

Nebraska LEDGER

2010 24th Annual Edition



UNIVERSITY OF
Nebraska
Lincoln | SCHOOL OF
ACCOUNTANCY



LETTER FROM THE DIRECTOR

In June of this year it was announced that the University of Nebraska – Lincoln will join the Big Ten Athletic Conference on July 1, 2011. The first thing most people thought of was the football schedule. Indeed, our sports teams align themselves with an athletic conference but academia also tends to form affiliations through athletic conferences. The decision to accept of our application to join the Big Ten was made by administrators, not football coaches, and we're pleased to be joining this select group of academic programs.

One of the unique academic benefits of joining the Big Ten is becoming a member of the Committee on Institutional Cooperation (CIC). The CIC is a consortium of Big Ten universities plus the University of Chicago that has advanced member academic missions, generated unique opportunities for students and faculty, and served the common good by sharing expertise, leveraging campus resources, and collaborating on innovative programs. Specifically, member schools share resources for academic programs and research. Library materials are shared by CIC members and students are allowed to take specialized courses from member schools and/or to study in residence on member schools' campuses for credit at their home institution.

The Big Ten Conference has a long tradition of prestigious business schools and accounting programs. For example, ten of the current eleven Big Ten undergraduate business programs are ranked in the top 50 in the country according to *U.S. News & World Report* (the eleventh school does not have an undergraduate business program). Illinois, Indiana, Penn State, Wisconsin, and Michigan are usually ranked among the top 20 accounting programs in the country. Our accounting program was ranked 16th last year by *Business Week*. Wisconsin is among the top five programs for the number of postgraduate technical assistantships awarded to work at the Financial Accounting Standards Board. We anticipate a rich and productive affiliation with the Big Ten accounting programs.

I hope you'll enjoy this year's edition of the *Nebraska Ledger*. You'll find information about our Advisory Board, programs and seminars we sponsored, and staffing changes. We are grateful for the generous financial support from our alumni and friends. Your support is what allows us to provide the numerous scholarships we award annually. Please complete the alumni update on the last page and let us know how you're doing and, as always, please stop by to visit us if the opportunity arises..

Best wishes,



Paul Shoemaker, Director
BKD, LLP Professor

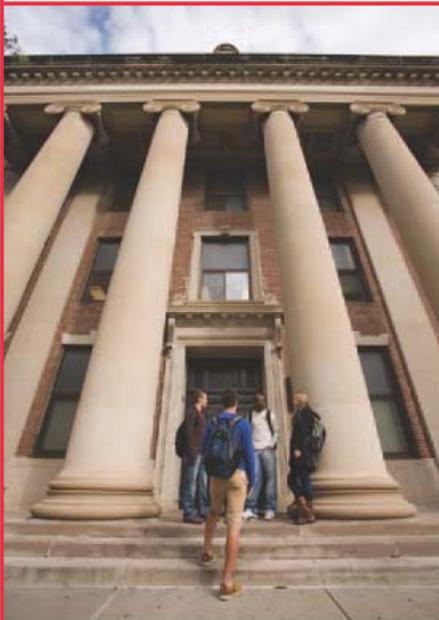
Nebraska LEDGER

for alumni and friends of the
University of Nebraska–Lincoln

HARVEY PERLMAN
Chancellor

DONDE ASHMOS PLOWMAN
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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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

Mike Balters, Senior Vice President of Operations, *Stanley Senior Technologies*

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Ronald Nebbia, Partner, *Lutz & Company, PC*

Paul Pettinger, Retired

Amy Ryan, Partner, *Deloitte & Touche LLP*

John R. Uhrich, Partner, *PriceWaterhouseCoopers LLP*

Tony Urban, Managing Director, *RSM McGladrey, Inc.*

Sue Wilkinson, Senior Vice President – Planning and Risk Management,
Ameritas Life Insurance Corp.

MEET THE ADVISORY BOARD



Mike Balters most recently was Senior Vice President – Operations for Stanley Senior Technologies. The only non-accountant on the Board, Mike has a finance background and previously worked in banking and investments, and he has extensive international experience.



David Baysinger is the founder and Managing Director of Global Wealth Management, LLC in Greenwood Village, Colorado. Before venturing out on his own, David spent a decade in public accounting. He has extensive experience in investment management, retirement planning, company benefits, estate planning, and income tax planning.



Ralph Castner currently serves as Executive Vice President and Chief Financial Officer of Cabela's, Inc, and serves as Chairman of the Board of Cabela's wholly owned financial services subsidiary World's Foremost Bank. At Cabela's Ralph is responsible for all aspects of financial function including internal and external financial reporting, tax, internal audit and risk management. He is also responsible for all aspects of real estate, construction and facilities including site selection, in addition to his responsibilities for the legal department. Ralph started his career in public accounting with Touche Ross and Company.



Brad Crain serves as a Senior Vice President and the Chief Financial Officer and Assistant Secretary for Union Bank and Trust Company. He joined Union Bank in 1996 as Vice President – Accounting. Prior to joining Union Bank, Brad was a Senior Audit Manager with Deloitte & Touche specializing in the financial institutions and insurance industries during his ten year career there.



Kirk Hovendick is a partner with Labenz & Associates LLC. He also has extensive experience with KPMG where he provided tax services including tax return compliance, strategic planning, representation before taxing authorities, state taxation and consultation on regulatory issues.



