

American Taxation Association



**American
Accounting
Association**

American Taxation
Association

**2021 Midyear Meeting
JATA Conference
JLTR Conference**

February 18–20, 2021

#AAA2021ATA

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Welcome

Welcome to the 2021 Virtual ATA Midyear Meeting! The Midyear Meeting is one of the best opportunities for our members to network, present, share teaching and research ideas, and learn from one another and is one of the meetings I most look forward to each year. This year's program will not disappoint.

Activities begin on Thursday with the Teaching and Curriculum Conference and the KPMG/ATA Doctoral Consortium. Friday starts with a virtual brunch and social hour followed by the *JATA* Conference, concurrent sessions, and the always anticipated Tax Legislative Update. On Saturday, following the ATA awards sessions, will be the *JLTR* Conference, the ATA Innovation in Teaching Presentation, and additional concurrent sessions.

The ATA Midyear Meeting is a major undertaking and would not be possible without the continued support of our firm sponsors. We gratefully acknowledge and thank the platinum sponsors, Deloitte, EY, KPMG, and PwC, for their support. The ATA also extends a special thanks to EY for their support of this year's Teaching and Curriculum Conference and to KPMG for their support of the KPMG/ATA Tax Doctoral Consortium.

Jeri Seidman (ATA Vice President) and her committee, including Vice President-Elect Brad Lindsey, have organized an exciting ATA Midyear Meeting program. Once again, the annual *JATA* and *JLTR* Conferences have outstanding papers that should generate excellent discussions. Many thanks to Ryan Wilson (*JATA* editor), Blaise Sonnier (*JLTR* editor), and their committees. Shannon Chen and Brian Williams (Research Resources and Methodologies Committee Co-Chairs), and Amy Yurko (Legal Research Committee, Chair), along with their committees, reviewers, and discussants, were also instrumental in planning and coordinating the concurrent sessions.

Thank you also to Bridget Stromberg (Doctoral Consortium Committee, Chair) and Mollie Adams (Teaching and Curriculum Conference Committee, Chair) for organizing and planning our important pre-meeting programs. Each committee would be unable to complete their charge without the efforts of the ATA members who graciously volunteer every year—they are gratefully acknowledged. We also appreciate the tireless efforts of the AAA professional staff, who coordinate and ensure all logistical aspects of the meeting run smoothly.

I want to recognize the extra efforts of all of those involved in this year's Midyear Meeting under these extraordinary circumstances. Effectively moving this meeting to a virtual setting was a significant challenge, over and above all of the normal efforts needed to produce the conference. To all of you who have been involved in the planning, on behalf of the ATA membership, I thank you.

Thank you for supporting the ATA.
George Plesko, ATA President

ATA Officers

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ATA Midyear Meeting Programs Committee

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Cinthia Valle Ruiz, IESEG School of Management

Junwei Xia, Texas A&M University

For a complete listing of 2021 American Taxation Association Leadership, please see aaahq.org/ATA/About/Officers

Speaker Biographies



**Ryan Abraham, Washington Council Ernst & Young
Plenary: Tax Legislative Update
Friday, February 19, 2021, 3:20 pm–4:45 pm EST**

Ryan is a Principal in EY's Washington Council Ernst & Young practice, where he provides services to clients across all industries on a wide variety of domestic and international tax policies.

Prior to joining WCEY, Ryan spent 14 years at the Senate Finance Committee serving under former Chairman Max Baucus (D-MT) and current Ranking Member Ron Wyden (D-OR). Over the last decade, he served as a key staffer on a variety of tax reform proposals that were developed by the Finance Committee culminating in the Tax Cuts and Jobs Act of 2017. He was the lead policy advisor for Chairmen Baucus and Wyden on corporate and pass-through business taxation, with a focus on international, energy and infrastructure tax. He developed Democratic Caucus initiatives on energy and infrastructure tax reform and testified before the Finance Committee on three occasions.

Ryan brings clients a track record of accomplishments by utilizing a bipartisan, strategic and flexible approach. He has long-term institutional knowledge of the Senate and has positive relationships across government.

