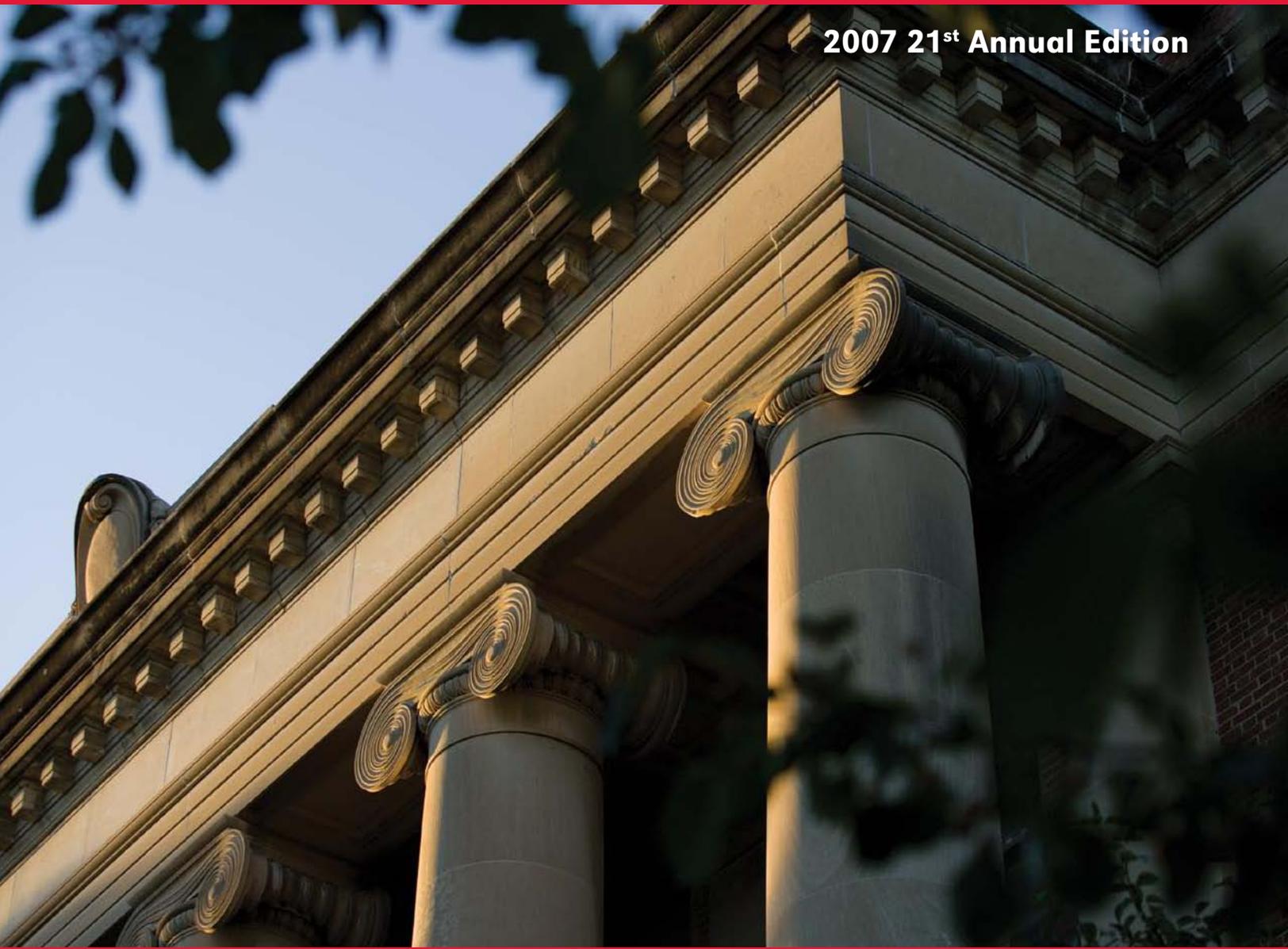


Nebraska LEDGER

2007 21st Annual Edition



UNIVERSITY OF
Nebraska
Lincoln | SCHOOL OF
ACCOUNTANCY



LETTER FROM THE DIRECTOR

Greetings on behalf of the faculty and staff at the School of Accountancy! We celebrate the successful completion of another academic year and prepare for greater things for 2007-2008. I hope you will enjoy this edition of the Nebraska Ledger. As you read its contents I trust you will agree that we are fulfilling our mission of providing professional expertise through high quality learning experiences to our students. This issue provides evidence of this through reports of alumni successes and honors, summaries of professional activities, and updates on faculty and alumni accomplishments.

Standards for accreditation (AACSB standards) require us to assess our programs based on outcomes. The first few pages of this publication highlight significant accomplishments of our graduates from all levels of programs (Bachelor, Masters, Ph.D.). Of the 102 Bachelors, 31 Masters, and 2 Ph.D. degrees awarded from August 2006 through May 2007, 82 percent of Bachelors, 92 percent of Masters, and 100 percent of Ph.D. graduates seeking employment or continuing education were successful upon graduation. Furthermore, the pass rates of our MPA students on the CPA Exam have exceeded many of our peer schools in recent years. These are outcomes we are proud of.

AACSB standards also require that our faculty hold appropriate credentials. Included in the standards is that we have a cadre of faculty holding Ph.D. degrees. We exceed the minimum requirements and will continue to do so into the foreseeable future. However, nationally a critical shortage of Ph.D. qualified faculty is expected within the next ten years. This may provide teaching opportunities for alumni looking for a mid- to late-career change. The AACSB has created a "Bridge Program" for accounting professional wanting to explore a transition from business to academia. Complete information on this program can be found at <http://www.aacsb.edu/bridge/default.asp>.