Amy Johnson is a partner with BKD, LLP in Lincoln and has 20 years of experience in public accounting, specializing in corporate, partnership and individual taxation. Her experience is heavily concentrated in the financial institutions and real estate industries.



Kurtis Krentz is a partner with Ernst & Young in Minneapolis. He has over twenty years experience serving virtually all segments of the financial services industry, with specific emphasis in banking, asset management and capital markets. Kurtis' specific focus is serving SEC registrants and assisting them with technical accounting and reporting matters, SEC filings, acquisitions, equity and debt transactions, and responding to SEC and regulatory examinations.



Janet Labenz is the founding partner of Labenz & Associates LLC, a public accounting firm. Prior to launching her own firm, Janet was a partner with KPMG. Her professional credentials include Accreditation in Business Valuation (ABV) and Certified in Financial Forensics (CFF). Janet has been a popular speaker at numerous professional seminars and for various civic organizations.



Ronald Nebbia is a consulting partner for Lutz & Company in Omaha. During his 20 years with Lutz, he has been involved with business management, mergers and/or acquisitions and business valuation consulting as well as technology and process efficiency consulting. Ron has performed these

services for a wide variety of industries including wholesale distribution, health care, construction and personal service businesses. He also holds the Accreditation in Business Valuation (ABV) credential.



Paul Pettinger has been involved in small company merger and acquisition work for 30 years, serving in various management or director positions at each of the operations involved. He also has public accounting experience in audit with McGladrey, Hansen & Dunn and Arthur Young. Paul retired in 2004.



Amy Ryan is a partner with Deloitte & Touche LLP. She has more than 18 years of accounting and auditing experience with Deloitte. Amy's industry experience includes consumer business, retail, manufacturing, and professional service organizations. Amy has specialized in SEC reporting and has experience in

Sarbanes-Oxley Section 404 compliance and reporting.



John Uhrich is a senior tax partner in the Denver office of PricewaterhouseCoopers. John serves multinational corporations, privately-held companies, private equity organizations, and foreign in-bound ownership regarding general tax consulting, tax compliance, and

tax provision support. His expertise includes grantor trust reporting for publicly-traded trust interests, exchange-traded funds, and publicly-traded partnerships. John is the Partner Champion for PwC Denver's Diversity Circle.



Tony Urban is a partner and Managing Director for RSM McGladrey's Omaha office. Tony is responsible for the overall coordination and delivery of federal, international, and state/local tax services in the Nebraska and Colorado markets. During his career, Tony has been involved in the coordination

and delivery of many tax services, including the following specializations: mergers/acquisitions, corporate restructurings, due diligence, public stock and debt offerings, employee stock plans, domestic and international transfer pricing, federal and state tax credits, cost segregation, SOX compliance, FAS 109, and all areas of state/local taxation.



Sue Wilkinson is the Senior Vice President – Planning and Risk Management for UNIFI Companies. She was an auditor with Deloitte & Touche for five years before joining Ameritas as a corporate accountant. Successive promotions brought her to her current position. Sue is active in

numerous community groups including the United Way of Lincoln and Lancaster County, Lincoln Young Professional Group, Leadership Lincoln, and Habitat for Humanity.

Global financial and accounting experts gathered on the UNL campus to discuss the past and future impact of the current global financial crisis, hosted by the School of Accountancy and the Department of Finance. The conference was designed to facilitate conversation throughout the presentations. With the exception of Tom Robinson, David Mulford and Scott Frame, all speakers were alumni of the College of Business Administration.

The morning session entitled “Accounting Contribution and Response to the Global Financial Crisis” featured a past and present Chief Accountant of the SEC, Lynn Turner and Jim Kroecker. Aaron Anderson, IFRS Policy and Implementation Director, and Tom Robinson, Managing Director – Education CFA Institute, rounded out the panel.

The morning discussion began with the history and role Fannie Mae played in the economic meltdown. Referenced was a New York Times article dated September 3, 1999, “Fannie Mae Eases Credit to Aid Mortgage Lending.” (nytimes.com/1999/09/30/business/fannie-mae-eases-credit-to-aid-mortgage-lending.html). Government sponsored entities entering the market squeezed banks into riskier mortgage arrangements that marked the beginning of the end of the mortgage asset bubble. Lenders began to depend on stability and upward trending of housing values and poor underwriting masked risks. The rating agencies were operating on default data from a simpler time and place. The federal government passes policies and regulatory framework that did not consider the complexity of the market or the risks.

The ensuing conversation from the participants began with Mike Dunlap, CEO of Nelnet, who commented that gain and sell accounting practices exacerbates the asset problem, and that income statements should do a better job of disclosing unrealized gains and losses. Bob Johnson said the CFA was a big proponent of fair value accounting, as they need that information for accurate assessments. Another comment from the participants was that an additional element in the meltdown was the rise of credit default swaps that effectively were insurance on non-insurable interests.

Next on podium was Lynn Turner, who connected the dots of culpability between the regulators, the investment bankers, and Congress. He discusses probable future proposals in corporate governance, regulatory oversight and legislation. He said, “I don’t care who makes the rules, I just want some rules that make sense.”

