because of the efforts of many members through the years. This last year was no exception. As president, Dick Weber has provided outstanding leadership and vision to the organization. He has been and continues to be a great mentor to me in the ATA. Under Dan Murphy's leadership, the ATA Midyear Meeting in San Francisco was a great success. He, the Midyear committee, and dozens of others put in many long hours to ensure its success. Shirley Dennis-Escoffier is stepping down as Treasurer to accept the office of President-Elect. As you know, Shirley has worked tirelessly for many years in the ATA and, along with her husband, Marty, has provided invaluable service with the hotel arrangements for our Midyear Meetings. The ATA board of trustees has provided great insight and guidance. Departing trustees Amy Dunbar, Ed Outslay, Howard Engle, and John Robinson, as well as continuing trustees Susan Anderson, John Davis, Beth Kern, and Dick Weber all deserve our heartfelt thanks. In addition



Robert L. Gardner, ATA President

to his regular secretarial duties, Mark Higgins has worked hard at updating the ATA Operations Manual for the officers and trustees. That work will continue this year. Dennis Schmidt continues to provide an invaluable service to all of us as the ATA Webmaster. Be sure to bookmark the ATA site at <http://www.uni.edu/ata>. As newsletter editor, Brian Greenstein continues to keep us all informed of ATA events and news. Many thanks also go to Terry Shevlin who is stepping down as *JATA* Editor. Terry has done an outstanding job and his efforts are greatly appreciated by all of us. Silvia Madeo and her group did a lot of work as we commemorated the ATA's 25th anniversary, even if the manufacturer did get the color scheme wrong on the coffee cups! And, of course, over 200 others deserve a big thanks for their efforts on all the committees and special projects this past year.

At the AAA Annual Meeting in San Diego, two individuals received special recognition for their contribution to the ATA and tax education over the

years. Caroline Strobel received the ATA Outstanding Service Award. As a member of the ATA for many years, Caroline has provided literally hundreds of hours of service in various capacities. And, as the chair of the 1999-2000 Accreditation and Curriculum Issues Committee, she certainly isn't resting on her laurels! Jim Wheeler was also honored as the recipient of the Ray M. Sommerfeld Award. I think we all were gratified to see how deeply touched Jim was as he received this honor. Since the awards committee did such a great job of keeping Jim's name under wraps, the award came as a real surprise to him. Perhaps certain branches of the federal government and the military could take a few lessons on covert operations from the ATA awards committee.

As we look forward, we all can see many challenges and opportunities facing us. The increasingly rapid rate of change in technology, declining enrollments, shifts in the way tax is practiced, and the ever fluid base of tax law are just a few of the powerful forces that are molding and changing the way we go about our professions and careers. Yet, as I look at the objectives of the ATA, I believe that the ATA is well positioned to help us as we address these opportunities and challenges. The ATA objectives, as identified on the home page, are:

- To foster the dissemination and publication of information on taxation.
- To promote tax educational activities including (but not limited to) curriculum, education-related materials, graduate tax programs, and tax accreditation matters.
- To provide an interface among

*(Continued on page 5)*

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## 1999 ATA Outstanding Service Award

Caroline D. Strobel is the winner of the 1998-1999 American Taxation Association Outstanding Service Award that was presented at the American Taxation Association's luncheon meeting held in San Diego, CA. The award, a clock and plaque, was in recognition of Caroline's outstanding service to the American Taxation Association over the past 16 years. Caroline holds a Ph.D. in accounting from the University of Georgia and has been a member of the accounting faculty at the University of South Carolina since 1981. Caroline holds both the CPA and CMA professional certifications. She is a member of the American Institute of Certified Public Accountants and its Federal Tax Division. Caroline is also a member of the South Carolina Association of Certified Public Accountants, which honored her for her outstanding service to the profession.

Caroline has served the American Taxation Association in one or more capacities every year since 1983-1984. ATA positions that Caroline has held include Vice-President (1990-1991), Trustee (1988-1990), and Newsletter Editor (1983-1985). She has also served on and been chairperson for numerous ATA committees. Caroline has also played an important part in the American Taxation Association's relations with the Federal Tax Division of the American Institute of Certified Public Accountants. One can only say that Caroline has been very generous in the time that she gave the American Taxation Association.



From left: Sally Jones and Caroline D. Strobel

Caroline is the author of a number of accounting publications. Her journal articles have appeared more than 20 journals including *The Journal of the American Taxation Association*, *The Tax Adviser*, *The Journal of Taxation*, *The Journal of Applied Business Research*, *The Journal of International Taxation*, and *The Journal of Corporate Taxation*. In addition, she has been a contributor to a number of taxation and business books.