We are increasingly reliant on electronic media to disseminate information about our programs, students and faculty. To this end, I invite you to visit our redesigned web site at <http://www.cba.unl.edu/dept/accounting>. Considerable time was devoted to this project during the spring 2007 semester. Extensive information about the School is provided including curriculum guides for our undergraduate and graduate programs, faculty and staff information, and student honors and awards recipients. A .pdf version of this publication is also available on the web site. One of the lesser known programs featured on our web site is the School of Accountancy Hall of Fame. Alumni who have made significant contributions to the accounting profession are periodically recognized with induction into this group. Anyone may nominate candidates and nominations may be submitted electronically from our web site.

With sadness I note the loss of accounting graduate Lt. Kevin Gaspers (BSBA 2005) in April 2007 to the war in Iraq. We honor Kevin for his service to our country. Untimely deaths sometimes prompt us to put our careers in perspective and realize the importance of relationships with friends and loved ones. Continue to work hard, reach high, and achieve success, but remember that your career is merely a life vocation. Continually reinforce your relationships with friends and loved ones.

With warm regards,



Paul Shoemaker, Director
Nebraska Society of CPAs Distinguished Associate Professor

Nebraska LEIDGER

for alumni and friends of the
University of Nebraska-Lincoln

HARVEY PERLMAN
Chancellor

CYNTHIA MILLIGAN
Dean

PAUL SHOEMAKER
Director, School of Accountancy



**School of Accountancy and
College of Business Online**

Check out the School of Accountancy
and College of Business homepages.
They contain information on news,
events, and changes at UNL.
The School of Accountancy site address
is www.cba.unl.edu/dept/accounting.
The College of Business administration
site address is www.cba.unl.edu.

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Nebraska**
Lincoln

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MISSION STATEMENT

The mission of the School of Accountancy is to foster intellectual curiosity, business insight, and professional expertise through high quality learning experiences, research, and service to students, the accounting profession, the citizens of Nebraska, and national and international communities.

ADVISORY BOARD

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A CAREER IN THE MAKING



As a new freshman at UNL, I had no idea what I wanted my major to be. I had enrolled in the College of Business Administration because of my exposure to business as a state officer of Nebraska DECA (an association of marketing students), but didn't know

what specialty to choose. At that time, I was certain that accounting was not for me. Even though my outgoing mom had been a Certified Public Accountant, I nevertheless had a stereotypical view of accounting and thought she was the exception rather than the rule. As a result, I was dreading Accounting I and II when I entered my sophomore year. However, thanks to my teachers (Dr. Janice Lawrence and graduate student Brad Cripe), I realized that accounting is an interesting, challenging, and social career rarely involving the stereotype that many people associate with it.

I quickly declared accounting as my major and it was the best decision I made in college. The School of Accountancy has dedicated faculty and staff who are always willing to go the extra mile for their students. Beta Alpha Psi, the student accounting organization, allows students to network with accounting professionals in the community. I was privileged to serve as its president during my senior year under the direction of faculty advisor Deb Cosgrove, a woman I still consider both my mentor and my friend. Finally, the School of Accountancy gives students the chance to get work experience through internships. My summer auditing at BKD showed me how to apply my education in the real world.

Even though I enjoy accounting, law school was always in the back of my mind. After all, accounting and law require the same set of abilities. Communication skills are vital to work effectively with clients and coworkers and to obtain the information needed to complete tasks. Salesmanship and persuasion are necessary to gain new clients and expand the services provided to current ones. Solving complex problems in the most efficient and effective manner requires logic,

critical thinking, and professional skepticism. High ethical standards are crucial to serving clients and the public while safeguarding the reputations of both professions. Leadership is needed to advance in the workplace and stand out among competitors. Balancing a demanding work schedule while making time for family, friends, and community service requires careful time management. Eventually I consulted with Dr. James Brown, the head of the Masters of Professional Accountancy Program, and learned about a joint degree program where I could earn my masters in accounting while attending law school. It sounded like a perfect fit!

During the first few weeks of law school, I realized how helpful my undergraduate accounting experience would be. I watched my fellow classmates struggle with the heavy workload and complex material. Although my first year was strenuous, the School of Accountancy had given me the basic set of skills needed to succeed. Accounting majors master the ability to read technical material, keep up on class assignments, take effective notes, ask questions, manage their time, and converse with faculty and students. Moreover, accountancy students learn to analyze complex factual situations according to prescribed rules and find ways to apply the rules to benefit the client. Honing these skills as an accounting undergraduate gave me a big advantage over many of my law school classmates.

My instincts proved to be right. Thanks to my undergraduate education from the School of Accountancy, the continued support of my parents and sisters, my positive attitude, and a lot of hard work, I proudly ranked first in my law school class after finishing my first year. I am blessed to have a clerkship with a prestigious, but still fun-loving, Omaha law firm. Although I still don't know exactly where the road will take me after I finish school, I know I will owe much of my success to the incredible teachers and staff at the School of Accountancy.

*Nickie Hanson, BSBA May 2006
Graduate Student
JD/MPA Program*

“Luck is what happens when preparation meets opportunity.”

Seneca (Roman philosopher, mid-1st century AD)

Lucky and blessed are words that I have used often over the past few years to describe myself. On reflection, I can see that a combination of preparation and opportunity have brought me to this point.

I'm currently working as a project manager at the International Accounting Standards Board (IASB) in London. I have spent most of the past two years working on a joint project with the US Financial Accounting Standards Board (FASB) on the accounting for business combinations.

Working at the IASB has been a brilliant experience. It is a privilege to work on a daily basis with some of the world's leaders in accounting. I have been involved in every aspect of the standard-setting process—researching and preparing papers, presenting papers at Board meetings, analyzing comment letters, meeting with external parties, and most recently, drafting a revised IFRS on business combinations. I love having a job where I truly get to learn something new every day, both about IFRSs and about the global standard-setting environment.

