

NEBRASKA Ledger

A Publication from the University of Nebraska–Lincoln School of Accountancy

2016 • 30th Annual Edition



**Start
Something.**

FROM THE DIRECTOR

It was another exciting year for the School of Accountancy with new students, courses and professors, stronger rankings and Ph.D. placements, and even a new Hall of Fame inductee. The new \$84 million, 240,000-square-foot College of Business building located at 14th and Vine streets continued to rise with its opening scheduled for July 2017. The new School of Accountancy will be located on the fourth floor on the east side.

This September we honored Dodge native Paul Mendlik, former chief financial officer at West Corporation in Omaha, as the newest member of the Accountancy Hall of Fame at our inaugural Celebration of Excellence.

Four new faculty joined the School of Accountancy this fall:

- Dr. Herita Akamah came to Nebraska after receiving her Ph.D. from the University of Oklahoma last May. She teaches financial accounting and business valuation.
- Dr. K. Kelli Saunders received her Ph.D. from the Darla Moore School of Business at the University of South Carolina in 2015. She teaches Internal Audit and Fraud.
- Dr. Steven R. Hegemann earned his Ph.D. from Pace University in New York City in 2013. He teaches Financial Accounting.
- Jill Trucke, formerly of Deloitte, teaches Accounting for Business Decisions and Using Accounting Information.

We also added a course for undergraduate students called Internal Audit and Fraud. Also new for MPA students is Data Analytics which introduces students to SAS, SQL to merge Excel files, and Tableau for presenting data. Students write up data

for a case study and present their findings.

The School of Accountancy ranked third in archival tax research and seventh in archival audit research in the Brigham Young University Accounting rankings. Last year we were eighth in most productive faculty in publishing academic tax research. We also placed three Ph.D. students this year. Matt Bjornsen joined the faculty at Oklahoma, Mary “Kat” Harris is on the faculty at Washington and Tiffany Westfall is at Ball State.

We currently have 400 junior and senior accounting majors which is similar to last year and a 32 percent increase from 2011. Our MPA enrollment is currently 58 students. Our students continued to find jobs this past year as well as 94 percent of MPA and 74 percent of undergraduates report securing jobs or choosing to continue their education. In addition, our graduates continue to perform well on the CPA exam with a 75 percent first-time pass rate for MPA grads and 64 percent first-time pass rate for undergrads.

Thank you to those who have supported the School of Accountancy. If you have not made the School a part of your charitable giving in the past, I ask you consider doing so this year. The accomplishments above are made possible through such generosity. From students traveling to connect with alumni and business partners to sending faculty to conferences or honoring our students and alumni at special events, these opportunities are important when recruiting both students and faculty to Nebraska.



Aaron Crabtree
Director and KPMG Faculty Fellow



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The Ledger Records 30 Years of Accounting News

Thirty years ago in 1986, the School of Accountancy formed a committee among its faculty, staff and advisory board members to create the inaugural issue of *The Ledger*. While its design changed with time and technology, its goal has remained constant. It informs alumni and friends about the school's events and initiatives, celebrates student and alumni successes and shares how the faculty was advancing the field of accountancy.

"This issue of *The Ledger* marks an important milestone for us. For more than 30 years, we have made it a priority to build a community of students, alumni, faculty and staff, business partners and donors. *The Ledger* enables us to share the biggest stories and accomplishments each year to our community," said Director of the School of Accountancy Aaron Crabtree.

The inaugural issue included 16 pages featuring news, profiles on each advisory board member, a list of donors to thank them for their support and a remembrance story of two professors emeriti who passed away the year prior, Dana F. Cole and Ray Dein. Cole wrote an introductory accounting textbook which "later became the standard among accounting faculty

across the nation." Dein, who served as president of the American Accounting Association and was a popular professor among students including Warren Buffett '51, contributed "greatly to accounting theory."

Over time the annual publication expanded to show more alumni and school community features. News of an anonymous gift of a portrait of Fr. Luca Pacioli, considered the father of accounting, graced its pages in 1995. The piece by artist Greg Holdren is still used as a teaching tool in informal events such as celebrating International Accounting Day. In 1996 the issue spotlighted the

six inaugural members of the school's Hall of Fame. Several issues featured the accomplishments of student organizations such as Beta Alpha Psi. More recently the school has been able to share stories of generations of Husker and accounting alumni like the Lienemann and Klintworth families in 2012 and 2014 respectively.

Crabtree said, "*The Ledger's* content has grown to tell more about our great community of whom are connected by their love for the School of Accountancy and helping others through our talents."



School of Accountancy Moves Up in Brigham Young University Accounting Rankings



Dr. Tom Omer

The School of Accountancy ranked third in archival tax research and seventh in archival audit research according to the latest Brigham Young University Accounting Research Rankings. Dr. Tom Omer, professor and Delmar Lienemann Sr. Chair of Accounting, believes the rankings demonstrate the overall attitude the School of Accountancy

takes toward building a prestigious research institution.

"The rankings indicate the quality of research taking place at each school," said Omer. "It takes into consideration the

publications placed in the top accounting journals. It's a boon to the benchmarks for our expectations of publishing in top rated journals. When someone in our field says, 'What's going on at Nebraska?' one major factor they look at is where do we rank with respect to our research productivity."

Omer sees momentum growing in the body of research coming out of the School of Accountancy. He believes it attracts other leading researchers to consider Nebraska.

"There's a lot of chatter on the street that something is happening at Nebraska. We are getting a broader set of quality applicants interviewing for faculty positions each year. People see what is going on at Nebraska in terms of the new building and our faculty doing great work," he said.

Mendlik Inducted into Hall of Fame at Celebration of Excellence

The School of Accountancy at the University of Nebraska–Lincoln College of Business Administration held its inaugural Celebration of Excellence at the Lied Commons in September. Paul Mendlik '75, former chief financial officer of West Corporation, received the honor of induction into the School of Accountancy Hall of Fame.

After earning his bachelor's degree in accounting from UNL, Mendlik spent 27 years at Deloitte & Touche, the last 18 of those years as an audit partner. He started a new career at West Corporation in 2002 and retired in April 2015.

Bryan Slone, executive in residence and assistant professor of practice in accountancy, presented Mendlik with the award and said, "Paul graduated from Nebraska and began his career at Deloitte & Touche where he advanced to a partner within nine years. He served private and public companies



Dr. Aaron Crabtree, director of the School of Accountancy, and Paul Mendlik '75

as an audit partner, and is known as an exceptional technician and team builder. Those skills ultimately led him to become head of audit for Nebraska and Iowa. Then he started a second career at West Corporation."

Mendlik's community service record includes the Board of Trustees of the Omaha Archdiocese Education Foundation and the Omaha Archdiocese Parish Foundation. He also was president of the Board of Directors of Happy Hollow Country Club and chair of the CBA Dean's Advisory Board, and is a member of the FBI Citizens Academy.

"My parents taught me to pay attention to detail and make a commitment to doing things right. Any job worth doing is worth doing right. I believe you have to climb that mountain to get to those lofty goals," Mendlik said.

He told the audience he was proud of never having an issue with any regulatory agency during his career.

Slone echoed those sentiments to the students in attendance.

"The goal of the Hall of Fame is to exemplify our incredible our graduates," said Slone. "When students read the biographies, they realize the contributions our alumni have made are off the charts. It's a reminder to our students of what they can accomplish."

Tim Christen, chairman of the American Institute of CPAs Board of Directors, also spoke at the event. He stressed the role institutions play in assuring the success of the profession.

"The people who came before us laid the groundwork for us to build upon this profession," said Christen. Our stewardship creates a pathway for the people who come after us to have greater success. Events like this celebration play an important part."

The festivities concluded with Dr. Aaron Crabtree, director of the School of Accountancy, recognizing current scholarship recipients.

The Ph.D. program also benefits from the rankings. According to Omer, the research rankings model a standard of excellence for those considering entering the program.

"To publish top ranked research requires dedication and patience, and our people are doing it," said Omer. "It attracts students who want to stick to it because when some people find out it takes several years to publish a quality article they may decide to do something else."

AICPA VICE CHAIR PRESENTS STATE OF PROFESSION LECTURE



Kimberly Ellison-Taylor

More than 120 people attended a special guest lecture by Kimberly Ellison-Taylor, CPA, CGMA and vice chair of the American Institute of Certified Public Accountants (AICPA) in February at the Nebraska Union. Hosted by the School of Accountancy at the University of Nebraska–Lincoln College of Business Administration, Ellison-Taylor’s lecture, titled “State of Profession,” conveyed the importance of becoming a CPA and how it provides a competitive advantage in the business world.