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## 1999 ATA/PricewaterhouseCoopers Outstanding Tax Dissertation Award

The ATA/PricewaterhouseCoopers Outstanding Tax Dissertation Award was awarded to Sandra Renfro Callaghan. Larry Scott, PWC representative, presented the award at the ATA luncheon on August 16, 1999. The winning dissertation was entitled "Tax Induced Trading of Equity Securities," completed at Michigan State University, with Joseph Anthony serving as chair of the dissertation committee.

The dissertation "investigates the role of taxes on firm value by examining the relation of foreign withholding taxes and ex-dividend trading activity of American Depository Receipts." By examining tax-motivated trading in this unique setting, Dr. Callaghan enhances our understanding of how taxes impact investor behavior, particularly regarding marketable securities. She concludes that "the presence of a tax penalty on dividend income is associated with abnormal increases in ex-dividend day trading volume, and that abnormal activity is constrained by transaction costs."

Dr. Callaghan is an Assistant Professor at Texas Christian University. We wish her continued success in her future works after this illustrious start.



From left: Suzanne Luttman and Sandra Renfro Callaghan



## 1999 Ray M. Sommerfeld Outstanding Tax Educator Award

James E. Wheeler is the winner of the 1998–1999 Ray M. Sommerfeld Outstanding Tax Educator award, presented at the American Taxation Association's luncheon meeting held in San Diego, CA. The award is provided by the Ernst & Young Foundation in memory of former Ernst & Young partner and noted tax educator Ray M. Sommerfeld. Professor Wheeler received a glass sculpture of a sailboat and a \$5,000 scholarship to be donated in his name to the academic institution of his choosing. Making the presentation to Professor Wheeler was Ellen Glazerman from the Ernst & Young Foundation.

Professor Wheeler received his Ph.D. in accounting from the University of Illinois in 1969. He joined the accounting faculty at Bowling Green State University after receiving his Ph.D. and then joined the accounting faculty at the University of Michigan in 1970. "Wheels," as he is known by his friends, remained there until his retirement in December 1998. Jim and his wife Robin are presently living in Hawaii where Jim teaches part-time for the University of Hawaii. They have three grown children.

Jim was one of a small group of tax faculty who created the American Taxation Association in 1974. He served the ATA in many capacities over the past 25 years, including as its President in 1982–1983. Jim is still very active in the organization today having served on the 1998–1999 Tax Policy Subcommittee. Professor Wheeler is a CPA, and a long-time member of the American Institute of Certified Public Accountants' Federal Tax Division.

Jim Wheeler's achievements are many. He worked with another Sommerfeld award winner, Donald H. Skadden, to create the Ernst & Young-University of Michigan tax data tapes. These tax data tapes have been used by many different tax researchers in a variety of different tax research studies. Jim served as an advisor and mentor to many accounting and tax doctoral students at the University of Michigan. In the 1970s, two schools—the University of Texas at Austin and the University of Michigan—were recognized for graduating Ph.D. students in tax-



From left: Jack Kramer, James E. Wheeler, and Ellen Glazerman

tion. The driving force behind the Texas program was Ray Sommerfeld. At Michigan, the driving force was Jim Wheeler. These former Michigan Ph.D. students have gone on to teach at schools such as the University of Texas at Austin, the University of North Carolina at Chapel Hill, the University of Florida, the University of Wisconsin, and Michigan State University.

Professor Wheeler has always been a strong teacher. He is the author of an advanced accounting text, and a co-author of an individual taxation text. Jim is probably best known for bringing into the classroom the results of his research projects involving the tax and accounting practices of many large firms such as General Dynamics, Wal-Mart, and Lincoln Savings and Loan among others. His research has been published in journals such as *The Accounting Review*, *Accounting Horizons*, *Tax Notes*, *The Tax Adviser*, and *The Journal of Taxation*.

## 1999 ATA/ Arthur Andersen Teaching Innovation Award Winner

Merle Erickson, University of Chicago, Edward Maydew, University of Chicago, and Shiing-wu Wang, University of Southern California were awarded the 1999 ATA/Arthur Andersen Teaching Innovation Award for their submission, "Cases in Corporate Tax Strategy: Seagram/Du Pont, WorldCom/MCI and Quaker's Divestiture of Snapple."