James Kroecker discussed the study of fair value (mark-to-market) accounting rules undertaken at the SEC. The conclusion was that fair value accounting increased financial reporting transparency and they did not appear to play a meaningful part in the bank failures of 2008. Those bank failures appeared to be more of a result of probable credit losses and concerns about asset quality. Recommendations from the study included enhancement of disclosure requirements and an examination by FASB of both the impact of liquidity in the measurement of fair value and the potential improvement to the impairment accounting models. He concluded by saying that off-balance sheet accounting was a great contributor to the meltdown.

Tom Robinson, Managing Director – Education CFA Institute, spoke of the mission of the CFA, “To lead the investment profession globally by setting the highest standards of ethics, education, and professional excellence.” The importance of CFA partnerships with business colleges is critical to the mission. The CFA is striving for more uniformity in financial reporting standards, preferably a global set of standards. Above all, he advocates for an independent and accountable reporting process without political pressure.

Luncheon keynote speaker, Bob Johnson, Ph.D., Senior Managing Deputy CEO – CFA Institute put forth the thought that the entire crisis was really a crisis of ethics. Regulation is essential as an unregulated market ultimately fails. In the case of the crash of 2008, he stated that innovation exceeded understanding and proper regulation may have slowed the crisis. Quoting Warren Buffet, Johnson said, “It isn’t how big your circle of competence is, but you need to know where the perimeter is.”

The afternoon session featured a retrospective of the crisis from financial experts across the globe. Christian Wild, Ph.D., Vice Chairman, International Operations, Credit Suisse, described the impact of the meltdown on the German industry. Exports dropped by more than half in 2009, from 30% GDP to 12.2%. Germany has the added burden in working within the European Union. Wild is expecting to see financial regulation in the future that will intensify consolidation of the banking market and overly burden small cooperative bankers. Further market distortions will come through government subsidies for struggling banks.

Scott Frame of the Atlanta Federal Reserve Bank offered an overview of the causes of the current market meltdown calling it an intersection of the use of mortgage-backed securities, global capital markets and regulation.

Martin Holmes, professor of economics at Oxford University, said the origin of the meltdown was in 1997, when the Bank of England achieved operational independence and lost regulatory oversight. Holmes called for a British Glass Steagall Act (which separated investment banks from depository banks and was repealed in the United States in 1980) and a competitive de-valuation of the pound to aid in Great Britain's recovery.

Greg Simon, with J.P. Morgan in Japan, discussed the faulty equity risk management prevalent in Japan.

David Mulford, most recently Ambassador to India, concluded the summit. Prior to his ambassadorship, he was Under-Secretary of the U.S. Treasury for International Affairs and Chairman of Credit Suisse First Boston. He warned that increased nationalization of regulations will shrink cross-border capitalization, effectively killing the economic model of the last 40 years that produced the greatest period of economic growth ever. He was asked what would stop economic growth and replied that the greatest dangers were higher taxation, lack of budget discipline, and a growing reliance on government rather than on trade.

SPECIAL NOTICE

CAROL DANIELSON RETIRES FROM SCHOOL OF ACCOUNTANCY AFTER 31 YEARS

Carol Danielson retired after 31 years at UNL, all in the School of Accountancy. Carol was hired by Jack Goebel, then Chairman of the Accounting Department, in January 1979. Prior to that, she spent 10 years working for various state agencies. Carol isn't just kicking up her feet, however. Among other things, she spends time babysitting her 3-year-old granddaughter part-time and enjoys more golfing with her husband, John. Carol says she loves retirement but misses everyone in CBA and all the School of Accountancy graduates.



MARCI WARNER HIRED BY SCHOOL OF ACCOUNTANCY

Marci Warner joined the School of Accountancy in April after working part time in the Marketing department. Prior to her employment at UNL, Marci spent 30 years working for Alltel as a cell phone repair technician. When Marci isn't keeping everything organized in the School of Accountancy, she enjoys spending time with her husband, Jim, and their 16-year-old daughter, Erika. Marci especially likes watching her daughter compete in horse shows and barrel races. We are thankful to have Marci in the School of Accountancy!

This past year, Beta Alpha Psi has had many noteworthy accomplishments. We increased our candidate numbers 91 percent from fall 2008 to fall 2009. We also increased membership attendance at meetings by 23 percentage points. We attribute the majority of these statistics to our renewed focus on recruiting and retaining members. This year the officer team focused on creating relationships with candidates and members so that Beta Alpha Psi becomes more than an honorary accounting and finance organization. Through our efforts Beta Alpha Psi has become a resource for accounting/finance students, a network of friendships, and a way for students to personally interact with faculty and firms.

We began the year in May 2009 with a transition meeting between incoming and outgoing officers. This meeting served as a brainstorming session, as well as a learning experience for new officers. Once our new officer team was informed of their duties, it was time to begin planning for the annual Beta Alpha Psi meeting in New York City. This meeting allows our officers and members to meet and network with fellow chapters, obtain ideas to implement in the coming year, learn various tricks of each office, engage in a community service project, and hear from successful businesspeople on various current issues. This year our chapter sent six members to the annual meeting: Taylor Pugh, Andrew Thompson, Brooke Parsons, Robert Sugrue, Jennifer Knust, and Kristina Oria. One highlight of our time was cleaning up Red Hook Park in Brooklyn. By seeing how much a group of students could do in an afternoon, we were inspired to continue our community service projects once we returned to Lincoln. While in New York we were able to trek across the Brooklyn Bridge and take a double-decker bus tour of the city. Overall, this trip allowed our officer team to get to know each other better and uncover some great ideas to bring back to Lincoln.

