

American Taxation Association

Volume 44, No. 3 Summer 1999

Brian R. Greenstein, Editor

PRESIDENT'S LETTER

Happy Anniversary! We are completing the 25th year of the ATA's existence, and I hope it has been a great year for you. For those of you who weren't around at the first meeting in New Orleans in 1974, let me make some brief observations.

We have come a long way. The 1974 group was unhappy with the treatment that tax accountants were getting at the hands of an AAA that was controlled by financial accountants and auditors. In response, the ATA was set up as a separate organization, complete with its own legal entity. Eventually the rift between the ATA and AAA was healed and the ATA gave up its separate existence and became a section of the AAA. Along the way from 1974 to today, the ATA has effectively represented tax professors in AAA matters, created and published a highly respected academic tax journal, and established a continuing series of Midyear Meetings and *JATA* Tax Research conferences. Essentially the ATA has become a force that supports its members in both their research and teaching. In the process it has evolved into an organization that is much bigger than was dreamed of by the founders in 1974. This growth has occurred because of the efforts of the members. Older members established the foundation on which the ATA was built, other members have expanded that structure, and it falls to the current and future members to maintain the current structure and to expand it to meet future needs. As I look to the future, I am confident that the membership is up to the task of maintaining and growing the ATA. I am sure that 25 years from now, there will be even more to celebrate.



Richard P. Weber, ATA President

Turning to current events, the 1999 Midyear Meeting in San Francisco was another success. Attendance at these meetings continues to be high with 242 people at the current meeting. The sessions were very well received, especially those dealing with technology. Also, anyone who heard Bob Perlman of Intel speak at lunch will not forget it soon. Dan Murphy summarizes the meeting activities in an article elsewhere in this newsletter. On behalf of the ATA, I want to again recognize the great job that Dan and his committee did in putting on this Midyear Meeting. The challenge now is for Anne Christensen and her committee to match this year's Meeting with the program they are putting together for the 2000 Meeting in Orlando. I'm sure they are equal to the task!

Speaking of the Midyear Meeting, I want again thank KPMG Peat Marwick for their support. Without their generous support, which they increased substantially this year, we could not have our current type of meeting.

Looking to the future, Roby Sawyers and the Annual Program Committee

have put together an excellent 25th anniversary program that I'm sure we all will enjoy in San Diego. Please be sure to attend the Annual Business Meeting and vote in this year's elections and find out what the Association has done in the past year and is planning to do in the next year. I also hope to see as many of you as possible at this year's ATA luncheon. In addition to the obvious activity, our luncheon speaker will be Val Oveson, the National Taxpayer Advocate. Hopefully we can all find out just how much kinder and gentler we can expect the IRS to get. Also, the Awards Committee has told me that we will be awarding both the Ray M. Sommerfeld Outstanding Tax Educator and the ATA Outstanding Service Awards this year. So come to the lunch and help us celebrate our colleagues.

The Annual Meeting will also mark the formal transition of the editorship of *JATA*. Terry Shevlin will have completed his term as editor and Fran Ayres will be starting hers. As you all know, *JATA* is one of the most important assets of the Association. It has an outstanding reputation in the academic community, in no small part because of the efforts of the several editors that we have had over the years. Terry has continued and improved on the efforts of his predecessors and leaves the *Journal* in excellent shape. I want to thank him, on behalf of the ATA, for a job well done. I also want to thank Fran Ayres for being willing to take over the job from Terry. I have great confidence in her ability to continue Terry's good work.

Finally, I want to note my own transition. At the Annual Business Meeting I will hand the presidential gavel over to Bob Gardner. I have

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Minutes of the ATA Board of Trustees Midyear Meeting February 19, 1999

Officers and Board of Trustees Members Present: Susan Anderson, Fran Ayres, Anne Christensen, Jon Davis, Amy Dunbar, Shirley Dennis-Escoffier, Bob Gardner, Mark Higgins, Beth Kern, Sandra Kramer, Dan Murphy, Ed Outsley, John Robinson, and Dick Weber.

Others Present: Brian Greenstein, Lillian Mills, Carol Ferguson (AICPA), Craig Polhemus (Executive Director, AAA), Dennis Schmidt, Ed Schnee, Yvonne Stewart, Dee Strahan (AAA meeting planner)

Dick Weber called the meeting to order at 8:32 AM.