Ryan, a native of Missoula, MT, holds a Bachelor of Arts from Dartmouth College and a Juris Doctor from American University.



**Raluca Enache, Director, KPMG's EU Tax Centre, KPMG in the
Netherlands
Plenary: Tax Legislative Update
Friday, February 19, 2021, 3:20 pm–4:45 pm EST**

Raluca is a member of KPMG's EU Tax Centre, based in Amsterdam. Raluca has over 12 years experience in EU and international direct tax law, more recently with a focus on anti-abuse measures and transparency initiatives, including the EU Mandatory Disclosure Rules, the OECD MLI, EU anti-abuse legislation and state aid issues. Before joining the EU Tax Centre, Raluca worked in KPMG's financial services tax practice and spent three years in London advising institutional investors as part of the global operational taxes team of a large banking and financial services group.

Speaker Biographies



**Victoria Glover, Partner | Washington National Tax | Deloitte Tax LLP
Plenary: Tax Legislative Update**

Friday, February 19, 2021, 3:20 pm–4:45 pm EST

Victoria returned to the Washington National Tax (WNT) office in 2019 as partner, after serving as Majority Tax Advisor for the Committee on Ways and Means of the U.S. House of Representatives. Victoria serves clients and the practice by providing insights on tax policy developments and consults on a broad range of passthrough tax issues, particularly those related to the Tax Cuts and Jobs Act of 2017 (TCJA).

As Majority Tax Advisor for the Committee on Ways and Means, she was responsible for developing and implementing changes to the tax code in the domestic business and tax-exempt areas, included in TCJA. Her Capitol Hill experience also includes serving as the tax and trade advisor for former U.S. Senator and Senate Finance Committee member, Dean Heller of Nevada. Prior to working for Senator Heller, Victoria spent the previous seven years with Deloitte, first in the Real Estate Group in Atlanta and then later with the Tax Policy Group in WNT.

She is a frequent speaker at events sponsored by Deloitte and other tax-focused organizations.

Victoria received her B.A. in accounting from The University of Georgia, and her Master in Public Policy from the Georgia Institute of Technology.



**Doug McHoney, PwC, International Tax Services Leader
Plenary: Tax Legislative Update**

Friday, February 19, 2021, 3:20 pm–4:45 pm EST

Doug McHoney is the national leader of PwC's International Tax Services (ITS) practice in the United States and a Principal in the Washington National Tax Services group. Doug was formerly the national co-leader of the U.S. Integrated Global Structuring practice working with large multinationals on deal structuring and reorganizations. Doug was also the national ITS leader for the Retail and Consumer industry sector. In all of these roles he provides tax consulting services for acquisitions, dispositions, structuring of tax efficient business models, intellectual property planning, integrated foreign holding companies, and treasury management structures.

Doug is a frequent author and lecturer as well as a member of the Advisory Board for the *International Tax Journal*. He has a Bachelor of Science in Accountancy and Juris Doctor from the University of Missouri. He is a member of the American Bar Association (Taxation Section) as well as the bars of the State of Missouri and the State of Illinois.

Doug has over 17,000 followers across social media platforms and hosts the Doug McHoney leadership channel on YouTube and the biweekly podcast "Cross-Border Tax Talks."

2021 ATA Midyear Meeting Thursday, February 18, 2021

10:50 am–4:00 pm EST

17th Annual KPMG/ATA Doctoral Consortium

Sponsored by the KPMG Foundation

11:25 am–5:30 pm EST

7th Annual ATA Teaching and Curriculum Conference

Sponsored by EY and the other program sponsor firms—Deloitte, Grant Thornton, KPMG, PwC

Friday, February 19, 2021

9:30 am–10:20 am EST

ATA Brunch Social Hour

10:20 am–10:30 am EST

Break

Virtual Meeting Instructions

For *JATA* Conference and concurrent sessions, each discussant will be followed by audience Q&A. Please use the participant window to raise your hand if you would like to ask a question and be prepared to unmute yourself when you are called. Constructive audience suggestions are a hallmark of the ATA Midyear Meeting—if you aren't called on to ask your question during the session, please consider staying in the room to meet the author during the break or emailing the author directly.

