

2023 NEBRASKA **LEDGER**

UNIVERSITY of NEBRASKA-LINCOLN



SCHOOL OF ACCOUNTANCY

College of Business

“

It has been a pleasure to meet many alumni and employers during my first year as director. Your feedback and support are meaningful and appreciated. I look forward to meeting more of you in the coming months and at the College of Business Alumni Tailgate on October 21. Register at <https://go.unl.edu/alumnitailgate>.

Our focus on career preparation remains a top priority. Students continue to find value in the spring internship program (61 in spring 2023, see page 15) that allows them to complete 12 credit hours and gain valuable real-world experience without delaying graduation. Our students maintain high placement rates with 97% of our MPA graduates and 92% of our bachelor's graduates reporting they secured jobs within six months or choose to continue their education.

While the declared undergraduate accounting major students declined to 494 in fall 2022 from 552 in 2020, our Master of Professional Accountancy enrollments increased to 54 students from a low of 36 in 2020. We continue to devote efforts to recruiting accounting students. Discover Accounting is a free summer camp geared toward educating high school students about opportunities in the profession. Professional Development Days, held during the academic year, allow employers to join us in educating sophomore and junior students. Student organizations provide an opportunity for undergraduates to showcase their skills – whether through Beta Alpha Psi (who had a team finish first in the Best Practices Competition at their national mid-year meeting), the Deloitte FanTAXtic Competition or Audit Innovation Challenge.

Faculty continue to excel in research and the classroom. The school is ranked #1 in audit archival research in the Big Ten, #3 in both tax archival research in the Big Ten and #3 in the overall relevance of accounting research category. A main contributor to this success is Professor Tom Omer, who is retiring at the conclusion of this academic year. At Nebraska since 2013, he concludes a 37-year decorated academic career (see p. 7). Instrumental in mentoring Ph.D. students and developing innovative ideas across all areas of accounting curriculum, he also recruited most of the current faculty. We thank him for all he has done for the school, college and profession.

Your input and support are critical for our continued success in equipping students for professional challenges they will face after graduation. Most of our private donations are applied to student scholarships and faculty development. I hope you will continue to help us prepare our students to lead the future of accounting.

On behalf of the faculty and students in the School of Accountancy, I thank you for your support. Hope to see you at the Business Alumni Tailgate. Go Big Red!

Jimmy Downes

Jimmy Downes
Director





TABLE OF CONTENTS

- 4 Robbins Give Back to Students with Scholarship Fund
- 6 Bree Havlet Awarded Robbins Scholarship
- 7 Omer Celebrated at Inaugural Accounting Symposium
- 8 School of Accountancy Faculty Updates
- 11 Summer Program Leads Edic to Career
- 12 Acclaimed Duke Professor Mentored Three Nebraska Accounting Faculty
- 13 Steinle Selected to Prestigious Accounting Standards Program
- 14 McLain Experiences Tax Season While in College
- 15 Debate Team Wins Second National Championship
- 16 School of Accountancy Alumni Class Notes
- 19 Gonzales Investigates Strategies for Successful Team Projects
- 20 School of Accountancy Donor List
- 22 School of Accountancy Advisory Boards
- 23 Huskers Win National Audit Competition



COLLEGE OF BUSINESS
ALUMNI TAILGATE
 Saturday, October 21

Register at
<https://go.unl.edu/alumnitailgate>



Chancellor
 Ronnie Green

Dean
 Kathy Farrell

Associate Deans
 Rik Barrera
 Aaron Crabtree
 Laurie Miller
 Janet Near

Assistant Dean
 Rachel Larson

Director
 Jimmy Downes

Executive Director of Communications Marketing & External Relations
 Sheri Irwin-Gish

Writers
 Sheri Irwin-Gish
 Roger Simonsen
 Kimberly Smith
 Stephanie Smith
 Garrett Stolz

Photographers
 Craig Chandler
 Garrett Stolz



ROBBINS GIVE BACK TO STUDENTS WITH SCHOLARSHIP FUND

Working to put themselves through college, Les, '77, and Melanie, '84, (Oquist) Robbins wanted to ease some of the financial burdens for accounting students at the University of Nebraska–Lincoln through a scholarship fund. After successful careers, four children and many entrepreneurial adventures, they established a family foundation to help students and give back to the community.

“I remember struggling to make ends meet while working my way through college. Hopefully, our financial support lessens the time students need to work so they can focus more on their studies. That’s why we continue to support students for five years (including those pursuing the Master of Public Accountancy) with our scholarships,” Les said. “Giving back and helping people has always been important to us.”

A seventh-grade teacher helped him realize his strong math skills while solving problems on a chalkboard. At about the same time, he found a brochure about a certified public accountant (CPA) helping clients with their books and finances, and “a light came on” as he discovered his career.

“My dad was a World War II veteran who was infected with malaria and determined to be 100% disabled, so he received a monthly pension. My mom was a beautician working out of the house,” Les said. “Their income was enough to get by but not enough to get ahead. In those days, if you wanted a car, clothes and spending money, you had to work for it.”

Les, '77, and Melanie, '84, Robbins ease financial burdens for accounting students at the University of Nebraska–Lincoln through a scholarship fund for students like Bree Havlat, a sophomore from Lincoln (see page 6).

At age 13, the Lincoln Journal Star let him develop his entrepreneurial skills and featured his successful newspaper route, which allowed him to save more than \$300. He continued to work while attending Lincoln Southeast High School.

“I never considered going anywhere else other than Nebraska. The university made a huge impression on me at a very young age. I sold 7-Up at basketball games in the old coliseum and climbed the chain link fence on the south side of the stadium to sneak into football games. I was a part of the campus environment on game days, and I wanted to return to become a CPA,” Les said.

When his parents divorced his senior year, he decided to live at home while attending college. About three weeks into his first year at Nebraska, he took three tests the same day.

“I hadn’t adjusted to studying, and I got three Ds and thought I was going to flunk out. That motivated me to get with it,” he said. “I was kind of shy, lacking self-esteem back then and not involved much on campus. I sometimes questioned whether I belonged there.”

He stayed to “soak up the knowledge,” especially in tax courses taught by O.J. Anderson, a popular professor. Les found him entertaining because “he would discuss a tax case and bring it to life” and showed how tax professionals were needed.

In December of his sophomore year, his mom died of a heart attack. Les was 20 with two years of college left.

“My siblings and I decided to stay together in the family house. This thrust me into the role of brother/parent for my four younger siblings: Roger, who was 19 at the time; Alicia, 17; Beverly, 15; and Frank, 10,” said Les, who went to court to win custody of his siblings. “It was a difficult and trying time. Without the generous help and support – financially, spiritually and emotionally – from many families and friends, we probably would not have made it.”

Uncertain about his future during his last semester of college, Les interviewed with CPA Bill Strain for a staff accountant position. Les remembers thinking, “How will I spend all of that money?” when he earned a salary of \$950 a month.

“Bill took a chance on me, referring to me as a late bloomer, which I was and is still totally true. His friendship and mentoring made a big impact on my career. God only knows how different my life would be without that initial job,” Les said.



Les and Melanie Robbins created a legacy of giving for their four children and their families.

Les often visited his bank, which was catty-corner to his office. On one of his trips through the City Bank drive-through, he noticed a teller named Melanie. In time, he worked up the courage to ask her out for a first date at Tico’s.

“That’s when I knew Melanie was the one for me. We were married a year later, November 12, 1983,” Les said. “The most important decision you will ever make is who you marry. I was lucky and have been blessed to have Melanie at my side through this remarkable journey.”

From Osceola, Nebraska, Melanie followed her two siblings to the university. She lived off-campus and worked 30-plus hours a week as a teller. She took a break from school to work at the bank in Osceola for more than a year, and then returned to earn her degree in education and family resources.

“I was happy to be able to experience the big city in contrast to my rural background. I learned life lessons during my college years – being organized, timely, resourceful and financially responsible,” she said.

“Accounting and financial responsibility are such important keys to success in any career and daily life.”

The couple moved to Omaha, and Les joined a three-year-old firm, which later became Lutz, and Melanie worked at United of Omaha. Les became the first non-founder to make partner three years later, and in 1992 moved to Darst & Associates.

“In 1998, I left public accounting and transitioned into entrepreneurial adventures. They included raw land real estate development, constructing and managing buildings, assisted living communities, a truck stop, self-storage, a hog finishing operation, offices and warehouses. It’s been an exciting run,” he said.

“Giving back and helping people has always been important to us.”