Dick introduced Craig Polhemus (Executive Director of AAA) who outlined the major initiatives of the AAA. Craig stated that the AAA's primary initiative is faculty development. The first faculty development project he discussed was the AAA's Course Homepages. He encouraged the Trustees to tell our members about this web site that lists faculty course homepages from all disciplines. He hoped that ATA members would list their course homepages on the site. Another faculty development project is the Accounting Technology Toolkit. The AAA is soliciting ideas on how faculty use technology in their teaching. The best ideas will be put on a CD and distributed to AAA members. The third faculty development project is the First Globalization Conference, a joint meeting between the American Accounting Association and the Taiwan Accounting Association to be held July 10-15, 1999 in Taipei, Taiwan.

The second major AAA initiative is a CD-ROM that captures the monographs and pronouncements of the Accounting Education Change Commission. A third initiative is putting *Accounting Horizons* online. A discussion ensued concerning putting *JATA* online. Amy Dunbar noted that this is something that the Publications committee has discussed but was waiting to see what happens with *Horizons* (see discussion later in minutes).

The fourth AAA initiative is designing a membership for accounting departments. The membership might be offered alone or in conjunction with individual memberships. For a fee an

accounting department would receive an AAA membership that might include all the journals and other information provided by the AAA.

The final AAA initiative is a benchmarking study on accounting programs. The AAA is soliciting feedback from accounting department chairs throughout the country.

Dan Murphy provided information on the Midyear Meeting. He indicated that 229 people had registered for the meeting (before late registrants), 111 of whom also registered for the *JATA* Conference. He indicated that we met the 400-nights room requirement, and that overall online registration was successful. He thanked KPMG International for its additional contribution and urged everyone to thank KPMG representatives who will be at the meeting. He noted that having exhibitors is a good idea that should be continued next year.

Fran Ayres said that her transition to Editor of *JATA* will take place on June 1, 1999. She has discussed the procedural issues with Terry and will meet with him prior to the transition.

Dick raised the issue of what happens if the ATA goes below 1,000 members, the cut-off point that ensures the ATA has two representatives on the AAA council. Craig noted that our membership was the fourth largest and he did not see this as a problem right now.

Anne Christensen discussed the Midyear Meeting for 2000 to be held in Orlando. The hotel arrangements are all set and she thanked Shirley for all her efforts. She thinks that it is important that the president-elect appoint a Midyear committee for the following year's meeting prior to the current year's Midyear Meeting. Therefore, prior to the 2000 meeting in Orlando, the president-elect should appoint the committee for the 2001 Midyear Meeting. This would allow the committee to meet and get a head start on its work since it should have a tentative program by the Annual Meeting in August.

Yvonne Stewart presented information that was gathered from the web survey on what variables (i.e., city, cost, date of meeting) ATA mem-

bers thought were important or should be important when considering the location of Midyear Meetings. The survey data was broken down between those who attended and had not attended meetings. Generally, the responses provided by these two groups were consistent.

Dick discussed improving the site selection process for the Midyear Meeting. Currently, the past three vice presidents (the current VP is not included due to preparation for the current year's meeting) present before the trustees potential sites for the Midyear Meeting two years out. The site is not formally adopted until 18 months prior to the Midyear Meeting when the vice president-elect is officially appointed at the Annual Meeting. However, the current process does not allow sufficient time for finalizing the selection site. Therefore, it is suggested that a first choice for the site of the Midyear Meeting two years out be adopted in February. In addition, a second site would be presented in case the first site is not workable. Thus, at the Midyear Meeting for 2000, the 2002 site would be presented (along with an alternate site) and approved.

If the Trustees object to the site, the trustees should inform the VPs of their objections and ask that an alternative site be presented as quickly as possible. The site could then be approved through electronic voting and given to the nominated candidate for the position of VP-elect.

In selecting the site, the committee will try to alternate the meeting throughout the country (Central, East Coast, West Coast). Other factors the committee should consider are: the location of that year's Annual Meeting, meeting cost and any recent membership surveys. Membership surveys similar to the one conducted this year should be done every few years to solicit the opinions of the ATA membership. This data should be given significant weight in the selection process. Dick moved that the process be approved and be incorporated into the operations manual. The motion passed unanimously.

