### Tentative Program

**Friday, February 24, 2006**

Please check [http://aaahq.org/ata/index.htm](http://aaahq.org/ata/index.htm) for updates to the program.

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>7:30 a.m.</td>
<td>Registration Opens</td>
<td>Sunset Deck</td>
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<tr>
<td>7:30 a.m.-6:30 p.m.</td>
<td>Publisher Exhibits</td>
<td>Sunset I</td>
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<tr>
<td>7:30-8:30 a.m.</td>
<td>Continental Breakfast</td>
<td>Sunset I</td>
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</tbody>
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**CPE Sessions**

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
<th>Location</th>
</tr>
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<tbody>
<tr>
<td>8:15 - 9:45 a.m.</td>
<td>1) Schedule M-3 Reporting Requirements</td>
<td>Bayview Room</td>
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<tr>
<td></td>
<td>This session will be led by professionals from KPMG.</td>
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<tr>
<td>10:15 - 1:45 a.m.</td>
<td>2) Assessing Internal Controls for the Tax Function</td>
<td>Bayview Room</td>
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<tr>
<td></td>
<td>This session will be led by professionals from KPMG.</td>
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<tr>
<td>10:00 a.m.-Noon</td>
<td>JATA Conference Part I</td>
<td>Sunset II</td>
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<tr>
<td></td>
<td>Moderator: Bryan Cloyd (Virginia Tech)</td>
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<tr>
<td></td>
<td>(See enclosed Call for Papers for this session)</td>
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<tr>
<td>Noon - 1:15 p.m.</td>
<td>Lunch</td>
<td>Sunset Lawn</td>
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<tr>
<td></td>
<td>New faculty will be introduced by the Chair of the New Faculty Concerns Committee.</td>
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<tr>
<td>1:30 – 3:30 p.m.</td>
<td>Legal Research</td>
<td>Bayview Room</td>
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<td></td>
<td>Moderator: Cherie Hennig (Florida International)</td>
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<td></td>
<td>Committee Member: Tracy Noga (Bentley College)</td>
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<td></td>
<td>(See enclosed Call for Papers for this session)</td>
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<tr>
<td>1:30 – 3:30 p.m.</td>
<td>JATA Conference Part II</td>
<td>Sunset II</td>
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<tr>
<td></td>
<td>Moderator: Bryan Cloyd (Virginia Tech)</td>
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<tr>
<td></td>
<td>(See enclosed Call for Papers for this session)</td>
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<tr>
<td>3:30 – 4:00 p.m.</td>
<td>Refreshment Break</td>
<td>Sunset I</td>
</tr>
</tbody>
</table>
Friday, February 24, 2006

4:00 – 5:45 p.m. The Changing Relationship between Tax Professional and Auditor
Sunset II

Panelists in this session will discuss the dynamic nature of interactions between tax professionals and auditors in light of recent experiences implementing the Sarbanes-Oxley Act and other proposals of the PCAOB. Panelists will include regulatory, public accounting, and industry representatives.

5:45 - 6:45 p.m. Committee Meetings
See registration area for the meeting locations.

Saturday, February 25, 2006

10:00-10:30 a.m. Refreshment Break
Sunset I

10:30-Noon. (1) The Future of Tax Research: What are the Big Unanswered Questions?
Sunset II
Moderator: John Robinson (Texas)
Committee Member: George Plesko (U. Connecticut)

This session will feature as panelists senior tax researchers in the fields of accounting, finance, law and economics. Each panelist will present his or her views on the following question: What tax issues would you like to see addressed by tax researchers in the next 5 to 10 years? A transcript of each panelists’ comments will be published in a forthcoming issue of Journal of the American Taxation Association.

Saturday Concurrent Sessions (con’t)

10:00-10:30 a.m. (1) The Future of Tax Research: What are the Big Unanswered Questions?
Sunset II
Moderator: John Robinson (Texas)
Committee Member: George Plesko (U. Connecticut)

7:00-8:00 p.m. Reception Sponsored by KPMG
Sunset Deck

Saturday, February 25, 2006

7:30-8:30 a.m. Continental Breakfast
Sunset I

7:30-8:30 a.m. New Faculty Breakfast
Sunset III

7:30-5:00 p.m. Publisher Exhibits
Sunset I

Concurrent Sessions

8:30-10:00 a.m. (1) Research by New Tax Faculty
Sunset II
Moderator: Jim Seida (Notre Dame)
Committee Member: Steve Gill (U. of Massachusetts)

New faculty and PhD students will present their research in this session. The goal of this session is to provide a forum for new tax researchers to present early research and to receive feedback from discussants and participants. (Refer to the enclosed Call for Papers for submission guidelines.)