- Les Robbins

Les added how developing a 25-acre public improvement infrastructure project located in Knoxville, Iowa, including their first assisted living community, residential lots and a 55-plus condo area, led to expanding to three additional towns where they built assisted living communities. He found the work meaningful and rewarding.

When they sold all the assisted living communities in 2011, they established the Robbins Family Charitable

Foundation with a goal of helping the community. Their four children also serve on the foundation board – Laura LeBlanc, ’10, Nic, John and Andrew – along with their spouses.

“It’s a legacy thing. We meet, and each of us has a vote on what to fund. At a certain age, our grandchildren will be part of the board as well,” he said, referring to their nine grandchildren, ages four months to 11 – Eleni, Dylan, Calen, Reagan, Austin, Selene, Mila, Owen and Joanna.

The Robbins both take great pride in working together as a family to give back to their community.

“We enjoy investing in our future generations. Hopefully, by helping with scholarship funds, students can participate in additional career-building activities on campus and in the business world. It’s great that there are so many networking and internship opportunities now available,” said Melanie.



Les and Melanie were married November 12, 1983.

ON THE COVER: Bree Havlet Awarded Robbins Scholarship



Bree Havlet (center in photo) was selected to receive one of the scholarships from Les and Melanie Robbins. A sophomore accounting major from Lincoln Southeast High School, she shared about her journey.

Why did you choose accounting?

“I have always been intrigued with all that is involved in taxes. A family friend does the taxes for my parents, grandparents and other family members. He developed a wonderful rapport with our family. I hope to become a certified public accountant for a business.”

How does the scholarship impact you?

“Their scholarship helps immensely with my tuition for classes and also provides funding for summer classes, books and parking. I am thankful to Les and Melanie and all who help students achieve their dreams. Thank you so much for helping me on my journey!”

OMER CELEBRATED AT INAUGURAL ACCOUNTING SYMPOSIUM

A renowned accounting researcher ranked at the top amongst his peers, Thomas Omer, Delmar Lienemann Sr. Chair in Accountancy and professor of accountancy, leaves behind a historic legacy full of impact that stretches beyond the College of Business. To celebrate his notable career, the School of Accountancy hosted the inaugural Nebraska Accounting Research Symposium this spring in his honor.

“Professor Omer is retiring after a 37-year career in higher education. A cornerstone of this school, he taught countless students in the areas of tax and data analytics. His biggest impact has been in the areas of research productivity and Ph.D. student mentorship. Dedicated to developing scholars, he continues to work with many of his former mentees. Through his unwavering commitment to excellence, he has inspired generations of students to pursue faculty careers,” said Jimmy Downes, director of the School of Accountancy and associate professor of accountancy.

Tom Omer, Delmar Lienemann Sr. Chair in Accountancy and professor of accountancy, (center) with former students (left to right): Bo Gao, '21, assistant professor of accounting and information systems at the University of Texas at El Paso; Mike Mayberry, Jack Kramer Term Associate Professor at the University of Florida; Brant Christensen, an associate professor of accounting at Brigham Young University; and Anne Thompson, associate professor of accountancy at the University of Illinois Urbana-Champaign.

While at Nebraska, Omer ranked No. 1 in archival tax all topics, No. 2 in archival tax and No. 5 in archival audit in the BYU Accounting Research Productivity Rankings. He also stands with an elite group of scholars who have published research in all six top accounting journals – notably with work co-authored by his former students.

“Through his research, Tom has pushed the boundaries of our understanding of accounting practices and principles, making groundbreaking contributions to the field. His work has been recognized and celebrated by his peers, earning him numerous awards and accolades throughout his career,” Downes said.

Mentoring many Ph.D. students throughout his career, four returned to present papers at the symposium.

“With Tom’s guidance, support and encouragement throughout my Ph.D.

journey, I learned to be a researcher with critical thinking, work ethic and professionalism. I also learned to be a responsive, responsible and reasonable co-author,” said Bo Gao, '21, who serves as an assistant professor of accounting and information systems at the University of Texas at El Paso.

Omer found the most delight when working with Ph.D. students on research.

“I got just as much out of my students as they might have gotten out of me. That’s what made it successful for all of us,” Omer said. “I thoroughly enjoyed the joint effort that went into all of those papers more than you can imagine.”

Omer becomes an emeritus faculty member with 15 academic papers currently in the works. A highly respected researcher, academic journal editor, faculty member, teacher and mentor, Omer’s legacy will endure for generations.



FACULTY UPDATES



Dr. Herita Akamah, '07
Assistant Professor

I taught Seminar in Financial Accounting (ACCT 803) and Business Valuation & Financial Statement Analysis (ACCT 808) in the fall.

My current research projects seek to provide insights into the costs and benefits of several accounting regulatory initiatives. I published a top journal article: "Disincentives to Exchange Customized Local GAAP for IFRS" in *Journal of Accounting and Public Policy*. I currently have one project submitted to an elite journal and another is under second-round revise and resubmit at a top journal. I am polishing three articles to be submitted to elite journals by June 2023. I was an invited speaker on a panel session and served as a breakout session leader at the 2023 American Accounting Association FARS Midyear Meeting. I have been invited as a speaker on an upcoming panel session for the 2023 American Accounting Association Annual Meeting. I was promoted to associate professor and granted tenure, effective August 1. In addition, I have been appointed to the editorial board of one of our elite journals, *The Accounting Review*, effective June 2023. I continue to serve on the board of Lincoln Literacy Center and now also serve on the board of Clinic with a Heart.



Dr. Arthur Allen
Raymond C. Dein Professor
of Accountancy and
Associate Professor

I taught Intermediate Accounting I (ACCT 313) and Advanced Accounting (ACCT 804). Both

classes incorporate research into the FASB standards and writing reports. My recent publications were in the *Journal of Government and Nonprofit Accounting*, *Financial Accountability and Management* as well as a book chapter in *Research Handbook on Nonprofit Accounting*. My current research interests include the factors influencing audit fees in private foundations and apparent misreporting in charitable organizations.



Dr. Dirk Black
Associate Professor

I very much enjoyed teaching students in Accounting and Data Analytics (ACCT 850) in the MPA Program during the fall and spring semesters.

This academic year marked my first time teaching this course, and I enjoyed learning new skills in data analytics with the students. A discussion piece I prepared for *Advances in Accounting* was recently accepted, and I have an article in the late stages of the review process at *Contemporary Accounting Research*. Moreover, I was awarded an *Advances in Accounting Research Conference Discussant* award. I presented a working paper on ESG investment and disclosure at the American Accounting Association's (AAA) Sustainability, ESG and Accounting Conference in Washington, D.C. I currently serve on the editorial boards of *The Accounting Review*, the *Journal of Business Finance & Accounting*, the *Journal of Management Accounting Research* and *Advances in Accounting*. I also served as a member of the AAA Competitive Manuscript Award Screening Committee and the Financial Accounting and Reporting Section (FARS) Midyear Meeting Best Paper Award Committee.



Deb Cosgrove, '88 & '89
Professor of Practice

The 2022-23 year has been excellent! Students in my Accounting Information Systems (ACCT 309) classes have been very inquisitive and engaged. Class time seems to fly by. For the second year

in a row, the Deloitte Audit Innovation Campus Challenge team I advise placed in the top 12 in the nation and will compete in the national competition at Deloitte University in late April. By the time you read this, our team will already have won — the power of positive thinking! I am also the advisor for Beta Alpha Psi. Our chapter is still recovering from the COVID disruption, but we are on track to again earn superior status. One of our best practices competition teams won first place at the mid-year meeting in Seattle and will compete at our annual meeting in August in Las Vegas. The officer group was outstanding. They really worked as a team, were very proactive, and brought a lot of energy to the group. In March, we elected a new slate of officers, and I am very excited to welcome a new team.



Dr. Stuart Dearden
Assistant Professor

I have been teaching Auditing (ACCT 410) and the Seminar in Auditing (ACCT 831) at Nebraska since 2018.

Before academia, I enjoyed many busy seasons as an auditor for KPMG, auditing clients in a variety of industries, sizes and regulatory environments. My research focuses on audit quality, auditor bias and audit-office issues. I've had research published in *Auditing: A Journal of Practice & Theory*. Some of my current research examines how auditors can use machine learning to predict anomalous events and how related party transactions affect auditor going concern opinions.