Our second conference of the year was a regional conference held in Kansas City in April 2010. We were able to take 18 students to this meeting, which was a record number for the chapter. All members who attended presented an operational session on various topics including our succession plan and effective recruiting. Beyond presenting in the operational sessions, we had a team present in Deloitte's Best Practices competition on chapter sustainability. Presenters were Jennifer Knust, Brooke Parsons, and Taylor Pugh. Our chapter won the Best Practices competition and competed at the national level in San Jose, California.

Besides attending conferences, our chapter kept very busy at our weekly professional meetings. We held "Meet the Firms" in the fall and in the spring. "Meet the Firms" has become a

great way for students to meet and talk with local accounting and finance firms. Our chapter invites all CBA accounting and finance students to attend this event, thus making it even larger than a regular Beta Alpha Psi event. We believe it has become a key recruiting tool for firms as it allows them to scope out potential employees before interviews and applications are due. We hope to continue to grow this event in the future and incorporate more firms into our lineup.

Our weekly professional meetings have become more interactive. Many firms have included hands-on activities in their presentations. For instance, one firm had our members create and fly paper airplanes to demonstrate opportunity cost and the learning curve. These activities kept members engaged and involved throughout the meeting while teaching important lessons along the way.

In addition to professional meetings, our chapter completed many community service events. We continued to tutor introductory level accounting students and proctor their exams. Our tutor lab is open every day for one hour, and is staffed by our members. We also participated in Adopt-A-Highway and cleaned up a strip of highway outside of Eagle, Nebraska twice this year. We remained active by volunteering for the Salvation Army, the Big Event, the Children's Zoo, and the Children's Hospital Radiothon. We hope our members have realized the vitality of community service and will continue to volunteer once they begin their professional careers.

Our last event of the year was our spring banquet. This year we held a silent auction to fundraise for our travel expenses. This proved successful as we received many donations and many bids throughout the night. These funds will help us send more students to the national and regional meetings, which we believe will get more students involved and will allow our chapter to grow even further. We initiated new candidates and installed new officers. We recognized superior, distinguished, and good standing among members and candidates. More members than ever before achieved superior standing, even though we increased the requirements for this accomplishment. Kristina Oria, our proctoring and tutoring coordinator, was recognized as one of three finalists for the Student Organization Outstanding Member of the Year Award at the all university level. We also showed our appreciation of our faculty members by voting Gordon Quitmeyer as the Educator of the Year. Students voted on Professional Meeting of the Year, and Koch and Northwestern Mutual tied for best professional meeting in the fall semester. ConAgra took home the best professional meeting award for the spring semester.

Overall, this past year proved very successful for our chapter. We continued to host a successful career fair for accounting and finance students. We competed at and won a regional meeting competition. We increased the number of members attending the regional meeting. We implemented several new ideas, including handbooks and job descriptions for new officers. We engaged in new community service events such as the Children's Zoo and the Salvation Army. We brought in new firms to our weekly professional meetings, including LeaseTeam Inc. However, we believe our biggest accomplishment was the bonds we built between students – bonds that we know will continue long into these students' professional careers.

By: Taylor Pugh

FALL 2009 OFFICERS

- Taylor Pugh, *President*
- Andrew Thompson, *Vice President*
- Robert Sugrue, *Treasurer*
- Brooke Parsons, *Secretary*
- Jennifer Knust, *Recruitment and Retention*

SPRING 2010 OFFICERS

- Taylor Pugh, *President*
- Andrew Thompson, *Vice President*
- Marcus Cech, *Treasurer*
- Brooke Parsons, *Secretary*
- Jennifer Knust, *Recruitment and Retention*

FALL 2010 OFFICERS

- Nolan Ingebrigtsen, *President*
- Adam Fritz, *Vice President*
- Marcus Cech, *Treasurer*
- Shan Yu, *Secretary*
- Kimberly Zarybnicky & Alycia Libolt, *Recruitment and Retention*

**BETA
ALPHA
PSI
EVENTS**



Nick Otteman



Zach Jelinek & Brian Cox



Andrew Thompson & Koch Representative, Randa Doty



Brooke Parsons & ConAgra Representative, Jim Marriott



Jennifer Knust & Alycia Libolt



BAP Officers at the Annual Meeting in New York City. Andrew Thompson, Brooke Parsons, Robert Sugrue, Taylor Pugh, Kristina Oria & Jennifer Knust



Nolan Ingebrigtsen & Ben Higgins fly paper airplanes they created at the Koch professional meeting. This activity taught students about opportunity cost and the learning curve.

2010 CBA AND UNIVERSITY HONORS CONVOCATION RECOGNITION

CHANCELLOR'S SCHOLARS

Chancellor's Scholars were graduating seniors who have achieved a cumulative grade point average of 4.0 from UNL and all other postsecondary institutions attended. There were 30 Chancellor's Scholars recognized across all majors at the University.

Taylor Pugh, Nanxing Xue

SUPERIOR SCHOLARS

Superior Scholars are seniors graduating in the 2009-2010 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. Nine accounting majors were among the 28 College of Business Administration majors receiving this honor.