8:30-10:00 a.m. (2) Curriculum Assessment and Accreditation
Bayview Room
Moderator: TBA
Committee Member: Susan Porter (U. of Massachusetts)

Panelists in this session will discuss the development of tax curriculum learning objectives and measures for assessing achievement of those objectives. Panelists will also discuss their experiences with AACSB accreditation and its evaluation of tax curriculum assessment efforts.

11:00-12:30 Noon Lunch
Mission Bay Room
Speaker: TBA

1:30-3:00 p.m. (1) Research Methods - A Series of Useful Snippets
Sunset II
Moderator: John Phillips (Connecticut)
Committee Member: Ken Klassen (Waterloo)

In this session, researchers will discuss a variety of useful methodological techniques. The presenters will identify when these techniques are appropriate and outline the basics of each. Potential topics include correcting for selection bias, modeling and estimating simultaneous equations, using a survey instrument, modeling tax versus non-tax trade-offs, using marginal tax rates, and applying statistical procedures such as tobit regression, LISREL, and factor/principal components analysis.
Saturday Concurrent Sessions (con’t)

1:30-3:00 p.m.  (2) Concept Maps: A Tool for Planning, Assessment, and Learning in the Tax Curricula
Bayview Room
Moderator: Tom Omer (Texas A&M)
Committee Member: J Shaw (Mississippi)

Concept maps are planning, assessment and learning tools. They provide a visual means of planning complex projects (including the fit and arrangement of courses within curricula), taking a “peek” at students’ understanding of linkages among concepts covered in complex curricula/systems, assessing growth in their understanding of linkages, and as an assignment, encouraging students to think about, forge, and convey linkages among concepts. Participants will be introduced to a variety of concept map types, listen to panel members’ experience with concept mapping and engage in a group concept mapping exercise.

3:00-3:30 p.m.  Refreshment Break  Sunset I

3:30-5:00 p.m.  (1) Tax Planning in a Post-Enron World
Sunset II
Moderator: Bryan Cloyd (Virginia Tech)
Committee Member: Andy Cuccia (Oklahoma)

This session will present preliminary research results by authors whose work was accepted for the JATA research forum. The goal of the forum is to stimulate collaborative research among academics at different career stages yet sharing a common interest in taxation and tax policy.

3:30-5:00 p.m.  (2) Synthesizing Approaches to Teaching Ethics to Accounting Majors – Applications in Tax Courses
Bayview Room
Moderator: Caroline Craig (Illinois State University)
Committee Member: Nathan Oestreich (San Diego State)

Accounting programs may or may not require ethics topics or courses. In some programs, tax courses cover ethics independently with modules and applications where appropriate. Learning objectives in tax courses in other programs can build on and reinforce concepts of ethics introduced in a prior required accounting or business ethics course.

END OF PROGRAM
**Airport to Hotel Information**

Cloud 9 shuttle service charges $10 one-way from the airport to the hotel, and is located just outside the airport baggage claim area. Cab fares are approximately $20 each way. The hotel is located 10 miles from the airport, approximately a 15 minute drive.

**What to See and Do in San Diego**

*Around the Resort* From mouthwatering seafood specialties, exotic body treatments and thrills on a Jet Ski, Paradise Point Resort & Spa offers endless opportunities for excitement, adventure and pampering. Challenge your kids to a sandcastle-building contest or 18 holes on the putting course. Splash away the hours in one of five sparkling pools. Stroll through sprawling gardens. Choose your craft from the full-service marina. Then treat your senses to the ultimate pampering experience at SpaTerre. And for the perfect ending to a perfect day, enjoy waterfront dining at several on-site restaurants.

*Off the Island* Just minutes away from downtown San Diego, Paradise Point is a short hop to world famous attractions like SeaWorld, Legoland and the San Diego Zoo. Perfect your swing on one of the nearby championship golf courses or expand your palette on a trip to one of Temecula Valley’s award-winning wineries. The historian in your family won’t want to miss a tour of Old Town or one of the many museums including the San Diego Maritime Museum and the Reuben H. Fleet Science Center. And be sure to browse the fine boutiques in La Jolla, the Gaslamp District or at Fashion Valley Mall.

**Continuing Professional Education**

We plan to comply with requirements necessary for you to receive CPE for attending the sessions at this meeting.