Living in London also has been amazing. I work with a wonderful group of people from all over the world, so we get to explore our new surroundings together. We're doing our best to soak up everything London has to offer—museums, theatre, and proximity to Europe! It is incredible to be able to ask, ‘Which country do we want to visit this month?’ So far, I've been to Amsterdam, Berlin, Edinburgh, Frankfurt, Köln, Krakow, Paris, and Zurich.

So, how does a small-town Nebraska girl end up at the IASB? That's a great question and one that even I ask from time to time.

The opportunity to work at the IASB arose through the year that I spent as a postgraduate technical assistant at the FASB. I will forever be grateful to the School of Accountancy for nominating me for the FASB position. My year at the FASB provided me with my first taste of standard-setting and with a great foundation for any career in accounting. Working on a joint project with the IASB and having a project manager who was proactive about my career opened the door to a position at the IASB.



I wouldn't have been able to capitalize on the opportunities at the FASB and IASB without being prepared for them. That is why I truly believe that my success is a reflection of everyone who has invested in me and my future.

My education has been outstanding at every level. I attended elementary school and high school in Hampton, graduated from Hastings College with a BA in Professional Accounting and Mathematics in 2002, and received an MPA degree from UNL in 2003. Attending smaller schools meant that my teachers and professors knew me personally and wouldn't let me settle for less than my best. I felt exceptionally well-prepared both for my positions with the FASB and the IASB and for the CPA exam. In particular, the emphasis on communication at Hastings College and the financial accounting theory course at UNL put me a step ahead of many others.

The unconditional support of my family has given me the courage to pursue opportunities that are outside of my comfort zone. My parents, Gordon and Pauline, still live on the farm where I was raised outside of Hampton. My twin sister, Alicia Davis, lives with her husband and two kids in Hastings, where she teaches math at the middle school. My younger sister, Autumn, will be a junior at Hampton in the fall.

I am grateful both for the people who presented me with the opportunities to work at the FASB and the IASB and for the people who prepared me to succeed when the opportunities arose. If you have any questions about the FASB or the IASB or if you ever find yourself in London, feel free to contact me. I would be happy to give you a tour of the IASB.

*Amanda Quiring, MPA 2003
International Accounting Standards Board*

PH.D. GRADUATE RECEIVES TOP AICPA HONOR

Dan Deines (Ph.D. 1985) received the AICPA's highest national honor for an accounting educator. At the May 2007 AICPA Council meeting in Washington D.C., Dan was presented with the AICPA's Distinguished Achievement in Accounting Educator Award. He is currently the Ralph Crouch KPMG Chair in Accounting at Kansas State University.

In presenting the award, Jimmy Williamson, AICPA Chair, said, "The future of our profession is largely built on the quality of the young people who join us. That, in turn, depends on whether quality people decide to study accounting and how well they are trained in their collegiate and post-collegiate education. Over the years, Dan has been an outstanding role model for our young people in the profession. He is a 'thought leader' within the profession, whose foresight and ability to articulate his extensive knowledge make him a most worthy recipient of this award."

Dan remains actively engaged in developing innovative teaching practices and has recently been awarded a grant to develop a high school Pre-Advanced Placement accounting course. In 2006, he spent time in Italy examining the differences between Italian and U.S. accounting education and studying the life and times of Luca Pacioli, the "Father of Accounting." He incorporated the results of his research into his accounting theory and history course.

A former President of the Kansas Society of CPAs, Dan received his bachelor's degree in history from Fort Hays State University, his master's degree in business from Emporia State University and his Ph.D. from UNL.

Adapted from The Nebraska CPA

DR. LAURIE S. SWINNEY RECEIVES 2006 OUTSTANDING ACCOUNTING EDUCATOR AWARD



Currently a professor of accountancy at the University of Nebraska at Kearney, Dr. Laurie S. Swinney (Ph.D. 1993) of Kearney is the 2006 recipient of the Nebraska Society's Outstanding Accounting Educator Award. A native Nebraskan who holds a Bachelor of Science degree from Nebraska Christian College, a Masters of Business Administration from the University of Cincinnati and a Ph.D. in accounting from the University of Nebraska-Lincoln, Dr. Swinney has been a member of the Nebraska Society since 1994, holding Nebraska certificate #3710.

During her academic career, she has been active with many University service activities including being chair of the Faculty Affairs Committee, chair of the Dean's Advisory Council and a member of the MBA program committee. Her activities supporting the accounting profession extend far beyond the UNK campus. A member of the Nebraska Society and the American Accounting Association, Laurie has also published and co-authored numerous papers over the years.

But the real measure of Dr. Swinney's significant achievements in accounting education during her career is the knowledge and skills she has brought to the classroom and the students she has enlighten and encouraged.

JIM KRIEGER RECEIVES 2006 BUSINESS AND INDUSTRY AWARD



Society member James R. Krieger (BSBA 1977) of Lincoln, the vice chairman and chief financial officer of The Gallup Organization, was honored with the Society's 2006 Outstanding CPA in Business and Industry Award. A graduate of the University of Nebraska-Lincoln with a degree in business administration, Jim earned his CPA certificate and joined the Society in 1977.

He joined Gallup in 1978 and over the years he has used the skills learned as a CPA to advance in the organization to the position of vice chairman and CFO. Today he is responsible for corporate financial governance and allocating financial resources to enhance Gallup's values and ensure its future. Jim has extensive experience in international business and has served as Gallup's president of international operations.

A member of the Society and the AICPA, Krieger also is a member of the board of directors and the executive committee of the Omaha Chamber of Commerce and a member of the Lincoln Partnership for Economic Development. He serves as an advisor to the faculty of the College of Business Administration and a co-chair of the School of Accountancy's advisory board as he supports the college and it's School of Accountancy in valuing and measuring human capital and productivity. Jim is also the founder of the Krieger Family Foundation with focus and investment in Nebraska Entrepreneurism.