Casey Buckland, Kyle Cunningham, Emily Greene, Amanda Ilse, Kaleb Klein, Jennifer Knust, Christopher Labenz, Daniela Myers, Sharissa Schlote

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 Briese, Ryan Brooke, Marcus Cech, Sarah Hain, Brian Hansen, Lucas Jeratowski, Miles Krumbach, Ross Leingang, Shelby McGuire, Thomas Ravenstahl, Andrew Thompson, Alex Wachholtz

Juniors: [4.0] Cassandra Person, Kristen Seda [3.6 or higher] Benjamin Byers, Spencer Colony, Alex Drvol, Rachel Duffy, Lingling Fan, Adam Fritz, Jacob Jensen, Erica Lam, Nicholas Linke, Rachel Manning, Megan McKillip, John Morton, Laura Poots, Elizabeth Porath, Tyler Sadlo, Kevin Stubbs, Jacob Van Lent, Adam Vrana, Alison Wedermyer, Bradley Wittler, Lian Xue, Cody Zavadil, Sihui Zhou

Sophomores: [4.0] Matthew Hilgenkamp, Robert Severson, Courtney Wells [3.6 or higher] Nathan Cech, Benjamin Chandler, Morgan Densberger, Brooke Dinsdale, Ted Elliott, Joseph Hilger, Connor Jensen, Max Lubber, Kelly Magnus, Bailey Pink, Carolyn Schorgl, John Shurtliff, Robert Sullivan

Freshmen: [4.0] Renae Hatch, Tarron Hecox, Guo Liu, Cory Weiner, Wen Zhu [3.6 or higher] Joel Jacox, Steven Nebbia, Sarah Nolan, Rayza Ramirez, Sarah Sirotkin



*2010 Federated Schools of Accountancy Student Award.
Recipient Jami Olson & Professor James Brown*

2010 FEDERATED SCHOOLS OF ACCOUNTANCY STUDENT AWARD

Jami Olson (MPA 2010) was awarded the FSA Student Award by Dr. James Brown. This award annually recognizes an outstanding student from each member school who is enrolled in the fifth year of an accounting program leading to an MPA degree.

ACCOUNTANCY HONORS DINNER

On October 29, 2009, 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. During the evening outstanding accounting students are recognized, an introduction about the exciting opportunities within the School of Accountancy is given, and several prizes are given out! Dan Vodvarka, President of the Nebraska Society of Certified Public Accountants, was the keynote speaker.



Taylor Pugh, Amy Ryan, Jennifer Knust & Brooke Parsons



Speaker, Don Vodvarka



Taylor Pugh, Jennifer Knust & Paul Shoemaker



Kurtis Krentz



Huishan Wan, Peilin Zhang & Duowei Xia



Andrew Thompson, Jennifer Knust, Brooke Parsons & Taylor Pugh



Cassandra Person, Lian Xue & Meng Xiao



Linda Ruchala & Arthur Allen



Jacob Jensen, Alison Wedermyer, Liz Cleveland



AJ Munn, Kristen Seda & Tim Krischbaum

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

Katherine Adams, Grant Buckley

JOHN T. CONNOR FELLOWSHIP

Jamie Fahnhorst, Jami Olson

JEFFREY & MARGARET CURTISS FELLOWSHIP

Lukas Bomar

DELOITTE & TOUCHE FELLOWSHIP

Misty Townsend

CHARLES FOWLER FELLOWSHIP

Lyndsey Berg, John Hundtoft, Andrew Martz, Hollyann Swartz

JOHN & NOREEN GOEBEL ENDOWED SCHOLARSHIP

Emily Dwornicki, Nathan Nolte

LINCOLN CHAPTER OF THE ASSOCIATION OF GOVERNMENT ACCOUNTANTS SCHOLARSHIP

James Hartnett, Zheyang Yang

PHILIP J. JOHNSON – GREAT PLAINS FEDERAL TAX INSTITUTE MEMORIAL SCHOLARSHIP

Jessica Frerichs

ROBERT LUTH GRADUATE FELLOWSHIP

Jamie Fahnhorst

GLENN MOOBERY FELLOWSHIP

Jessica Frerichs, Elizabeth Hoy, Wei Jing, Caitlin Skrdla

ANNE KINDER & WILLIAM LAURIE PORTER SCHOLARSHIP

Meredith Pierce

JAMES & MARY SCHLEIGER FELLOWSHIP

Eric Borden, Megan Breen, Neil Broders, Grant Buckley, Kenia Coelho, Tyler Denker, Tess Goffena, Jenifer Haake, James Hartnett, Jacob Hovendick, Lacey Jacobsen, Tyler Kaps, Amanda Landolt, Jaclyn Michelsen, April Miner, Jordan Mueller, Jami Olson, Jillian Schafer, Joshua Shetler, Caitlin Skrdla, William Spicer, Daniel Titchener, Scott Volkmer, Stephanie Wawers, Cassie Weitzenkamp, Gina Wenzl, Zheyang Yang, Lianna Young

