The American Tax Association
The Tax Section of the American Accounting Association

2013 MID-YEAR MEETING
&
JATA AND JLTR CONFERENCES

February 22-23, 2013

The Westin San Diego
400 West Broadway
San Diego, CA 92101

We would like to thank our 2013 sponsors:

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Welcome to San Diego, CA and the 25th Annual ATA Mid-Year Meeting.

We appreciate our sponsors: Deloitte, Ernst & Young, Grant Thornton, KPMG, and PWC. We have representatives from each of these firms attending the meeting. Please take a moment and thank them personally for their continued support of the ATA.

We extend a special thanks to KPMG for their continued support of the ATA/KPMG Tax Doctoral Consortium, which precedes this meeting. This year, we welcome 38 doctoral students to the consortium. I would like to recognize Sonja Rego Olhoft and her committee for coordinating this important development opportunity for our doctoral students. I also would like to thank the Ernst & Young Foundation for providing travel support for students attending the consortium. Many of the doctoral students will be attending the ATA Midyear Meeting for the first time. Please take a moment to introduce yourself and welcome them to the ATA.

LeAnn Luna and her committee have put together an exceptional program including a wide variety of research sessions, opportunities to improve teaching, and updates from those working in the profession. I would like to highlight just a few of those sessions. On Friday morning, we kick off the meeting with a general session featuring Martin Sullivan (Tax Analysts). The afternoon closes with a panel discussion focusing on current issues in federal, state, and international taxation moderated by Lillian Mills. Panelists include John Swain (University of Arizona), Kirk Stark (UCLA), and Ed Kleinbard (University of Southern California). New to the program this year is the Research and Effective Learning Strategies Forum. Grab a cup of coffee and visit the forum Friday morning before the general session.

John Phillips (JATA editor), Amy Dunbar (Research Resources Vice Chair), Bob Gardner (Legal Research Chair), and their committees received record submissions this year. I am pleased to report that we scheduled an additional research session in response to the quality and quantity of papers submitted. PetchaKutcha? Don’t know what it is? Find out by attending the ATA’s first ever PetchaKutcha presentation on Saturday morning. It is sure to be fun and fast-moving. Later Saturday morning, Frank Cummings (DN1) will discuss how to teach “soft skills” followed by luncheon speaker Beth Wapner (Senior Tax Director, Qualcomm).

This summery represents only a few of the exciting sessions available at this year’s meeting. Be sure to review the entire program for the many opportunities available.

San Diego is a great place to be in February! I hope you will take the time to enjoy the city and all it has to offer. Finally, thank you for supporting the ATA. Your commitment to the organization helps make the ATA the premier section of the American Accounting Association. Again, many thanks to LeAnn and her committee for planning a terrific meeting.

Sandy Callaghan, ATA President
Program

Friday, February 22, 2013
7:00 – 8:00 a.m.  New Faculty Breakfast
Pearl

7:15 a.m.  Registration Opens
7:15 -8:30 a.m.  Continental Breakfast
7:30 -5:30 p.m.  Publisher Exhibits

7:10 -8:00 a.m.  Research Forum and Effective Learning Strategies
Taxes – 1.0 CH
Ballroom Foyer

Nook #1: Does Firm Life Cycle Explain the Relation Between Book-Tax Differences and Earnings Persistence?
Katharine Drake (University of Arizona)

Nook #2: Tax Planning and Managers’ Preference for Smooth Earnings
Wayne Nesbitt and Benjamin Ayers (both at the University of Georgia)

Nook #3: Journal Entries Bring Order and Consistency to Deferred Tax Transactions
Rick Gore (Ft. Hays State University)

Nook #4: What Do Taxpayers Want? Evidence from Online Client Reviews
Candace Witherspoon (Valdosta State University) and Dan Stone (University of Kentucky)

Nook #5: Do States’ Interpretations of Nexus Activities Align with States’ Policy Adoptions of Economic Nexus?
Amy Hageman (Kansas State University) and Ann Davis (Tennessee Tech University)

Nook #6: Three Effective Learning Strategies for Teaching Undergraduate Taxation Courses
Odette Pinto (MacEwan University)

Nook #7: Ex-Dividend Behaviour and the Clientele Effects: Evidence Based on Canadian and US Dividend Tax Cuts
Oliver Okafor and Hussein Warsame (both at the University of Calgary)

Nook #8: Financial Reporting and Tax Aggressiveness Implications of Schedule UTP
Steve Davenport (University of Alabama)