10:30 am–11:50 am EST

1.01: *JATA* Conference I and II

Taxes - 1.6 CH

Moderator: Ryan Wilson, University of Oregon

Companies' Initial Estimates and Disclosures of the One-Time Transition Tax Imposed by the Tax Cuts and Jobs Act

Shannon Chen, The University of Arizona

Matthew Erickson, Virginia Polytechnic Institute and State University

Michelle Harding, Virginia Polytechnic Institute and State University

Bridget Stomberg, Indiana University Bloomington

Junwei Xia, Texas A&M University

Discussant: Brad Blaylock, The University of Oklahoma

Friday, February 19, 2021 (continued)

10:30 am–11:50 am EST

How Does Tax Timing Affect Spending in Retirement?

Chelsea Rae Austin, University of South Carolina

Donna Bobek Schmitt, University of South Carolina

Marcus Doxey, The University of Alabama

Shane Stinson, The University of Alabama

Discussant: Ashley West, Kansas State University

11:50 am–12:00 pm EST

Break

12:00 pm–12:40 pm EST

2.01a: JATA Conference III

Taxes - 0.8 CH

Moderator: Ryan Wilson, University of Oregon

Does Economic Uncertainty about the Tax Cuts and Jobs Act Affect Investors' Information Asymmetry?

Eduardo Fuste, Florida State University

Discussant: Stephanie Sikes, University of Illinois at Chicago

12:40 pm–12:50 pm EST

Break

12:50 pm–1:30 pm EST

2.01b: JATA Conference IV

Taxes - 0.8 CH

Moderator: Ryan Wilson, University of Oregon

The Importance of Topical Content in Understanding Expanded Audit Reporting: Evidence from Tax-Related Key Audit Matters

Daniel Patrick Lynch, University of Wisconsin–Madison

Aaron Mandell, University of Wisconsin–Milwaukee

Linette Rousseau, University of Wisconsin–Madison

Discussant: Erik Beardsley, University of Notre Dame

1:30 pm–1:40 pm EST

Break

Friday, February 19, 2021 (continued)

1:40 pm–2:20 pm EST

Concurrent Sessions

3.01: Legal Research

Taxes - 0.8 CH

Moderator: Amy J. N. Yurko, Duquesne University

Religion versus Politics: Can an Organization Circumvent the U.S. Tax Code as a Political Cult?

Julia Camp, Providence College

Amy J. N. Yurko, Duquesne University

Discussant: John J. Masselli, Texas Tech University

The Accountant as Advocate: A Model Standard for Taxpayer Representation in Controversy Matters

John Gamino, The University of Texas at Dallas

Discussant: Jonathan Grossberg

3.02: Corporate Tax Avoidance I

Taxes - 0.8 CH

Moderator: Anne Ehinger, Florida State University

Tax Planning, Profitability, and the IPO: Evidence from U.S. Corporate Tax Returns

Christine Dobridge, Federal Reserve Board

Rebecca Lester, Stanford University

Andrew Whitten, U.S. Department of the Treasury

Discussant: Petro Lisowsky, Boston University

Negative Interest Rates and Corporate Tax Behavior in Banks

Alexander Edwards, University of Toronto

Michael Marin, University of Toronto

Yuchen Wu, WU Vienna University of Economics and Business

Discussant: Paul Demere, The University of Georgia

3.03: Tax Compliance: Experimental Evidence

Taxes - 0.8 CH

Moderator: Matthew Erickson, Virginia Polytechnic Institute and State University

Investigating the Effect of Service Messages on Noncompliant Taxpayers' Reactions to Declining Audit Effectiveness

Nina Collum, Louisiana Tech University

Nancy-Susan Jurney, Oklahoma City University

Mary Marshall, Louisiana Tech University

Discussant: Davidson Gillette, The University of Alabama

Friday, February 19, 2021 (continued)

1:40 pm–2:20 pm EST

Big Data Analytics in IRS Audit Selection Procedures and Its Effects on Tax Compliance
Erica Neuman, Case Western Reserve University
Robert Sheu, Case Western Reserve University
Discussant: Spenser Seifert, University of South Carolina

2:20 pm–2:30 pm EST

Break

2:30 pm–3:10 pm EST

Concurrent Sessions

4.01: Tax Avoidance and Tax Risk

Taxes - 0.8 CH

Moderator: Christian Paparcuri, City University of Hong Kong

How Do Firms Assess the Costs of Tax Aggressiveness? Evidence from Mandated Enterprise Risk Assessments

Trent Krupa, University of Connecticut

Discussant: Jane Song, The University of Georgia

Does the Diversification of Tax Strategies Affect Tax Risk?