Dr. Amanda Gonzales, '03
Associate Professor of Practice

I continue to enjoy teaching Research and Communication in Accounting (ACCT 455), an innovative course that helps our students gain confidence

and be prepared to thrive in a variety of communication-related contexts. I have also been delighted to introduce the world of accounting to the Nebraska Business Honors Academy students through Introductory Accounting I (ACCT 201H). I am looking forward to sharing my research on helping students work effectively in team projects at a national teaching conference this summer in New Orleans.



Dr. Ling Harris
Assistant Professor

In 2022, I taught Financial Accounting (GRBA 809) for our MBA@Nebraska program. I have also been working on multiple research projects to

understand individuals' judgments and decisions and presented a paper at the 2022 American Accounting Association's annual conference. I also served on the Workshop Committee and the Undergraduate Grade Appeals Committee for the school and the Inclusive Excellence Advisory Board and the General Committee for the college. I have also been engaging in student research by serving as a dissertation committee member and a graduate research advisor. For professional outreach, I served as a reviewer or a discussant for the American Accounting Association's meetings and as a reviewer at an accounting journal.



Dr. Steve Hegemann, '97 & '99
Associate Professor of Practice

I have been teaching Introductory Accounting I (ACCT 201) for the last few years. This is the first experience most students have with accounting.

I leverage my experience — growing up in small town Nebraska, entering the University of Nebraska–Lincoln as a non-traditional student after serving in the Army, completing my BSBA and MPA at Nebraska, and working as an auditor and forensic accounting consultant in New York City for over 15 years — to challenge students' perceptions about what an accountant is and does. This year, I was nominated for the college's Excellence in Teaching Award.



Dr. Tony Kang
Deloitte Haskins & Sells Chair and Associate Professor

This past year, I taught ACCT 808 Business Valuation and Financial Statement Analysis and GRBA 809 Financial Accounting to MPA and

MBA students. In addition, I participated in and presented at several academic conferences in the U.S. and Europe. I am currently working on research projects on financial statement audits and the role of the internet and corporate international diversification in financial reporting.



Dr. Tom Kubick, '05, '08 & '11
Ellsworth L. Fulk Chair of Accountancy and Professor

During the past year, I was promoted to the rank of professor. I taught Federal Tax Accounting (ACCT 312) to undergraduates and

Corporate Tax Accounting (ACCT 413/813) to students in the Master of Professional Accountancy program. I continue to research topics in the areas of financial accounting, incentives, governance, and taxation, and I have several papers that are progressing through the review process. During the past year, my papers have appeared or have been accepted for publication in *The Accounting Review* and *Auditing: A Journal of Practice and Theory*. I also co-author an undergraduate tax textbook "Principles of Taxation for Business and Investment Planning," and I serve on the editorial boards of *Contemporary Accounting Research*, *Journal of Business Finance and Accounting*, and *Journal of International Accounting Research*.



Kay Maresh, J.D., '85
Assistant Professor of Practice,
Executive in Residence

I continue to enjoy teaching Federal Tax Accounting (ACCT 312), Tax Research and Planning (ACCT 815), Partnership Tax (ACCT 819), and Ethics and Accounting (ACCT 407/807). The level of student engagement and class discussion was fantastic this year! I am able to bring my public accounting experience into the classroom to connect course concepts to practical application through the use of research and return projects based on “real-world” experiences. Outside of the classroom, I serve as the SoA accounting internship director and the university representative on the Nebraska State Board of Public Accountancy Education Advisory Committee. We continue to grow the internship program and had a record 61 undergraduate students participating in internships this spring, and they indicate that these internships are a valuable learning experience for them. I am also the faculty advisor for the UNL Deloitte FanTAXtic competition team. This year I was honored to receive the CoB Career Center 2022 Sue Vagts Faculty Partner of the Year Award and the Nebraska Society of Certified Public Accountants 2022 Outstanding Accounting Educator Award. I appreciate the support from firms and businesses with developing class projects, internship programs and student activities!



Jina Morris, '94 & '98
MPA Coordinator and
Associate Professor of Practice

I am enjoying keeping busy with all the bright and ambitious Introductory Accounting (ACCT 202) students. It is fun to watch them navigate through their undergraduate degree and into the MPA program. We are making some great changes to the program, which include eight-week courses and a new CPA exam review course, partnering with Becker CPA Review. We are hopeful this new course will help students get a head start on their CPA exams and encourage more students towards the MPA program.



Dr. Kelli Saunders
Assistant Professor

I continue to teach both undergraduate Auditing (ACCT 410) and Seminar in Auditing (ACCT 831) in the fall semester. In 2022, we focused on implementing comprehensive cases with practical relevance in both courses, which was accomplished in part through the continued support we enjoy from our outstanding community of SoA supporters.



Dr. Sam Melessa
Assistant Professor

This year I am teaching Intermediate Accounting I (ACCT 313) to junior-level accounting and finance students. I have a great group of students and enjoyed working on integrating more critical thinking into the course through case assignments and class discussion. On the research front, my co-authors and I recently published a study in the Journal of Accounting Research that demonstrates a common error made in many empirical accounting studies that biases conclusions. Our study demonstrates the issue and provides solutions researchers can implement to improve their inferences.



Dr. Todd Thornock
Assistant Professor

I teach Managerial Accounting (ACCT 308) and the Seminar in Managerial Accounting (ACCT 858) to the MPA students. The latter course is a new offering where we focus on practice and academic views of management control systems. I enjoy helping students discover meaningful connections between class and real life — accounting touches so many areas! This past year my research was published in the Accounting, Organizations and Society, Accounting Horizons and the Journal of Management Accounting Research. I also participated in a project recently published in Issues in Accounting Education examining how the AI chatbot ChatGPT performs in accounting assessments. I was promoted to associate professor and granted tenure, effective August 1. My work with amazing colleagues on various additional projects continues to make excellent progress. Also, I continue to serve in a leadership role for the Management Accounting Section, helping plan our research conferences.

Three SoA faculty received University of Nebraska–Lincoln Service Awards in September:

5 YEARS

**Kay Maresh
Todd Thornock**

10 YEARS

Jina Morris



Jill Trucke, '99 & '00
Associate Professor of Practice

I believe a basic understanding of accounting is important for all college students and an accounting degree provides a wealth of career opportunities for our students. I am able to express the importance of accounting through the classes I teach and the recruiting events I led this past year. I taught Intermediate II (ACCT 314), Using Accounting Information (ACCT 301) for non-accounting majors, Accounting for Business Decisions (ACCT 200) to business minors, and an accounting course for the Raikes School of Computer Science and Management (RAIK 181H). I enjoy the challenge of making accounting relevant to each group of students. I have also been engaged in finding ways to recruit more students to the accounting major. The SoA is participating in middle school and high school events hosted by the college and our Discover Accounting Pre-College Program continues to grow. I appreciate the support the SoA receives from the accounting community as we all see the importance of growing the profession. A new role I accepted this year was to chair the Scholarship, Honors and Awards committee for the CoB. One responsibility of this committee is to select the faculty and staff awards for teaching and service. More than 60 CoB faculty or staff were nominated for a variety of awards and many of our accounting faculty were nominated. It was a joy to read over all the CoB nominations and hear the impact our faculty are making on our students.



Dr. Biyu Wu
Assistant Professor

I teach Managerial Accounting (ACCT 308) and Intermediate Accounting I (ACCT 313). My current research focuses on factors related to the valuation and disclosures of initial public offering (IPO) firms, earnings quality, and the role of financial intermediaries (e.g., auditors, IPO underwriters) in capital markets. In the past year, my research papers have appeared or have been accepted for publication in Management Science and Review of Accounting Studies. I was promoted to associate professor and granted tenure, effective August 1. I presented my research at the American Accounting Association (AAA) Annual Meeting and attended the AAA mid-year meeting, PCAOB Conference on Auditing and Capital Markets, and Center for Audit Quality Symposium, among others. I also served as a reviewer for several journals and conferences.



Harley Edic first explored careers in accounting and business as a high school program student at Discover Accounting.

Summer Program Leads Edic to Career

Harley Edic, '22, first explored careers in accounting during the Discover Accounting high school summer program at Nebraska. The free program led her to enroll in Nebraska's top-ranked accounting program where she excelled, and she went on to earn her Master of Professional Accountancy this May.

"I heard about Discover Accounting from my high school accounting teacher. I wanted to learn more about the profession and opportunities at Nebraska while exploring campus," said the Lincoln East graduate.

In the summer program, she and her peers compared day-to-day realities of auditors and public accountants, and met accounting professionals, faculty and students.