From left: Edward Maydew, Robert Crum, Merle Erickson, and Shiing-wu Wang



## 1999 ATA Tax Manuscript Award

The winners of this year's ATA Tax Manuscript award were David A. Guenther, Edward L. Maydew, and Sarah E. Nutter. Their paper, "Financial Reporting, Tax Costs, and Book-Tax Conformity" appeared in the *Journal of Accounting and Economics* 23 (1997). Dr. Guenther holds the Tisone Chair of Accounting at the University of Colorado at Boulder. Dr. Maydew is an associate professor at the University of North Carolina at Chapel Hill. Dr. Nutter is an Assistant Professor at George Mason University.



From left: David A. Guenther, and Sarah E. Nutter, and Edward L. Maydew

## Luncheon Speaker

The speaker for the ATA Luncheon at the 1999 AAA Annual Meeting in San Diego was W. Val Oveson. Mr. Oveson is currently the National Taxpayer Advocate with the Internal Revenue Service. Prior to his appointment on September 1, 1998, he served as the Chairman of the Utah State Tax Commission.



W. Val Oveson

## NEWSLETTER DEADLINES

The deadlines for submitting information to the *ATA Newsletter* are as follows: **Spring 2000 Issue—December 15, 1999 and Summer 2000 Issue—April 7, 2000.** Please send information to:

Brian R. Greenstein  
Director, Tax and Financial Planning Programs  
W. Paul Stillman School of Business  
Seton Hall University  
South Orange, NJ 07079  
Phone: (973) 761-9428  
Fax: (610) 539-1026  
Email: Greensbr@shu.edu

Faculty announcements submitted to the *ATA Newsletter* are published in the Spring and Summer issues. The announcements are selected on a FIFO and space available basis. Please send a hard copy of your announcement as well as the file on disk to the above address. Alternatively, submissions may be emailed to Greensbr@shu.edu.



**President's Letter** (Continued from page 1)

academic disciplines (e.g., law, economics, and accounting) relative to the cross-fertilization and development of tax-oriented educational programs.

- To promote research activities involving tax policy, tax proposals, and tax legislation.
- To encourage the interaction of academics with tax practitioners and tax professional organizations in professional service activities of mutual interest.

As we continue to address and work on these objectives, I believe our efforts in facing the challenges and opportunities ahead will be greatly enhanced.

Tax education, of course, lies at the very foundation of our efforts and careers. It is no small wonder, then, that so many of the ATA's committees are directly focused on this area. Caroline Strobel's Accreditation and Curriculum Committee will continue to focus on educational matters such as the 150-hour requirement, syllabi exchanges, and course content recommendations. The Graduate Tax Education Committee under Bill Kulsrud's leadership will investigate potential synergies of effort and output that may be developed with the AICPA's Tax Education Subcommittee. It will also work on exchanges of graduate tax course syllabi, gather data about the assessment of student learning outcomes in graduate tax programs, and investigate potential causes and remedies of the enrollment trends in masters of tax programs. The Teaching Resources Committee under Jerry Stern will continue its efforts in the Volunteers for Teaching Consultants Program, as well as help plan and administer a teaching session at the 2000 ATA Midyear Meeting. Jan Meade's committee plans on publishing the monograph on teaching this year. Many thanks are due to Mark Chain and the Deloitte & Touche Foundation for providing the funding for this monograph. The ATA-Arthur Andersen Teaching Innovation Award Committee under Keith Sellers will continue to search out and identify outstanding new ways of delivering and teaching tax courses and information.

Promoting research activities and disseminating and publishing tax

information also form a critical component of the ATA's focus and objectives. The Research Resources Committee under Mike Schadewald, the Annual Program Committee under Dave Stewart, the Doctoral Dissertation Committee under Gary McGill, the Tax Manuscript Committee under Diane Riordan, the Publications Committee under Susan Anderson, the Midyear Meeting Committee under Anne Christiansen, the Regional Programs Committee under John Karayan, and the *JATA* Conference Committee and *JATA* itself under Fran Ayres all help focus our efforts in these areas. In addition, Jack Kramer has agreed to head up a committee to continue the efforts started last year by Amy Dunbar and the Publications Committee in investigating the need and feasibility of a new journal(s) focused on legal and educational research.