Ellison-Taylor, who serves as the 2016-17 chair of AICPA, shared how the world’s largest member association

they have chosen because the opportunities are unlimited.”

Ellison-Taylor shared current trends in the profession and introduced students to a typical work through a video. She works as the global accounting strategy director for the financial and professional services industries for Oracle America, a leader in cloud solutions and enterprise technology.

“In my career, I have had a lot of success as well as failures. I came to the office early and stayed late not because I had to, but because I love my work. I am proud to be a CPA. I hope all CPAs can show students how great it is to be in this profession,” she said.

Her high-energy lecture resonated with students and faculty.

“She had great energy and focused on soft skills including teamwork, collaboration, communication, problem solving and conflict resolution. That is something students can’t memorize or study out of a book, but will be most beneficial to their careers,” said Mary Kathleen Harris, a Ph.D. student from Laramie, Wyoming.

The School of Accountancy faculty also met with Ellison-Taylor during a luncheon earlier in the day. Dr. Biyu Wu, assistant professor of accountancy, said her foresight into the profession was beneficial not only to faculty as educators of the next generation of accountants but also to students as they prepare for the future.

“Kimberly is very friendly and enthusiastic. During her lecture, she had great advice for the students to help them be successful. Through her own experiences, she encouraged them to learn from their failures and gave them a preview of what the work life of a CPA looks like,” Wu said.



Dr. Aaron Crabtree and Kimberly Ellison-Taylor

“CPAs are the second most trusted professionals, just behind doctors.”

-Kimberly Ellison-Taylor

representing the accounting profession globally, is working towards setting ethical auditing standards for the profession.

“CPAs are the second most trusted professionals, just behind doctors,” she said. “The future looks bright for accountants as 87 percent of key decision makers say CPAs are valuable to their organization and 91 percent of firms expect to continue record hiring levels. This means accounting students should be excited about the career path



Virginia Calderon, a senior management major from Grand Island, Nebraska, and Bryan Kirkebak, a freshman accounting major from Omaha, Nebraska

Students Prepare Tax Returns through VITA Program

The Volunteer Income Tax Assistance (VITA) program at the University of Nebraska–Lincoln College of Business Administration recently completed another tax season. CBA students Virginia Calderon and Bryan Kirkebak participated in the program, helping people finalize and submit their tax returns.

VITA is an organization that prepares tax returns for low-income, working families and students for free. It began in the early 1990s at the UNL College of Law, but eventually moved to the service learning program about ten years ago. Since then Linda Moody, director of the service learning program at the UNL Center for Civic Engagement, has worked with students to direct the VITA program.

“This program is a tremendous community service project helping poverty stricken families and students’ development by building their confidence with tax filing and working with customers,” Moody said. “Students enjoy putting together tax returns and meeting members of the community.”

VITA volunteers prepare more than 1,200 tax filings a session and bring more than \$2 million into the community through tax returns. They primarily serve UNL students and lower income families in the community neighborhoods around UNL.

Bryan Kirkebak, a freshman accounting major from Omaha, Nebraska, enjoys volunteering with the program.

“My favorite part is meeting with different people and forming those relationships. People will come back to VITA year after year and even request the same student tax preparers as the year before,” Kirkebak said. “We help veterans and people of all different backgrounds. Hearing these people’s stories and seeing that we are making a difference is very rewarding.”

Students gain independent study credit for participating. They must complete an open book exam and receive a grade of 80 percent or higher to become certified to file taxes. They also must complete a four-hour software training course and participate in a minimum of 10 two-hour time slots.

“This is my first season volunteering for VITA where I’ve done filings at many different sites. I also help with transmitting the tax returns, which is a quality review process to make sure everything is in order before we transmit it to the IRS,” Kirkebak said. “My grandpa, grandma and my uncle are all accountants. So being an accountant and helping others with their taxes just feels right.”

Virginia Calderon, senior management major from Grand Island, Nebraska, started out as an interpreter for VITA. Today she plays an essential leadership role within the organization.

“This year, I am in charge of getting the volunteers trained. I help students when they’re doing their certifications, answer their questions, set up the site location schedule and I transmit the returns,” Calderon said. “I enjoy the interaction with the clients, especially seeing how happy they are to see the money that they will get back. You can tell they are really relying on that money and what a difference it will make in their lives.”



Accounting students and Dr. Jimmy Downes, assistant professor of accounting

Accounting Majors Give Feedback on New Internship Program

Fifteen accounting students at the University of Nebraska–Lincoln participated in the new accounting internship program. The program allows students at the College of Business Administration to take classes and complete a tax or audit internship during the spring semester.

During the fall 2015 semester, the School of Accountancy surveyed alumni about the internship program and what improvements could be made. From that survey, Dr. Aaron Crabtree, director of the School of Accountancy and associate professor of accountancy, worked with faculty to update the program into a split schedule between an eight-week tax or 10-week audit internship partnered with six-week classes.

“The new internship program allows students to fit an internship at a public accounting firm into their spring semester and take an accounting course. Students receive credit for the class and the internship, which keeps them on track to graduate,” Crabtree said. “This also frees them up to have a summer accounting internship at a private

company so they can determine whether public or private accounting works best for them.”

Four accounting majors spoke to the School of Accountancy Advisory Board this spring about their audit internships. Those students were Amy Demers, a senior from Blair, Nebraska, who interned at BKD, LLP; Morgan Kuhl, a senior from Omaha, Nebraska, who also interned at BKD, LLP; Adam Moline, a senior from Imperial, Nebraska, who interned at Ernst & Young; and Ashley Quiring, a senior from Henderson, Nebraska, who interned at Deloitte.

“I would not have been able to do a public accounting internship without this program. I am on track to graduate and didn’t want to take a semester off to do an internship,” Demers said. “I’m grateful this was an option I could do and gain that extra experience.”

Two additional accounting majors joined the meeting to share their experiences in the tax internship at Lutz & Company. They were Reid Hammitt, a junior from Omaha, Nebraska, and Katie Warneke, also a junior from Omaha.

“Jumping right in to the internship was actually the best thing. It worked well to shadow an employee first and familiarize ourselves with the kind of work we’d be doing and then get training on the system,” Warneke said. “There is always someone there that is willing to help and answer questions.”

Students said it was helpful to have the internship during the busy season for accounting, which included tax season and auditing. Hammitt added he felt he received the same quality experience as other interns who worked the usual longer internship.

Students and advisory board members suggested promoting the internship program through the Beta Alpha Psi student organization, having faculty announce it in classes and by having students who previously participated in the program return and share their experiences.

“The students’ feedback was very valuable,” Crabtree said. “By following their suggestions, we fully expect an exceptional increase in students participating in this new internship program.”

OMER RESEARCH FINDS FIRMS RESPOND TO SEC REGULATORS BY PAYING MORE TAXES

A recent study by Dr. Tom Omer, professor and Delmar Lienemann Sr. Chair of Accounting, at the University of Nebraska–Lincoln College of Business Administration finds an unintended consequence of getting better information to investors by the Securities and Exchange Commission (SEC) may result in U.S. firms paying more taxes – up to \$3 billion of additional federal, state and foreign government taxes in a single year. The study, entitled “The Effects of Regulatory Scrutiny on Tax Avoidance: An Examination of SEC Content Letters,” appears in the November/December issue of *The Accounting Review*, the top journal for accounting research.

The higher tax payments stem from a directive in the Sarbanes-Oxley Acts of 2002 which directs the SEC to review financial reports of companies every three years. If filings appear deficient or need clarification, the SEC issues comment letters to acquire more information aimed at helping investors sort through financial details of a company. Omer’s research found when a company received a comment letter dealing with taxes, they typically increased their provision for income taxes.

“The SEC is solely responsible for how firms present financial statements to investors, and not about whether companies are paying their taxes,” said Omer. “The comment letters occur when the SEC demands more clarity in financial disclosures. There is real tension that goes on when those requests are made.”

In the survey of nearly 3,000 comment letters over nine years, about 30 percent dealt with tax issues. Even though the purpose of the letters was not to increase tax payments, Omer believes they have that effect.

“Even if a company did not get a comment letter, they probably still react when firms in the same industry get them. They see similar companies targeted for non-disclosure and tend to migrate to like positions. More disclosure drives firms to be careful regarding paying taxes,” he said.

Omer explained while the SEC and Internal Revenue Service do not communicate directly, the work the SEC provides creates a connection.

“Corporations are very sensitive about turning over information on taxes. They must be somewhat concerned it will draw in another agency to start asking questions,” he said.

Article co-authors include Daniel Lynch of the University of Wisconsin-Madison, Michael Mayberry of the University of Florida and Thomas Kubick of the University of Kansas, who received his doctorate in accounting from the UNL School of Accountancy in 2011.