**Call for Papers**

**New Faculty and Doctoral Student Research Session**

The 18th annual American Taxation Association (ATA) Midyear Meeting will feature a session devoted exclusively to research by new faculty and doctoral students. This session provides new faculty and PhD students an excellent opportunity to gain exposure by presenting their research in a conference setting and to receive constructive feedback on their work. Selected papers will be made available in advance of the midyear meeting through the ATA web site. We invite authors to submit research papers and research-in-process papers. Research-in-process must be sufficiently developed to allow informed feedback (e.g., well developed background and theory, clearly stated hypotheses, and planned statistical analysis).

Dual submission of manuscripts to the JATA Conference and the New Faculty/Doctoral Research Session is allowed. Should a paper be accepted for both sessions, the author will be asked to choose either the JATA Conference or the New Faculty/Doctoral Research Session.

**Eligibility:** In order for a paper to qualify for the New Faculty and Doctoral Student Research Session, at least one author must have started their first tenure-track faculty position during the 2002-03 academic-year or later or be a doctoral student. Doctoral students are invited to submit papers based on their dissertation or other working papers.

Papers already accepted for publication prior to the selection announcement date are ineligible; submission of papers close to publication acceptance is discouraged.

**Doctoral Student Support:** The ATA will partially support doctoral students who have papers accepted for this session; the registration fee will be waived and one night’s lodging at the hotel will be provided.

**Deadline:** Submissions must be received by November 1, 2005. Papers selected for the New Faculty/Doctoral Research Session will be announced by December 15, 2005.

**Submission:** Questions and submissions should be made electronically to Jim Seida at jsaida@nd.edu. Please include “New Faculty/Doctoral Research” in the subject line of the email. Submitted manuscripts should be either MS Word or Adobe Acrobat files attached to an email. Since a blind review process will be used to evaluate manuscripts, send the title page in a separate file from the manuscript file and delete any identifying information from the manuscript file. A statement indicating the manuscript’s status should accompany the submission; the statement should also note if the manuscript is being simultaneously submitted to the JATA Conference.
Call for Papers  
2006 JATA Conference

The 12th Journal of the American Taxation Association Conference will be held in conjunction with the ATA’s Midyear Meeting in February 2006. Original papers addressing interesting and relevant tax issues will be considered for the conference. Submissions to the conference will be treated as submissions to JATA, and should not be under review with any other journal. All research methodologies (including, but not limited to, archival/empirical, analytical, behavioral, experimental, and field studies) will be considered. Contingent on suitable revisions in accordance with JATA’s normal review procedures, papers selected for the conference will be published in a supplemental issue of the journal. Continuing the tradition begun in 2005, an award will be made to the best conference paper as selected by the conference committee.

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 treated as regular submissions to JATA. Authors will be notified of the conference selection decision by December 1, 2005.

Manuscripts should be prepared in conformance with JATA’s published preparation and style guidelines and submitted electronically in Microsoft Word or Adobe PDF format. To preserve anonymity, the cover page should be submitted as a separate Word or PDF file. If the research utilizes experimental instruments, questionnaires, cases, etc., this material should also be submitted in a separate file. With the exception of the cover page, the identity of the author(s) should be deleted from the files. Files should be transmitted as email attachments to Professor Bryan Cloyd at JATA@vt.edu. Please indicate in the email that the paper is submitted to the Conference. To be considered, papers must be received no later than October 1, 2005. Contact Professor Cloyd by email or phone (540-231-3181) if file compatibility or electronic submission presents a problem.

The submission fee of $75 in U.S. funds may be paid by credit card or check. To charge the fee, access the JATA site at the AAA web site (https://aaahq.org/AAAForms/jatasubmit.cfm). Alternatively, the submission fee may be paid by check, made payable to the American Accounting Association and mailed to Professor Bryan Cloyd at the address below.

C. Bryan Cloyd, Editor  
Journal of the American Taxation Association  
Department of Accounting & Information Systems  
Pamplin College of Business  
3007 Pamplin Hall (0101)  
Virginia Tech  
Blacksburg, VA 24061

Call for Papers  
Legal Research Session

You are invited to submit for consideration applied tax policy and legal tax research manuscripts for presentation at the 2006 ATA Midyear meeting, as well as for potential e-publication in The ATA Journal of Legal Tax Research. All manuscripts will be blind reviewed and must follow the style guidelines of The ATA Journal of Legal Tax Research.

We encourage submission of research that:

- Proposes improvements in U.S., state and local, or foreign tax systems and unique solutions to tax or fiscal problems
- Discusses improvements in tax policy, tax compliance or tax complexity
- Identifies, describes or illuminates important current tax issues
- Critically analyzes recent or proposed legislative or regulatory changes
- Provides critical discussions for strategically structuring transactions, considering tax and non-tax ramifications
- Critically analyzes similarities and differences between tax accounting and financial accounting issues.