Nook #9: Using Wikis for Collaborative Writing in Tax Education
Zite Hutton (Western Washington University)

Nook #10: Forecasting and Valuation Implications of Deferred Tax Valuation Allowances
Erin Henry (University of Connecticut), Mary Margaret Frank (University of Virginia), and David Weber (University of Connecticut)

Tom Kubick (University of Nebraska), Dan Lynch (Michigan State University), Michael Mayberry (University of Florida), and Thomas Omer (Texas A&M University)

Nook #12: State Taxes for a Multistate Corporation
Usha Ramachandran (Georgia State University)
General Session

8:00 - 9:00 a.m.  "Is Tax Reform on the Rocks?"
Taxes – 1.0 CH
Crystal  Moderator: Kullen Birkeland, Partner (Grant Thornton)
Speaker: Martin Sullivan (Tax Analysts)

Dr. Sullivan is an economist who writes regularly for Tax Analysts publications and understands the politics of tax reform from serving on both the staff of the Treasury Department and the staff of the Joint Committee on Taxation. Come and hear what Dr. Sullivan has to say about the current state of our tax system and changes we can look forward to in the coming year.

Concurrent Sessions

9:15-10:15 a.m.  Ten Tax Issues Facing Nonprofit Organizations
Taxes – 1.0 CH  Topaz  Moderator: Susan Jurney (University of Alabama)
Presenter: Sharon Zorbach, Director (Deloitte)

Nonprofit organizations face increased scrutiny from Congress, the IRS and the public. Ms. Zorbach will discuss the most critical tax issues facing nonprofits including expanded disclosure and reporting, unrelated business income, executive compensation, and lobbying and political activity.

10:15-10:45 a.m.  Refreshment Break

10:45-11:45 a.m.  Hot Tax Topics for the Entertainment Industry
Taxes – 1.0 CH  Topaz  Moderator: Susan Porter (University of Virginia)
Presenter: April Spencer, Partner (Ernst and Young)

Idealists continue to flock to Hollywood to pursue their dreams of making it big. What are the main tax issues for the movie studios? The actors? Musicians? Ms. Spencer will discuss the taxation of film production and distribution and how the recent “Fiscal Cliff” bill impacted the industry. She also will discuss tax considerations for talent including the widely-accepted use of loan out corporations.

9:30-11:30 a.m.  JATA Conference Part I
Taxes – 2.0 CH  Crystal  Moderator: John Phillips (University of Connecticut)

The Role of Stockholders’ Unrealized Capital Gains Position as a Determinant of the Abnormal Volume and Return Reactions to Earnings Announcements
   Eric Weisbrod (University of Miami)

Discussant: Michael Donohoe (University of Illinois)

Do Analysts’ Cash Flow Forecasts Encourage Managers to Enhance Real Cash Flows? Evidence from Tax Planning
   Ben Ayers, Andrew Call, and Casey Schwab (all at the University of Georgia)

Discussant: Rick Laux (Pennsylvania State University)
11:45-1:15 p.m.  
Emerald  
**Luncheon**  
*Speaker:* Mary Barth (Stanford University), AAA President-Elect

New faculty will be introduced by James Chyz (University of Tennessee) and Janet Huston (University of South Florida), New Faculty Concerns Committee.

**Concurrent Sessions**

1:30 – 3:30 p.m.  
Topaz  
**JLTR Conference**

*Moderator:* Robert Gardner (Brigham Young University)

- **Procedural Aspects of Tax Fairness: A Content Analysis of Canadian Tax Jurisprudence**  
  Sonia Dhaliwal (Ryerson University), Maureen Donnelly (Brock University), and Jonathan Farrar (Ryerson University)

  Mark Jackson and Sonja Pippin (both at the University of Nevada-Reno)

- **Deferral And Repatriation: A Ten-Step Proposal to Encourage Repatriation of Off-Shore Income**  
  William A. Raabe (The Ohio State University), Cherie J. Hennig (University of North Carolina-Wilmington), and John O. Everett (Virginia Commonwealth University)

- **“Widely Perceived as Grossly Unfair”: The Unfulfilled Promise of Interest Abatement**  
  John Gamino (Texas State University)

1:30 – 3:30 p.m.  
Crystal  
**JATA Conference Part II**

*Moderator:* John Phillips (University of Connecticut)

- **Relative Valuation of Alternative Methods of Tax Avoidance**  
  Kerry Inger (Auburn University)

Discussant: Jenny Brown (Arizona State University)

- **Is the Average Dividend Tax Rate of Investors Capitalized into Expected Returns?**  
  David Kenchington (University of Arizona)