Another part of the ATA's objectives is to help us interact with individuals and organizations outside the ATA. The Tax Policy Committee under Jim Hamill will continue to address concerns and issues involving tax policy. Based on recommendations from last year's committee and others, this committee has been restructured in order to facilitate a more timely response to policy issues as they arise. Efforts are also underway to establish a liaison between the ATA's Tax Policy Committee and the AICPA committee structure that addresses policy issues. Sally Jones' External Relations Committee will also continue to coordinate the ATA's efforts with interested outside parties.

Of course, the ATA itself needs to continue to grow and expand in order to remain a strong, viable organization. The Membership Committee, under Russell Hardin's leadership will focus on these efforts. Likewise, Hughlene Burton's Concerns of New Faculty Committee has plans to expand the ATA's efforts to help new tax professors as they begin their careers. Their efforts and your help in both these areas will be greatly appreciated. The focus of Ron Tidd's Technology Resources Committee is to help in all the ATA's efforts, ranging from helping Dennis Schmidt with the webpage to helping the Midyear and

Annual Program Committees present outstanding sessions.

As I meet and talk with different individuals in the AAA, I realize that many times the ATA is recognized as a model of cooperative effort and accomplishment. While this success has been achieved because of the efforts of many people working together, certain individuals have provided outstanding vision and service to the ATA and tax education. These efforts should be recognized. Please take the initiative to contact Allen Ford or another member of the Awards Committee to nominate deserving individuals for the ATA Service Award and the Ray M. Sommerfeld Award. At the same time, please carefully consider individuals you could nominate for service as an ATA officer or trustee. The Nominations Committee under Sandy Kramer will welcome your nominations.

Again, let me thank you all for your willingness and enthusiasm. Many exciting challenges and opportunities face us. If the ATA is to continue to expand on the success it has achieved in the past, we all must work together. I certainly look forward to working with you this year.

Robert L. Gardner  
ATA President

### **Call for Nominations Editor of the ATA Newsletter**

The Publications Committee is soliciting applications for editor of the newsletter of the American Taxation Association. Interested persons should send a letter of interest and current *curriculum vitae* to:

Dr. Susan Anderson, Chair  
Publications Committee  
Bryan School of Business  
and Economics  
University of North Carolina  
at Greensboro  
PO Box 26165  
Greensboro, NC 27402-6165  
The deadline for applications is  
December 1, 1999.



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## **CALL FOR NOMINATIONS 1999–2000 Outstanding Manuscript Award**

The Manuscript Award Committee requests nominations for the 1999–2000 ATA Outstanding Manuscript Award, which will be presented to the winner at the ATA Luncheon during the 2000 Annual Meeting of the AAA.

Nominations should be sent to:

Diane A. Riordan  
James Madison University  
MSC 0204  
Harrisonburg, Virginia 22807  
Email: riordada@jmu.edu

Manuscripts, books, and chapters of books published during the 1997–1999 period are eligible for consideration. To receive the award, the author, or a co-author, must be a member of the ATA. Nominations will be accepted through January 15, 2000.

### **Visit the Accounting Coursepage Exchange (ACE) on the AAA Webpage**

The ACE is a searchable database of online syllabi and course materials created by colleagues and fellow educators. It is designed to make it possible for accounting educators to both share educational materials and find useful ideas to support the development of their accounting courses. There are currently 15 undergraduate- and 9 graduate-level tax postings.

Please consider submitting your materials. Information can be submitted online through the AAA webpage.

### **Working Papers Requested**

The ATA newsletter will include a section on Current Working Papers beginning with the Spring 2000 issue. This section will include titles and authors of working papers, along with information as to where interested readers could obtain a copy of the working paper (email or office address). If you would like to include a listing of your working paper please submit summary information to:

Dr. Susan Anderson, Chair, Publications Committee  
Bryan School of Business and Economics  
University of North Carolina at Greensboro  
PO Box 26165  
Greensboro, NC 27402-6165.

For the Spring 2000 newsletter please submit your information by December 15, 1999.



## **CALL FOR SUBMISSIONS**

### **ATA/Arthur Andersen Teaching Innovations Awards**

Members of the ATA are invited to submit materials for the 1999-2000 ATA/AA Teaching Innovations Awards. Winners of the awards will be presented with plaques and \$2,500 cash at the annual ATA luncheon in August 2000. They also will receive reimbursement for an appropriate amount of travel costs to the AAA Annual meeting. Awards may be made in two categories:

1. Innovations in introductory tax courses (the first or second tax course in any undergraduate or graduate business curriculum), and
2. Innovations in advanced tax courses (either required or elective courses for which an introductory tax course is a prerequisite and which are offered in any undergraduate or graduate business curriculum).