Dr. Tom Omer

“The SEC is solely responsible for how firms present financial statements to investors.”

–Dr. Tom Omer



Daniel Balette

Balette Finds a Place Something After Trans

Though accustomed to exploring new surroundings, Daniel Balette '16 felt nervous when he transferred to the University of Nebraska–Lincoln College of Business Administration. Knowing earning his undergraduate degree in accounting would make graduate school possible, he started his Nebraska adventure.

“As I walked towards the center of campus on the first day, I could hear the Mueller Bell Tower playing the theme song from Harry Potter and that was one of the funniest things I had ever heard,” he said. “It personified exactly how I was feeling, which was nervous about the new world I was entering, but excited to see what was in store.”

A Surprise, Arizona native, Balette attended Community College of the Air Force in Montgomery, Alabama, nearly 1,800 miles from his hometown after high school. He took classes at night while serving in the Air Force during the day and then transferred 1,000 miles north to Nebraska.

Jean Riley-Schultz and Jina Morris, both assistant professors of practice in accounting, helped him transition to Nebraska, and CBA academic advisors outlined what he needed to do to graduate.

“Jean Riley-Schultz was the very first person in college who told me she believed in me,” Balette said. “I went to her office after doing terribly on an exam. She sat me down and showed me the mistakes I was making and how to fix them. By the time the next test came around, I hit it out of the park and that streak continued. Jina Morris was an excellent mentor and always available when I needed advice.”

He studied abroad in Uganda with other UNL CBA and College of Engineering students to assist an

to Start ferring to Nebraska

organization known as Kinawataka Women Initiatives in streamlining its operations of turning straws into products such as bags, mats and jewelry. Engineering students designed and built a machine that flattens plastic drinking straws, and business students wrote a comprehensive business plan to accelerate the business further. He also served as a resident assistant at Selleck Quadrangle.

Ballete graduated from Nebraska in August and moved to Minneapolis to study at the Carlson School of Management at the University of Minnesota. He plans to earn his master of accountancy degree and eventually become a certified public accountant.

He credits his professors at Nebraska for preparing him for the next step in his journey by taking an active role in his education and caring about his success. He cited Dr. Roberto Stein's finance class (FINA 361) as a favorite of his, providing principles to make him a more educated investor. He also put in simple terms his reasoning for making Lincoln, Nebraska, the destination for his undergraduate studies.

"Warren Buffett '51 came here for his undergraduate degree. I figured if it was good enough for him, it was good enough for me," Balette said. "Being a Husker is an experience that's hard to explain but uniquely our own. When I travel, people stop me on the street after seeing my Husker polo and talk to me. Being a Husker opens doors."

Opportunities Abound for Demers

When Amy Demers walked into the School of Accountancy, she immediately began experiencing what she came to value most – opportunities to flourish. Now a senior, the accounting major from Blair, Nebraska, believes those opportunities provide her with the best chance to succeed.

"The variety of opportunities available for students, and the faculty and staff who care about students are what makes Nebraska stand out," said Demers. "I broadened my abilities through student organizations, professional networking events, education abroad trips, career expeditions and internships."

Chances to travel provided Demers with experiences in a variety of cultures essential to working in modern business. The supplemental learning through travel enhanced her classroom instruction in ways she could not have anticipated.

"After being part of an audit case competition, I traveled to Deloitte's Chicago office to present in front of multiple partners. Through the CBA Honors Academy, I traveled to Kansas City and New York to tour businesses and network with professionals. We visited nonprofits and entrepreneurial start-ups as well as Big Four accounting firms and investment banks on Wall Street. I gained insights into industries my career may take me after graduation," she said.

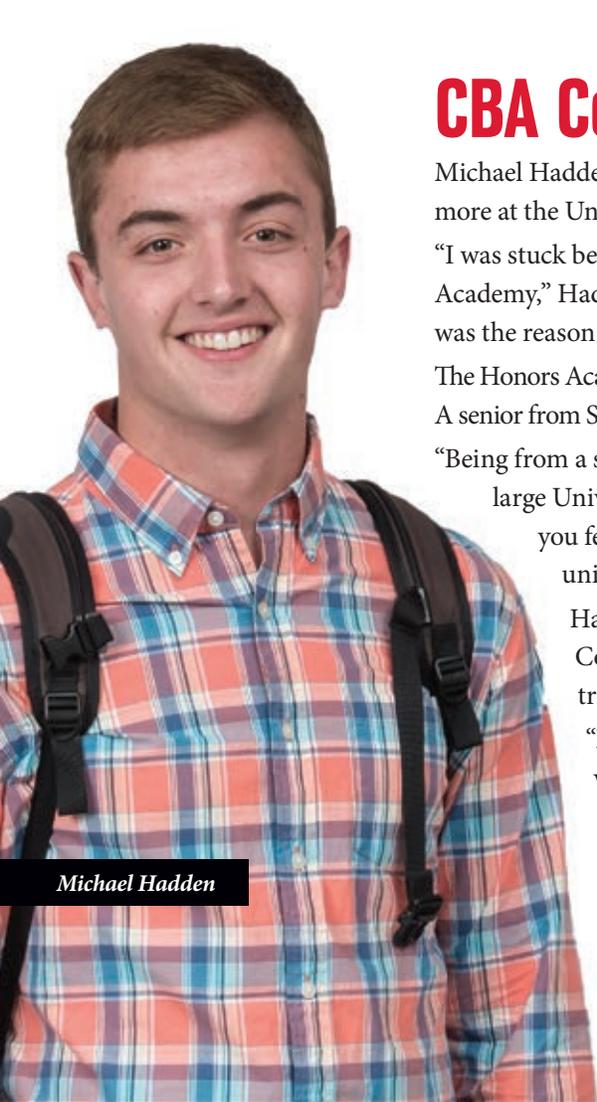
In 2016, Demers participated in a collaborative study abroad project. A group of students designed, delivered and implemented a new piece of technology to speed production timelines for a group of African entrepreneurs.

"I helped draft the business plan for implementing the new technology. We traveled to Kampala, Uganda, and it was amazing. Now I better understand how business operates in that part of the world," she said.

Demers, who graduates in May and will work at Koch Industries in Wichita, Kansas, where she interned the past two summers. She also plans to take the CPA exam.



Amy Demers



Michael Hadden

CBA Community Set Hadden for Success

Michael Hadden wanted to attend a college with a strong sense of community. He found that and more at the University of Nebraska–Lincoln College of Business Administration.

“I was stuck between choosing engineering or business. The deciding factor was the CBA Honors Academy,” Hadden said. “Seeing the many opportunities that would help me differentiate myself was the reason I chose UNL CBA.”

The Honors Academy provides a cohort-based, enhanced business curriculum for high-ability students. A senior from Scottsbluff, Hadden found a tight-knit group at CBA that reminded him of home.

“Being from a smaller town, it was comforting having that sense of a smaller community within the large University,” he said. “There’s something about Midwest hospitality and values that makes you feel at home even on a bigger campus. Connecting with students and faculty at the university has been one of the best parts of my experience.”

Hadden, who is majoring in accounting and finance, competed in the Deloitte Audit Competition his sophomore year with three other students. Hadden and his team travelled to Chicago to compete and finished third in the national competition.

“Being able to see financial firms in one of the largest financial markets in the world was very educational and interesting,” Hadden said. “While the Deloitte competition was stressful, it allowed us to apply our classroom knowledge to a real-life situation.”

Through these experiences, Hadden built a strong base on which to build his future. He encourages other students considering Nebraska to find their home away from home like he did at CBA.

“The campus doesn’t seem all that big. You kind of find your niche once you get here. Nebraska has something for everyone. Any passion or interest can be expanded here,” he said.

NABA Conference Gives Students Opportunity to Connect

For three College of Business Administration students, the opportunity to attend the National Association of Black Accountants (NABA) Central Region Student Conference offered more than the chance to network with top African-American business professionals.

“One of the main things I took away from the conference was knowledge and tips on overcoming the challenge of being an African-American female in the business field and in life in general,” said Mariah Ward, a sophomore finance major. “There is so much going on in the world today that limits the lives of African-Americans and highlights the unjustness that many of us are facing.”

Ward, from Lincoln, Nebraska, along with Claire Ngamelue, a junior accounting major and finance minor from Omaha, Nebraska, and Gazmine Mason, a

senior accounting major from Cranston, Rhode Island, attended the conference in Milwaukee in September. The regional conference brings together hundreds of professional and student members, and academia and corporate representatives in a venue focused on the unique needs of minority students pursuing an accounting or finance degree.