Discussant: Jim Seida (University of Notre Dame)

3:30-3:45 p.m.  
**Refreshment Break**
General Session

3:45 – 5:00 p.m.  Current Topics in Federal, State, and International Tax
Taxes – 1.5 CH
Crystal

Moderator: Lillian Mills (University of Texas at Austin)
Panelists: John Swain (University of Arizona)
Kirk Stark (UCLA)
Ed Kleinbard (University of Southern California)

We are privileged to have this distinguished panel of scholars with a wide open invitation to speak on issues relevant to their considerable areas of expertise. Prof. Kleinbard served as Chief of Staff of the U.S. Congress Joint Committee on Taxation and now focuses on international tax issues and taxation of capital income. Prof. Stark is an award winning professor at UCLA and author of textbooks and casebooks covering Federal and state and local taxation. Prof. Swain was a successful private attorney and was named to the All Decade State and Local Tax Team by State Tax Notes magazine. The panelists have coordinated their presentations to cover topics ranging from the tax reform debates in Washington D.C. to an update on emerging issues in state and local, federal and international taxation.

5:00 – 6:00 p.m.  Committee Meetings

6:00 – 7:00 p.m.  Reception
Emerald

Saturday, February 23, 2013

7:00 -8:30 a.m.  Officer/Trustee Breakfast
Pearl

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

7:30 am -5:30 p.m.  Publisher Exhibits

Concurrent Sessions

8:30-10:00 a.m.  Current Issues in Tax Controversy
Taxes – 1.5 CH
Topaz

Moderator: Kimberly Key (Auburn University)

Panelists: Michael Dolan, KPMG National Director of IRS Policies and Dispute Resolution
William Quealy, KPMG Director

Join us for a rare opportunity to hear from two of the leading experts in IRS practice and procedure. Mr. Dolan served six years as IRS Deputy Commissioner, the highest career position in the agency, and Mr. Quealy was an award winning Special Trial Attorney for Large and Mid-Sized Businesses. Now partners with KPMG, they will provide their unique perspective on emerging issues in tax controversy. Topics will include the rollout of the Large Business and International (LB&I) knowledge management initiative, issue practice groups (IPGs), the major rework of the large case audit process, and a discussion of several of the best IRS alternative procedures such as the Compliance Assurance Project, Pre-filing Agreements, and Fast Track.
8:30-10:00 a.m.  **PechaKucha Presentations**
**Taxes – 1.5 CH**

**Moderator:** Jon Davis (University of Illinois)

Panelists: Michelle Hanlon (Massachusetts Institute of Technology)
- John Barrack (Brigham Young University)
- Shelley Rhoades-Catanach (Villanova University)
- Richard Sansing (Dartmouth College)
- Sue Porter (University of Virginia)
- Raquel Alexander (Washington and Lee University)
- Ken Klassen (University of Waterloo)
- Clint Stretch (Tax Analysts)

Don’t know what PechaKucha (peh-CHAKH-cha) is? Slides change every 20 seconds, and speakers and topics change every 20 slides at this fast paced, high energy session. Presenters will cover a wide range of topics that are sure to keep the audience engaged.

10:00-10:30 a.m.  **Refreshment Break**

**Concurrent Sessions**

10:30 a.m.-Noon  **Research-in-Process**

**Taxes – 1.5 CH**

** Moderator:** Amy Dunbar (University of Connecticut)

**Do CEO Performance Measures Motivate Tax Avoidance?**
- Kathleen Powers, John R. Robinson, Bridget Stomberg (all at University of Texas-Austin)

**Discussant:** Dawn Dernevich (University of Alabama-Birmingham)

**Communicating Information Beyond the Tax Footnote**
- Danielle Higgins (University of Connecticut)

**Discussant:** Michael Morrow (Northeastern University)

**Risk and Return: Does Tax Risk Reduce Firms’ Effective Tax Rates?**
- Stevanie S. Neuman (Texas A&M University), Thomas C. Omer (Texas A&M University), and Andrew P. Schmidt (North Carolina State University)

**Discussant:** Charles Enis (Pennsylvania State University)

10:30 a.m.-Noon  **Teaching “Soft Skills”**

**Taxes – 1.5 CH**

**Topaz**

**Moderator:** Henry Miyares, Partner (PWC)

**Presenter:** Frank Cummings, Principal (DN1)

For years in this information age, left brain thinking involving analysis, logic, and reason has been prized by organizations and taught in our schools. This presentation focuses on the need to incorporate “right brain” driven “interpersonal skills” into our classrooms and workplaces to insure we are preparing our
students, and recruits as well as young professionals for a future, where “soft skills” are often the necessary skills that determine one’s ultimate success in life and career.