Kimberly Krieg, University of San Diego

Discussant: Stevie Neuman, University of Missouri

4.02: Taxes and the Information Environment

Accounting - 0.8 CH

Moderator: Colin Koutney, George Mason University

Have Critical Audit Matter Disclosures Indirectly Benefitted Investors by Constraining Earnings Management? Evidence from Tax Accounts

Katharine Drake, The University of Arizona

Nathan Goldman, North Carolina State University

Stephen Lusch, Texas Christian University

Jaime Schmidt, The University of Texas at Austin

Discussant: Kaishu Wu, University of Waterloo

More Numbers, Less Problems: Analysts' Use of Tax-Related XBRL Data for ETR Forecasting

Carly Burd, Boston University

Discussant: Erik Beardsley, University of Notre Dame

Friday, February 19, 2021 (continued)

2:30 pm–3:10 pm EST

4.03: Tax Incidence

Taxes - 0.8 CH

Moderator: Lauren Milbach, Mississippi State University

Do Consumers Pay the Corporate Tax?

Martin Jacob, WHU-Otto Beisheim School of Management

Maximilian A. Müller, ESMT Berlin

Thorben Wulff, WHU-Otto Beisheim School of Management

Discussant: Brian Wenzel, McGill University

The Effect of Market-Based Sourcing on Labor Outcomes

Anthony Welsch, The University of Texas at Austin

Discussant: Erin Henry, University of Arkansas

3:10 pm–3:20 pm EST

Break

3:20 pm–4:45 pm EST

Plenary: Tax Legislative Update

Taxes - 1.6 CH

Moderator: Jeri Seidman, University of Virginia

For the plenary session, audience Q&A will occur after the two U.S.-focused presentations and again after the two International-focused presentations, time permitting. Please use the participant window to raise your hand if you would like to ask a question and be prepared to unmute yourself when you are called.

U.S.-Focused

New stimulus bill and its tax implications—Deloitte, Victoria Glover

Expectations around future u.S. Stimulus/tax policy changes—EY, Ryan Abraham

International-Focused

Overview of types of stimulus being offered around the world and their tax implications—KPMG, Raluca Enache

Expectations about future international tax policies/OECD actions—PwC, Doug McHoney

5:00 pm–6:00 pm EST

Early Career Researcher Social

Saturday, February 20, 2021

10:00 am–10:50 am EST

President's Address and Award Presentation

10:50 am–11:00 am EST

Break

Virtual Meeting Instructions

For *JLTR* Conference and concurrent sessions, each discussant will be followed by audience Q&A. Please use the participant window to raise your hand if you would like to ask a question and be prepared to unmute yourself when you are called. Constructive audience suggestions are a hallmark of the ATA Midyear Meeting—if you aren't called on to ask your question during the session, please consider staying in the room to meet the author during the break or emailing the author directly.

11:00 am–11:40 am EST

Concurrent Sessions

5.01: *JLTR* Conference Session I

Taxes - 0.8 CH

Moderator: Amy J. N. Yurko, Duquesne University

TCJA, Section 199A and Saying "I Do": Tax Planning Opportunities for the QBI Deduction

John J. Masselli, Texas Tech University

Michelle S. Bertolini, Portland State University

Discussant: Michele Meckfessel, University of Missouri–St. Louis

5.02: Individual Taxes and Business Investment Decisions

Taxes - 0.8 CH

Moderator: James Stekelberg, Colorado State University

Raising the Stakes: The Effect of Tax on Risk-Taking for Pass-Through Businesses

Duke Ferguson, Mississippi State University

Trent Krupa, University of Connecticut

Rick Laux, Purdue University

Discussant: Allison Koester, Georgetown University

The Role of Personal Income Taxes in Corporate Investment Decisions

Martin Jacob, WHU-Otto Beisheim School of Management

Robert Vossebuerger, WHU-Otto Beisheim School of Management

Discussant: Benjamin Yost, Boston College

Saturday, February 20, 2021 (continued)