AWARDED TO UNDERGRADUATE STUDENTS MAJORING IN ACCOUNTING

DANA F. COLE ACCOUNTANCY SCHOLARSHIP

Amanda Ilse, Cassandra Person

JAMES L. TASSLER MEMORIAL SCHOLARSHIP

Spencer Colony, Alyssa Mach, Adam Vrana, Xiaoqi Yu

ALLAN & BARBARA SOSHNIK MEMORIAL FUND SCHOLARSHIP

Adam Briese, Rachel Duffy, Jennifer Knust, Kristen Seda

JACOB H. IMIG SCHOLARSHIP IN PUBLIC ACCOUNTING

Cody Zavadil

PHILLIP G. JOHNSON MEMORIAL FUND SCHOLARSHIP

Alexander Drvol, Megan McKillip

MORRIS I. BERVIN SCHOLARSHIP

Lian Xue

DELOITTE & TOUCHE FUND FOR EXCELLENCE SCHOLARSHIP

Cory O'Donnell, Nanxing Xue

JUDSON O. BURNETT SCHOLARSHIP

Adam Briese, Jacob Jensen, Ross Leingang, Daniela Myers

CBA SCHOLARSHIP

Megan McKillip, Adam Vrana, Xiaoqi Yu

GILBERT & MARY ELLEN KUFAHL SCHOLARSHIP

Wesley Bottorf, Xiaoxi Fan, Brian Hansen, Meng Xiao

RONALD HARRIS FOREIGN STUDIES SCHOLARSHIP

Jenny Rosas

ROBERT & JOSEPHINE KOUDELE SCHOLARSHIP

Blake Berke, Miles Hunke, Miles Krumbach, Andrew Thompson

DR. R. LYNN GALLOWAY SCHOLARSHIP

Kevin Stubbs

**R. PARKER & MARCIA S. EASTWOOD
SS/FS – CBA SCHOLARSHIP**

*Brad Ashley, Elizabeth Porath, Tyler Sadlo, Elisa Slattery,
Michael Thielen, Andrew Thompson, Kar Wong, Cody Zavail*

WALLACE ROBERTSON MEMORIAL SCHOLARSHIP
Tyler Sadlo, Jacob Van Lent

DR. EDWARD B. SCHMIDT MEMORIAL SCHOLARSHIP
Alexandra Heuertz, Sharissa Schlote

HUPKA FAMILY STUDENT SUPPORT FUND
Travis Holl, Jackson Lee, Kayla Rhedin

BENJAMIN F. MARSHALL MEMORIAL SCHOLARSHIP
*Wesley Bottorf, Ryan Brooke, Marcus Cech, Benjamin Chandler,
Spencer Colony, Kyle Cunningham, Morgan Densberger, Kyle
Drummond, Xiaoxi Fan, Brian Hansen, Jennifer Knust, Jon
Morton, Cory O'Donnell, Cassandra Person, Elizabeth Porath,
Thomas Ravenstahl, Jenny Rosas, Sean Smith, Bradley Wittler,
Meng Xiao, Sihui Zhou*

DAVID S. MCINTIRE SCHOLARSHIP
Connor Jensen, Alyssa Mach, Alison Wedermyer, Lian Xue

JAMES SEDLACEK MEMORIAL SCHOLARSHIP
Rachel Duffy, Kimberly Kavanaugh

JAMES D. ATKISSON SCHOLARSHIP
Adam Briese

GENEVIEVE SACK PHILLIPS CBA SCHOLARSHIP
*Sarah Hain, Emily Kavanaugh, Kristina Oria,
Sharissa Schlote, Kristen Seda, Andrew Thompson*

HOLLMAN INTERNATIONAL STUDIES
Alexander Drvol, Amanda Ilse, Kristen Seda

HERBERT & EVELYN CASEY SCHOLARSHIP
*Amanda Ilse, Matthew Sheets, Andrew Thompson,
Jacob Van Lent, Nanxing Xue*

AUDLEY NOEL SULLIVAN SCHOLARSHIP
Kevin Stubbs

G. THURSTON PHELPS SCHOLARSHIP
Giacomo Panizzolo

CHARLES & ALAIRE BARKES SHIELDS SCHOLARSHIP
Kaleb Klein, Jenny Rosas, Alex Wachholtz

DICK & ALICE DEVRIES MEMORIAL SCHOLARSHIP
Casey Buckland, Daniela Myers

CHARLES M. & GERTRUDE C. SKADE SCHOLARSHIP
Alexander Drvol, Amanda Ilse, Miles Krumbach, Jacob Van Lent