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Meeting Minutes (Continued from page 2)

Shirley brought forth the recommendation of the Site Selection committee for the 2001 meeting. After discussion, a motion was unanimously passed to select Phoenix as the site of the 2001 meeting. San Antonio was chosen as the first alternate if a hotel in Phoenix cannot be secured at a reasonable rate for the dates of the meeting.

Dick brought forth the issue of the role AAA meeting services will have in how we conduct our meetings. After a discussion, it was decided that a committee should be formed of the current Vice President and three past vice presidents along with Craig and Dee to discuss how AAA meeting services can best work within the current ATA meeting structure.

Shirley provided the Treasurer's report and indicated that the Midyear Meeting would break even. Our ending cash balance on 1/31/99 was \$85,641. Shirley cautioned that the total included almost \$21,000 of registration fees but only \$1,000 of this year's expenses.

Dick announced that the AAA is expected to pass a bylaw change that would allow electronic voting and discussed the possibility of the ATA proposing a similar change. After a discussion of the pros and cons of the issue, it was suggested that Bob Gardner form a committee to study the issue.

Dick discussed who should represent the ATA at the AAA council meetings. Presently, the President and President-Elect attend the meeting. After discussing who is most knowledgeable of the current issues of the ATA and can best represent us, Bob Gardner proposed that we send the President and Past President as our representatives and pay to send the President-Elect as an observer. Sandy Kramer seconded the motion and it passed unanimously.

Dick discussed the Strategic Planning recommendation that the membership strongly believes there is a need for an outlet for legal research. Amy noted that the topic has received much discussion in the Publications committee meetings. Dick asked that the Publications committee discuss what would be needed to put a quality legal research journal together. Jon Davis indicated that

ten of the 12 tax faculty attending the new faculty consortium meeting indicated that they would like to see this type of outlet.

Lillian Mills of the External Relations committee asked that her committee be allowed to send 10-20 complimentary subscriptions of *JATA* to potential members or stakeholders. Her request was approved.

Ed Outslay indicated that his Nominations committee was in good shape on working toward another outstanding slate of officers and trustees.

Amy Dunbar presented the items being discussed by the Publications committee. The committee will monitor the AAA's progress in taking *Accounting Horizons* online. The top goal is to get *JATA* on ABI-Inform. The AAA is working on getting all of its journals and section journals affiliated with ABI-Inform. Another project is making *JATA* conference papers available online prior to the meeting. This will avoid delays and costs associated with sending the papers as many *JATA* participants either do not receive them or receive them just prior to the conference. To encourage *JATA* participants to download the papers, Sandy presented the following motion. The Midyear Meeting fee structure is amended so that the *JATA* Conference fee is \$20 for those not receiving the papers and \$30 for individuals that request the papers be sent to them. The \$25 late registration fee is unchanged. The motion was seconded by Shirley and unanimously passed.

Dick discussed a proposal by the Teaching Resources subcommittee that the winner of the Ray M. Sommerfeld Outstanding Tax Educator Award be required to provide a video of one class lecture. After much discussion, it was determined that an award should not be presented contingent on the recipient providing future services. In addition, an outstanding teacher might not necessarily be an individual who, in a video, would come across as a charismatic and "outstanding" teacher. It was suggested that the committee should explore options for funding and investigate whether there are individuals who might be interested in doing the videos.

Amy Dunbar brought up the issue of declining enrollments in tax and accounting programs and the need for establishing a committee to study the direction of graduate tax education.

Dick mentioned that Ed Schnee is involved with an AICPA committee that is currently conducting a survey on the issue. Bob Gardner said he would talk with Ed and decide whether a committee should be formed.

Ed Schnee and Carol Ferguson discussed how the ATA and AICPA are working toward strengthening the relationship between the two organizations. The following are the ideas generated by the Graduate Tax Education committee meeting with Carol that morning:

1. Currently, there is no interaction between the Tax Policy subcommittees of the ATA and those on similar committees of the AICPA. One way to foster greater interaction is to make the ATA appointments for two years (AICPA appointments are for three years). The AICPA is considering providing discounts to ATA members.
2. Create web links between the two sites.
3. Look for ways to encourage ATA members to write questions for the AICPA exam. Currently, all test writers must attend a session on test writing that is usually in New Jersey during June. A possibility is to hold a session at the Midyear or Annual Meeting.
4. The need to incorporate technical tax topics at the Midyear/Annual Meeting. At the Annual Meeting this probably would be done through a CPE course. At the Midyear Meeting this could possibly be done as part of the program.