Students can interview for internships and permanent positions, and attend sessions about interviewing skills, dressing for success and transitioning from college student to business professional.

“To be involved in an organization where the CEO is black, the members are black, the staff are black, – black and successful – it was truly amazing to speak to these people and have an intelligent conversation about the issues going on today,” Ward said.



Claire Ngamelue, Gazmine Mason and Mariah Ward

For Mason, who is also a two-time All-American for the Husker women’s bowling team, the conference allowed her to polish her skills for life after college. She is considering a professional bowling career while also pursuing a job in forensic accounting.

“I learned how to interact with individuals in a professional setting which will also help me during the rest of my college career and beyond,” Mason said.

Williams Prepares to Lead in Forensic Accounting

Students often decide to pursue an accounting major because they want to learn the language of business or develop in-demand skills. For junior accounting major Gabby Williams, accounting provided an opportunity to combine her passion for leadership with her problem-solving skills.

“Studying accounting is vital because it is something all businesses – and people for that matter – need to operate. There are so many directions you can go in accounting, too,” she said.

The Lyndhurst, Ohio, native plans to pursue a career in forensic accounting, which uses accounting skills to investigate fraud or embezzlement and to analyze financial information for use in legal proceedings. Williams completed three summer internships at Stout Risius Ross in Cleveland where she determined the relevancy of client discovery documents and researched data pertaining to forensic accounting cases.

“Forensic accounting is kind of like a puzzle, which is very intriguing. I love solving puzzles and being able to utilize the logic and critical thinking required to solve them,” she said.

Williams sees great leadership potential in this ever-expanding field.

“There are definitely higher ethical and moral standards that accountants are held to. With those standards, there is a need for leaders to ensure they are met,” she said.

When she graduates, she will have harnessed a lot of leadership experience to help meet this challenge. At Nebraska, she served as treasurer of UNL Hillel, a Jewish student organization, and financial vice president and president of Alpha Delta Pi sorority. Williams was recently elected as president of the UNL Panhellenic Council, the governing council over the 15 sorority chapters at the university. She also enjoys cultivating leadership in others and volunteers for Launch Leadership, a program that develops the leadership skills of middle and high school students.

She believes a major part of the Nebraska advantage is the people. Williams chose Nebraska because of the CBA Honors Academy and how the college felt like a community.

“I could tell my peers and the staff here put in so much effort to get to know everyone individually and help you succeed. The faculty and staff work their hardest to ensure every student is fully prepared to enter the workforce by the time they graduate.”



Gabby Williams

Klintworth Encourages Others to Maximize Opportunities



Brian Klintworth

While earning his accounting and finance degrees, Brian Klintworth '15 took advantage of every opportunity inside and outside of the classroom he could. His zeal for experience enabled him to build a résumé that included Beta Alpha Psi and the CBA Student Advisory Board. He also studied abroad in the

Nebraska at Oxford program and got to meet Warren Buffett '51.

“CBA has so many opportunities for students to get involved,” he said. “Classes are important, but you need to connect with people and build relationships.”

Now as an alumnus, the Seward, Nebraska, native enjoys helping others Start Something.

In September, he was one of eight alumni who spoke about careers to the school's juniors. He spoke about the importance of networking and shared his experience as a tax accountant for HBE Becker Meyer Love LLP in Lincoln.

“Opportunities such as this panel help show students the different paths in accounting they can pursue and goes a long way towards helping students find a role and employer where they can be the most successful and have the greatest impact,” he said.

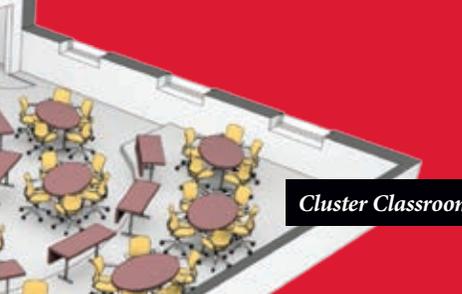


New College of Business building

Experiential Learning Increases Opportunities for Students in New Building

Dean Donde Plowman describes the investment of \$84 million in the new 240,000-square-foot CBA building as a game changer for the college and the School of Accountancy. Set to open in the summer of 2017, the experiential learning spaces and high-tech classrooms increase opportunities for students, faculty and alumni to maximize teaching and learning.





Cluster Classroom

“To be competitive in the Big Ten our facilities needed a major upgrade,” said Plowman. “Our new building is being funded entirely by donations from our alumni for future alumni. This is a transformational project, and is an extension of everyone who contributes to our college.”

The new building provides state-of-the-art cluster classrooms designed for students to comfortably transition between lecture style presentations and small group projects.

“The cluster classrooms are a new design for us,” said Dr. Donna Dudley, associate dean for undergraduate programs and student engagement. “One room holds 50 people and another 80. The risers between rows are wide enough for tables holding four to six students. Students have plenty of room to face the instructor and then swivel around for learning activities. Whiteboards are also accessible.”

Deb Cosgrove, associate professor of practice in accounting, teaches discussion-based classes. She championed the cluster classrooms for their ability to better facilitate interactivity between students.

“I rely on student participation in group conversations because I do not stand at the front and lecture,” said Cosgrove. “Having clusters of tables where students can turn and look at each other face-to-

face improves how students can work together. Larger tables also give students more work space for group projects. We have projects where students use Legos and make puzzles, and the new table space makes it a lot easier to accomplish.”

The new building also offers better space outside of class. Cosgrove often sees students wandering the halls looking for group study space.

“We often end up meeting outside of CBA to find appropriate space to meet outside of class. In the new building we will not have to leave the college to find a place to meet in groups,” she said.

A new 800-square-foot café will offer a bigger variety of food than currently offered at CBA. It will be open year round and adjacent to a catering kitchen able to facilitate large gatherings. The new 4,262-square-foot atrium space will host events formerly too big for CBA to hold.

“On a day-to-day basis, there will be some seating with tables and chairs in the atrium where students can study and relax,” said Rik Barrera, assistant dean and chief operating officer. “Then we will be able to change the configuration of the room and put round tables for big dinner events for up to 300 people. We can hold career fairs and other events that directly impact our students without having to leave our building.”

Barrera also emphasized the ability to better partner with businesses in the new building.

“We will have 16 conference rooms, whereas we currently have three. There will be greater capacity to have ongoing collaboration between students and businesses. The new building is so essential, because it is creating a business environment where we can embody the spirit of our Start Something slogan in ways that were not possible until now,” he said.



Student Lounge

CPA EXAM PASS RATES

The following tables show the pass rates of UNL accounting graduates for 2015 compared to two peer groups: the Big Ten Conference universities and our accreditation peer group. The accreditation peer group is comprised of large land grant universities that have attributes (enrollments, faculty size, programs, etc.) similar to the UNL accounting program.

There are three tables for each group: one that shows the overall pass rates for candidates taking the exam for the first time, one that shows the pass rates for all sections taken for first-time candidates and another one that shows the pass rates for all sections taken for all candidates, including repeat candidates.

Note: As of the printing of this edition of *The Ledger*, the 2016 statistics were incomplete and therefore not reported.

OVERALL RATES (Big Ten Comparison)

Institution	Undergrad # of Candidates	Undergrad All Events	Undergrad Avg Score	Grad # Of Candidates	Grad All Events	Grad Avg Score
University of Iowa	127	76%	79	37	92%	85
University of Wisconsin-Madison	132	85%	83	26	89%	84
Northwestern University	6	92%	83	9	82%	81
Michigan State University	262	73%	79	52	77%	80
University of Nebraska	69	64%	76	38	75%	79
Pennsylvania State University	253	57%	73	74	75%	79
Indiana University-Bloomington	280	69%	78	62	75%	79
University of Michigan	99	78%	82	31	74%	82
University of Illinois-Urbana Champaign	493	66%	77	156	71%	78
Ohio State University	324	67%	77	53	68%	78
University of Minnesota	117	62%	74	32	64%	73
University of Maryland	157	62%	75	39	61%	75
Purdue University	187	57%	73	18	53%	75
Rutgers - The State University of New Jersey - Newark	219	38%	65	65	52%	73
Median	172	67%	77	39	74%	79

SECTION RATES FOR FIRST-TIME CANDIDATES (Big Ten Comparison)

Institution	AUD	BEC	FAR	REG
Northwestern University	63%	71%	53%	63%
University of Illinois-Urbana Champaign	65%	81%	66%	58%
Purdue University	52%	72%	56%	50%
Indiana University-Bloomington	64%	85%	66%	62%
University of Iowa	66%	94%	79%	81%
University of Maryland	50%	82%	62%	66%
University of Michigan	72%	95%	76%	68%
Michigan State University	65%	86%	71%	72%
University of Minnesota	60%	83%	60%	63%
University of Nebraska	71%	75%	58%	69%
Rutgers - The State University of New Jersey - Newark	38%	60%	28%	43%
Ohio State University	63%	82%	63%	60%
Pennsylvania State University	64%	86%	63%	60%
University of Wisconsin-Madison	77%	98%	88%	77%
Median	64%	83%	63%	63%