Noon-1:30 p.m.  
**Luncheon**  
*Taxes – 1.0 CH*  
*Emerald*  
**Speaker:** Beth Wapner, Senior Tax Director (Qualcomm)

Ms. Wapner will address tax issues of interest to Qualcomm, including the firm’s views on the tax reform debate in the United States.

**Concurrent Sessions**

1:30-3:00 p.m.  
**Research by New Faculty and Ph.D. Students**  
*Taxes – 1.5 CH*  
*Crystal I*  
**Moderator:** Stacie Laplante (University of Georgia)

*Assessing the Quality of the Income Tax Accrual*  
Preeti Choudhary (Georgetown University), Allison Koester (Georgetown University), and Terry Shevlin (University of California - Irvine)

Discussant: Wayne Nesbitt (University of Georgia)

*Financial Constraints and the Incentive for Tax Planning*  
Alexander Edwards (University of Toronto), Casey Schwab (University of Georgia), and Terry Shevlin (University of California-Irvine)

Discussant: Dan Lynch (Michigan State University)

*Smooth Taxable Income, Tax Avoidance, and the Information Content of Taxable Income*  
Michael A. Mayberry (University of Florida), Sean T. McGuire (Texas A&M University), and Thomas C. Omer (Texas A&M University).

Discussant: Jeri Seidman (University of Texas-Austin)

1:30-3:00 p.m.  
**Innovative Teaching**  
*Taxes – 1.5 CH*  
*Diamond*  
**Moderator:** David Hulse (University of Kentucky)

*A Case Study for Teaching and Learning Corporate and Partnership Tax and Financial Accounting Planning and Compliance Concepts*  
Winner of the 2012 ATA/Deloitte Teaching Innovation Award  
Toby Stock (Ohio University)

*Out-of-the Box Learning in Tax Class: Students Reflect and Create Models, Pamphlets, and the Shoebox Case*  
Marsha Huber (Youngstown State University)

*Teaching Business Valuation in a Tax Course*  
Sonja Pippin (University of Nevada - Reno) and Keith Sellers (University of Denver)
3:00-3:30 p.m.  Refreshment Break

Concurrent Sessions

3:30-5:00 p.m. Uncertain Tax Positions
Taxes – 1.5 CH
Topaz  Moderator: Amy Dunbar (University of Connecticut)

How Do Disclosures of Tax Aggressiveness to Tax Authorities Affect Reporting
Decisions? Evidence from Schedule UTP
Erin M. Towery (University of Texas-Austin)

Predictable Uncertainty: An Examination of the Relationship between Uncertain Tax
Benefits and Future Cash Tax Outflows
Will Cicone (University of Florida), Michael Donohoe (University of Illinois), and
Michael A. Mayberry (University of Florida)

Tightening the Noose: The impact of FIN 48 on Corporate Borrowers.
Raquel Alexander (Washington and Lee University), Andrew Gross (University of
Wisconsin-Milwaukee), Ryan Huston (University of South Florida), and Vernon
Richardson (University of Arkansas)
Discussant: Leslie Robinson (Dartmouth College)

3:30-5:00 p.m. Tax Avoidance in an International Setting
Taxes – 1.5 CH
Crystall  Moderator: Stacie Laplante (University of Georgia)

Transfer Pricing: Strategies, Practices and Tax Minimization
Kenneth Klassen (University of Waterloo), Petro Lisowsky (University of Illinois), and
Devan Mescall (University of Saskatchewan)

Real Effects of International Tax Avoidance Incentives: Evidence from Domestic
Acquisitions
Travis Chow and Kenneth Klassen (both at the University of Waterloo)

Are Reputational Costs a Determinant of Tax Avoidance?
Chelsea Rae Austin and Ryan Wilson (both at the University of Iowa)
Discussant: Kevin Markle (University of Waterloo)

- END OF PROGRAM -
**Welcome PH. D. Students!**

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<th>Name</th>
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<td>Chelsea Rae Austin</td>
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<td>Rebecca Lester*#</td>
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<td>Scott White*</td>
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<td>Braden Williams*#</td>
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<td>Brian Williams*#</td>
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<td>Eugenia Yeh*#</td>
<td>Arizona State University</td>
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*Attended Tax Doctoral Consortium

#Attending their first ATA Mid-Year Meeting
Welcome New Faculty!