In addition, Ed noted that the AICPA is creating a Tax Competency Model. Rather than wait until the model has been adopted, the ATA needs to be involved in this process right from the start. Also, the AICPA is conducting a survey of graduate tax education. We should become involved in interpreting the results of the survey since it will become a key component in the Tax Competency Model. Finally, he urged the ATA to write a letter to the AICPA indicating that we are committed to fostering a greater interaction between the two organizations.

The trustees suggested that Dick and Bob jointly write a letter that encourages greater interaction between the two organizations.

Meeting adjourned at 11:52 AM.

ATA MIDYEAR MEETING HELD IN SAN FRANCISCO

The 1999 Midyear Meeting and JATA conference was held February 19-20 at the Hyatt at Fisherman's Wharf Hotel in San Francisco. The theme for this year's meeting was "Innovations in Tax Education and Research." This year's meeting was well attended with 242 persons registered for the JATA Conference and/or the Midyear Meeting. The KPMG Peat Marwick Foundation generously provided significant financial support for the meeting.

The meeting began with a Chinese-style buffet luncheon. Registrants who completed the meeting evaluation form, commented positively on the food service throughout the meeting and the hotel. Thanks go to Shirley Dennis-Escoffier for her work with the hotel. New faculty members were introduced by Margaret Reed at the luncheon. The JATA Conference, coordinated by Terry Shevlin, had four paper presentations on a variety of topics including the demand for tax services, multijurisdictional tax planning, tax decision making and the economics of valuation discounts. The concurrent session was entitled "New Applications of Technology to Teaching, Practice and

Learning" and was coordinated by Mark Higgins. This session brought together a number of experienced technology experts to discuss topics related to teaching, practice and learning. Both sessions were very well attended and commented on favorably by participants. In fact, the interest in the Friday technology session was so high that an abbreviated version was presented on Saturday afternoon.

The Friday night reception was hosted by KPMG. Meeting attendees had an opportunity to visit with old friends as well as make new acquaintances. Afterwards, many folks took advantage of the numerous restaurants and nightspots in San Francisco.

The Saturday sessions offered a wide range of session topics ranging from teaching techniques to technological innovations to research. Jerry Stern and Barbara Karlin presented a morning session on web-based tax research. A concurrent session, coordinated by Yvonne Stewart, brought together a panel of international tax scholars and teachers. After a short break, two concurrent sessions were offered. Andy Cuccia and Kaye

Newberry organized a very impressive group of behavioral tax researchers to discuss the current state of and future trends in behavioral research. The concurrent session, coordinated by Stu Karlinsky and Lorraine Wright, provided attendees an opportunity to learn more about how changes in professional tax practice will impact tax education. This panel discussion, moderated by Bob Gardner, had representatives from the Big 5 and regional firms.

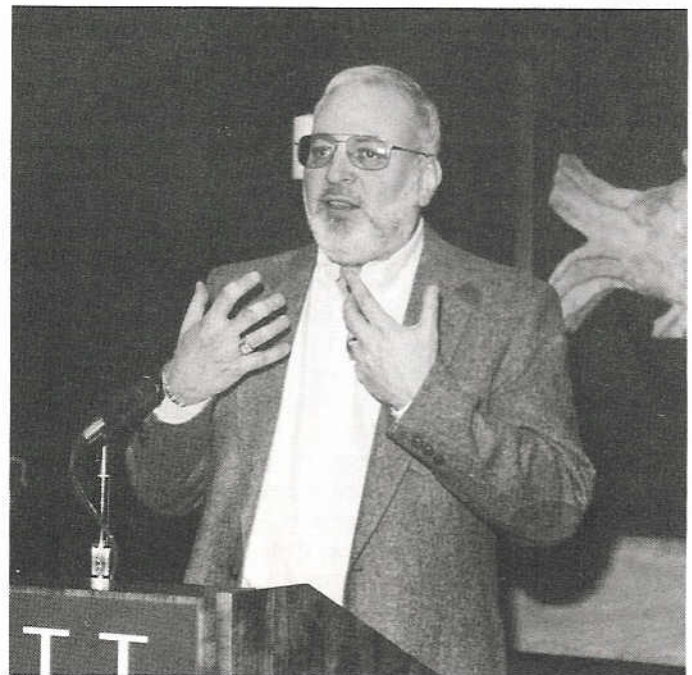
The Saturday luncheon speaker was Bob Perlman, Tax Director of the Intel Corporation. Bob provided an extremely informative and sometimes hilarious speech on factors affecting manufacturing plant locations. Bob's wide-ranging experiences provided for one of the most entertaining lunch speeches in recent memory. Thanks to Stu Karlinsky for arranging Bob's visit.