JIM KROEKER, DEPUTY CHIEF ACCOUNTANT, U.S. SECURITIES AND EXCHANGE COMMISSION

Jim Kroeker (BSBA 1992) is Deputy Chief Accountant for Accounting in the Office of the Chief Accountant at the Securities and Exchange Commission. In that role, Jim is responsible for resolution of accounting issues, rulemaking projects and oversight of private sector accounting standard setting efforts. He is also the SEC observer to the FASB's Emerging Issues Task Force (EITF).

Prior to joining the SEC, Jim was a Partner in the National Office Accounting Standards and Communications Group of Deloitte & Touche LLP, where he was responsible for providing consultation and support regarding the implementation, application, communication and development of accounting standards, including disclosure and reporting matters. Jim also represented the Deloitte on AcSEC, the AICPA's senior technical accounting committee. From August 1999 to June 2001, Jim served as a Practice Fellow at the Financial Accounting Standards Board (FASB). While at the FASB, Jim assisted in the development of accounting guidance to address practice issues and worked closely with the EITF. Jim started his career with Deloitte & Touche in 1992 and spent five years in the audit practice specializing in the transportation and manufacturing industries prior to joining the National Office in 1997.

2006-2007 KEY SPEAKERS

LYNN BREWER – FORMER ENRON EXECUTIVE AND AUTHOR OF CONFESSIONS OF AN ENRON EXECUTIVE: A WHISTLEBLOWER'S STORY

Lynn Brewer is a former Enron executive and author of *Confessions of an Enron Executive: A Whistleblower's Story*, a riveting account of her career at Enron and her decision to blow the whistle.

In her nearly three years at Enron, she was responsible for Risk Management in Energy Operations, the e-Commerce initiatives for Enron's water subsidiary and Competitive Intelligence for Enron Broadband Services. During her tenure, she witnessed numerous instances of illegal and corrupt dealings, including bank fraud, espionage, power price manipulation and the gross overstatements to the press, public and financial world.

Since leaving Enron, Lynn has captivated audiences worldwide by providing compelling details into Enron's rise and fall, leaving audiences shocked when they realize how vulnerable they are to becoming the next Enron.

Lynn is the founding chairman and CEO of The Integrity Institute, Inc., which independently assesses and certifies corporate integrity at the request of organizations for the benefit of their stakeholders. She holds a Certification in Business Ethics from Colorado State University and currently serves on the Leadership Council of the Open Compliance and Ethics Group (OCEG).

In 2003 she was nominated for the "Women of Influence" Award. In 2004 she was named a "Paul Harris Fellow" by the International Rotary Foundation. In 2005 she was named the first recipient of the OCEG—"Innovation in Compliance" Award. She was recently selected for inclusion in the 25th Silver Anniversary Edition of Who's Who of American Women for her contributions to society.

LESLIE A. MURPHY, CPA



A graduate from the University of Michigan with a BBA in Accounting in 1973, Leslie is the immediate past chair of the board of directors of the AICPA, the professional organization serving 340,000 members throughout the United States. She is also a group managing partner at Plante & Moran of Southfield, Michigan. She leads several service groups at the firm, as well as the strategic planning and marketing/practice development functions of the firm.

Leslie co-founded the firm's Personal Tightrope Action Committee, whose groundbreaking policy recommendations helped to gain Plante & Moran a place on *FORTUNE* magazine's "100 Best Companies to Work For" list for the past eight years.

CPA magazine named Murphy one of the "Top 100 Most Influential Practitioners for 2005," and *Accounting Today* declared her one of the "Top 100 Most Influential People for 2005." Recently she was also named one of *Business Finance's* "2006 influencers: 60 Authoritative Voices."

Our year began last summer with our incoming/outgoing officer meeting. At this meeting, the incoming officers discuss their responsibilities with the outgoing officers. The officers also evaluate the previous year and set goals and priorities for the upcoming year.

We made two trips throughout the year. First, in August 2006, Walter Goracke, Megan Hoffman, Mary Reiser, and our faculty advisor, Deb Cosgrove, represented our chapter at the national meeting in Washington, D.C. We participated in community service, attended workshops, and heard from some great speakers. We also had time to visit museums, monuments, and take a special night tour of the city!

Second, seven members and our faculty advisor attended the regional meeting in Kansas City in March. Herita Akamah, Ryan Betka, Walter Goracke, Emily Hilgenkamp, Kyle Kurtenbach, Amanda Landolt, and Steve Martin participated in the leadership conference, attended workshops, and heard Robert Herndon of the FBI speak. Each student also participated in some way in one of two Best Practices competitions, one on Corporate Social Responsibility (CSR) and the other on Involvement in Professional Organizations. Jen Haldeman helped prepare the Involvement in Professional Organizations presentation but was not able to attend the meeting. Both groups did an excellent job with the research and presentations. We won second place for the CSR presentation and received \$250 as a reward!

Our fall and spring semesters kicked off with our career fair, more commonly known as Meet the Firms. 19 firms and companies attended in the fall and ten attended in the spring. We then progressed into our weekly meetings sponsored by various firms and companies. We had 11 meetings throughout the fall semester and eight during the spring. The following organizations generously hosted one or more meetings: Becker Professional Review, BKD, Dana F. Cole, Deloitte, Dr. James Brown, Ernst & Young, The FBI, The Gallup Organization, HBE Becker Meyer Love, Kennedy & Coe, KPMG, Lozier Corporation, Lutz & Company, Mike Samek of the Medicaid Fraud Control Unit, Sprint/Nextel, and Union Pacific. Thanks to each and every one of you for participating!