ALL EVENTS FOR ALL CANDIDATES (Big Ten Comparison)

Institution	# of Candidates	All Events	Avg Score	AUD	BEC	FAR	REG
University of Illinois-Urbana Champaign	830	62%	75.70	60%	76%	58%	55%
Northwestern University	309	54%	73.30	56%	61%	44%	54%
Indiana University-Bloomington	493	62%	75.70	62%	77%	58%	54%
Purdue University	287	52%	72.90	45%	65%	47%	52%
University of Iowa	200	72%	78.30	59%	88%	70%	74%
University of Maryland	270	58%	74.50	49%	73%	54%	60%
University of Michigan	151	73%	80.40	69%	93%	70%	65%
Michigan State University	409	67%	76.90	60%	80%	64%	66%
University of Minnesota	204	75%	80.30	75%	84%	75%	69%
University of Nebraska	128	61%	75.70	66%	68%	49%	61%
Rutgers - The State University of New Jersey - Newark	433	43%	68.70	41%	55%	34%	43%
Ohio State University	504	63%	76.00	62%	77%	60%	56%
Pennsylvania State University	568	58%	74.60	58%	75%	51%	53%
University of Wisconsin-Madison	233	80%	81.90	73%	96%	84%	72%
Median	298	62%	75.70	60%	76%	58%	58%

OVERALL RATES (AACSB Peer Comparison)

Institution	(A) Aspirant or (C) Comparable Institution	Undergrad # of Candidates	Undergrad All Events	Undergrad Avg Score	Grad # of Candidates	Grad All Events	Grad Avg Score
University of Georgia	A	182	85%	82	77	95%	86
University of Iowa	A	127	76%	79	37	92%	85
University of Florida	A	54	76%	81	41	92%	86
University of Wisconsin - Madison	A	132	85%	83	26	89%	84
University of Tennessee at Knoxville	C	150	80%	80	54	86%	83
University of Missouri - Columbia	C	25	67%	77	49	85%	84
University of Oklahoma	C	102	73%	78	21	84%	82
Texas A&M University	A	104	63%	75	44	79%	80
University of Nebraska		69	64%	76	38	75%	79
Pennsylvania State University	A	253	57%	73	74	75%	79
Indiana University Bloomington	A	280	69%	78	62	75%	79
University of Arizona	A	137	67%	77	30	73%	78
University of South Carolina	C	88	63%	77	20	71%	79
University of Kansas	C	98	61%	74	47	70%	79
University of Arkansas	C	60	71%	78	43	64%	79
University of Minnesota	A	117	62%	74	32	64%	73
Virginia Polytechnic Institute and State University	C	242	62%	76	25	62%	75
Arizona State University	A	251	68%	77	26	61%	78
University of Alabama	C	225	60%	75	49	59%	76
University of Houston	C	275	53%	71	102	54%	74
Rutgers - The State University of New Jersey - Newark	C	219	38%	65	65	52%	73
Median		132	67%	77	43	75%	79

SECTION RATES FOR FIRST-TIME CANDIDATES (AACSB Peer Comparison)

Institution	(A) Aspirant or (C) Comparable Institution	AUD	BEC	FAR	REG
University of Alabama	C	54%	68%	57%	58%
Arizona State University	A	62%	81%	64%	63%
University of Arizona	A	70%	77%	63%	66%
University of Arkansas	C	65%	81%	65%	66%
University of Florida	A	86%	92%	82%	82%
University of Georgia	A	84%	95%	90%	84%
Indiana University Bloomington	A	64%	85%	66%	62%
University of Iowa	A	66%	94%	79%	81%
University of Kansas	C	56%	83%	55%	59%
University of Minnesota	A	60%	83%	60%	63%
University of Missouri - Columbia	C	80%	88%	80%	70%
University of Nebraska		71%	75%	58%	69%
Rutgers - The State University of New Jersey - Newark	C	38%	60%	29%	43%
University of Oklahoma	C	73%	88%	68%	72%
Pennsylvania State University	A	64%	86%	63%	60%
University of South Carolina	C	55%	79%	52%	63%
University of Tennessee at Knoxville	C	85%	85%	77%	77%
Texas A&M University	A	76%	92%	78%	69%
University of Houston	C	52%	55%	49%	56%
Virginia Polytechnic Institute and State University	C	53%	87%	56%	55%
University of Wisconsin - Madison	A	77%	98%	88%	77%
Median		65%	85%	64%	66%

ALL EVENTS FOR ALL CANDIDATES (AACSB Peer Comparison)

Institution	(A) Aspirant or (C) Comparable Institution	# of Candidates	All Events	Avg Score	AUD	BEC	FAR	REG
University of Alabama	C	340	55%	74.10	54%	61%	49%	57%
Arizona State University	A	368	60%	75.40	58%	74%	56%	56%
University of Arizona	A	218	62%	75.50	64%	73%	53%	59%
University of Arkansas	C	140	61%	75.60	56%	75%	57%	56%
University of Florida	A	138	79%	81.40	79%	89%	76%	75%
University of Georgia	A	312	85%	82.50	81%	93%	87%	81%
Indiana University Bloomington-Indianapolis	A	493	62%	75.70	62%	77%	58%	54%
University of Iowa	A	200	72%	78.30	59%	88%	70%	74%
University of Kansas	C	216	57%	74.40	56%	75%	49%	51%
University of Minnesota	A	244	63%	75.00	59%	76%	58%	61%
University of Missouri - Columbia	C	204	75%	80.30	75%	84%	75%	69%
University of Nebraska		128	61%	75.70	66%	68%	49%	61%
Rutgers - The State University of New Jersey - Newark	C	433	43%	68.70	41%	55%	34%	43%
University of Oklahoma	C	164	67%	76.40	64%	79%	60%	64%
Pennsylvania State University	A	568	58%	74.60	58%	75%	51%	53%
University of South Carolina	C	177	58%	74.90	59%	68%	49%	56%
University of Tennessee at Knoxville	C	242	77%	79.50	80%	79%	69%	77%
Texas A&M University	A	439	72%	79.00	70%	88%	70%	63%
University of Houston	C	527	48%	71.40	48%	51%	43%	51%
Virginia Polytechnic Institute and State University	C	338	57%	75.30	55%	77%	49%	52%
University of Wisconsin - Madison	A	233	80%	81.90	73%	96%	84%	72%
Median		242	62%	75.60	59%	76%	57%	59%

NEBRASKA RECENT HISTORY

Year	First-Time Candidates Without Advanced Degrees			First-Time Candidates With Advanced Degrees		
	Undergrad # of Candidates	Undergrad All Events	Undergrad Avg Score	Grad # Of Candidates	Grad All Events	Grad Avg Score
2015	69	64%	76.00	38	75%	79.00
2014	58	62%	77.00	39	74%	80.00
2013	63	65%	75.80	30	81%	82.10
2012	56	72%	79.50	24	68%	78.50
2011	44	48%	70.90	24	64%	77.80
Median		64%	76.00		74%	79.00

EMPLOYMENT & PLACEMENT RATE

Undergraduate average starting salary:

\$43,858

MPA average starting salary:

\$48,304

Employment Self-Reported at time of Graduation

Employment status upon graduation:

- **54%** of undergraduates employed (**33%** were seeking higher education)
- **97%** of MPA graduates employed