Saturday afternoon continued with two more sets of concurrent sessions. Charles Enis coordinated a panel discussion of future frontiers for tax research. The panel included

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**Dick Weber, ATA President
Speaking at the Luncheon**



**Bob Perlman
Speaking at the Luncheon**

Midyear Meeting

(Continued from page 4)

a number of leading scholars and considered theoretical, empirical and legal research issues. Carol Fischer coordinated a concurrent session on "Becoming a More Effective Classroom Teacher." A number of teaching methods and techniques were discussed and analyzed by a highly accomplished panel of classroom teachers.

After a mid-afternoon coffee break, the last two concurrent sessions were held. Hughlene Burton moderated

the new faculty research session. Presentations were made by Nancy Nichols, John Barrick and Jane Livingstone on a number of cutting-edge research issues. The concurrent session, "New Applications of Technology to Teaching and Learning," was an abbreviated version of the Friday afternoon session. Amy Dunbar, Robert Jensen and Robert Ricketts led a very useful session demonstrating technical innovations that can be used in the classroom.

The ATA appreciates the generous financial support of the KPMG Foundation and the instrumental efforts

of Doug Izard and Mark Sellner. The ATA Midyear Meeting Committee did a great job this year. Thanks go to Andy Cuccia, Shirley Dennis-Escoffier, Carol Fischer, Mark Higgins, Doug Izard, Stu Karlinsky, Kaye Newberry, Yvonne Stewart and Lorraine Wright for a job well done.

Next year's meeting will be held February 25-26, 1999 at the Hotel Royal Plaza in Orlando, Florida. Anne Christensen at Portland State University is already hard at work to put together a great Midyear Meeting and is interested in your suggestions or comments.

2000 Journal of the American Taxation Association Conference Call for Papers

The sixth *Journal of the American Taxation Association* Conference will be held in conjunction with the ATA's Midyear Meeting in February 2000. The topic of the conference will be "Taxes and the Structure of Transactions." Papers that address interesting and relevant issues related to all types of transactions as well as how the structure of transactions affects taxpayers' and stakeholders' decisions will be considered. Transactions with tax implications could include, but are not limited to, business and personal tax planning, estate and gift issues, retirement issues, and funding of governmental entities. All research methodologies (including, but not limited to, archival/empirical, analytical, behavioral, experimental, and field studies) will be considered.

Papers selected for the conference will be published in a supplemental issue of the *Journal of the American Taxation Association*. Conference papers will be made available to conference participants in advance of the Midyear Meeting through the ATA web site. Papers not accepted for the conference will be considered for publication in the *Journal* through the normal review process at the option of the author(s).

Papers should be sent to:

Professor Frances Ayres, Editor
Journal of the American Taxation Association
School of Accounting
Michael F. Price College of Business
University of Oklahoma
Norman, OK 73019-4004
Phone: (405) 325-5768
Fax: (405) 325-7348
Email: fayres@ou.edu

President's Letter (Continued from page 1)

worked extensively with Bob over the past few years and I am certain that he will be an excellent President. My own time in the office has passed all too swiftly. There are tasks left undone, but there are many tasks that have been accomplished. The accomplishments have come through the efforts of the members. I am always amazed at the effort that so many

members put into making the ATA the outstanding organization that it is. I want to thank you all for your support over the past year. I hope you will give the same support to Bob next year. With that I will start to, like the old soldiers, fade away, but I warn you that it won't be a fast fade. I will be a part of the organization for a long time to come, but I

will always be grateful for the chance to serve as your President. Thank you all for giving me the opportunity.