**Submissions could include, but are not limited to, the following:**

- A new framework or paradigm on which the organization of a course is based,
- An unusual use of a learning technique or methodology,
- The use of original cases or other course materials designed by the instructor,
- An experiment in group learning or problem solving, or
- Integration of nontechnical issues (ethics, communication skills, etc.) into the tax curriculum.

**Submission**

To be eligible, an innovation must have been used in a course that the author(s) has taught or is currently teaching. If the subject matter of the course is not primarily tax, the innovation is eligible only if the tax module or component of the course is at least one-third of the course content as clearly indicated by the course syllabus. Textbooks, portions thereof, or supplementary textbook materials for which the author(s) is receiving or has received royalties are ineligible.

**Submissions should consist of two copies of the following items:**

1. A title page including the title/description of the innovation; name(s) of submitting author(s); affiliation; and address, phone numbers (office, home, and fax), and email address of the author(s).
2. A summary (limited to five double-spaced pages with normal type size and margins) of the innovation that includes:
  - a. a description of the course in which the innovation was used,
  - b. the number and type of students enrolled in the course,
  - c. the relationship of the course to the institution's accounting or business curriculum,
  - d. the unique features of the innovation,
  - e. the pedagogical objective of the innovation and the extent to which these objectives were met,
  - f. the extent to which the innovation is transferable (i.e., can be used by other instructors at other academic institutions),
  - g. the approximate amount of course time (in and out of class) devoted to the innovation and the extent the use of this time necessitated reductions in substantive course material coverage, and
  - h. information on the technical tax topic covered.
3. A syllabus for the course in which the innovation was used.
4. Any appropriate supporting documentation (limited to five pages), including course evaluations and printed or audio/visual materials used.
5. If appropriate, a description of the impact of the innovation on students not registered for the course or on academic colleagues with regards to the course.

**Submissions must be postmarked on or before January 15, 2000. Please send submissions to:**

Keith Sellers  
Department of Accounting, BA 204  
Sam Walton College of Business  
University of Arkansas  
Fayetteville, AR. 72701  
Phone: (501) 575-6803  
Email: sellers@comp.uark.edu



# **ATA/PricewaterhouseCoopers Outstanding Tax Dissertation Award**

## **Call for Submissions**

The American Taxation Association in cooperation with PricewaterhouseCoopers presents an annual award for the Outstanding Tax Dissertation at the annual ATA luncheon. The award recipient receives a plaque and a \$5,000 cash award.

To be eligible, candidates must meet the following requirements:

- Candidates must submit a summary of their dissertation that does not exceed 25 pages (including all tables, graphs, charts, appendices, and bibliography). The summary should describe the motivation, research design, analysis, and results in sufficient detail to allow a complete review. Submission of the summary chapter of one's dissertation is not encouraged.
- The chairperson of the dissertation committee must write a letter to accompany the submission that certifies that the candidate has met all of the requirements for submission.
- The dissertation must have been completed during the 1999 calendar year.
- Qualified candidates must be ATA members.

**Submissions must be postmarked on or before February 29, 2000. Please send submissions to:**

Professor Gary McGill  
Fisher School of Accounting  
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Gainesville, FL 32611-7166  
Phone: (352) 392-8881  
Email: mcgill@ufl.edu

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## **The 1999/2000 Awards Committee is Soliciting Nominees for the ATA Outstanding Service Award**

Please submit appropriate support and documentation for your nominee(s) to the chair of the ATA Awards Committee:

Allen Ford  
School of Business  
University of Kansas  
Lawrence, KS 66045-2003  
Phone: (785)-864-7523  
Email: aford@bschool.wpo.ukans.edu

The purpose of the award, the criteria for selecting the recipient, and the nominations process are described on the ATA web site at: <http://www.uni.edu>

Nomination Deadline: January 17, 2000

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## **Announcement**

The 1999/2000 Awards Committee is soliciting nominees for the Ray M. Sommerfeld Outstanding Tax Educator Award.

Please submit appropriate support and documentation for your nominee(s) to the chair of the ATA Awards Committee:

Allen Ford  
School of Business  
University of Kansas  
Lawrence, KS 66045-2003  
Phone: (785) 864-7523  
Email: aford@bschool.wpo.ukans.edu

The purpose of the award, the criteria for selecting the recipient, and the nominations process are described on the ATA web site at: <http://www.uni.edu>

Nomination Deadline: January 17, 2000