11:40 am–11:50 am EST

Break

11:50 am–12:30 pm EST

Concurrent Sessions

6.01: *JLTR* Conference Session II

Taxes - 0.8 CH

Moderator: Amy J. N. Yurko, Duquesne University

The Shift to Market Based Sourcing for Apportioning Service Revenue: Public Interest Implications

Blaise M. Sonnier, University of Colorado Colorado Springs

Nancy Nichols, James Madison University

Discussant: Brigitte Muehlmann, Babson University

6.02: Risk and Investment

Taxes - 0.8 CH

Moderator: Aruhn Venkat, The University of Texas at Austin

Do Country Risk Factors Attenuate the Effect of Taxes on Corporate Risk-Taking?

Benjamin Osswald, University of Illinois at Urbana-Champaign

Caren Sureth-Sloane, Paderborn University

Discussant: Christina Lewellen, North Carolina State University

Investment and Tax Incentive Uncertainty: Evidence from the R&D Tax Credit

Mary Cowx, The Ohio State University

Discussant: Rebecca Lester, Stanford University

12:30 pm–12:40 pm EST

Break

12:40 pm–1:20 pm EST

Concurrent Sessions

7.01: Innovations in Teaching Tax

Taxes - 0.8 CH

The winners of the ATA Teaching Innovation Award share tips for how to incorporate data and analytics into (under)graduate tax classes and present their winning case, which incorporates both tax research and data analytics using Tableau and Robotics Process Automation.

Saturday, February 20, 2021 (continued)

12:40 pm–1:20 pm EST

7.02: Taxes and Compensation

Taxes - 0.8 CH

Moderator: Amanda Marino, Drexel University

Institutional Investors' Tax Preferences and the Design of Executives' Compensation Packages

Cinthia Valle Ruiz, IESEG School of Management

Ariela Caglio, Bocconi University

Claudia Imperatore, Bocconi University

Discussant: Michele Mullaney, Indiana University Bloomington

Equity Incentives and Conforming Tax Avoidance

Mehmet Kara, The University of Kansas

Michael Mayberry, University of Florida

Scott Rane, University of Florida

Discussant: Michelle Hutchens, University of Illinois at Urbana-Champaign

7.03: Examining Effects of the Tax Cuts and Jobs Act

Taxes - 0.8 CH

Moderator: Danielle Stanley, The University of Tennessee

"Just BEAT It" Do Firms Reclassify Costs to Avoid the Base Erosion and Anti-Abuse Tax (BEAT) of the TCJA?

Stacie Laplante, University of Wisconsin–Madison

Christina Lewellen, North Carolina State University

Daniel Lynch, University of Wisconsin–Madison

David Samuel, University of Wisconsin–Madison

Discussant: Robert Hills, The Pennsylvania State University

Does Organized Labor Influence How Firms Use Tax Savings? Evidence from the Tax Cuts and Jobs Act of 2017

Jonathan Black, Purdue University

R. Thomas Godwin, Purdue University

Discussant: Novia Chen, University of Houston

1:20 pm–1:30 pm EST

Break

Concurrent Sessions

8.01: Corporate Tax Avoidance II

Taxes - 0.8 CH

Moderator: Scott Rane, University of Florida

Private Equity and Taxes

Marcel Olbert, London Business School

Peter Severin, University of Mannheim

Discussant: Paul Mason, Baylor University

The Effect of Shareholder Scrutiny on Corporate Tax Behavior: Evidence from Shareholder Tax Litigation

Dain Donelson, The University of Iowa

Jennifer Glenn, The Ohio State University

Sean McGuire, Texas A&M University

Christopher Yust, Texas A&M University

Discussant: Andrew Belnap, The University of Texas at Austin

8.02: Coordination and Compliance

Taxes - 0.8 CH

Moderator: Adam Manlove, Indiana University Bloomington

Do Third-Party Cross-Border Tax Transparency Requirements Impact Firm Behavior: Evidence from DAC6