"Talking to Nebraska college students in an informal environment was very insightful. Meeting professors like Jill Trucke (associate professor of practice) and professionals at various firms was extremely valuable. The summer program sets students up to be successful in college even before they start," said Edic.

Due to what she learned during Discover Accounting, Edic planned her courses at Nebraska strategically, so she could complete three internships and study abroad in Spain. She also served as a research assistant, tutor, competed in the Deloitte Audit Innovation Campus Challenge, and was involved with Beta Alpha Psi and Delta Sigma Pi, graduating as a Chancellor's Scholar with a 4.0 GPA.

"One of my internships led to a full-time job with EY in Minneapolis as a financial services assurance associate," she said. "My accounting professors did a great job preparing me to take the CPA exam and succeed."

ACCLAIMED DUKE PROFESSOR MENTORED THREE ACCOUNTING FACULTY

As the first woman inducted into the American Accounting Association Accounting Hall of Fame, Katherine Schipper, Thomas F. Keller Professor at Duke University, maintains an illustrious and widely respected career as an accounting faculty member and empirical researcher. Formerly Duke Ph.D. students under Schipper's mentorship, Dirk Black, associate professor of accountancy; Amanda Gonzales, Senior Seacrest Teaching Fellow and associate professor of practice in accountancy; and Samuel Melessa, assistant professor of accountancy, now bring elevated teaching and research experience to the School of Accountancy.

"There is no greater honor than seeing former students find success as Amanda, Dirk and Sam have done, at such a highly respected institution as Nebraska. It was a pleasure and a privilege to present at Hawks Hall and reconnect with them," said Schipper, who visited the college to present her research and meet with faculty and students. "My discussions with faculty and students were both highly enjoyable and fruitful in respect to the School of Accountancy and my research."

Respected for her insights on financial reporting and its policy implications, Schipper publishes innovative research in top-tier academic journals such as the *Journal of Accounting Research*, *The Accounting Review*, the *Journal of Financial Economics* and the *Journal of Accounting and Economics*. Building on her experience working with Schipper, Gonzales co-authored "Financial Reporting for Pollution Reduction Programs" with her former advisor, recently published in *Management Science*.

"This publication originated from work Dr. Schipper and I had done together at Duke. It reflects our shared interest and experience in accounting standard setting," said Gonzales. "Dr. Schipper and I work well together as a team. She is always available to answer questions and share her insights, and we each leverage our respective strengths."

The Nebraska SoA ranked No. 3 in the Big Ten in the 2022 BYU Accounting Research Productivity Ranking for faculty research, with its faculty among the

best in research output. Working in a highly ranked accounting program,

Gonzales' research process lends itself to her time working with Schipper at Duke.

"Dr. Schipper trains Ph.D. students to be incredibly rigorous thinkers. She wants students to deeply understand each step of the research process, to carefully think through each research design decision and to clearly articulate the underlying theories and empirical analyses. Her research is motivated by important business and accounting issues and is driven by theory, which I try to model my research process after," said Gonzales (see page 19).



Katherine Schipper, Thomas F. Keller Professor at Duke University, (second from right) mentored Nebraska faculty members (left to right) – Amanda Gonzales, associate professor of practice; Dirk Black, associate professor; and Samuel Melessa, assistant professor.

Black served as a teaching assistant for Schipper, which helped him prepare to lead in the classroom. In 2020, he received the College of

Business Distinguished Teaching Award for his ability to capture the attention of the entire class, and care for his students.

"Dr. Schipper is always the most prepared person in the room in any setting, and her preparedness helps students learn the material. No accounting question goes

unanswered in Dr. Schipper's classes," he said. "I aspire to advocate for my students and fellow accounting faculty members as fairly and fiercely as she does."

Recognized for his impact in the classroom at Nebraska, Melessa earned a Parents' Recognition award from the UNL Parents Association in his first year of teaching. The award recognizes those who made a significant difference in students' lives, and his emphasis on the importance of teaching comes from witnessing the responsibility Schipper displays at Duke.

"Contrary to some in the profession who emphasize research at the expense of teaching, Katherine taught me to maintain excellence in both. She taught me to have high expectations in the classroom for both the students and for myself," Melessa said. "Despite how busy she is, she always makes time to help students, going above and beyond in providing support, feedback and encouragement. I try to follow her example in these ways."

Watching Schipper's leadership at Duke, Black aspires to excel in numerous ways during his tenure at Nebraska.

"Dr. Schipper was a tireless advocate for the faculty and doctoral students in the accounting area, and under her direction, it has become a world leader in research and teaching. She brings out the best in her students, colleagues and friends, offering a rare combination of academic excellence and grace in everything she does. I hope to make a similar impact here at Nebraska," he said.

During her visit, Schipper presented her research to students and faculty.

"Dr. Schipper shared valuable insights with our MPA students about standards and the standard-setting process. I know from talking with colleagues and Ph.D. students that she also offered suggestions to enhance their research. We also all benefited from hearing about her research," said Gonzales.



1 Dirk Black, associate professor, helps a student.
2 Samuel Melessa, assistant professor, teaches at Hawks Hall.

Steinle Selected for Prestigious Accounting Standards Program

Bailee Steinle, '22, a Master of Professional Accountancy student from Salina, Kansas, became the eighth student at Nebraska to be accepted into the Financial Accounting Foundation Postgraduate Technical Assistant (PTA) program. The prestigious program only accepts a few recent accounting graduates to play a direct role in the accounting standard-setting process.

"A lot of what I've done at Nebraska and in internships is the application of rules. But what goes into making those rules? What sort of thought processes and decisions are involved? Those are the types of questions that fascinate me, and I will get an in-depth look at the standard-setting process in the PTA program," said Steinle, who starts this summer. "I'm excited to apply my accounting knowledge in a completely new way and contribute something meaningful."

Designated as a Governmental Accounting Standards Board PTA, Steinle will spend a year in Connecticut engaging in hands-on projects throughout all stages of the standard-setting process.

"Working with senior members of the project staff, I will be involved in various phases of the standard-setting process. My work could include performing technical accounting research, preparing memos, communicating with stakeholders and presenting my findings to board members," Steinle said.

Past PTAs have gone on to work for American Express, Credit Suisse and Deloitte. When Steinle completes the program, she will start her career as a staff accountant at Lutz.

"Nebraska's accounting program prepared me for the PTA program. The MPA program encouraged me to focus on critical thinking and creative problem solving in ways I hadn't before. Research and Communication in Accounting (ACCT 455) was the perfect prep and taught me to act quickly, think creatively and support my teammates' ideas," Steinle said.



Bailee Steinle, '22

MCLAIN EXPERIENCES TAX SEASON WHILE IN COLLEGE

As millions of Americans file taxes, students like Anna McLain, a senior accounting major from Lincoln, Nebraska, help accounting firms manage the hectic time of year. As part of the split semester internship program in the School of Accountancy, accounting majors engross themselves in what it is like to work full-time at a firm during tax season.

“My internship was working full-time, which was wonderful as a student because I immersed myself fully. I saw what an actual tax season is like and what this career would be like after graduation,” said McLain, whose tax internship was with FORVIS, formerly known as BKD, during a spring semester.

Students split a semester between an accelerated curriculum of accounting courses and a full-time internship in either tax or audit at a firm they choose. The program provides a hands-on experience for students while allowing them to keep their full-time student status and not delay their graduation.

“The split semester internship program gives accounting students exposure to the busy seasons of public accounting firms, along with the opportunity to expand their network and understand the firm’s culture. It also broadens a student’s skillset through the opportunity to roll up their sleeves and do the work,” said Jimmy Downes, director

of the SoA and associate professor of accountancy.

During her tax internship, McLain never felt like there was a project she couldn’t handle. As one of 2% of institutions with Association to Advance Collegiate Schools of Business accreditation for both business and accounting, the school readies its students by building a solid foundation of accounting technical skills.

“You walk in on that first day of the split semester internship program, and it is so daunting because you feel like a full-time employee. You almost feel unprepared before you remember you’re not because the classes do a wonderful job readying you,” she said.

McLain also completed an audit internship at FORVIS during the summer and an accounting and data analytics internship at HDR, a global architectural and engineering firm headquartered in Omaha, Nebraska, throughout the winter. McLain gained experience with business tax returns, internal and external audit testing, client meetings, budget analyses and expense allocation.

“Across these internships, I did very diverse projects that enabled me to learn a lot and apply what I was learning in the classroom. Not only was I benefiting by getting to learn, but I also felt helpful for the company as well,” she said.

