Start Something.

Start your story. Start your career. It all starts here.
University of Nebraska–Lincoln current and prospective students are discovering the benefits of an accounting degree. Job opportunities abound for graduates with accounting knowledge and appropriate credentials. In self-reported exit interviews of our 2012-13 graduates, 100 percent of our master’s graduates reported having secured jobs at the time of their graduation. For undergraduates, 83 percent reported having secured jobs or chose to continue their education.

It doesn’t take long for others to take note of the successful placements.

Consequently, accounting enrollments have been growing significantly in the last 10 years. In 2003 our undergraduate enrollment was 368. In 2008, it was 404 and in 2013, it was 563. You can do the math and see that undergraduate enrollment grew 53 percent in the last 10 years and is 32 percent over five years ago. Our master’s program has also grown, albeit somewhat slower than undergraduate growth, with enrollments of 41, 46 and 55 in 2003, 2008 and 2013 respectively. Fortunately, we’ve been able to hire new faculty, including four this year, to meet the demands of larger enrollments.

Our students have been competitive on national exams and in national competitions. First-time CPA Exam pass rates reported by NASBA for 2012 (as of this printing 2013 results are incomplete) shows UNL graduates ranked 4th among Big Ten schools and 5th among 21 accreditation peer-group schools (mostly other large state land grant universities). During the fall 2013 semester, UNL students placed 2nd in a Deloitte audit case competition. Most students enrolled in our fraud examination course, an elective graduate course, sit for the Certified Fraud Examiner (CFE) national exam with a success rate of almost 100 percent in recent years.

With high job placements and success on national exams and competitions, you can see why we’re excited about our programs. Furthermore, we expect to move into a new building with state of the art facilities and technology in 2017. The future looks bright!

Larger enrollments and a larger faculty require larger resources to maintain quality. State funds do not provide scholarships, fellowships, student travel and competitions; databases for faculty and student research; and other resource needs of the school. These are funded by private donations. Will you help us maintain our momentum of quality programs and graduates well prepared for the job market with a financial gift? I’m not concerned with amounts as much as I am with participation. Large gifts are nice but small gifts from a large number of people are significant and just as important. An envelope is provided inside for your convenience. Your partnership with us now, and as we move forward, is greatly appreciated.

Best wishes for a prosperous and healthy 2014.

With warm regards,

Paul Shoemaker, Ph.D., CPA
Director and BKD, LLP Professor
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The plans for the new $84 million College of Business Administration building project – the largest academic building project in recent history at UNL – are underway. After the University of Nebraska Board of Regents approved the project in September 2012, Robert A.M. Stern Architects of New York and Alley Poyner Macchietto Architecture of Omaha were selected as architects. The two firms also worked together on the design for the International Quilt Study Center and Museum on UNL’s East Campus, which opened in 2008.

Dean Donde Plowman said, “The architects have provided cutting-edge ideas for a world-class business facility. They are listening to our needs, and the result will be a building that provides business education in ways we never dreamed possible.”

Located at 14th and Vine Streets, the new building complements the East Stadium expansion project that was completed, August 22. Both new facilities will bookend Memorial Mall with the East Stadium to the west and the new CBA to the east. Plowman said this was fitting since more than 20 percent of UNL athletes study in CBA.

“With such a prominent location on campus, we know the building will be a gathering place and central hub for the CBA community and our friends. Therefore, the concept for the building was to design a structure that has a ‘CBA campus’ feel to it,” Plowman said.

The 240,000-square-foot building will include space for interactive learning and collaboration. To allow for more interaction in class, a new prominent style of room called cluster classrooms will be available throughout the building. (See illustration on page 5.)

Some other highlights of the building include expanded space for student services, such as advising, career services and tutoring; a unique finance lab allowing faculty to teach finance interactively with new technologies and databases; and informal areas for students to study together and work on group projects. Expanded space for new actuarial science, entrepreneurship and leadership centers will provide an area for students and faculty in these areas to work together.

Plowman said, “The building will also feature cutting-edge technology to support current and future business programs. Every available inch of this building will be devoted to learning.
In one location students will be able to take classes, study, visit with faculty and advisors, attend student organization meetings, catch up with friends, get a cup of coffee, eat lunch, and meet alumni and business partners. Most importantly, we have planned room for growth.

With a 14 percent freshmen enrollment increase on top of last year’s 25 percent increase, CBA now has 3,718 students including 648 first-time freshmen.