Anh Persson, University of Illinois at Urbana-Champaign

Michelle Hutchens, University of Illinois at Urbana-Champaign

Alexander Edwards, University of Toronto

Discussant: Betty Xing, Baylor University

Combating Zappers: Behavioral Nudges to Encourage Tax Compliance and Amnesty Participation

Jonathan Lee, Southern Utah University

Bernard Wong-On-Wing, Washington State University

Jeffrey Gramlich, Washington State University

Discussant: Ethan LaMothe, University of Central Florida

Saturday, February 20, 2021 (continued)

1:30 pm–2:10 pm EST

8.03: The Role of Taxes in Investment and Firm Value

Taxes - 0.8 CH

Moderator: Russ Hamilton, Southern Methodist University

The Effect of Market Leaders' Tax-Motivated Income Shifting on U.S. Domestic Firms' Investment Efficiency

Michelle Nessa, Michigan State University

Susan (Xinjie) Tang, Michigan State University

Ryan Wilson, University of Oregon

Discussant: Nathan Goldman, North Carolina State University

Deferred Taxes and Valuing Negative Equity

Cathryn Meegan, Jacksonville University

Discussant: Steven Savoy, University of Illinois at Chicago

2:15 pm EST

Conclusion of Meeting Program

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Call for Papers 2022 JATA Conference

Deadline: October 22, 2021

The 28th Journal of the American Taxation Association (*JATA*) Conference will be held in conjunction with the ATA Midyear Meeting February 10–12, 2022. Original papers addressing interesting and relevant tax issues will be considered for the conference. Papers submitted to the conference will not automatically be considered for publication in *JATA*. You are free to submit the paper to any journal. A paper under review (or being revised for resubmission) at another journal as of the conference submission deadline should not be submitted. Papers submitted to *JATA* will be given some preference in the conference selection process. Authors will be notified of the Conference selection decision by December 10, 2021.

All research methods (including, but not limited to, archival, analytical, behavioral, experimental, and field studies) will be considered. Contingent on suitable revisions in accordance with *JATA*'s normal review procedures, papers submitted to *JATA* and accepted for the conference will be published in a regular issue of the journal, along with discussants' comments. Conference papers will be made available to Conference participants in advance of the Midyear Meeting through the ATA web site. Papers submitted to *JATA* but not accepted for the Conference will be treated as regular submissions to *JATA*.

Manuscripts must be submitted through the Manuscript Submission System. The site contains detailed instructions regarding the preparation of files for submission. To ensure anonymous review, please note that the article title page (with author names) must be in a separate file from the manuscript text. All manuscripts must comply with the *JATA* Editorial Policies and Style Guidelines. By checking the appropriate boxes on the submission website, please indicate the type of submission: whether the manuscript is being submitted for the Conference or whether the paper is being submitted for both the Conference and for publication in *JATA*. To be considered, papers must be received no later than October 22, 2021.

Call for Papers 2022 *JLTR* Conference

The annual *Journal of Legal Tax Research* Conference will be held in conjunction with the American Taxation Association (ATA) Midyear Meeting in St. Louis, MO on February 10–12, 2022. Original papers addressing interesting and relevant legal tax research issues along with associated applied tax policy will be considered for the conference. A paper under review (or being revised for resubmission) at another journal as of the conference submission deadline may not be submitted.

We encourage creative and innovative manuscripts that employ legal research methodologies and that logically and clearly:

- Identify, describe, and illuminate important current tax issues including the history, development, and congressional intent of specific provisions
- Propose improvements in U.S., state and local, or foreign tax systems, and unique solutions to tax or fiscal problems
- Critically analyze proposed or recent tax law changes from both a technical and a policy perspective
- Discuss improvements in tax compliance, tax complexity, or tax policy
- Provide critical discussions for strategically structuring transactions, considering tax and non-tax ramifications
- Critically analyze recent or proposed legislative or regulatory changes
- Critically analyze similarities and differences between tax accounting and financial accounting issues

Manuscripts must be no longer than 25-30 double spaced pages long (excluding references and tables) and must be submitted through the Manuscript Submission System. The site contains detailed instructions regarding the preparation of files for submission. All manuscripts must comply with the *JLTR* Editorial Policies and Style Guidelines. To ensure anonymous review, please submit the article title page (with author names) in a separate file from the manuscript text.