Spring Internships for Accounting 990 Credit

Firm	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Total
BKD	3	4	3	5	3	3	3	5	4	4	3	6	46
Bland & Associates	0	0	0	0	0	0	0	0	0	0	0	1	1
BMG CPAs	0	0	0	0	0	0	0	0	1	1	1	0	3
Dana F. Cole	0	0	0	0	0	0	0	0	1	1	2	1	5
Deloitte & Touche	4	6	1	1	2	2	1	3	5	5	3	1	34
Grant Thornton	0	0	0	0	0	0	0	0	0	0	0	0	0
HBE	1	1	0	2	0	1	2	2	1	1	0	0	11
Kennedy & Coe	2	1	0	0	0	1	0	0	0	0	0	0	4
KPMG	1	2	3	0	1	1	1	1	3	3	4	2	22
Labenz & Associates	0	0	0	0	0	0	0	0	1	1	1	0	3
Lutz & Company	0	0	0	0	1	0	1	1	1	1	1	3	9
McDermott & Miller	0	0	0	0	0	0	0	0	0	0	0	0	0
McGladrey & Pullen	0	0	0	0	1	0	0	0	1	1	0	0	3
Micek & Crouch	1	0	0	0	0	0	0	0	0	0	0	0	1
Neil Balfour	0	0	0	0	0	0	0	0	0	0	0	0	0
Nelnet	0	0	0	0	0	0	0	1	0	0	0	1	2
PWC	1	1	0	0	0	0	0	0	0	0	0	1	3
Sandhills Publishing	0	0	0	0	0	0	1	0	0	0	0	0	1
Seim Johnson	0	0	0	0	0	0	0	0	0	0	2	0	2
Shotkoski & Associates	0	0	0	0	0	0	0	0	0	0	1	0	1
SP Group	0	0	0	0	0	0	0	0	0	0	1	2	3
Ueberrheim & Micek	0	0	1	0	0	0	0	0	0	0	0	0	1
VanderVeen & Goracke	0	0	0	0	0	0	0	1	0	0	0	0	1
Total	13	15	8	8	8	8	9	14	18	18	19	18	156

SCHOLARSHIPS AND FELLOWSHIPS

Fellowships Awarded to Students in the Master of Professional Accountancy Program

CHARLES WILLIAM FOWLER FELLOWSHIP

Kelsey Boesiger, Matthew Fry, Chase Gorham, Deric Hoch, Alexander Jensen, Tram Le, Ellen Peterson, Truc Duong, Archie Keebler

DANIEL H. MORIN FELLOWSHIP

CamTu Tran

DELOITTE FELLOWSHIP

Hai Dao, Cody Guillot, Kelsee Richardson

GEORGE AND EVELYN BREWSTER FELLOWSHIP

Jacob Danielson, Justin Niederklein, McKenzie Roehrs

GLENN W. MOOBERRY SCHOLARSHIP

Samuel Gemar, Matthew Peppmuller, Cody Schuldt, Cassidy Stelzmilller, Connor Cochran, Miles Fitzsimmons, Yaxian Huang, Derek Meyer, Brady Nikolas, Ross Reynolds, Jacob Siadek, Austin Stark, Zachary Weis

JOHN AND NOREEN GOEBEL ENDOWED ACCOUNTANCY FELLOWSHIP

Tan Ngo

LINCOLN CHAPTER OF GOVERNMENT ACCOUNTANTS SCHOLARSHIP

Kylie Garza, Tram Le

MORRIS I. BERVIN FELLOWSHIP

Feiyang Nie

ROBERT D. LUTH MEMORIAL GRADUATE FELLOWSHIP

Kristen Harvey

ROGER E. AND JERI K. SMITH ACCOUNTANCY SCHOLARSHIP

Rayne Walton, Nicole Wojtalewicz

SCHLEIGER FELLOWSHIP

Casey Giesecking, Amber Hagerbaumer, Derek Hammer, Michael Hanig, Liwei He, Zhexi He, Jared Heins, Colleen Jareske, Riley Linder, Emma Mabry, Stewart Montgomery, Keaton Moss, Emmanuel Nartey, Phillip Oman, Joshua Read, Megan Rudolph, Schuyler Sharp, Rosena Startzman, Megan Sullivan, Hanh Tran, Haojun Zhang

Scholarships Awarded by the Foundation of The Nebraska Society of Certified Public Accountants

*McKenzie Balfany
Kathryn Berning
Douglas Coons
Amy Demers*

*Mitchell Higgins
Jennelle Jarrett
McKenna Kime
Riley Linder*

*Emma Mabry
Andrew McIntosh
Jordan Pethoud
Ashley Quiring*

*Allison Schlender
Wyatt States
Hanh Tran
Katherine Warneke*

Scholarships Awarded to Undergraduate Students Majoring in Accounting

ALAN M. ROSEN SCHOLARSHIP FUND

Slade Manning

ALLAN AND BARBARA SOSHNIK MEMORIAL FUND SCHOLARSHIP

Sophie Lottman, Joseph Paczko, Jasmin Valdez

AUDLEY NOEL SULLIVAN, SR SCHOLARSHIP

Wyatt Bell

BENJAMIN F. MARSHALL MEMORIAL SCHOLARSHIP

Ethan Arp, Brenna Backemeyer, Evan Blom, Bryce Blycker, James Brune, Chen Chen, Randi Clabo, Kayla Cody, Douglas Coons, Peter DeWald, Chengyin Geng, Michael Hadden, Alex Hogeland, John Jarding, Alex Johnson, Xi Kang, James Kruger, Nathaniel Nemer, Audrey Pawol, Jennifer Rivera, Christoph Schindler, Alexis Schneider, Timothy Smith, Bishi Wang, Katherine Warneke, Alec Wesslund, Gabrielle Williams, Chu Wen Wong, Christopher Yant, Xia Zhu, Bailey Zych

BRUCE SCHUETT SCHOLARSHIP FUND

Casey McNealy

CHARLES AND ALAIRE BARKES SHIELDS SCHOLARSHIP

Amy Demers, Beth Koca, Allison Schlender, Katherine Warneke

CHARLES M. AND GERTRUDE C. SKADE SCHOLARSHIP

Rebecca Adams

CONRAD SCHLEICH SCHOLARSHIP

Nathaniel Ramirez

DAVID S. MCINTIRE SCHOLARSHIP

Trevor Burr, Mitchell Higgins, Jennelle Jarrett, Keagan Palmer

DENNIS AND MARGARET JOHNSON SUPPORT FUND

Jasmin Valdez

DR. EDWARD B. SCHMIDT MEMORIAL SCHOLARSHIP

Eric Nielsen, Austin Sabaliauskas, Gabrielle Williams

DR. R. LYNN GALLOWAY SCHOLARSHIP

Morgan Dinkel

**EUGENE C. REED AND KATHRYN SLAUGHTER REED
MEMORIAL SCHOLARSHIP**

Tyler Hergott

FORREST C. BLOOD, JR SCHOLARSHIP

Emily Manos

**FREDA ANN BRITTENHAM EXCELLENCE
SCHOLARSHIP**

Kaylee Bahun

GENEVIEVE SACK PHILLIPS CBA SCHOLARSHIP

*Wyatt Bell, Casey McNealy, Kaitlyn Nohrenberg, Ashley Quiring,
Austin Sabaliauskas*

GILBERT AND MARY ELLEN KUFAHL SCHOLARSHIP

*James Brune, Samuel Stevenson, Alec Wesslund, Anthony
Zoucha*

HERBERT AND EVELYN CASEY SCHOLARSHIP

Sydney Taylor

HUPKA FAMILY STUDENT SUPPORT FUND

Michael Gushard, Brianna Thies, Mariah Ward, Trey Wilson

JACK B AND MARCIA COHEN SCHOLARSHIP

Morgan Dinkel

JACOB H. IMIG SCHOLARSHIP IN PUBLIC ACCOUNTING

Sydney Taylor

JAMES L. TASSLER MEMORIAL SCHOLARSHIP

Caleb Dostal, Jennelle Jarrett, McKenna Kime

JUDSON O. BURNETT SCHOLARSHIP

Ashley Quiring

KARL ARNDT MEMORIAL SCHOLARSHIP

Peter DeWald, Michael Hadden, Ryan Kirby, Nathaniel Nemer

LAVERNE A. COX MEMORIAL SCHOLARSHIP

Juana Paramo

**MARK T. AND MARGARET LOWE SEACREST
SCHOLARSHIP**

Cody McCain

MARVIN GILMAN SCHOLARSHIP FUND

Mason Koch

MAX EBELING MEMORIAL SCHOLARSHIP

McKenzie Hurley

**MERLE D. BAUER AND MIRIAM CALDWELL BAUER
UNL CBA SCHOLARSHIP/FELLOWSHIP FUND**

Laurel Preuit

MORRIS I. BERVIN SCHOLARSHIP

Debra Seeley

NED B. EASTLACK MEMORIAL SCHOLARSHIP

Keagan Palmer

O.N. MAGEE MEMORIAL SCHOLARSHIP

Tyler Hergott

PAUL AND PATRICIA MENDLIK SCHOLARSHIP FUND

Matthew Hall, Vien Nguyen

**PETER AND ELIZABETH SOMMERHAUSER CBA
SCHOLARSHIP**

Mason Koch

**PHILLIP G. JOHNSON MEMORIAL FUND
SCHOLARSHIP**

Yi Xie

**R. PARKER AND MARCIA S EASTWOOD SS/FS - CBA
SCHOLARSHIP**

*Kaylee Bahun, Claire Frevert, Thomas Haller, Jordan Hoeft,
Taylor Hoyt, Nathan Jurgensmeier, Elizabeth Koenen, Kelli
Leachman, Slade Manning, Kathryn Shehan, Wanchun Yu,
Pengyun Zhao*