Firms also benefit as part of the split

Through the split semester internship program offered by the School of Accountancy, Anna McLain, a senior accounting major from Lincoln, Nebraska, experienced what it is like working in an accounting firm during tax season.



semester internship program. As Downes explained, the program connects companies to a broader pool of talent and serves as a cost-effective recruitment effort, with students often getting hired after completing internships. The program also serves as an effective way for firms to stay on top of their busiest season of the year.

“Split semester internships are a win-win for everyone.”

- Jimmy Downes

“Split semester internships are a win-win for everyone. They can help companies increase productivity by providing additional resources for specific projects or tasks. Interns can take on responsibilities that free up the time of full-time employees, which can help to increase efficiency and productivity,” said Downes.

“Companies gain exposure to different skill sets and perspectives by participating in the program. Interns may bring skills and experiences from their academic programs that can benefit the company and contribute to its growth.”

Working frequently with partners, managers and vice presidents across the firms, McLain expanded her professional network and learned from top executives.

“The opportunity to work so closely with high-level partners, VPs and CEOs and see how they handle situations and conversations is very hard to translate into the classroom. I found it very useful to see how they conduct themselves in a professional environment and interact with clients,” she said.

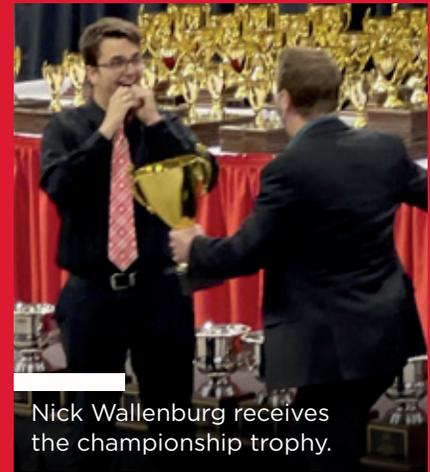
Her internship experiences directly supplemented her learning in accounting courses. Learning by doing the work of an accountant helps students excel in professional and academic environments.

“I come back to my classes with a lot more motivation to not only

excel in the classroom but also apply what I’m learning to what I’d be doing in the real world. It was a perspective that I probably wouldn’t have as strong of a conviction for had I not been able to work in the real world and have those internship opportunities,” McLain said.

Joining FORVIS as an audit associate after graduating in May, McLain feels confident in her abilities to thrive professionally due to her internship experiences.

“It’s all about learning how to be resilient, ask the right question and develop new skill sets to succeed. It’s something I’ll be applying in my career going forward, and I don’t know if I would necessarily have that mindset had I not had these internships,” she said. “I think I would have been surprised starting as a full-time associate if I wasn’t able to see that on a smaller scale during my undergrad degree, so I can be better prepared when I start my career.”



Nick Wallenburg receives the championship trophy.

Debate Team Wins Second National Championship

The Nebraska Debate team won the second consecutive national championship. Husker debaters won their most recent title during the National Forensic Association’s national tournament at Bradley University in Peoria, Illinois, in April. The team was led by senior accounting major Nicholas Wallenburg, ’22, from Lenexa, Kansas, who went 11-0 on his way to winning the individual national championship. Earning his degree in accounting with minors in law and business, communication studies and pre-law in December, he started the MPA program this spring.

Spring Internship Participation

		Course Internship Credit		
Year	Split Intern Program	399/395	990	Total
2023	46	61	12	59
2022	35	47	12	59
2021	30	43	14	57
2020	37	45	12	57
2019	36	48	16	64

Note: The internship course number for students not participating in the split program was changed to 395, so we now have 399 (split program) and 395 for undergraduates in the spring.

School of Accountancy Alumni Class Notes

Editor's Note: *The Class Notes celebrate the milestones of our alumni during the past year. These updates were submitted to the school directly by the alumni themselves or compiled from news articles and corporate media releases. While we welcome alumni news, The Nebraska Ledger is not responsible for the information contained in these submissions.*

Ahmed Ahmed, '21 & '22 MPA, earned his MPA from Nebraska in December 2022, and works at KPMG as a tax associate in Omaha, Nebraska.

James Anderson, '97, is tax partner at FORVIS LLP in Lincoln, Nebraska.

Terry Arvie, '21 & '22 MPA, earned his MPA from Nebraska in December 2022 and works for Lutz Financial in Omaha.

Adam Austin, '09, promoted to tax director in 2021 for Lutz in Omaha.

Lindsay (Weber) Badertscher, '19 MPA, works as a senior tax associate II at FORVIS in Lincoln. She lives in Hickman, Nebraska.

Michael Barr, '11 MPA, works as a senior tax manager at KPMG in Omaha.

Wyatt Bell, '19 & '20 MPA, works as a senior audit associate at KPMG in Omaha. He lives in Lincoln.

Ateev Bhandari, '22, served as managing director of the Husker Venture Fund student organization at Nebraska College of Business before his December 2022 graduation.

Julia Bond, '21 & '22 MPA, serves as a tax associate at FORVIS in Omaha.

Jack Boulay, '14 & '16 MPA, works as audit manager at Lutz in Omaha.

Trent Brown, '21, works as staff accountant with Lutz in Lincoln.

Kaylee (Arndt) Butler, '22, works as a tax accountant at Lutz in Omaha. She lives in Wahoo, Nebraska.

Katie (Vrtiska) Byrd, '13, is director at Lutz in Omaha. She also serves on the Nebraska School of Accountancy Junior Advisory Board.

Andee Capell, '20 & '21 MPA, works as a technology assurance associate and supporting integrated audits with IT control testing at KPMG in Omaha.

Tracy Chvala, '20 & '21 MPA, is a staff accountant at Lutz in Lincoln.

Christian Cleberg, '19, works as a senior IT auditor at KPMG in Omaha.

Ryan Cook, '07, is a shareholder of Lutz in Omaha.

Zach Crom, '17 & '18 MPA, works as manager at Labenz & Associates in Lincoln. He lives in Palmyra, Nebraska.

Eric Cruise, '04 & '06 MPA, works as tax managing director at KPMG. Also a member of the Nebraska School of Accountancy Advisory Board, he lives in Lincoln.

Joseph Dahir, '18, is a senior accountant at Lutz in Omaha.

Katie (Adams) Dettmann, '09 & '10 MPA, is a director at FORVIS in Lincoln. She lives in Arapahoe, Nebraska.

Tom Docter, '16 & '18 MPA, works as tax manager for Lutz in Lincoln.

Micah Dostal, '22 MPA, works as a tax associate at FORVIS in Omaha.

Braelyn (Isernhagen) Dubbert, '21 & '22 MPA, is a tax associate at FORVIS in Lincoln.

Harley Edic, '22, from Lincoln, earned recognition as a Chancellor's Scholar at commencement in May 2022. She also was named Student of the Month by the Nebraska College of Business Student Advisory Board in March 2021.

Wes Emeigh, '95, is a senior tax consultant at FORVIS in Lincoln.

Kelsey Folkers, '20 & '21 MPA, is a tax staff accountant at Lutz in Omaha and obtained CPA.

Taylor Gehring, '18 & '19 MPA, named to the University of Nebraska–Lincoln Young Alumni Academy, coordinated by the Nebraska Alumni Association.

Matthew Hall, '17 & '18 MPA, works as a tax manager for KPMG in Omaha.

Reid Hammitt, '17 & '18 MPA, is audit manager at Lutz in Omaha. Previously, he worked as audit staff then audit senior at Lutz.

Jared Hardy, '03, is a shareholder at Lutz. He lives in Grand Island, Nebraska.

Kathryn Harrison, '19, works as a staff accountant at Lutz in Omaha.

Barron H. Harvey, '74, '75 MBA & '77 Ph.D., inducted into the Nebraska School of Accountancy Hall of Fame in 2022. His induction honors his professional success and commitment to the school.

Jack Hazen, '19, named to join the University of Nebraska–Lincoln Young Alumni Academy, coordinated by the Nebraska Alumni Association.

Tessa Hedlund, '20 & '21 MPA, works as a tax associate at FORVIS in Lincoln.

Thomas Helligso, '94, is an audit shareholder at Lutz and lives in Omaha.

Kaylee (Hartman) Henne, '19, is a senior tax accountant at Lutz in Omaha. She lives in Bellevue, Nebraska.

Anna Howorth, '19 & '20 MPA, is a senior health care accountant and CPA working at Lutz in Omaha.

