

THE
AMERICAN TAXATION ASSOCIATION

The Tax Section of the American Accounting Association

**2012 Mid-Year Meeting
&
JATA and JLTR Conferences**

New Orleans, LA

February 24-25, 2012



New Orleans Intercontinental

444 Saint Charles Avenue
New Orleans, LA 70130

We would like to thank our 2012 sponsors:

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2012 ATA Mid-Year Meeting Program Committee

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Welcome to New Orleans and the 24th Annual ATA Mid-Year Meeting.

We appreciate our sponsors Deloitte, E&Y, KPMG, PwC, and Grant Thornton. We have representatives from all these firms at the meeting – please help me thank them personally.

Nancy Nichols and her committee have put together a fantastic program including a wide variety of research sessions, opportunities to improve our teaching skills, and updates from those working in the profession. Deloitte partner Nathan Andrews will speak on trends in corporate tax departments. Deloitte M&A partner Russ Hamilton will discuss tax and operational challenges after a merger. George Plesko will moderate a panel of tax directors sharing their daily challenges and view of the future. Saturday morning begins with John Barrick moderating the Legislative Update with Lindy Paull (PwC), Tom Stout (KPMG), Eric Solomon (E&Y) and Michelle Johns (Deloitte). Our luncheon speaker, Dr. Janet Speyrer, will focus on New Orleans' recovery after Katrina and the impact of the BP oil spill.

We extend special thanks to KPMG for their continued support of the doctoral consortium, which precedes this meeting. This year we welcome 42 doctoral students to the consortium, and I appreciate Andy Cuccia, chair, continuing this excellent tradition. I would also like to thank the Ernst & Young Foundation, which has provided travel funds for the doctoral students to attend the consortium. Please make all our doctoral students and new faculty feel welcome in the ATA.

John Phillips (JATA editor), Amy Dunbar (Research Resources Committee Chair) and Blaise Sonnier (Legal Research Chair) and their committees received record submissions this year, so they made tough choices among excellent papers. In our concurrent teaching sessions, Brigitte Muehlmann and the Teaching Resources Committee selected eight classroom cases for presentation that will energize your courses. Shelley Rhoades-Catanach will moderate a discussion about teaching and employing the next generation with Dot Proux (E&Y), Christine Griffith (KPMG) and our own John Phillips and Lillian Mills. And this year's ATA/Deloitte Teaching Innovation award winner – Ross Bengel - will present "Using Documentary Film, News Segments and Other Non-fiction Video Resources to Enhance Tax Courses."

This is the ATA's first time back to New Orleans after Katrina. The city offers world famous music, food, and culture. I hope you will take time to enjoy everything it has to offer. Finally, thank you for supporting the ATA. This support helps make the ATA the premier section of the American Accounting Association.

Tim Rupert, ATA President

Program

Friday, February 24, 2012

7:30 a.m.	Registration Opens
7:30 -8:30 am	Continental Breakfast
7:30 am-5:30 pm	Publisher Exhibits

CPE Sessions

8:15-9:45 am **CPE Session – Trends in Corporate Tax Departments**
Pelican Moderator: Bob Gardner (Brigham Young University)
Presenter: Nathan Andrews, Partner and National Practice Leader (Deloitte's Tax Management Consulting practice)

What is on the mind of the tax executive today? Is it tax planning and compliance? Or is it access to quality data, automated processes, the latest in tax technology? The answer: all of the above with a heavy emphasis on the non-traditional. Nathan Andrews discusses trends in the area of data management, process, technology and organization and how the tax executive of today balances vision for the tax department with corporate priorities and skill set gaps.

10:15-11:45 am **CPE Session – After the Merger: Tax and Operational Challenges**
Pelican

Moderator: Charlene Henderson (Mississippi State)
Presenter: Russ Hamilton, Partner (Deloitte)

While traditional M&A tax education focuses on tax-free and taxable acquisition rules, these are only the beginning of the tax issues associated with M&A activity. Russ will discuss technical transaction issues, integration issues, tax aspects of business process change, and legal entity simplification associated with M&A.

JATA Conference

10:00 am-Noon **JATA Conference Part I**
La Salle B/C Moderator: John Phillips (University of Connecticut)

One-Book versus Two-Book System: Learnings from Europe

Authors: Christoph Watrin (University of Muenster), Nadine Ebert (University of Muenster), and Martin Thomsen (University of Muenster)
Discussant: T.J. Atwood (Florida State University)

Do Auditor-Provided Tax Services Impair the Value Relevance of Earnings?