In addition to attending meetings, members participated in community service activities. We participated in Adopt-A-Highway, in addition to making PB&J sandwiches for the City Mission in the spring and fall. Deloitte and HBE Becker Meyer Love volunteered to help make the sandwiches in addition to covering the cost of supplies. Members also assisted in Truckloads for Help, Dance Marathon, and Relay for Life. Finally, members volunteered their time throughout the entire year to conduct tutor labs and review sessions for introductory accounting students, as well as assist professors by proctoring exams.

Our chapter wrapped up the year with our spring banquet in April. Approximately 75 professionals, students, and faculty attended. Mr. David Lechner, vice president of business and finance at the University of Nebraska, was our honored guest. He gave an excellent keynote speech regarding the importance of involvement and steps to success. We initiated David as an honorary member. Members voted meetings hosted by Lutz & Company and Deloitte as the most outstanding of the year, and awarded Deb Cosgrove the outstanding educator of the year. We initiated 38 pledges in the fall and nine in the spring, to add a total of 47 new members to our chapter. The highlight of the night was giving out numerous awards to students to reward their hard work and dedication throughout the year. Being a member of Beta Alpha Psi is a huge time commitment, in addition to a lot of hard work, and students appreciate publicly receiving recognition.

Our chapter felt we accomplished a lot this past year, had a lot of fun along the way, and received special recognition. At the campus wide Student Impact Awards banquet, three members and our faculty advisor were finalists in their respective categories. Deb Cosgrove, our faculty advisor, took home the Outstanding Student Organization Advisor of the Year award, and was more than deserving of it. In addition, all the hard work and dedication of the students allowed our chapter to accumulate enough hours and activities to achieve Superior Chapter status, the highest status a chapter can achieve. We will receive this award at the upcoming annual meeting in Chicago later this summer.

Beta Alpha Psi members extend a huge thanks to: Dr. Shoemaker, Carol Danielson, and Susan Simpson for all the help and support they provide; David Lechner for his words of wisdom at the spring banquet; all the firms and companies that we worked with throughout the year; and to Deb Cosgrove for again taking on the role of faculty advisor and helping us show we are one of the best student organizations at the University of Nebraska–Lincoln, and one of the best chapters of Beta Alpha Psi.

By Walter Goracke

OUTGOING FALL 2006 OFFICERS:

- Walter Goracke, *President*
- CarLee Reiser, *Vice President*
- Nicole Rowedder, *Treasurer*
- Megan Hoffman, *Recording Secretary*
- Jen Haldeman, *Reporting Secretary*
- Ashley Keihner, *Public Relations and Web Master*
- Trevor Gottula, *Recruitment and Retention*

OUTGOING SPRING 2007 OFFICERS:

- Walter Goracke, *President*
- Ryan Betka, *Vice President*
- Nicole Rowedder, *Treasurer*
- Amanda Landolt, *Recording Secretary*
- Jen Haldeman, *Reporting Secretary*
- Ashley Keihner, *Public Relations and Web Master*
- Andrew Young, *Recruitment and Retention*

INCOMING FALL 2007 OFFICERS:

- Josh Wortmann, *President*
- Ryan Betka, *Vice President*
- Troy Guillory, *Treasurer*
- Amanda Landolt, *Reporting Secretary*
- Kyle Kurtenbach, *Recruitment and Retention*

AWARDS & RECOGNITION

- Outstanding Student Organization**
- Faculty Advisor of the Year**
- Deb Cosgrove

Superior Chapter Status



Beta Alpha Psi students



Jeff Curtiss with Noreen & Jack Goebel



Dr. Paul Shoemaker visits with Lutz & Co. representatives



Beta Alpha Psi students



Speaker, David Lechner



Beta Alpha Psi students



CarLee Reiser & Walter Goracke

2007 FEDERATION OF SCHOOLS OF ACCOUNTANCY STUDENT AWARD

Rebecca Waltke (BSBA '07) was awarded the Federation of Schools of Accountancy Student Award.

WILLIAM GOLD SCHOLARSHIP KEY RECIPIENTS

William Gold Scholarship Keys were first awarded in 1925 by Mr. William Gold, founder of Gold & Co. Mr. Gold operated Gold's Department Store for many years in downtown Lincoln. These keys are awarded to outstanding students having the highest academic standing throughout their freshman year.

Lukas Shane Bomar, James E. Hartnett, Kaleb Christopher Klein, David Richard Paulmeyer, Misty LaRee Townsend

CLIFFORD M. HICKS KEY RECIPIENTS

Clifford M. Hicks Honor Keys are named for Professor Clifford M. Hicks, who served on the College of Business Administration faculty for forty three years, and who was chairman of the department of business organization and management from 1950 until his retirement in 1968. The Hicks Keys have been awarded for thirty four years to outstanding students having the highest academic standing throughout their sophomore year.

Patricia Kathleen Coulton, Jessica Marie Frerichs, Michael Benjamin Kistler, Amanda Kay Landolt

LEROSSIGNOL SCHOLARS

LeRossignol Scholars are awarded to honor James E. LeRossignol, the first dean of the College of Business Administration who served from 1913 to 1941. The LeRossignol Awards are presented for the 17th year to students having the highest academic standing throughout their junior year.