Eric Allen        University of Southern California
Rachel Birkey    Illinois State University
Jason Chen       University of San Diego
Katharine Drake  University of Arizona – Tuscon
Jonathan Farrar  Ryerson University
Allison Koester  Georgetown University
Tom Kubick       University of Kansas
Michael Mayberry University of Florida
Rebekah McCarty  Northeastern University
Michele Meckfessel Case Western Reserve University
Paul Shoemaker   University of Nebraska - Lincoln
Eric Weisbrod    University of Miami
Candace Witherspoon University of Kentucky

Welcome ATA First Timers!

Stephen Brigham  Michigan State University
Lisa Eiler       Cal State University - Fullerton
Marsha Hinckley  KPMG LLP
Lori Hofer       Mount Mary College
Marsha Huber      Youngstown State University
Roxanne Ibrahim  Brandman University
Kerry Inger      Auburn University
Atekha Isokpan   Federal Inland Revenue Service (F.I.R.S)
Usha Ramachandran Georgia State University
Georgi Smatrakalev Florida Atlantic University - Boca
Steve Vieweg     University of Manitoba
Eric Weisbrod    University of Miami
Candace Witherspoon University of Kentucky

Thank You to Our Exhibitors
CCH, a Wolters Kluwer business
McGraw-Hill
South-Western Cengage Learning

Continuing Professional Education

We plan to comply with requirements necessary for you to receive CPE for attending the sessions at this meeting. Please be sure to sign in and out at every session for which you plan to claim CPE.

American Accounting Association is registered with the National Association of State Boards of Accountancy (NASBA), as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors through its Web site: http://www.learningmarket.org.
Call for Papers
2014 JATA Conference

The 20th *Journal of the American Taxation Association* Conference will be held in conjunction with the ATA Midyear Meeting in San Antonio, Texas on February 21-22, 2014. 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, however, may not be submitted.

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 website. Papers submitted to *JATA* but not accepted for the conference will be treated as regular submissions to *JATA*. Authors will be notified of the conference selection decision by December 13, 2013.

Manuscripts must be submitted through the Manuscript Submission and Peer Review System for *JATA*, located at http://jata.peerx-press.org. 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*. Please indicate that the paper is being submitted for the Conference and whether you are also submitting the paper for publication in *JATA* by checking the appropriate box on the submission website.

**To be considered, papers must be received no later than November 1, 2013.** Contact Professor John Phillips by email at jata@business.uconn.edu if file compatibility or electronic submission presents a problem. The submission fee of $75 in U.S. funds should be paid by credit card following instructions provided on the AAA website (http://aaahq.org/pubs/author.htm). The submission fee is required only if the paper is to be considered for publication in *JATA*. Questions about the submission process may be emailed to John Phillips at jata@business.uconn.edu.
2013 ATA Mid-Year Meeting Program Committee

Committee Members

LeAnn Luna (Chair), University of Tennessee
Raquel Alexander, Washington and Lee University
Donna Bobek Schmitt, University of Central Florida
Sandy Callaghan, Texas Christian University
   James Chyz, University of Tennessee
Shirley Dennis-Escoffier, University of Miami
   Steve Gill, San Diego State University
Drew Gross, University of Wisconsin-Milwaukee
   Amy Hageman, Kansas State University
Charlene Henderson, Mississippi State University
Zite Hutton, Western Washington University
   Susan Jurney, University of Alabama
   Kimberly Key, Auburn University
Allison Koester, Georgetown University
   Dick Larson, George Mason University
Megan McInerney, Texas A&M - Commerce
   Michaele Morrow, Northeastern University
George Plesko, University of Connecticut
   Sue Porter, University of Virginia
Margaret Reed, University of Cincinnati

Please address your questions or comments regarding this meeting to:

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University of Tennessee
711 Stokely Management Center
Knoxville, TN 37996
Office: (865) 974-6080
Fax: (865) 974-3100
leann@utk.edu
Please mark your calendars now for next year’s meeting

2014 ATA Mid-Year Meeting
&
JATA and JLTR Conferences

February 21-22, 2014

Marriott Riverwalk Hotel
889 East Market Street,
San Antonio, TX

The conference hotel is located on the Riverwalk (east end), with a variety restaurants within a short walk (or boat ride).

Please forward your 2014 meeting ideas/recommendations to:

Charlene Henderson
Mississippi State University
300J McCool Hall
Miss. State, MS 39762
Phone: (662) 325-3710 office
Email: b.charlene.henderson@msstate.edu