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## Evolution of the American Taxation Association

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# THE EVOLUTION OF THE AMERICAN TAXATION ASSOCIATION

*Abstract of a Paper Presented at the  
Tax History Conference at the University of Mississippi,  
December 2, 1988*

by

*D. Larry Crumbley  
Texas A & M University*

The American Taxation Association (ATA) has roots similar to that of the Academy of Accounting Historians. In fact, Larry Crumbley, the founder and first president of the ATA, stated that it was Gary Previts' and Al Roberts' founding of the Academy that was the inspiration for the founding of the ATA. In fact, the ATA by-laws were essentially copied from the Academy's by-laws. The ATA was created in 1974 (a year after the Academy) because a number of individuals felt that tax members were hav-

ing little impact on the American Accounting Association (AAA). The ATA was created to coordinate efforts involving issues in tax education, tax research, and tax legislative matters. In only fifteen years, the organization has had a significant impact on the academic and professional activities of tax instructors and the direction of the AAA. Although three of its original objectives are being met, ATA has not had a major impact on the tax legislative process nor any interlinking with other academic disciplines.

## LEGISLATIVE HISTORY OF THE ALLOWANCE OF LIFO FOR TAX PURPOSES

*Abstract of a Paper Presented at the Tax History Conference at the  
University of Mississippi, December 2, 1988*

By

*Morton Pincus  
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The legislative history of the allowance of LIFO for tax purposes is documented. The legislative process was structured around veto points of the law and yielded an examination of the political environment out of which the LIFO tax provisions emerged. LIFO provisions were analyzed relative to alternative tax options available to firms, administrative and judicial activities, overall tax legislation including tax

rates, and general economic conditions. Production processes of firms lobbying for LIFO were examined and the views of academics and practitioners were incorporated. In addition to providing the basis for an event study by identifying the critical dates in the legislative process, insight into the timing and choice of inventory accounting methods for financial reporting as well as for tax is gained.