Lindsay Alice Anderson, Trisha Lenore Caffrey, Samuel Joseph Goodwin, Amanda Marie Ham, Elizabeth Ann Hastings, Emily Opal Hilgenkamp, Emily Marie Jasnowski, Ashley Jo Keihner, Colleen Rae Lund, Brett Andrew Maly, Jesse Stephen Neukirch, Natalie Ellen Pape, Nicole Florence Pfeifer, Tuyen Thanh Pham, Ryan Wayne Vrana, Kelly Marie Wagnitz, Stephanie Ann Watton

SUPERIOR SCHOLARS

Superior Scholars are seniors graduating in the 2006-07 academic year who have attained a standing in the upper three percent of their colleges or have been on the Honors Convocation list since matriculation as freshmen. These students must have completed at least 42 hours at the University of Nebraska-Lincoln. Nineteen accounting majors were among the 68 College of Business Administration majors receiving this honor:

Jacquelyn Mary Beste, Matthew James Breck, Jessie Leigh Combs, Emily Elizabeth Gross, Jennifer Ann Haldeman, Yoshiaki Hasegawa, Andrew Michael Jessen, Ashley Jo Keihner, Mana Kondo, Travis John Mann, Kristopher Cole Mather, Georgia Louise McCormick, Nicholas Paul Mead, Stephanie Christine Ninneman, Roy James Patterson, Nicole Florence Pfeifer, CarLee Ann Reiser, Rachel Elizabeth Stigge, Jeffrey Scott Wheeler

HIGH SCHOLARS

High Scholars are those students within each college who have sustained a cumulative 3.6 grade point average or higher and have completed a specified number of hours at the University of Nebraska-Lincoln:

Seniors: [3.6 or higher] *Adam Dean Broders, Trisha Lenore Caffrey, Ryan Mitchell Cook, Thuy Huong Dao, Rong Gu, Amanda Marie Ham, Emily Opal Hilgenkamp, Emily Marie Jasnowski, Kemp Beardall Johnson, Jr., Matthew David Johnson, Colleen Rae Lund, Brett Andrew Maly, Jesse Stephen Neukirch, Elizabeth Leanne Roller, Kelly Marie Wagnitz, Noah Joseph Witkowicz*

Juniors: [3.6 or higher] *Catherine Lyn Berkheim, Jennifer Lynn Buss, Patricia Kathleen Coulton, Robert David Dudzinski, Jessica Marie Frerichs, John Christian Hundtoft, Michael Benjamin Kistler, Amanda Kay Landolt, Elizabeth Mary Lange, Matthew Peter Lusk, Adam Joseph Pfeiffer, Kelli Renae Roach, Stephanie Ann Watton, Joshua Michael Wortmann, Brittany Elizabeth Wozny*

Sophomores: [4.0] *Kaleb Christopher Klein, David Richard Paulmeyer, Misty LeRee Townsend;* [3.6 or higher] *Lukas Shane Bomar, Grant H. Buckley, Katharine Rae Erickson, Jamie Lynne Fahnhorst, James E. Hartnett, Meredith Dawn Pierce, Caitlin Amber Skrdla Markwell, Hollyann Lee Swartz, Hillary Marie Ulrickson, Cassandra Jeanette Weitzenkamp*

Freshmen: [4.0] *Jennifer Ann Knust, Eliza Anne Slattery;* [3.6 or higher] *Jason David Broekemeier, Casey Brooke Buckland, Chelsea Danielle Cowher, Benjamin Gregg Pokorney, Sharissa Marie Schlote*

HONORS DINNER

ACCOUNTANCY HONORS DINNER

1. A recognition of outstanding accounting students
2. A conversation between faculty, students and members of the accounting profession
3. An introduction to the exciting opportunities within the School of Accountancy
4. A fun evening with prizes!!!

On October 20, 2006, our outstanding accounting students were joined by faculty, Beta Alpha Psi officers, MPA assistants and School of Accountancy advisory board members for an evening of dinner and conversation at the Van Brunt Visitors Center.



Featured speaker, Dennis Leblanc, Associate Athletic Director



Deb Cosgrove visits with Matt Lusk



Advisory board member Brad Crain speaks to accounting majors



Dean Cynthia Milligan speaks to the group

The School of Accountancy wishes to thank its friends and alumni who have provided scholarships and fellowships for its students.

AWARDED TO STUDENTS IN MASTER OF PROFESSIONAL ACCOUNTANCY PROGRAM

BIAGINI SCHOLARSHIP

Carissa Hahn

CONNOR FAMILY SCHOLARSHIP

Ryan Hiatt

CHARLES FOWLER FELLOWSHIP

Rochelle Bosn, Eric Cruise, Ryan Sattler, Michelle Shelburg, Rachelle Stigge

**JOHN & NOREEN GOEBEL
ENDOWED SCHOLARSHIP**

Lindsay Schulte

**PHILIP G. JOHNSON—GREAT PLAINS
FEDERAL TAX INSTITUTE MEMORIAL
SCHOLARSHIP**

Matthew Bode

ROBERT LUTH GRADUATE FELLOWSHIP

Jennifer Reifenrath

GLENN MOOBERRY FELLOWSHIP

David Muehling, Janelle Cunningham, Jeremy Britton

ANNE AND WILLIAM PORTER SCHOLARSHIP

Jennifer Reifenrath

NEBRASKA SOCIETY OF CPAS FOUNDATION

Jacquelyn Beste, Matthew Bode, Megan Hoffman

JAMES AND MARY SCHLEIGER SCHOLARSHIP

Brooke Adam, Herita Akamah, Paul Badura, Ruilin Cheng, Jessie Combs, Jennifer Hamilton, Megan Hoffman, Melissa Houtchens, Ominakhon Islamova, Benjamin Martens, Melissa Mockelman, Mary Reiser, Gary Simpson, Danielle Simpson, Rebecca Waltke, Timothy Wilkins, Wei Zhao, Rory Zutavern

AWARDED TO UNDERGRADUATE STUDENTS MAJORING IN ACCOUNTING

**BKD, LLP ACCOUNTANCY
HONORS SCHOLARSHIP**

Jeffrey Ensor, Sara Jelden, Jacquelyn Beste

**JEFFREY & MARGARET
CURTISS FELLOWSHIP**

David Paulmeyer, Lukas Bomar, Caleb Swanson, Lindsey Kohles

**DELOITTE & TOUCHE, LLP ACCOUNTANCY
HONORS SCHOLARSHIP**

Michael Kistler, Matthew Breck

**SCHOOL OF ACCOUNTANCY
HONORS SCHOLARSHIP**

Anita Fuchs, Melissa Raisch

KARL ARNDT SCHOLARSHIP

Lindsay Hermsen, Brett Maly

JAMES D. ATKISSON SCHOLARSHIP

Sophia Steinbeisser

MORRIS I. BERVIN SCHOLARSHIP

Georgia McCormick

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James Brown



Nancy Cassidy



Kung Chen



Deb Cosgrove

ARTHUR ALLEN continues to teach Advanced Financial Accounting. He presented three research papers at the 2006 American Accounting Association annual meeting in Washington, D.C.: “Should More Local Governments Purchase a Bond Rating?” with Donna Dudney and George Sanders; “Founding Family Influence and Private Foundation Performances” with Brian McAllister; and “The Effect of Wages and the 150-Hour Requirement on Audit Fees.”