Taylor Hoyt, '18 & '19 MPA, is a senior tax accountant at Lutz in Omaha, working mostly on the India workforce team and managing their training processes.

Hailey Hula, '21 & '22 MPA, works for FORVIS as an assurance associate in Lincoln.

Connor Jensen, '11 & '12 MPA, works as audit & assurance senior manager for Deloitte in Omaha. He also serves on the Nebraska School of Accountancy Junior Advisory Board and selected by the Nebraska Alumni Association to join the University of Nebraska–Lincoln Young Alumni Academy.

Jason John, '99 & '21 MPA, is an audit partner at KPMG in Omaha.

Larissa Johnson, '00 MPA, of Gretna is an audit and assurance Partner with Deloitte Consulting LLP. She earned her MPA from University of Nebraska–Lincoln. She was named a new board member of the Girl Scouts Spirit of Nebraska, the largest girl-serving organization in the state.

Matt D. Johnson, '07 & '08 MPA, is a CPA promoted to partner at Baker Tilly in 2022. He lives in Minneapolis. He serves on the Nebraska School of Accountancy Advisory Board.

Michael Johnson, '81, executive principal at Hexagon Inc., which helps provide strategy to building autonomous business process outcomes for enterprise-wide digital transformation. A member of the Nebraska School of Accountancy Advisory Board, he lives in The Woodlands, Texas.

Joni Johnson-Powe, '93, is a partner at KPMG LLP and lives in Denver.

Nicole (Hullinger) Kastl, '17 & '19 MPA, is a senior accountant at Lutz in Omaha.

Brian Klintworth, '15, earned a promotion to partner at HBE in June 2022. He joined HBE in 2015 as an intern, then began his career full-time as an accountant. Now a CPA, he earned his Master of Taxation degree in 2019 from the University of Denver Sturm College of Law. Most recently, he served as HBE's tax director. He lives near Seward, Nebraska.

Caleb Krohn, '20, is a senior tax associate at FORVIS in Lincoln.

Janet (Christensen) Labenz, '74 Master of Education, is a CPA and partner at Labenz & Associates in Lincoln.

William Lanik, '14, works as audit manager at Lutz in Omaha.

Thomas Lassek, '19 & '21 MPA, is an audit associate at FORVIS in Omaha.

Karli (Flanders) Mackley, '18 & '19 MPA, is a senior associate at Labenz & Associates in Lincoln.

Robin Maher, '20 & '21 MPA, is a health care staff accountant at Lutz in Omaha.

Jarod Marsden, '20, is a senior assurance associate at RSM in Omaha.

Mitchell McWilliams, '20 & '21 MPA, is a staff accountant at Lutz in Omaha. He passed the CPA exam and is waiting on the state board for approval.

Drew Minard, '21 & '22 MPA, works as a business tax entities associate for RSM LLP in Omaha.

Jack Moreland, '21, works as an audit associate at FORVIS in Omaha.

Brodie Morgan, '17 & '18 MPA, works in tax technology for KPMG. He lives in Los Angeles.

Connor Munro, '15, was promoted to audit manager in 2022 at KPMG and lives in Omaha.

Julie Murdoch, '04 MPA, is a senior managing consultant at FORVIS in Lincoln.

Philip Murphy, '20 & '21 MPA, is an assurance associate at RSM in Omaha.

Ronald Nebbia, '85, is a shareholder at Lutz and lives in Omaha.

Steven Nebbia, '12, is a director at Lutz in Omaha.

Kylee Nielsen, '19, works as a senior audit associate at FORVIS in Omaha.

Logan Ohs, '12 & '13 MPA, is an audit senior manager at RSM in Lincoln.

Elizabeth (Boulay) Prinz, '16, is a tax senior accountant at Lutz in Omaha. She also leads their busy season intern program.

Travis Pritchett, '99 & '99 MPA, is a partner at Labenz & Associates in Lincoln. He also serves on the Nebraska School of Accountancy Advisory Board.

Holden Randecker, '20 & '21 MPA, is an associate at Labenz & Associates in Lincoln, earning a CPA license in 2022.

Ryan Rayburn, '22, works as a first-year assurance associate at RSM in Lincoln.

Dominic Richardson, '16 & '18 MPA, is a senior associate II at FORVIS in Lincoln.

Katie (Hofer) Roberts, '11 & '15 MPA, works as healthcare manager at Lutz in Lincoln.

Tyrell Ross, '10 & '18 MBA, director of finance and budget for the College of Business at the University of Nebraska–Lincoln, received a Dean's Coin for his service on the college's Inclusive Excellence Advisory Board.

Bryant Russell, '22, works as the finance manager at Kana Systems, a technology startup in Lincoln, Nebraska, that creates software solutions for the Department of Defense. He oversees the financial statement presentation, and works on budgeting, forecasting, payroll, treasury and strategic management for Kana. He lives in Lincoln.

Austin Sabaliauskas, '18, is tax senior accountant at Lutz in Omaha.

Victor Salerno, '21, is staff accountant at Lutz in Omaha and passed all four CPA exams.

Nate Scott, '03 & '04 MPA, works as audit partner for FORVIS. He also serves on the governing board for Big Brothers Big Sisters of the Midlands and on the governing board for the Elkhorn Public Schools Foundation.

Jeff Sheets, '13 & '14 MPA, is senior manager at Labenz & Associates in Lincoln after working at the firm for 10 years. He also serves on the Nebraska School of Accountancy Junior Advisory Board.

Pam (Vandenberg) Sheets, '82, is partner at Labenz & Associates in Lincoln.

Bailee Steinle, '22, from Lincoln, earned recognition as a Chancellor's Scholar at commencement in May 2022 for earning an A in every undergraduate class at Nebraska. She will earn her MPA from Nebraska in May 2023.

Susan Storm Krause, '85, is a shareholder of Lutz and Company in Omaha.

Allie Strop, '20 & '21 MPA, works as a tax associate at KPMG in Omaha.

Derek Sutton, '14 & '15 MPA, is a tax manager at RSM in Omaha.

Jamison Theye, '22, from Lincoln, earned recognition as a Chancellor's Scholar at commencement in May 2022 for earning an A in every undergraduate class at Nebraska.

Justin Tietjen, '21 & '22 MPA, works as a tax associate at FORVIS in Lincoln.

Ansel Uerling, '20, is a staff accountant at Lutz in Lincoln.

Patrick Volz, '87, appointed chief operating officer of Global Operations at Aimbridge Hospitality in Dallas. Volz oversees hotel finance, owner relations, brand partnerships and transitions, while leading Aimbridge

Food & Beverage. Previously, he served as president and chief operating officer of Blackstone Real Estate Hotel & Resorts, and in roles at The Americas at Hilton Worldwide, Marriott International and served as executive vice president and chief financial officer of The National Restaurant Association.

Katie Warneke Blycker, '17 & '17 MPA, is a senior accountant at Lutz in Omaha.

Zach Weis, '15 & '17 MPA, is a tax manager at Lutz in Omaha.

Audrey Went, '82, was inducted into the Nebraska School of Accountancy Hall of Fame in 2022. Her induction honors her professional success and commitment to the school.

Alec Wesslund, '18 & '19 MPA, works a senior audit associate at RSM in Omaha.

Brian Wilmes, '19 & '20 MPA, works as a senior tax accountant at Lutz in Omaha.

Nick Wimmer, '17, selected to join the University of Nebraska–Lincoln Young Alumni Academy, coordinated by the Nebraska Alumni Association.

Andrew Young, '07 & '08 MPA, is tax partner at RSM in Omaha. He serves on the Nebraska School of Accountancy Advisory Board.

Five May 2023 accounting graduates earned recognition as Chancellor's Scholars, the highest academic award the university offers for earning an A in every undergraduate class. Scholars included: Audrey Kreun from Hull, Iowa; Kimberly Osborn from Tilden, Nebraska; and Haley Claussen, Emily Kraai and Scott Peterson from Lincoln.

GONZALES INVESTIGATES STRATEGIES FOR SUCCESSFUL TEAM PROJECTS



Amanda Gonzales, Senior Seacrest Teaching Fellow

Group work often gets a bad rap for some students doing the work while others coast. Amanda Gonzales, associate professor of practice in accountancy, '03, investigated how to improve the dynamics of working in team settings in her courses as a Senior Seacrest Teaching Fellow. Made possible through the generosity of Rhonda and the late James Seacrest, the Seacrest Teaching Fellows program fosters a community of teaching excellence among business faculty by supporting teaching innovation and collaboration.