To be considered, papers must be received no later than October 22, 2021. There is no cost for submitting to the conference only. Papers submitted for the Legal Research Conference are NOT automatically considered for publication in *JLTR*. If you wish to also submit the paper for publication consideration in *JLTR*, please follow the online instructions when available in the fall of 2021. There will be a submission fee of \$50.

**2022 ATA Midyear Meeting
JATA and JLTR Conferences
Teaching and Curriculum Conference**

February 10–11, 2022



Hyatt Regency St. Louis Arch

St. Louis, MO

Future AAA Annual Meetings

July 8–9, 2021

2021 AM—Virtual Conference on Teaching and Learning in Accounting

July 29–30, 2021

2021 AM—Pre-Conference Events

August 2–5, 2021

2021 AM—Virtual Annual Meeting

July 29–August 3, 2022

2022 AM—San Diego, California

Other AAA Meetings

February 26–27, 2021

Government and Nonprofit Section Midyear Meeting

Virtual

March 4–5, 2021

Forensic Accounting Section Virtual Research Conference

Virtual

March 18–19, 2021

Southwest Region Meeting

Virtual

April 15–17 2021

Joint Conference and Doctoral/Early Scholar Consortium of the PI and GIWB Sections

Virtual

May 15–17, 2021

Spark: Meeting of Regions

Virtual

June 23–26, 2021

The Eighth International Conference of the *JiAR*

Virtual

Thursday, February 18, 2021

10:50 am–4:00 pm EST

17th Annual KPMG/ATA Doctoral Consortium
Sponsored by the KPMG Foundation

11:25 am–5:30 pm EST

7th Annual ATA Teaching and Curriculum Conference
Sponsored by EY and the other program sponsor firms—Deloitte, Grant Thornton, KPMG, PwC

Friday, February 19, 2021

9:30 am–10:20 am EST

ATA Brunch Social Hour

10:20 am–10:30 am EST

Break

10:30 am–11:50 am EST

1.01: JATA Conference I and II

11:50 am–12:00 pm EST

Break

12:00 pm–12:40 pm EST

2.01a: JATA Conference III

12:40 pm–12:50 pm EST

Break

12:50 pm–1:30 pm EST

2.01b: JATA Conference IV

1:30 pm–1:40 pm EST

Break

1:40 pm–2:20 pm EST

3.01: Legal Research

3.02: Corporate Tax Avoidance I

3.03: Tax Compliance: Experimental Evidence

2:20 pm–2:30 pm EST

Break

2:30 pm–3:10 pm EST

4.01: Tax Avoidance and Tax Risk

4.02: Taxes and the Information Environment

4.03: Tax Incidence

3:10 pm–3:20 pm EST

Break

3:20 pm–4:45 pm EST

Plenary: Tax Legislative Update

5:00 pm–6:00 pm EST

Early Career Researcher Reception

Saturday, February 20, 2021

10:00 am–10:50 am EST

President's Address and Award Presentation

10:50 am–11:00 am EST

Break

11:00 am–11:40 am EST

5.01: JLTR Conference Session I

5.02: Individual Taxes and Business Investment Decisions

11:40 am–11:50 am EST

Break

11:50 am–12:30 pm EST

6.01: JLTR Conference Session II

6.02: Risk and Investment

12:30 pm–12:40 pm EST

Break

12:40 pm–1:20 pm EST

7.01: Innovations in Teaching Tax

7.02: Taxes and Compensation

7.03: Examining Effects of the Tax Cuts and Jobs Act

1:20 pm–1:30 pm EST

Break

1:30 pm–2:10 pm EST

8.01: Corporate Tax Avoidance II

8.02: Coordination and Compliance

8.03: The Role of Taxes in Investment and Firm Value

2:15 pm EST

Conclusion of Meeting Program