Authors: Gopal Krishnan (Lehigh University), Gnanakumar Visvanathan (George Mason University), and Wei Yu (University of Tennessee)

Discussant: Kirsten Cook (University of Arizona)

Noon-1:15 pm
La Salle A

Lunch

New faculty will be introduced by Stacy Wade (Western Kentucky University) Chair of the New Faculty Concerns Committee.

Concurrent Sessions

1:30- 3:30 pm
La Salle B/C

(1) JATA Conference Part II

Moderator: John Phillips (University of Connecticut)

Schedule UTP: Market Reaction and Economic Consequences

Authors: Stephan A. Davenport (University of Alabama), Eric Tobin Rapley (Oklahoma State University), and John Abernathy (Oklahoma State University)

Discussant: Pete Frischmann (Idaho State University)

Investments in Tax Planning, Tax Avoidance and the New Economy Model

Authors: Tom Omer (Texas A&M University), Connie Weaver (Texas A&M University), and Jaron Wilde (Texas A&M University)

Discussant: Pete Lisowsky (University of Illinois)

1:30- 3:30 pm
Pelican

(2) JLTR Conference

Moderator: Blaise Sonnier (Florida International University)

Deductible Cosmetic Surgery and the Treatment of Transgenderism: An Analysis of the Medical Expense Deduction Post-O'Donnabhain

Authors: Eric S. Smith (Weber State University) and Ryan H. Pace (Weber State University)

Discussant: Tina Quinn (Arkansas State University)

A GAAP Critic's Guide to Corporate Income Taxes

Author: Mark J. Cowan, (Boise State University)

Discussant: Hughtlene Burton (University of North Carolina – Charlotte)

Mandatory Arbitration within Tax Treaties: A Need for a Coherent International Standard

Authors: Michelle S. Bertolini (University of Hartford) and Pamela Q. Weaver, (University of Hartford)

Discussant: Leigh Rosenthal (Florida Atlantic University)

Valuation of Pass-Through Entities: Looking at the Bigger Picture

Authors: Keith F. Sellers (University of Denver) and Nancy J. Fannon (Fannon Valuation Group)

Discussant: Xiaoli (Charles) Yuan (Elizabeth City State University)

3:30- 4:00 pm

Refreshment Break

4:00-5:00 pm

La Salle B/C

Tax Directors' Panel – Tales from the Trenches

Moderator: George Plesko (University of Connecticut)

Panelists: Patricia Galbraith, Tax Director, Entergy
David Bullington, Senior VP Tax, Shaw Group

Tax directors from NYSE companies discuss current issues and challenges in corporate tax departments. Looking for some real world insight into your research questions? Come prepared to ask these experienced leaders.

6:00- 7:00 pm

LaSalle A

Reception

Network with your colleagues before heading out for dinner in New Orleans

Saturday, February 25, 2012

7:30- 8:30 am **Continental Breakfast**

7:30- 8:30 am **New Faculty Breakfast**
Acadian

7:30 am-5:30pm **Publisher Exhibits**

Plenary Session

8:30-10:00 am **Opening Remarks**

La Salle B/C Karen Pincus, AAA President Elect (University of Arkansas)

Legislative Update Panel

Moderator: John Barrick (Brigham Young University)

Panelists: Lindy Paull, Principal (PwC).

Eric Solomon, Co-Director of National Tax (E&Y),

Tom Stout, Director, Federal Tax Legislative and Regulatory Services (KPMG) and

Michelle Johns, Manager, Tax Policy (Deloitte)

Panelists will provide a legislative update and share their thoughts and insights about what is happening in D.C. from a tax legislation standpoint. The audience will have the opportunity to ask questions and can expect a lively discussion.