Richard P. Weber
ATA President

**ATA Events at the AAA Annual Meeting
San Diego, California
August 16-18, 1999**

Monday, August 16 (10:15 AM-11:45 AM)

ATA Business Meeting

Monday, August 16 (12:00 PM-1:45 PM)

ATA Luncheon

Speaker: W. Val Oveson, National Taxpayer Advocate, Internal Revenue Service

Monday, August 16 (2:00 PM-3:30 PM)

Session title: International Tax Research

Moderator: Kim Key, Auburn University

Paper 1. Author(s) and affiliations

Tax Audits and Tax Noncompliance in a Developing Country: An Empirical Study

Phyllis Mo, The Hong Kong Polytechnic University

K. Hung Chan, The Chinese University of Hong Kong

Paper 2. Author(s) and affiliations

The Impact of Operation Location Decisions and Net Operating Loss Carryforwards on Transfer Pricing Policies to Shift Income

Nancy B. Nichols, James Madison University

Teresa Conover, University of North Texas

Discussant: Hughlene Burton, University of North Carolina at Charlotte

Monday, August 16 (4:00 PM-5:30 PM)

Session title: Tax Policy Research

Moderator: Terry Crain, University of Oklahoma

Paper 1. Author(s) and affiliations

Who Receives the Benefit of Credit Unions' Tax Exemption? An Examination of Net Interest Margins and Agency Costs

Yvonne H. Stewart, Wake Forest University.

Paper 2. Author(s) and affiliations

An Empirical Examination of Tax Payments Reported by Nonprofit Hospitals

Ran BarNiv, Kent State University

Kreag Danvers, Indiana University of Pennsylvania

Joanne Healy, Kent State University.

Paper 3. Author(s) and affiliations

An Evaluation of Alternative Procedures for Measuring Horizontal Inequity

Ananth Seetharaman, City University of Hong Kong

Govind S. Iyer, Arizona State University.

Discussant: A. J. Cataldo, Western Michigan University

Tuesday, August 17 (2:00 PM-3:30 PM)

Session title: Taxes and Decision Making—I

Moderator: Zite Hutton, Western Washington University

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Paper 1. Author(s) and affiliations

Assessing the Impact of Conflicting Policy Goals: The Case of the Investment Tax Credit and the Research and Development Tax Credit

Tracy S. Manly, Louisiana State University
Deborah W. Thomas, University of Arkansas
Craig T. Schulman, University of Arkansas

Paper 2. Author(s) and affiliations

The Influence of Income Taxes on the Use of Inside and Outside Debt by Small Businesses

C. Bryan Cloyd, University of Illinois at Urbana-Champaign
Benjamin C. Ayers, University of Georgia
John R. Robinson, University of Texas

Paper 3. Author(s) and affiliations

Defined Benefit Plan Funding Requirements and the Incidence of Retirement Savings Risk

Haim A. Mozes, Fordham University
Discussant: Robert Walsh, Marist College

Tuesday, August 17 (4:00 PM-5:30 PM)

Session title: Taxes and Decision Making—II

Moderator: Jim Trebby, Marquette University

Paper 1. Author(s) and affiliations

Tax Induced Trading of Equity Securities

Sandy Callaghan, Texas Christian University
Discussant: David Hulse, University of Kentucky

Paper 2. Author(s) and affiliations

The Effects of Red Flag Items, Unfavorable Projection Errors and Time Pressure on Tax Preparers' Aggressiveness

Richard Newmark, Old Dominion University
Khondkar Karim, Long Island University
Philip Siegel, Long Island University
Discussant: Linda Levy, University of Colorado at Denver

Paper 3. Author(s) and affiliations

Using a Learning Intervention to Improve Knowledge and Performance in Tax Research: An Experimental Study

Michael L. Roberts, University of Alabama
Robert H. Ashton, Duke University
Discussant: Linda Levy, University of Colorado at Denver

Wednesday, August 18 (10:15 AM-11:45 AM)

Session title: Teaching Innovations in Tax (Chosen by the ATA/AA Teaching Innovations Award Committee)

Moderator: Gary McGill, University of Florida

Paper 1. Author(s) and affiliations

Team Research Project to Synthesize Tax and Non-Tax Aspects of International Business

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Opportunities and to Evaluate Alternative Investment Strategies
Ernest Larkins, Georgia State University

Paper 2. Author(s) and affiliations

Cases in Corporate Tax Strategy
Merle Erickson, University of Chicago
Edward Maydew, University of Chicago
Shiing-Wu Wang, University of Southern California

Wednesday, August 18 (2:00 PM-3:30 PM)