**PETER & ELIZABETH SOMMERHAUSER
CBA SCHOLARSHIP**
Alexander Drvol, Lindsey Dykman

ROBERT & GAYLE JONES SCHOLARSHIP FOR CBA
Rachel Duffy, Elizabeth Porath

CONRAD SCHLEICH SCHOLARSHIP
Lindsey Dykman, Jacob Jensen, Nanxing Xue

KIFFIN SCHOLARSHIP
Emily Greene

VESTA MAWE MEMORIAL FUND SCHOLARSHIP
Sarah Hain

JEFFERSON BROADY SCHOLARSHIP
Connor Jensen

JACK B. & MARCIA COHEN SCHOLARSHIP
Jacob Jensen

ROBERT CHALMERS GRAHAM SCHOLARSHIP
Emily Kavanaugh, Morgan Potthoff

KARL ARNDT MEMORIAL SCHOLARSHIP
Miles Krumbach, Kar Wong

**JOHN L. SKALLA SCHOLARSHIP
& FELLOWSHIP AWARD**
Ross Leingang, Alison Wedermyer

DR. RAY O. & THELMA PETERSON SCHOLARSHIP
Kristina Oria

PAUL R. HOGAN ENTREPRENEURIAL SCHOLARSHIP
Cassandra Person

ROBERT & LORANE PHILLIPS SCHOLARSHIP
Cassandra Person

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Alex Wachholtz

FACULTY ACCOMPLISHMENTS



Arthur Allen



Kung Chen



David Smith



Aaron Crabtree



Huishan Wan

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TENURE/PROMOTION/FELLOWSHIP

Aaron Crabtree was awarded tenure and promoted to Associate Professor effective with the 2010-2011 academic year. Aaron teaches tax courses and his research focuses on investigating the impact of accounting and tax policy on investor and creditor perception of accounting information. He has published in multiple journals including *Auditing: A Journal of Practice and Theory*, *Journal of the American Taxation Association*, *Review of Quantitative Finance and Accounting*, *Applied Quantitative Finance and Accounting*, and *Advances in Accounting*. Aaron also has been named the KPMG Faculty Fellow with the support of the KPMG Foundation. We congratulate Aaron on his academic success and recognition.

NEBRASKA'S MPA STUDENTS PASS THE CFE EXAM

Detecting and preventing fraud has become a key responsibility for accountants and Nebraska's MPA students have begun passing the Certified Fraud Examiner exam in greater numbers. Earning the CFE designation allows students to broaden their credential base, demonstrate their knowledge of fraud detection and prevention, and enhance their marketability.

In fall 2009, 24 School of Accountancy MPA students took the master's level Fraud Examination class taught by Janice Lawrence. Before the semester's end, over half of the class had passed the CFE exam with others planning to sit for it after semester finals.

Lawrence has found that students interested in earning their CFE can prepare very effectively for the exam while taking the Fraud Examination course. She provides students with an exam study structure, using the CFE review material that dovetails with the syllabus. Lawrence believes students are more motivated and engaged in preparing for the exam when they do so along with their peers and classmates. To date, our MPA students have a 100% pass rate on their first attempt at the exam. The students receiving this designation enter the marketplace with a competitive edge.



Some of the students who passed the CFE Exam.

BUSINESS ETHICS PROGRAM NATIONALLY RANKED!

The Business Ethics Program fared well in Bloomsburg BusinessWeek's 2010 ethics ranking of top undergraduate business schools. UNL's Business Ethics Program was ranked 43rd nationally in ethics, with only one Big Ten school (Penn State) being ranked higher. Ethics in CBA is not taught as a standalone course, but integrated extensively into the existing curriculum.

Preparing accounting students to be ethical leaders is a priority. Ninety-five percent of accounting courses at UNL include an ethics component. This is even higher than the overall CBA ethics integration rate of 85%. Forty-five percent of accounting courses spend more than 3 hours covering ethics each semester. The top two modes used in the classroom to cover ethics are lecture and classroom discussion/debate.

ANNUAL ETHICS DAY LECTURE

HARRY MARKOPOLOS, MADOFF'S WHISTLEBLOWER

On September 15, 2009, approximately 1,500 students, faculty, and members of the community gathered at the Lied Center on the University of Nebraska-Lincoln campus to hear Harry Markopolos, the speaker for CBA's Annual Ethics Day. In the lecture, sponsored by the Business Ethics Program, he told the story behind Bernie Madoff's Ponzi scheme, the largest in history and demonstrated how one person can make a difference.

Harry Markopolos began investigating Madoff in early 2000. Although it didn't take long for Harry to realize something was terribly wrong with Madoff's finances, years passed before the scheme was officially uncovered and Madoff was charged. Harry sent numerous letters to the SEC outlining his findings, with little response. Determined to see that justice was served, Markopolos persevered. Doing what was right in this case was not an easy task and, many times, he even feared for his personal safety. He continued his investigation until Madoff's \$65 billion scheme was eventually out in the open.

Harry Markopolos exemplifies the ethical compass the School of Accountancy hopes its students will follow. No matter how strong the opposition, persevere in doing what is right. Having the courage to do the right thing is what counts. Bringing speakers such as Harry Markopolos to the UNL campus highlights the importance of ethics. The School of Accountancy hopes its graduates understand that making ethical decisions is challenging and can be a difficult task, but doing so, day in and day out, is the right thing to do – for their personal lives, their careers and our society.



Harry Markopolos Luncheon. Megan McKillip, Brooke Parsons, Jami Olson, Harry Markopolos, Taylor Pugh, Jennifer Knust, Tessa Bright, Kristen Seda



Jason Bombeck



Eric Cruise



Amanda Fanning



Stacey Mundt



Travis Pritchett



Nathan Scott



Amy Shreck



Aaron Wiegert

ADAM AUSTIN (2009) joined Seim Johnson as an Associate Accountant.

JASON BOMBECK (MPA 2004) was promoted to Director in the Lincoln office of BKD, LLP.

TRACY BLACK (1984) was elected the 2009-2010 Chairman of the Board of the Nebraska Society of Certified Public Accountants. Black, of Tracy S. Black, CPA of Lincoln, is a sole practitioner providing consulting services to public companies. She previously served more than 17 years with the assurance division of Pricewaterhouse Coopers, LLP.