10:00-10:30 am **Refreshment Break**

Concurrent Sessions

10:30 am.-Noon **(1)Research-in-process**

Moderator: Amy Dunbar (University of Connecticut)

The Effect of the Shareholder Dividend Tax Policy on Corporate Tax Avoidance

Authors: Dan Amiram (Columbia), Andrew M. Bauer (University of Illinois), and Mary Margaret Frank (University of Virginia)

Discussant: Jenny Brown (Arizona State University)

Agency Costs of Permanently Reinvested Earnings

Authors: Alexander Edwards (University of Toronto), Todd Kravet (University of Texas – Dallas) and Ryan Wilson (University of Iowa)

Discussant: Jim Seida (University of Notre Dame)

Liquidity, Investor-Level Tax Rates, and Expected Rates of Return

Authors: Stephanie Sikes (University of Pennsylvania) and Robert Verrecchia (University of Pennsylvania)

Discussant: Richard Sansing (Dartmouth College)

10:30 am-Noon **(2) A Collection of Classroom Cases and Tools**

Moderator: Brigitte Muehlmann, Suffolk University, Chair Teaching Resources Committee

Presenters: Larry Crumbley (Louisiana State University)

Tracy Noga (Bentley University)

Zite Hutton (Western Washington University)

Anu Varadharajan (University of Illinois)

Rick Gore (Fort Lewis College)

Anita Stellenwerf (Ramapo College-New Jersey)

Jane Livingstone (Western Carolina University)

Susan Journey (University of Alabama)

Members will present classroom cases, projects, research, etc. that they regularly use in either undergraduate or graduate courses. After short presentations, presenters will be at round tables to provide in-depth presentations and share copies of assignments and solutions.

Noon-1:30 pm **Luncheon with speaker**

Dr. Janet F. Speyrer (University of New Orleans)

Rebuilding after Katrina and the Impact of the BP Oil Spill

Concurrent Sessions

1:30-3:00 pm **(1) Research by New Faculty and Ph.D. Students**

Moderator: Stacie LaPlante (University of Georgia)

Managers' Personal Political Orientation and Corporate Tax Avoidance

Authors: Dane Christensen (University of Arizona) and Dan Dhaliwal (University of Arizona)

Discussant: Tim Bell (University of Connecticut)

An Exploration of the Antecedents and Consequences of State Income Tax Nexus: Does Economic Nexus Really Benefit States?

Authors: Ann Boyd Davis (Clemson University) and Amy Hageman (Kansas State University)

Discussant: Ken Klassen (University of Waterloo)

When are Enhanced Relationship Tax Compliance Programs Mutually Beneficial?

Authors: Lisa De Simone (University of Texas – Austin), Richard Sansing (Dartmouth College) and Jeri Seidman (University of Texas – Austin)

Discussant: Suzanne Paquette (Universite Laval)

1:30-3:00 pm

2) Teaching and Employing the Next Generation

Moderator: Shelley Rhoades-Catanach (Villanova University)

Presenters: Dot Proux (E&Y), Christine Griffith (KPMG), John Phillips (University of Connecticut) and Lillian Mills (University of Texas – Austin)

Representatives from Ernst & Young and KPMG along with top ATA educators will share their insights regarding this new generation.

3:00-3:30 pm

Refreshment Break

Concurrent Sessions

3:30-4:30 pm

(1) Research –in-Process continued

Moderator: Amy Dunbar (University of Connecticut)

The Effects of Changes in State Tax Enforcement on Corporate Income Tax

Authors: Sanjay Gupta (Michigan State) and Daniel Lynch (Michigan State)

Discussant: Charles Enis (Penn State University)

Effects of Experience on Tax Professionals' Evaluations of Facts and Judgments

Authors: Michael L.Roberts (University of Colorado – Denver) and George F. Klersey (Piedmont)

Discussant: Diana Falsetta (University of Miami)

3:30-4:30 pm

(2) Innovative Teaching in Tax

Moderator: David Hulse (University of Kentucky)

Chair, ATA/Deloitte Teaching Innovation

Using Documentary Film, News Segments and Other Non-fiction Video Resources to Enhance Tax Courses

Presenter: Ross Bengel (Loyola Marymount University)