“A key takeaway in our project is that 95% of respondents to the end-of-semester survey reported a positive experience with their teams. Most instructors would be delighted to have students feel so pleased with a team experience,” said Gonzales who will share the strategies at a national faculty conference this summer.

4 Key Strategies for Setting Up Team Projects

1. Have teams create “team charters” that describe the team’s goals, roles, responsibilities and norms.

Establish an assignment that requires students to outline how their team plans to work together to accomplish its goals. Provide a template outlining the team objective and examples of roles individuals can play. Each team should create its own charter, and the research showed quality team charters had a strong positive association with performance for both team and individual assessments related to the team project.

2. Encourage students to apply their natural talents to facilitate successful team and task assignments.

Research in positive psychology finds utilizing each person’s natural talents increases individual engagement and achievement. As a strengths-based school, all first-year business majors take the CliftonStrengths® assessment to identify their natural talents and receive one-on-one coaching to leverage them for success. Students identified leveraging each other’s strengths as a positive part of their team experiences.

3. Incorporate strategies that encourage students to fully engage in the team.

Describe to students the benefits of team projects and why you chose to make the assignment a team effort. Ask students to reflect on how the project can help them achieve their personal goals. Enhance accountability by incorporating ways to evaluate individual performance. In the study, students verbally shared their research with practicing professionals and completed an individual writing assignment based on the team’s research, so it was more difficult to freeload.

“You also can increase students’ intrinsic motivation by creating team projects that are inherently interesting to students such as topics related to contemporary issues or representing tasks relevant to their careers. Students in our project were motivated by presenting to practicing professionals, rather than the instructor,” Gonzales found.

4. Discuss and model effective team practices.

In the study, students discussed best practices for fostering a productive and supportive team environment, creating agendas and notetaking before each student was required to lead a team meeting implementing those skills. Students also practiced the role play with someone outside of the class prior to the final role play. This mandatory interim deadline encouraged them to prepare ahead of time and gave them an opportunity to receive and incorporate feedback.

THANK YOU

We apologize for any mistakes. If you have questions, please contact Sheila Hayes, SOA administrative coordinator at shayes@unl.edu.

COLLEGE OF BUSINESS
HOWARD L. HAWKS HALL

PARTNERS

Lifetime gifts of \$50,000 either outright or in annual gifts of \$5,000 or more.

Dennis R. & Barbara J. Ahlman
Stacy & Hubert Ban
Becker Trust
Paul A. & Julie K. Becker
Thomas J. Biagini
Sandra E. Biskup
BKD Foundation
Evelyn S. Brewster
Linda Burt Rebrovic & John Rebrovic
Jennifer Carney
Mark & Jane M. Chronister
Mr. & Mrs. John T. Connor II
Coopers & Lybrand Foundation
Jeffrey & Margaret Curtiss
Mrs. Jane H. Dein
Deloitte Foundation
Deloitte
Dan & Kathleen Dresselhaus
Matthew & Kristy Epp
Ethel S. Abbott Charitable Foundation
The Foundation of the Nebraska Societies of CPAs Inc.
Charles W. Fowler
Charles W. & Maxine C. Fowler
Glenn W Mooberry Foundation
Donald K. & Jeannette E. Ham
Norman R. & Debra L. Hedgecock
Dennis & Margaret Johnson
Hans V. Johnson
Richard L. Jungck
Robert C. Kehm
E. Lyle Kinley Jr.
Paul H. & Mary Ann Koehler
John & Cindy Kopecky

KPMG LLP Foundation
KPMG LLP
Richard J. & Janet M. Labenz
Michael & Christine Lee
Delmar A. Lienemann Sr.
Paul & Patty Mendlik
Glenn W. Mooberry
Tonn M. & Holly A. Ostergard
Wendell & Connie Peters
Paul J. Pettinger
Anne K. Porter
William L. Porter
Les & Melanie Robbins
Michael & Linda Roe
James F. & Donna R. Rouch
Thomas A. Rubin
Roger & Jeri Smith
Lynn M. Stephens
Scott & Michele Walker
Alan E. Weedin
Audrey L. Went
James C. & June A. Winter
Nancy & Lee Winton

ASSOCIATES

Lifetime gifts of \$10,000 either outright or in annual gifts of \$1,000 or more.

Steven & Teresa Anderman
Andersen Co. Foundation
James & Amy Anderson
Gloria Aron
Ritch & Raette Bahe
Jerry Bailey
Jeffrey Ballew
Michael & Monica Balters
Jason Bombeck
Evelyn R. Casey

Ralph & Kimberly Castner
Mr. & Mrs. L. F. Chandler
H. Craig Christiansen
Conoco Inc.
J. Patrick Curry
Delain G. Danehey
Delain G. & Shirley A. Danehey
J. Eileen Dresselhaus
Mark & Barbara Dresselhaus
DuPont Chemicals Company
Ernst & Young Foundation
FORVIS
Noreen Goebel
Grant Thornton Foundation
Grant Thornton LLP
Great Plains Federal Tax Inst
Terrance & Andrea Gronenthal
Michael & Julie Hays
Robert & Kimberly Hesselgesser
Richard & Carol Hodges
Harold & Pamela Hoff
Kirk & Laurie Hovendick
Thomas Hubbard
Lawrence G. & Cathryn A. Hupka
John H. Becker Jr. Trust
Chris & Amy Johnson
David B. Johnston
Dwight & Merikay Keith
Mike & Holly Klintworth
Lincoln Chapter-Assn. of Govt Accountant
Robert D. Luth
Lutz & Company, P.C.
Jan & David Madsen
Derrel Martin
Jerry & Amy Masters
Terence E. McClary
Bruce L. & Shawn R. Meister

David A. & Karla A. Miller
Robert & Rondalyn Mitchell
Daniel H. Morin
N. Jane Morrison
Jason & Anne Morrissey
Bob K. Muehling
Bob & Kathryn Muehling
Leonard & Judy Murphy
Ronald & Amy Nebbia
Omaha Community Foundation
Gary Perryman
Richard R. & Susan Petersen
Mr. & Mrs. Steven L. Polacek
Alan R. Porter
Edward A. Reinerio
Michael & Amy Ryan
John & Mary Schuele
James & Rhonda Seacrest
Rhonda Seacrest
Michael & Janet Seelhoff
Brian S. Soiref
Brian & Gail Stanley
Thomas J. Biagini Living Trust
Touche Ross & Company
Union Pacific Foundation
Valmont Industries Inc.
Christopher Van Long
Vanguard Charitable
Richard J. & Karen J. Vierk
Roger & Barbara Watton
Carrie Weber
Mr. & Mrs. Edward S. Wilkins
Robert & Susan Wilkinson
Marguerite C. Willis
Jason & Miriam Wyman

Gifts given Jan. 1-Dec. 31, 2022

DIRECTORS \$1,000+

Sam A. Allgood & Kathleen A. Farrell
James & Amy Anderson
Gloria Aron
Jeffrey Ballew
Michael & Monica Balters
Stacy & Hubert Ban
Michael & Deborah Barr
Paul A. & Julie K. Becker
Thomas J. Biagini
BKD Foundation
Jason Bombeck
Nathan Bronson
Lester & Nancy Buckley
Jennifer Carney
Mr. & Mrs. John T. Connor II
Jeffrey & Margaret Curtiss
Matthew & Kristy Epp
Kevin E. & Amanda L. Gonzales
Scott Grove
Joseph & Katherine Heim
Robert & Kimberly Hesselgesser
Harold & Pamela Hoff
Kirk & Laurie Hovendick
Jacqueline & Evan Hume

Chris & Amy Johnson
Hans V. Johnson
Richard L. Jungck
E. Lyle Kinley Jr.
Richard J. & Janet M. Labenz
Michael & Christine Lee
Kevin & Kimberly Lewis
Lutz & Company, P.C.
Barry & Mary Ellen Masek
Kyla McGregor
David A. & Karla A. Miller
Glenn W. Mooberry
Jason & Anne Morrissey
Anthony & Jeana Pasternak
Richard R. & Susan Petersen
Michael & Linda Roe
James F. & Donna R. Rouch
Thomas A. Rubin
Michael & Amy Ryan
Ryan Sattler
Katrine Schwening
Lindsay & Nathan Scott
Michael & Janet Seelhoff
Brian & Gail Stanley
Lynn M. Stephens
Union Pacific Corporation
Christopher Van Long
Vanguard Charitable
Scott & Michele Walker
Alan E. Weedin
Audrey L. Went
Aaron & Amanda Wiegert
Mr. & Mrs. Edward S. Wilkins
Robert & Susan Wilkinson
James C. & June A. Winter
Andrew & Christina Young