RYAN COOK (2007) was promoted to Senior Accountant at Lutz & Company, PC.

ERIC CRUISE (MPA 2006) was promoted to Senior Tax Associate at KPMG, LLP. Eric also passed the CPA exam.

AMANDA (ADAMS) FANNING (MPA 2005) was promoted to Tax Manager at KPMG, LLP.

TREVOR GOTTULA was promoted to Audit Senior at Deloitte.

DANIELLE GREEN (2008) was promoted from A1 Associate Accountant to A3 Associate Accountant at Seim Johnson.

SHEILA HANSEN (MPA 2007) was promoted to Senior Accountant at Lutz & Company, PC.

CHRISTY HUMMEL was promoted to Audit Senior at Deloitte.

ANDREA (UITHOVEN) MARSHALL was promoted to Audit Senior Manager at Deloitte.

JOHN MCGARGILL was promoted to Advisory Senior at Deloitte.

RACHEL MEIERGERD was promoted to Tax Senior at Deloitte.

DAN MORIN was promoted to senior vice president and director of investments at the University of Nebraska Foundation. He has worked in various accounting roles for more than 28 years, most recently as treasurer. In his new role, he will assist the board of directors and the leadership team in managing the foundation's investment portfolio of \$1.4 billion and oversee contracted fund managers.

DAN MORRIS was promoted to Tax Senior at Deloitte.

STACEY MUNDT (MPA 2004) was promoted to Tax Senior at the Omaha office of BKD, LLP.

TRAVIS PRITCHETT (MPA 1999) was promoted to Tax Senior Manager at KPMG LLP.

NICOLE ROWEDDER was promoted to Audit Senior at Deloitte.

NATHAN SCOTT (2003) was promoted to Audit Supervisor in the Omaha office of BKD, LLP.

AMY SHRECK (2004) was promoted to Audit Supervisor in the Lincoln office of BKD, LLP.

AARON WIEGERT (2004) was promoted to Tax Supervisor in the Lincoln office of BKD, LLP.

ANGELA (GASKILL) WOLF was promoted to Audit Manager at Deloitte.

PHILIP ZEGERS (MPA 2007) was promoted to Audit Senior in the Lincoln office of BKD, LLP.

NEW ENDOWED CHAIR IN ACCOUNTANCY

You get out of the future what you put into the present. That's why BKD, LLP, one of the 10 largest CPA and advisory firms in the country with local offices in Lincoln and Omaha, endowed a professorship at the University of Nebraska–Lincoln. UNL's accounting graduates are frequently among the top-candidates for staff-level positions at the firm, and BKD's partners and managers know how critical a solid accounting program is to launching grads into a successful public accounting career. BKD's 2,000 professionals offer clients a variety of services in accounting, audit and assurance, tax, risk management, technology, corporate finance, forensic and valuation services and wealth management. So, it's critical the firm hire and maintain employees who have the insight and ideas to provide solutions to a wide range of industries, including financial services, not-for-profit, government, manufacturing, distribution, service, retail, health care, construction and real estate.



First Row (Left to Right): Paul Shoemaker, Robyn Devore, Amy Johnson, Ritch Bahe; Second Row: Norm Hedgecock, Roger Watton, Bruce Meister, Don Ham, Jason Bombeck.

“The Nebraska practice unit of BKD has always strived to hire the best and brightest accounting graduates. With our continued financial commitment to the University of Nebraska, we are certain that the University will continue to provide the accounting profession with top quality graduates,” says Norm Hedgecock, managing partner of BKD's Nebraska practice unit. The donation is made through the BKD Foundation, the firm's charitable arm that has raised and distributed \$5.3 million to qualifying nonprofit organizations over the past decade. For many foundations, both financial and volunteer assistance is critical. That's why Hedgecock has served as Chairman of the University of Nebraska School of Accountancy Advisory Board and as a prior member of the College of Business Administration Alumni Board. As they participate in community leadership positions, BKD personnel, like Hedgecock, see needs of our communities firsthand and can offer assistance through the foundation.

“A professorship demonstrates an extraordinary financial commitment from the donor in support of our faculty and programs,” says Professor Paul Shoemaker, School of Accountancy Director and the first holder of the BKD, LLP Professorship in Accountancy. “The generosity of the BKD partners' endowment will live on for the next generation of faculty and benefit the School of Accountancy indefinitely.”

CPA EXAM

Congratulations to the 34 University of Nebraska–Lincoln alumni who successfully passed all parts of the Uniform Certified Public Accountant Examination.

*Matthew Breck
Adam Broders
Cole Charlebois
Casey Fahrnbruch
Henry German
Samuel Goodwin
Walter Goracke
Nathan Hagge
Jennifer Haldeman*

*Elizabeth Hastings
Kemp Johnson
Ashley Keihner
Erica Kellogg
Michael Kistler
Kyle Kurtenbach
Colleen Lund
Matthew Lusk
Brett Maly*

*Kristopher Mather
Daniel Morris
Nicole Novacek
Heather Oltman
Natalie Pape
Jennifer Person
Nicole Pfeifer
Zachary Royse
Jerod Sands*

*Warren Smith
Hillary Ulrickson
Shane Vitosh
Jessica Watts
Jeffrey Wheeler
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Andrew Young*

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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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