JAMES BROWN is in his 21st year as MPA Advisor. He teaches a graduate seminar in Managerial Accounting, an MBA course in Managerial Accounting, and an undergraduate course in Advanced Managerial Accounting. His paper “Are Certified Accountants Working in Industry More Ethical Than Other Managers?” was published in *Journal of Business and Economic Perspectives*.

NANCY CASSIDY teaches Introductory Accounting I, Introductory Accounting II and Intermediate I. She also teaches two on-line courses of Introductory Accounting. Nancy received the UNL Parents’ Recognition for Contributions to Students for the second consecutive year and was a finalist for the Association of Students of the University of Nebraska–Lincoln 2006-07 Outstanding Educator of the Year Award.

KUNG CHEN continues to teach Advanced Managerial Accounting and Survey of Accounting for non-accounting majors. His paper “Accounting Conservatism and Firm Life-Cycle Stages” was published in *Journal of Applied Business Research*. Kung also presented his paper titled “Was the Prohibition of Non-Audit Services Effective?” at the Pan-Pacific Conference in Busan, Korea. The fourth edition of his textbook *Cost Management, A Strategic Emphasis* was published in 2007.

DEBRA COSGROVE continues to teach Accounting Information systems and Introductory Accounting II. She completed her third year as adviser to Beta Alpha Psi. Deb was recognized with several awards this year: featured professor of accounting by the student advisory board of the College of Business Administration, accounting educator of the year by Beta Alpha Psi, and student organization advisor of the year by Student Organization Activity Resources for her work with Beta Alpha Psi. Deb also published a teaching case titled “Expanding Sy’s Fish: Semantic Modeling and Database Implementation Project” with Margaret Garnsey in *Compendium of Classroom Cases and Tools (C³)* sponsored by the Information Systems Section of the American Accounting Association.

AARON CRABTREE teaches Federal Tax Accounting. His paper “Does the Balanced Scorecard Improve Performance?” coauthored with Gerald Debusk was published in *Management Accounting Quarterly*. His paper “The Evolution of Charity Care Within the Healthcare Industry” coauthored with Pam Smith was published in *Journal of Legal Tax Research*.

LEI GAO continues to teach Auditing to undergraduates. Her research concentrates on management fraud and fraud risk assessment for auditors. She has several research papers in progress related to these themes.

JANICE LAWRENCE is the director of the Program in Business Ethics. This college wide program promotes integration of ethics throughout the curriculum through speakers, grants and workshops. Lynn Brewer, this year’s featured speaker, drew a crowd of more than 1400 to hear about her experience as an Enron whistleblower. Janice is also a frequent speaker on ethics issues. She teaches a graduate Fraud Examination course and Intermediate I for undergraduates, as well as ethics modules each semester for the Freshman Experience course.



Aaron Crabtree



Lei Gao



Janice Lawrence



Renée Price



Linda Ruchala



Paul Shoemaker



David Smith



Dechun Wang

RENÉE PRICE taught Intermediate Accounting II and a Capital Markets Seminar for Ph.D. students during the last year. She was also on the planning committee for the 2006 annual meeting of the American Accounting Association.

LINDA RUCHALA teaches Managerial Accounting and a seminar in Behavioral Accounting Research for Ph.D. students. She is the associate editor for *Issues in Accounting Education* and serves on the editorial boards of *Advances in Accounting Education* and *Journal of Accounting Education*.

PAUL SHOEMAKER continues to serve as the director of the School of Accountancy. He teaches Advanced Taxation and Tax Research. Paul serves on the editorial boards of *Advances in Accounting Education* and the *Journal of International Accounting Auditing and Taxation*.

DAVID SMITH serves as director of the Ph.D. program. He teaches Accounting Theory for MPA students and Financial Statement Analysis for MBA students. His paper “Valuation and Classification of Cash- and Share- Puts” coauthored with Bill Terando (Iowa State University) is forthcoming in *Review of*

Quantitative Finance and Accounting and was presented at the European Accounting Association Annual Congress in Lisbon Portugal in April 2007. He also serves as the associate editor for *Review of Quantitative Finance and Accounting*.

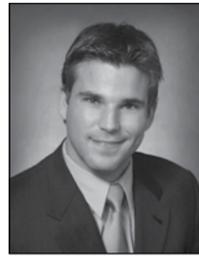
DECHUN WANG teaches Intermediate Accounting II and Ethics and Accountants’ Professional Responsibility for graduate students. His paper “Impact of the SEC’s Public Fee Disclosure Requirement on Subsequent Period Fees and Implications for Market Efficiency” coauthored with Jere Francis was published in *Auditing: A Journal of Practice & Theory*. His paper “Does the Threat of Private Litigation Increase the Usefulness of Reported Earnings? International Evidence” coauthored with Inder Khurana and Kris Raman was published in *Journal of International Accounting Research*. His paper with Jere Francis titled “The Joint Effect of Investor Protection and Big 4 Audits on Earning Quality Around the World” was accepted for publication in *Contemporary Accounting Research*.