PROFESSIONAL SCHOOL

\$500 - \$999

Aaron D. & Elizabeth K. Crabtree
James Downes
Dan & Kathleen Dresselhaus
Thomas & Lori Druse
Ronald & Beverly Jester
Troy P. Kelly
John & Cindy Kopecky
Donald & Mary Krohn
Rick & Tricia Montague
David & Tracy Muehling
Henry M. & Marilyn J. Okleshen
Wendell & Connie Peters
Lloyd & Judith Sage
Jillian Schafer Botwin
Amanda & Andrew Shaffer
Carrie & Eric Weber

SCHOOL FRIENDS UNDER \$500

Steven & Barbara Anderson
John T. Beyers
Dirk Black
Gregory & Teresa Bosn
Linda Burt Rebrovic & John Rebrovic
Steven & Patricia Corder
Tracy J. Corr
Mr. & Mrs. Brad Crain
Eric Cruise
Scott & Amy Cyboron
Elizabeth Dudzik & Michael Howell
Patrick & Lorraine Fett
Wade & Kendra Fleischacker
Clarence & Nancy Foxworthy
Meghan Griffel
Charles Harter
Kathryn Harter
Lee & Jane Hathaway
Catherine & Ryan Hiatt
Bradley & Jaclyn Jacox
Dale & Laurie Johnson
Matthew Johnson
Glen & Renee Kampschneider
Richard I. & Julie J. Keegan
Homer & Prisca Kenison
Morgan & Johnathan Klipp
Celeste Knapper
Amy Ko
Erica Lam
Keith & Debra Landwehr
Lincoln Community Foundation Inc.
Constance B. May
Mary Ellen McArdle
Melissa Mohr
Jina & Gary L. Morris
Donald J. Neal Jr.
Neal P. & Jodi H. Nelson
Mark & J. Lynn Neumeister
Clifford Niemoth
Kyja Omdahl
David J. & Amy S. Ostdiek
Craig Plaster
Bryan Pleskac
Ian & Heather Ratcliffe
Beth Hoegemeyer Ripp & Michael Ripp
William & Pamela Roker
John Rowe
Kristian & Mary Rutford
Donald & Pamela Sheets
Marjorie Shelley
Thomas A. & Cynthia C. Shimerda
Robert & Jane Slezak
Dr. & Mrs. Roger Y. Tang
Jill & Shawn Trucke
Eric & CarLee Wadell
Donald Wall
Steven & Patricia Worden
Robert B. Yahr
William & Georgia Zaemes
Brian P. & Heidi L. Zaversnik

ADVISORY BOARDS

School of Accountancy Advisory Board | Junior School of Accountancy Advisory Board



Debra Bacon, '89 & '91
Senior Vice President,
Marketplace at Holina Healthcare



Eric Cruise, '04 & '06
Tax Managing Director
KPMG



Ellen Dasher, '91
Vice President,
Global Taxation Valmont Industries, Inc.



Matt Epp, '93
Partner
Ernst & Young



Michael Johnson, '81
Vice President,
Global Taxation
Valmont Industries, Inc.



Matt Johnson, '07 & '08
Partner
Baker Tilly US LLP



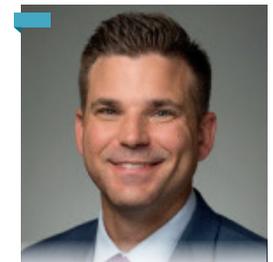
Taylor Kendall, '10 & '11
Audie & Consulting Partner
Lutz



Jim Kruger, '86
Chief Financial Officer
Nelnet



Tricia Montague, '92
Managing Director
Deloitte



Anthony Pasternak, '03 & '04
Partner
FORVIS, LLP



Travis Pritchett, '99
Partner
Labenz & Associates



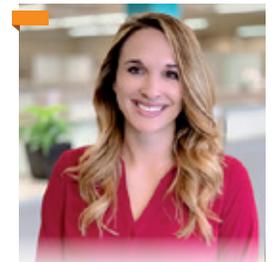
Brian Ruisinger, '87
President & CEO
Republic Bank of Arizona



Andrew Young, '07 & '08
Partner
RSM US LLP



Grant Buckley, '09 & '10
Partner
Buckley & Sitzman, LLP



Katie Byrd, '13
Audit Director
Lutz



Connor Jensen, '11 & '12
Audit & Assurance Senior Manager
Deloitte



Morgan Klipp, '11 & '12
Audit Director
FORVIS, LLP



Andrew Lehman, '18
Senior Associate
Eide Bailly, LLP



Sarah Lynn, '13 & '14
Manager, CFO Services
Alvarez & Marsal



Keaton Moss, '15 & '16
Audit Manager
KPMG



Kyja Omdahl, '15 & '16
Technical Account Manager
Motorola Solutions



Oscar Orellana, '13 & '15
Supervisor, Tax & Accounting
BlueCross BlueShield of Nebraska



Nick Otteman, '10 & '11
Vice President
Paul G Smith Associates



Jackson Setter, '18 & '19
FSO Assurance Senior
Ernst & Young LLP



Jeff Sheets, '13 & '14
Senior Manager
Labenz & Associates

Huskers Win National Audit Competition

A team of accounting majors at the University of Nebraska–Lincoln won the national Deloitte Audit Innovation Campus Challenge, an annual competition where student teams demonstrate how innovative ideas and cutting-edge technologies could be applied to a real-world business issue. More than 50 university teams from across the country participated in the competition last fall, with 12 teams advancing to the national finals in April at Deloitte University in Westlake, Texas.

The team was comprised of five College of Business students, including: Cole Frye, accounting major from Ashland, Nebraska; Alex Nguyen, accounting major from Lincoln, Nebraska; Alvan Tran, accounting and finance major from Lincoln; Morgan Wallinger, accounting and agribusiness major from Stuart, Nebraska; and Bruno Weiss Salles, accounting and finance major from Porto Alegre, Brazil. For winning the competition, each team member received \$2,000, and the college’s School of Accountancy was awarded a \$10,000 scholarship.

“I’m incredibly proud of the team for their hard work, putting in nearly 400 hours since October working on winning first the regional and then national competitions,” said Deb Cosgrove, professor of practice in accountancy and faculty advisor for the winning team. “Their idea went through several iterations, and through it all, they learned a lot about ESG (environmental, social and governance) and the varied opportunities an accounting career can present.”



Accounting majors Cole Frye, Morgan Wallinger, Bruno Weiss Salles, Alvan Tran and Alex Nguyen won the national Deloitte Audit Innovation Campus Challenge.

Deloitte asked teams to consider the role of the accounting profession in driving rigor and discipline with ESG reporting, and how to accelerate the timely dissemination of ESG information to the capital markets.

“Now, more than ever, ESG is top-of-mind for many companies. Aligned with the growing demand for accountability, auditors are playing a key role by performing audit procedures on financial information as companies take meaningful steps toward enhancing sustainability initiatives,” said Christine Robinson, Audit & Assurance partner, sustainability and ESG services, Deloitte & Touche LLP. “Deloitte is proud to host this competition that helps students develop some of the skills needed for success in the accounting profession.”

NEBRASKA BUSINESS DEVELOPMENT TEAM



Joey Felici, '14
Director of Development
402-458-1282
joe.felici@nufoundation.org

Amy Kloefkorn, '08
Senior Director of Development
402-458-1175
amy.kloefkorn@nufoundation.org

Corrie Loper, '07
Director of Development
402-458-1230
corrie.loper@nufoundation.org

Justin Swanson, '11
Director of Development
402-458-1280
justin.swanson@nufoundation.org

BYU ACCOUNTING RANKINGS 2022



NONPROFIT ORG
US POSTAGE
PAID
OMAHA, NE
PERMIT NO. 498

University of Nebraska-Lincoln
College of Business
School of Accountancy
P.O. Box 880488
Lincoln, NE 68588-0488
402-472-2337
business.unl.edu/accountancy

#1

Audit Archival
in the Big Ten

#3

Tax Archival
in the Big Ten

Relevance of Accounting Research

#3

**Tax Archival &
Audit Archival**
in the Big Ten



THOMAS OMER



#5

Tax Archival
Overall

#7

Audit Archival
Overall

TOM KUBICK



#5

Tax Archival
Overall



SCHOOL OF ACCOUNTANCY
College of Business