Authors may submit different papers to different Midyear sessions (e.g., JATA Conference, Legal Session, etc.). Multiple submissions must be disclosed with the submission. Papers that have been previously published or have been accepted for publication are not eligible. The deadline for submissions of legal research manuscripts is November 1, 2005. Three copies should be submitted to:

William Kulsrud  
Chair, Legal Research Committee  
Kelley School of Business  
Indiana University Indianapolis  
BS 4002  
801 West Michigan  
Indianapolis, IN 46202  
317-274-3422

Alternatively, ONE COPY can be submitted via e-mail to: wkulsrud@iupui.edu

All manuscripts will be considered for publication in The ATA Journal of Legal Tax Research. If journal acceptance is the primary goal, the paper should be no longer than 20-25 double spaced pages.
The second annual KPMG/ATA Tax Doctoral Consortium will be held on Thursday, February 23 before the ATA midyear meeting in San Diego.

The goal of the consortium is to help prospective new tax faculty make the right choices in the early stages of their careers so that they become successful scholars. Getting advice from and establishing relationships with experienced faculty during one’s doctoral program can make a crucial difference in that person’s academic career. The program is designed to meet the needs of doctoral students with an interest in tax that are in the middle stages of their doctoral program, as well as attract students to tax early in their doctoral programs. The expected student-faculty ratio of 30:8 will provide an opportunity for doctoral students to meet and learn from successful tax faculty in both small group sessions and on an individual basis.

Faculty participants at the 2006 KPMG/ATA Tax Doctoral Consortium will include Ben Ayers, Andy Cuccia, Dave Guenther, Michelle Hanlon, Kaye Newberry, John Phillips, Richard Sansing, and Bob Yetman. The full program will be posted on the ATA website when it becomes available.

KPMG is providing funding for student hotel costs for Thursday, February 23, and all consortium meals. The application form is on the ATA website. The application deadline is Friday, December 16. Please let doctoral students at your institution know about the 2006 KPMG/ATA Tax Doctoral Consortium. We welcome doctoral students who are undecided about taxation as a focus of their research. Please direct questions regarding the consortium to Ben Ayers, Chair, at bayers@uga.edu. Please direct questions regarding the application process to Richard Sansing at richard.sansing@dartmouth.edu.

2006 ATA Mid-Year Meeting Program Committee

Andrew Cuccia, University of Oklahoma (cuccia@ou.edu)
Steve Gill, University of Massachusetts-Amherst (sclgill@som.umass.edu)
Ken Klassen, University of Waterloo (kklassen@uwaterloo.ca)
Nancy Nichols, James Madison University (nicholnb@jmu.edu)
Tracy Noga, Bentley College (tnoga@bentley.edu)
Nathan Oestreich, San Diego State University (drno@sdsu.edu)
John Phillips, University of Connecticut (JohnPhillips@business.uconn.edu)
George Plesko, MIT (gplesko@mit.edu)
Susan Porter, University of Massachusetts-Amherst (porter@acctg.umass.edu)
J Shaw, University of Mississippi (jrshaw@olemiss.edu)
Pamela Smith, University of Texas, San Antonio (psmith@utsa.edu)
John Tripp, University of Denver (jtripp@du.edu)
John Wilgues, Oklahoma State University (wil@okstate.edu)
Bryan Cloyd (advisory) Virginia Tech (bcloyd@vt.edu)
Caroline Craig (advisory), Illinois State University (ckcraig@ilstu.edu)
Shirley-Dennis Escoffier (advisory), U. of Miami (sdennis@exchange.sba.miami.edu)
Amy Dunbar (advisory), University of Connecticut (adunbar@sba.uconn.edu)
Marty Escoffier (advisory), Florida International University (escofmi@fiu.edu)
Ellen Glazerman (advisory), Ernst & Young (ellen.glazerman@ey.com)
Jim Seida (advisory) Notre Dame (jseida@nd.edu)
Gillian Spooner (advisory), KPMG (gspooner@KPMG.com)
Tom Omer (president), Texas A&M University (tomer@mays.tamu.edu)
Shelley Rhoades-Catanach, (Chair), Villanova University (shelley.rhoades@villanova.edu)

Please address your questions or comments regarding this meeting to:

Shelley Rhoades-Catanach
Villanova University
Department of Accounting
800 Lancaster Avenue
Villanova, PA 19085-1678
shelley.rhoades@villanova.edu
(610) 519-4356