Research Forum

Paper 1. Author(s) and affiliations

Earned vs. Endowed Income: Experimental Evidence on the Implications for Taxpayer Compliance
Geoffrey B. Sprinkle, University of Wisconsin-Madison
Scott J. Boylan, University of Wisconsin-Madison

Paper 2. Author(s) and affiliations

Designing a Methodology to Study the Effects of Tax Neutrality Issues in the Competitive Electric Generation Market
James E. Williamson, San Diego State University

Paper 3. Author(s) and affiliations

The Influence of Firm Maturation on the Relation between Capital Structure and Tax Status
Jeffrey Pittman, University of Waterloo

**CALL FOR NOMINATIONS
FOR
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 November 1, 1999.

MEET YOUR PRESIDENT FOR 1999-2000

Robert L. Gardner will become President of the American Taxation Association in August 1999. Bob is a professor of taxation and is the Associate Director of the School of Accountancy and Information Systems at Brigham Young University where he has been a member of the faculty since 1979. He also holds the Robert J. Smith Professorship.

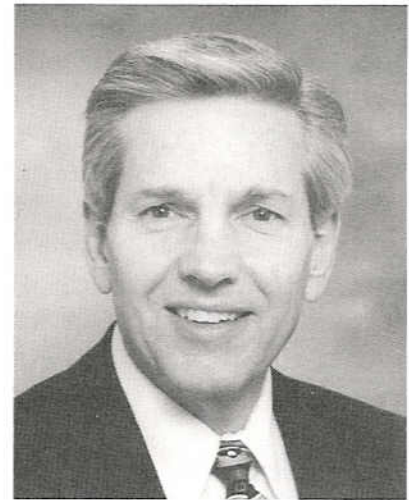
Bob received a B.A. in Spanish from Brigham Young University in 1969, a B.S. in Accounting and an M.B.A. from the University of Utah in 1975, and a Ph.D. from the University of Texas at Austin in 1979.

Since coming to BYU, Bob has taught the undergraduate tax course and graduate level courses in corporate taxation, special tax problems, international taxation and tax research. He was the recipient of the Marriott School of Management's Teaching Excellence Award in 1995-1996. Bob is a co-author of the AICPA's *Tax Research Techniques* book and a contributing author to *Prentice Hall's Federal Taxation* textbook.

Since joining the ATA in 1979, Bob has served on many different committees, as the newsletter editor, treasurer and member of the Board of Trustees. He has also served on the editorial board of *Advances in Taxation* and as an *ad hoc* reviewer for other journals, including *JATA*. Bob has also been active in the Federation of Schools of Accountancy.

Bob and his wife, Janice, are the parents of five children. As a family they enjoy mountain biking and backpacking. After hiking the Grand Canyon rim to rim a couple of years ago, they plan on going back this summer.

As President-Elect, Bob has been working on objectives and committee assignments for next year. He is honored to have this opportunity to work with you in the ATA and welcomes any suggestions you may have. He looks forward to working with you and getting to know even more of you in the coming year.



Robert L. Gardner
President-Elect

AICPA FELLOWSHIP OPPORTUNITY

The Tax Division of the American Institute of Certified Public Accountants (AICPA) invites applications from faculty members to be a Tax Fellow at the AICPA in Washington, D.C. from January through July of 2000.

The Tax Fellow will work directly with the professional staff (tax team) of the Tax Division. The Tax Division is routinely looked to by Congress, the Treasury Department, the IRS, GAO and other relevant federal, state and local agencies for authoritative input and advice on legislative, regulatory and administrative matters that relate to taxation.

Activities of the Tax Fellow are likely to include assisting in the development of positions on tax law and policy issues that are of importance to the accounting profession, advocating improvements to the tax law that will benefit the public, assisting the tax team in various research projects, and participating in Tax Division committee projects and special task forces.