Julie Borgen



Paul Becker



Anthony Pasternak



Gary Warner



Lindsay Wewel

ROD ANDERSON (1985) has been elected president and managing shareholder of Masimore, Magnuson and Associates, P.C. in Omaha.

ANTHONY ARNDT (MPA 1991) has joined iUniverse as controller. Tony will oversee all accounting and financial reporting. iUniverse offers a variety of publishing services to help individuals publish, market and sell fiction, poetry and nonfiction books.

HEATHER BANTA (MPA 2003) has taken a position with Frankel, Zacharia, Arnold, Nissen, Stamp & Reinsch, LLC in Omaha.

JULIE BARGEN (MPA 2004) has been promoted to senior in the audit division with BKD, LLP in the Lincoln office.

PAUL BECKER (1986) has been named partner-in-charge of Deloitte's audit and enterprise risk services in Omaha.

JOANNE BIALAS (1991) will become UNI's director of payroll effective August 15th. As a Certified Public Accountant, Joanne brings an experienced perspective from her work in public accounting and most recently, as the controller for Time Warner of Lincoln.

BRIAN COSTANZO (MPA 2001) was promoted to tax manager, at Deloitte.

HOLLY DORATHY (MPA 2005) has passed all four parts of the CPA exam. She is employed by KPMG, LLP in Omaha.

QUINT ENGLISH (1998) was promoted to audit senior manager, at Deloitte.

RUSSELL EPP (MPA 2001) was promoted to ERS manager at Deloitte.

AMANDA FANNING (2004) passed the CPA exam and was promoted to tax associate and transferred to the St. Louis KPMG, LLP office.

CHARLES FRAASS (MPA 2004) was promoted to audit in charge at Deloitte.

ANDREA FROST (1998) was promoted to audit senior manager at Deloitte.

NICK HANSON (MPA 2002) has received a promotion to in-charge accountant at Lutz & Company, PC in Omaha.

MEGAN HATHEWAY (MPA 2005) was promoted to associate II with Seim, Johnson, Sestak & Quist, LLP in Omaha.

JEFF HEINRICH (2006) was recently hired as a staff accountant in the tax department with BKD, LLP in Omaha.

JEREMY HITE (2005) was promoted from associate auditor to staff auditor at Union Pacific in Omaha.

TIM HOFFMAN (1988) was named chief financial Officer at TEK Industries in Fremont. TEK Industries is a highly diversified manufacturing and distribution firm, with synergistic divisions specializing in assembly, electronics, laser technology, educational products and craft products.

KRISTINE HULL (2003) was promoted to associate II with Seim, Johnson, Sestak & Quist, LLP in Omaha.

MATTHEW JOHNSON (MPA 2001) was promoted to audit manager at Deloitte.

ADAM KIRKEBAK (MPA 2001) was promoted to audit manager at Deloitte.

ANDREW LARSEN (2004) has passed all parts of the CPA exam. He is employed by KPMG, LLP in Omaha.

JESS PAISLEY (MPA 2006) was recently employed as an associate I accountant with Seim, Johnson, Sestak & Quist, LLP in Omaha.

ANTHONY PASTERNAK (MPA 2004) was promoted to tax senior in the Omaha office of BKD, LLP.

MARY RUTFORD (MPA 1991) was elected vice president-tax at Ameritas Life Insurance Corp. She joined Ameritas in 1984 as a corporate tax accountant.

AMY RYAN (1992) was promoted to AERS Partner at Deloitte in the Omaha office.

MARK SCOTT (2004) was promoted to audit in charge at Deloitte.

BRYAN SLONE (JD 1983) has been named managing partner of the Deloitte & Touche Nebraska/Iowa Practice in Omaha.

AMY SUGHROUE (MPA 2003) was promoted to tax senior at Deloitte.

SARAH TERRYBERRY (MPA 2004) was promoted to associate II with Seim, Johnson, Sestak, & Quist, LLP in Omaha.

MARK TEXEL (MPA 2004) was promoted to audit in charge at Deloitte.

GARY WARNER (MPA 2002) was promoted to tax supervisor in the Lincoln office of BKD, LLP.

DAVID WARREN (MPA 2003) was promoted to audit senior at Deloitte.

LINDSAY WEWEL (MPA 2004) was promoted to tax senior in the Omaha office of BKD, LLP.

RHONDA WEYENBERG (MPA 1988) was recently promoted to CFO with Midwest Web Inc. in Lincoln.

JESSICA WOOTON (2005) was promoted from associate auditor to staff auditor at Union Pacific in Omaha.

LORI ZARKOWSKI (MPA 1997) was promoted to audit senior manager at Deloitte.

Congratulations to the 11 University of Nebraska–Lincoln alumni who successfully passed all four parts of the Uniform Certified Public Accountant Examination!

Amanda Adams
Suruchi Baheti
Trina Burenheide

Jason Hardy
Dawn Hjorth
Michael Kezeor

Joseph LaDue
Dana Oswald
Steven Pleskac

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We thank our friends and alumni for their support of the School, its faculty and its students. Your support has enabled us to attract and retain excellent faculty and students through scholarships, fellowships and the creation of innovative programs.

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ASSOCIATES *Gift of \$10,000 either outright or in annual gifts of \$1,000 or more*

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AMY FREDIN, PH.D. STUDENT



Amy received a grant in the amount of \$4,700 from the Institute of Management Accountants' Foundation for Applied Research (IMA's FAR) in support of her research titled, "The Effect of Outsourcing the Internal Audit Function on Employee Loyalty and Fraud Control Perception: Whistleblowing Consequence." She used a portion of the grant to attend the IMA's annual conference in Phoenix, AZ, June 16-20, 2007, where she collected data. She plans to use the remainder of the funding to attend more regional meetings this fall to complete her data collection.



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