RICHARD BECHER SCHOLARSHIP FUND

Erica Yound

RICHARD D. HANZEL SCHOLARSHIP FOR BUSINESS

Gabriela Ritz

**RICHARD E. KINMAN SCHOLARSHIP IN BUSINESS
AND ECONOMICS**

Weiya Wang

RICHARD L HOFMANN SCHOLARSHIP

McKenzie Balfany, Seth Barkley, Anna Koeneke, Eric Oman

ROBERT AND GAYLE JONES SCHOLARSHIP FOR CBA

Sophie Lottman

ROBERT AND LORANE PHILLIPS SCHOLARSHIP

Debra Seeley, Yi Xie

ROBERT AND JOSEPHINE KOUDELE SCHOLARSHIP

*Fares Afshoonkar, Megan Gray, Matthew Hall, Ryan Kirby,
Bryan Kirkebak, Cody McCain*

ROBERT CHALMERS GRAHAM SCHOLARSHIP - CBA

Patricia Altenbach, Benjamin Kiolbasa

WALLACE ROBERTSON MEMORIAL SCHOLARSHIP

McKenna Kime

30 Accountancy Alumni Pass CPA Exam

Congratulations to the 30 alumni who successfully passed all parts of the Uniform Certified Public Accountancy Examination. They include:

Heather Arnold

Brandon Boetel

Karissa Brown

Alexander Drvol

Scott Gaebler

Tess Goffena

Justin Hiemer

Katie Hofer

Thomas Kastner

Amanda Keys

Michael Kluender

Jeffrey Krueger

William Lanik

Giao Nguyen

Moncad Oscar Orellana

Daniel Poppen

Trevor Schuessler

Jeffrey Sheets

Sean Smith

Adam Smith

Raeann Snyder

Alexander Spanel

Aimee Trumbull

Joel Vrana

Kent Warneke

Nathan Wieting

Tyler Wilcox

Robert Wirth

Rachel Woita

Emilie Workentine

Ph.D. Alumnus Publishes Research Papers in Top Academic Journals

A Lincoln, Nebraska, native, Tom Kubick, graduated from the University of Nebraska–Lincoln College of Business Administration in 2011 with his Ph.D. in accounting. Now an assistant professor in accounting at the University of Kansas in Lawrence, he has made quite an impact on the accounting research community in the last five years.

“Most of my family has attended Nebraska, so it was a natural choice for me,” Kubick said. “When deciding to go back to school for my graduate degree, I chose the University because I already knew the accounting faculty well and understood the level of exceptional work they do.”

Since graduating, he has published a number of articles in the top academic accounting journals, including “Product Market Power and Tax Avoidance: Market Leaders, Mimicking Strategies, and Stock Returns” with Dr. Dan Lynch, University of Wisconsin-Madison; Dr. Mike Mayberry, University of Florida, Gainesville, Florida; and Dr. Tom Omer, professor and Delmar Lienemann Sr. Chair of Accounting at Nebraska in *The Accounting Review* (2015); “The Effects of Regulatory Scrutiny on Tax Avoidance: An Examination of SEC Comment Letters” with Lynch, Mayberry, and Omer, forthcoming in *The Accounting Review* and “General Counsel Prominence and Corporate Tax Policy” with Dr. John Abernathy, Kennesaw State University, Kennesaw, Georgia, and Dr. Adi Masli, University of Kansas, Lawrence, Kansas, forthcoming in *Journal of the American Taxation Association*. He has also published papers in the *Journal of Accounting and Public*

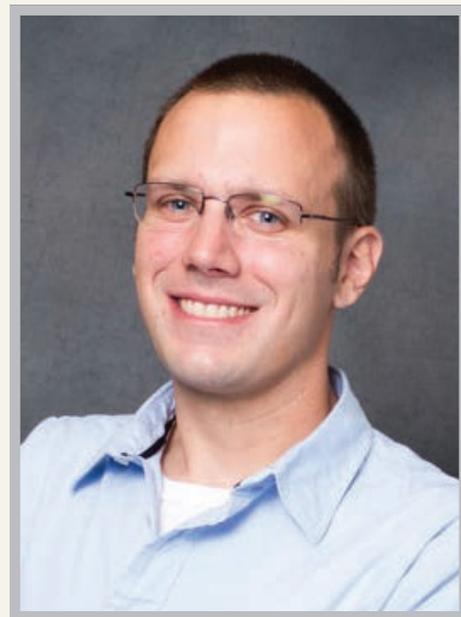
Policy, Journal of Corporate Finance and Financial Management.

“I believe the key to successful research is to work on something that really interests you. Then it feels more like a hobby and something exciting that keeps you motivated. It feels less like a job or something you have to do,” Kubick said. “I have the most fun when working on something that feels like I’m right on the cusp of answering a great question and finding an answer that will actually help others.”

While in the accounting Ph.D. program, Kubick had many mentors with whom he worked on various research projects. They included Dr. David B Smith, Ray Dein Professor and Deloitte Scholar, who at the time was the director of the Ph.D. graduate program; Dr. Paul Shoemaker, senior associate dean for research and faculty engagement and BKD, LLP Professor of Accountancy; Dr. Aaron Crabtree, associate professor and director of the School of Accountancy; and Dr. Arthur Allen, associate professor in accounting. Kubick also benefited from working with Omer, who is now the director of the Ph.D. accounting program.

“Each faculty member provided something new and interesting to apply to my research,” Kubick said. “Aaron taught a tax seminar which helped me to create more focused questions in tax research to narrow down my direction and think critically about the data. That was a real turning point for me and my research.”

Kubick teaches courses in taxation at KU and his research interests include tax and corporate finance. He also teaches tax courses for Ernst & Young employees.



“I believe the key to successful research is to work on something that really interests you. Then it feels more like a hobby and something exciting that keeps you motivated. It feels less like a job or something you have to do.”

–Tom Kubick '11

NEW FACULTY



HERITA AKAMAH

ASSISTANT PROFESSOR OF ACCOUNTING

Dr. Herita Akamah earned her Ph.D. in accounting from the Michael F. Price College of Business at the University of Oklahoma in May 2016. She worked in private industry for six years as an accountant and audit consultant. She returns to UNL after earning her master of professional accountancy from CBA in 2007. Her research interests include financial accounting, international accounting, earnings management, corporate disclosures, management forecast and tax avoidance.

Akamah's dissertation is titled "Strategic Non-Disclosure of Major Customer Identity."

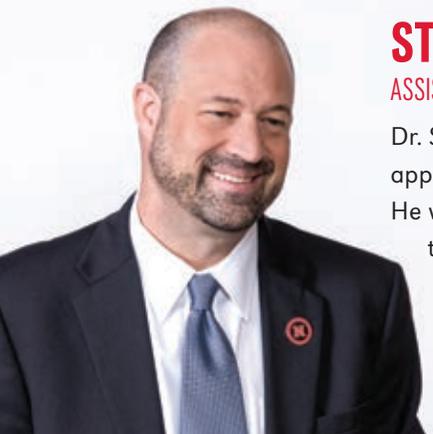


K. KELLI SAUNDERS

ASSISTANT PROFESSOR OF ACCOUNTING

Dr. K. Kelli Saunders earned her Ph.D. from the Darla Moore School of Business at the University of South Carolina in 2015. She comes to CBA from Colorado State University, where she was a visiting professor. She worked in private industry for eight years as an audit supervisor and audit manager. Her research interests include judgement and decision making in accounting, auditor-to-auditor interactions, auditor-to-client interactions, audit quality control mechanisms, internal audit, financial reporting and investor behavior.

Saunders' dissertation is titled "Examining the Impact of Offshoring and Level of Preparer Judgement on the Audit Review Process."



STEVEN R. HEGEMANN

ASSISTANT PROFESSOR OF PRACTICE IN ACCOUNTING

Dr. Steven R. Hegemann earned his Ph.D. from Pace University in New York City in 2013. Prior to his appointment at UNL he was an assistant professor of accounting at Nebraska Wesleyan University. He worked in private industry for 15 years, including at KPMG, LLP and Morgan Stanley. During this time he was involved in investigating fraud at several banks during the financial crisis. His research interests include ethics, financial reporting fraud, forensic analysis, international financial reporting standards, moral hazard and unintended consequences.

Hegemann's dissertation is titled "The Effect of FASB Statement No. 123R on Stock Repurchases: An Empirical Examination of Management Incentives."