END OF PROGRAM

PLEASE WELCOME THE FOLLOWING PH. D. STUDENTS

Chelsea Rae Austin *	University of Iowa
Tim Bell	University of Connecticut
Bonnie Brown * #	University of Central Florida
Jason Chen	University of Central Florida
Dane Christensen * #	University of Arizona-Tucson
Tony Chu * #	Louisiana Tech University
Steve Davenport	University of Alabama-Tuscaloosa
Lisa De Simone *	University of Texas - Austin
Katharine Drake	Arizona State University
Nadine Ebert #	Westfälische Wilhelms Universität Muenster
Joanna Garcia *	Virginia Tech University
Dana Hart *	University of Louisiana - Lafayette
Erin Henry *	University of Connecticut
Danielle Higgins	University of Connecticut
Kim Honaker *	Kennesaw State University
Jingjing Huang * #	University of Oregon
David Kenchington *	University of Arizona-Tucson
Bing Luo * #	University of North Texas
Stephen Lusch *	University of Arizona-Tucson
Daniel Lynch	Michigan State University
Norman Massel *	University of Connecticut
Michael Mayberry	Texas A & M University
Rebekah McCarty	University of Tennessee
Karl Menk	Virginia Commonwealth University
Wayne Nesbitt	University of Georgia
Stevanie Neuman * #	Texas A&M University
Larry Ochoa *	University of Texas - San Antonio
Eric Rapley #	Oklahoma State University
Miles Romney * #	Michigan State University
Leigh Rosenthal	Florida Atlantic University
Steven Savoy * #	University of Iowa
Michelle Shimek * #	University of Iowa
Ashley Soliz	University of Mississippi
Alan Stancill *	Virginia Tech University
James Stekelberg *	University of Southern California
Bryan Stewart *	University of South Carolina
Bridget Stomberg *	University of Texas - Austin
Martin Thomsen #	Westfälische Wilhelms Universität Muenster
Erin Towery	University of Texas-Austin
Steve Utke *	University of Georgia
Luke Watson	Penn State University
Laura Wellman *	Arizona State University
Amber Whisenhunt	University of Akron
Scott White	University of Tennessee

PH. D. STUDENTS Continued

Janie Whiteaker-Poe *	University of Kansas
Jaron Wilde *	Texas A & M University
Candace Witherspoon *	University of Kentucky
Robert Yu *	Oklahoma State University
Charles Yuan	Elizabeth City State University
Amy Yurko *	University of Pittsburgh

*Attended Tax Doctoral Consortium

Attending their first ATA Mid-Year Meeting

We would like to express our appreciation to KPMG for again sponsoring our Tax Doctoral Consortium, and Ernst & Young for assisting with travel costs.

PLEASE WELCOME THE FOLLOWING NEW FACULTY

Andrew Bauer	University of Illinois - Urbana-Champaign
Tim Bauer	University of Illinois - Urbana-Champaign
Noel Brock	West Virginia University
Christine Cheng	Louisiana State University - Baton Rouge
Jim De Simpelare	University of Michigan
Michael Donohoe	University of Illinois - Urbana-Champaign
Allison Koester	University of Washington
Michele Meckfessel	Case Western Reserve University
Kevin Park	University of Michigan - Dearborn
Odette Pinto	Grant MacEwan University
Joshua Racca	University of Alabama

PLEASE WELCOME THE FOLLOWING FACULTY WHO ARE ATTENDING THEIR FIRST ATA MID-YEAR MEETING

John Ross Bengel	Loyola Marymount University
Noel Brock	West Virginia University
Christine Cheng	Louisiana State University - Baton Rouge
Kristy Chernick	Deloitte
Nancy Fannon	Fannon Valuation Group
John Gamino	Texas State University-San Marcos
John Hasseldine	University of New Hampshire
Robyn Jarnagin	Florida State University
Gopal Krishnan	Lehigh University
Michele Meckfessel	Case Western Reserve University
Marc Morris	Southern Illinois University
Kevin Park	University of Michigan - Dearborn
Eric Smith	Weber State University
Pamela Weaver	University of Hartford

A SPECIAL THANK YOU TO OUR EXHIBITORS

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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.

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For more information regarding administrative policies such as complaint and refund, please contact the American Accounting Association at 941-921-7747.

Call for Papers 2013 JATA Conference

The 19th *Journal of the American Taxation Association* Conference will be held in conjunction with the ATA Midyear Meeting in San Diego, California, on February 22-23, 2013. 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 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 web site. 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 14, 2012.

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 2, 2012. Contact Professor 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 web site (<http://aaahq.org/pubs/author.htm>). The submission fee is only required 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.

Mark your calendars for next year's meeting:

**2013 American Taxation Association (ATA)
Mid-Year Meeting & JATA Conference**

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

Located in the heart of beautiful downtown, walking distance to Seaport Village, Little Italy, and the Gaslamp Quarter, and minutes away from the San Diego Zoo, Sea World, Old Town, Balboa Park, the USS Midway, and San Diego's sandy beaches.

February 22 & 23, 2013



Please forward your 2013 meeting ideas/recommendation to:

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