While a salary will not be provided, the Tax Fellow will be provided with a stipend for housing. Applications are due no later than September 15, 1999 and should include a letter of interest and a *curriculum vitae* highlighting appropriate practical experience. Application materials should be sent to:

Gerry Padwe
Vice President-Taxation
AICPA
1455 Pennsylvania Avenue, N.W., 4th floor
Washington, D.C. 20004-1081

**NEEDED:
BOOK REVIEWERS
FOR
ISSUES IN ACCOUNTING EDUCATION**

Book reviews serve an important educational purpose in our discipline. They bring books to the attention of our colleagues and often help users in their adoption decision and provide additional material to help enrich course content. As an expert in taxation, your knowledge and talent is essential to the book review process. If you are interested in reading, reviewing and seeing your review published in a forthcoming issue of *Issues in Accounting Education*, please send your name, address, and either an abbreviated *curriculum vitae* or short paragraph outlining your teaching/research area(s) of expertise to:

Alan Reinstein
George R. Husband Professor of Accounting
Wayne State University
Detroit, Michigan 48202
Phone: (248) 357-2400
Fax: a.reinstein@wayne.edu

NEWSLETTER DEADLINE

The deadline for submitting information to the ATA newsletter for the Fall 1999 issue is August 27, 1999. Please send information to:

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

Faculty announcements submitted to the ATA newsletter are published in the Fall, 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 a disk copy to the above address. Alternatively, submissions may be emailed to greensbr@shu.edu.

CALL FOR PAPERS

Accounting Education: An International Journal

Joint Guest Editors: Andrew Lymer and John Craner,
University of Birmingham, U.K.

Topic: Tax Education in the Domain of Accounting and Finance

An understanding of taxation is essential for trainee accountants and for undergraduate and postgraduate students in the fields of business, accounting and finance. Whereas literature exists on the teaching of other related specialist areas of interest in these fields, such as ethics, strategy, economics and quantitative methods, much less examination has been undertaken of the teaching of taxation. Further, relationships between academic and professional teaching of taxation remains a particularly underexplored area and the increasing internationalization of the accounting curriculum does not seem to have been paralleled in the teaching of taxation. For these reasons it seems timely to stimulate research in this area; hence this call for papers.

Particular aspects of taxation education that would be of interest would include (but not necessarily be limited to):

- Professional and academic approaches: education vs. training policy issues
- Curriculum development
- Interdisciplinary aspects
- International dimensions; comparative approaches
- Innovative teaching methods
- The impact of information technology
- Taxation teaching through case studies
- Critical approaches to taxation
- Postgraduate/research training issues
- Competency and objective-based teaching implications

Short papers will be welcome dealing with very focused topics such as how the authors apply a specific case in their teaching or outlining a particular teaching innovation.

The closing date for submissions is September 1, 1999. However, guest editors would encourage authors considering the submission of papers to contact them with their ideas at an early stage of their development. All papers will be subject to the normal refereeing process employed by *Accounting Education: An International Journal*.

Completed papers and any queries should be addressed to:

Andrew Lymer or John Craner
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Note: Accepted papers will be published in the 2000 volume of *Accounting Education: An International Journal*.

The ATA is Sponsoring an Addition to the CPE Program at the AAA Annual Meeting in San Diego

Workshop Title: *Econometric Methods and Tax Panel Data: Everybody Out of the Pool*
Time: 8:30 AM-11:30 AM, Sunday, August 15

Program focus: Upgrading participants' econometric skills in analyzing panel data. Edward (Jed) W. Frees, Charles R. Enis, Pennsylvania State University and Peter J. Frischmann, University of Wisconsin-Madison will serve as panelists. Professor Frees is the Time Insurance Professor of Actuarial Science and Chair of the Actuarial Science, Risk Management and Insurance Department at the University of Wisconsin-Madison School of Business. Author of numerous articles in the area and the text *Data Analysis Using Regression Models*, Professor Frees also teaches panel data courses at the University of Wisconsin-Madison.

Find a detailed program description online at:
<http://www.rutgers.edu/Accounting/raw/aaa/99annual/cpe/99cpe41.htm> (CPE Number 41)

Registering for the ATA-sponsored CPE:

1. The hardcopy list of CPE programs in the most recent AEN **does not** include this special ATA session. See the detailed program description online at the Web URL above.
2. If registering online you will find the online registration form already includes the ATA program. Just register as you would normally, including CPE #41.
3. If you register by fax or mail, please write in #41 at the bottom of your CPE form.
4. Cost to attend is \$65.

If you have already registered for the AAA Annual Meeting in San Diego and would like to change your registration to add this ATA CPE #41:

1. If changing **will not** affect registration fees already paid, send your written request via email or fax to Judy Cothorn (AAAjudy@packet.net, [941] 921-7747, ext. 305).
2. If changing **will** change the fees paid, send request for change and check or credit card and number to Judy Cothorn (AAAjudy@packet.net, [941] 921-7747, ext. 305).

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