JILL TRUCKE

ASSISTANT PROFESSOR OF PRACTICE IN ACCOUNTING

Jill Trucke joined the College of Business Administration School of Accountancy as a lecturer in 2014. She teaches a variety of classes, including Accounting for Business Decisions, Managerial Accounting and Intermediate Accounting II. She graduated from UNL with her master of professional accountancy in May 2000. After graduation she started a 14-year career as an auditor for Deloitte & Touche, where she audited private and public companies in many industries. She specialized in broker dealers and employee benefit plans.



JEAN RILEY-SCHULTZ RETIRES

Jean Riley-Schultz, assistant professor of practice in accounting, is known for making students a priority in her teaching. After more than 10 years of educating young minds at the University of Nebraska–Lincoln, she retired from the College of Business Administration at the end of the spring 2016 semester. As the instructor of introductory courses Accounting for Business Decisions (ACCT 200), Introductory Accounting I (ACCT 201) and Introductory Accounting II (ACCT 202), Riley-Schultz touched the lives of thousands of students.

Casey Giesecking, from Columbus, Nebraska, earned her bachelor's degree this spring in business with a double major in accounting, and natural resources and environmental economics. She said Riley-Schultz changed her life and encouraged her to pursue higher education in the master of professional accountancy program at UNL, which she will begin this fall.

"After taking her ACCT 201 class, I fell in love with accounting and later became a peer mentor for her class," Giesecking said. "She will always have a special place in my life. Because of her caring support and encouragement, I was able to find my path in accounting. She is an amazing person."

Riley-Schultz started teaching at UNL in 2002 as a lecturer and became an assistant professor of practice in 2012. Utilizing her professional background in accounting, she used examples from her time as a senior tax consultant at Deloitte & Touche to give real-world advice to students. She was also assistant vice president and financial consultant II for Wells Fargo Bank and has been a Certified Public Accountant (CPA) for more than 20 years.

"In class, she related to some of the challenges students faced when doing accounting cash flows and shared her experience from working at Deloitte. This helped the students realize that working through the problems will pay off in the end," Giesecking said. "She is very dedicated to her students. She cares about them and wants them to succeed. She is passionate about the material and was always willing to go the extra mile to help her students."

Best known for creating unique extra credit opportunities, Riley-Schultz assigned a Random Act of Kindness (RAK) each year. Through this assignment, she encouraged students to perform a RAK in the hopes of building and strengthening the community.

"I love seeing the photos students have posted for the extra credit assignments," Riley-Schultz said. "CBA encourages students to go above and beyond. My students have always taken this challenge and accomplished great things that impact people in their communities."

Shelley Promoted to Full Professor

Dr. Marjorie Shelley in the School of Accountancy was one of three College of Business Administration faculty who received promotions to the rank of full professor as of July 1, 2016. Also



promoted were Dr. Jonathan O'Brien in the Department of Management and Dr. Jennifer Ryan in the Department of Supply Chain Management and Analytics, who also serves as chair for the new department.

"The promotions are well-deserved based on the teaching, research and leadership accomplishments of these faculty members," said Dean Donde Plowman. "The rank of full professor signifies leadership in teaching, research and service as well as a national reputation in one's discipline and these three promotions recognize outstanding contributions from three of our newer faculty."

Joining the School of Accountancy in 2013, Shelley previously was an associate professor at the Mays Business School at Texas A&M University. Her research interests include factors affecting audit quality, the role of board of director audit committees, the effects of earnings predictability/ambiguity on investors' responses to accounting.

Her article, "Do Complexity, Governance, and Auditor Independence Influence Whether Firms Retain their Auditors for Tax Services?" in the *Journal of American Taxation Association* (JATA) was selected as the JATA Best Paper of 2010 award. She has published in *Contemporary Accounting Review*, *Auditing: A Journal of Theory and Practice* and many others.



Dean Donde Plowman and Jina Morris

Jina Morris Recognized for Excellence in Classroom at CBA

Jina Morris, MPA coordinator and assistant professor of practice in accountancy, received the 2016 Excellence in Teaching Award at the CBA Faculty and Staff Awards Reception on April 20. The award recognizes a professor of practice, lecturer or adjunct faculty member who has made a positive impact on his or her students' educational experience.

Director of the School of Accountancy Aaron Crabtree said, "Jina takes time to meet with students outside of the classroom so she can answer questions and get to know them individually. This makes her even more effective in the classroom and sets the students up for success."

In addition to teaching courses such as Managerial Accounting (ACCT 308) and Intermediate Accounting I and II (ACCT 313 and 314), she coordinates the master of professional accountancy program including admissions, memorandum of courses and oral examinations. Her students describe her as amazing,

open-minded, wonderful, enthusiastic, approachable, passionate and caring.

Her nominator said, "She has become someone I respect not only for her title, but for the happiness she shares and the work she puts into doing so. Her priority isn't teaching a class, her priority is making an impact in her students' lives – academically, professionally and personally." Other students call her "one of the best professors they have ever had at UNL, hands down."

Joining the college in 2013, Morris brought more than 15 years of experience in the field of accountancy, including becoming a certified public accountant in 2000. She joined PricewaterhouseCoopers, LLP as a senior associate in the audit department where she was exposed to clients' yearly reporting and operating activities. She later served as controller for the Nebraska Community Foundation, Inc., and director of administration for the Nebraska State Bar Association.

UNL Parents Association Honors Allen, Morris

Dr. Arthur Allen, associate professor of accountancy, and Jina Morris, MPA coordinator and assistant professor of practice, were recognized by the UNL Teaching Council and UNL Parents Association for their outstanding contributions to students. The award honors faculty and staff members who have made significant differences in the lives of their students.

Director of the School of Accountancy Aaron Crabtree said, "The awards from parents are particularly meaningful to faculty, because it means a faculty member had enough impact on a student that he or she mentioned it to their parents and the parents then relayed this back to the University. There are two links in the chain in order for the recognition to occur. It is a great way for faculty to know they have made a positive impact on students."

Dean Donde Plowman presented the awards. This was the second year Allen received the honor.

Nominations for the awards are solicited by the UNL Parents Association through the mail. Parents recommend faculty and staff members who have positively impacted their students' lives. These awards provide positive feedback to campus faculty and staff, and encourage strong student/faculty relationships.





Vopalensky Finds Return on Investment Working with CBA Students

Vicki Vopalensky '95, '01, grew up in North Bend, Nebraska, where hard work and helping others were part of the fabric of her life. Her father worked as the town blacksmith and farmed on evenings and weekends. Her mother supported the family business, and ran yet another business. Even her older sister modeled a strong work ethic by attending the University of Nebraska–Lincoln College of Business Administration and creating a successful career in accounting.

Vopalensky herself went on to graduate from Nebraska with a degree in accounting and today works in talent acquisition at NRC Health, where she regularly makes contact with business students. She believes her work giving back to her alma mater blends with what she sees happening at CBA every day.

“I see firsthand how the entire CBA team is vested in student success,” said Vopalensky. “When I talk with faculty or staff about certain students, their eyes light up as if they are talking about their own children. I believe in Dean Donde Plowman and her team becoming a world-class business college that competes with the elites. I want to be part of what is going on.”

From the standpoint of helping NRC grow, she knows CBA is a valuable resource and enjoys giving back.

“I am interested in return on investment. When you combine the students, faculty and staff with the new state-of-the-art facility they will be moving into next year, that return on investment grows exponentially. Nebraska high school students deserve a top-notch, affordable education, and I want our homegrown students to ‘Start Something’ right here in Nebraska,” she said.

Vopalensky helped NRC receive the Employer of the Year award from Career Services at CBA in 2015. She recognizes the importance of cultivating a career in college. She completed internships at Ameritas, Grant Thornton, LLP (now BKD) and also worked at CBA while in school.

“My first day on the job at Grant Thornton, I worked on a bank audit. I was 50 percent in shock and 50 percent clueless but it prepared me for the real world. I learned the importance of customer service and accuracy. I also learned accountants have fun too,” she said.

Vopalensky, who also earned an MBA from Nebraska, sees teamwork as a lasting thread still connecting her to CBA.

“I learned you cannot succeed alone and everyone has a part to complete,” she said. “Today I focus on recruiting the best Nebraska students to join our team. NRC teams with CBA to participate in mock interviews, career fairs and each year we award a Rising Star Scholarship to two outstanding CBA students.”

Vicki Vopalensky



Marjory Bell
Oak Park, Illinois

Mattie Fowler, MBA
Tucson, Arizona

Joel Bugayong, MBA
Atchison, Kansas

Krystal Kozawa
Omaha, Nebraska

Wilson Hupp
O'Neill, Nebraska

Victoria Katzberg
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Manteca, California

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