In addition to the business majors, CBA is now serving non-business students through a new minor in business that started in the fall 2012. In January 2014, the college will launch a professional sales certificate program for all UNL students and a master’s specialization in business analytics. Next fall a specialization in supply chain management will also be added.

“Our new location in the heart of campus will be a gathering place for all UNL students who are touched by our programs,” Plowman said. “Our need for space is great as our outreach continues to grow.”

The new building will also allow CBA to host more conferences, competitions and other events. This is important because in the month of October alone seven CBA special events were held, and space had to be secured and rented outside of CBA. The events included an ethics lecture for over 2,000 business students, the 25th Oxford Reunion for 200 alumni of the program, a women in business breakfast for 250 community leaders, a Finance Analysis and Policy Conference, an Executive Education Power Lunch for business leaders in the community, Career Information Day where alumni told their personal stories to current students and a GMAT Strategy Workshop for those wanting to prepare for the GMAT test in order to get a graduate degree.

“With the addition of this stunning building, the possibilities are endless. A number of our alumni and business partners have already made very generous gifts to this building. We need the support of everyone to make it happen. Help us continue to Start Something at CBA,” Plowman said. Building completion is set for 2017.
As a 20-something Ph.D. student from West Virginia, Roland Madison didn’t realize the profound effect his Nebraska experience would have on the rest of his life. When he graduated in 1978, he knew he was a “better person” because of his University of Nebraska-Lincoln College of Business Administration education.

“I remember the first time I crossed the state line and saw the motto ‘The Good Life’ and I thought, ‘really?’ When I left Nebraska, I knew it truly was,” he said. “The accounting doctorate program at Nebraska was balanced between quality teaching and research, and allowed flexibility in designing your program. I studied a variety of subjects I would ultimately both teach and research.”

Educators impacted Madison at every academic level beginning in high school. Dr. Robert H. Raymond, his dissertation chair at UNL, is still an important person in his life, and he visits with to this day. Ever appreciative of the education he received and relationships he made at CBA, it is important for Madison to give back to those who helped him along the way.

“The education I received at the University of Nebraska-Lincoln allowed me to have a successful career as a teacher and researcher. I’m giving back in order to help the current faculty and students be the best teachers and researchers they can be,” Madison said. “Even when times were tough, I always found $100 for Nebraska. You should give back to those who helped you. It’s why I haven’t missed a year of donating in 35 years.”

During his first two years in the program at UNL, he divided his time between teaching accounting at Marshall University and taking summer classes on campus. The transition from assistant professor to graduate teaching assistant had its challenges, most notably the approach to teaching classes.

“As a graduate teaching assistant, we were required to use a common syllabus. A few graduate assistants taught separate sections of a course, covering the same material at the same time for a common exam,” he said. “Initially I did not care for this style of teaching, but that was part of the learning process as I prepared common exams with the other graduate assistants.”

After graduating from CBA, Madison enjoyed a successful career in academics. He taught for 40 years overall with the last 27 years at John Carroll University, a private, co-educational Jesuit Catholic university in the Cleveland suburb of University Heights, Ohio. He estimates he has published over 150 articles during that span including multiple articles in 16 of the top tier accounting journals. He retired from the John Carroll faculty in 2010 but his research continues.

“Recently I wrote an article co-authored with my attorney. It is titled “Baby Boomers: Who They Are and What Are They Doing as Retirees” and will be published in the spring of 2014 in Strategic Finance,” he said. “The article is dedicated to Dr. Raymond, my dissertation chair.”

The College of Business Administration increased full-time freshmen enrollment by 14 percent this fall. With 3,718 students at the college, the overall increase in undergraduates was 6.7 percent, the highest of any college at the university.

Dean Donde Plowman said, “What is amazing about our 14 percent increase in freshmen is it came immediately after one of our highest freshmen enrollment increases of all time—25.4 percent last fall. We now have 648 first-time freshmen pursuing a degree in business. We had to offer more sections, requiring more classes and instructors of the introduction to leadership course that all freshmen are required to take. It’s a great problem to have.”

This growth comes despite the departure of the second-largest graduating class in the history of the university. In fact in the past three years, UNL has graduated three of the largest classes in its history.

“There has been an extraordinary effort across campus to increase enrollment as our first priority, and I’m excited by these positive results. We are well on our way to achieving our ambitions,” said Chancellor Harvey Perlman. He set a goal for UNL to raise enrollment to 30,000 students by 2017. Projected enrollment for CBA in 2018 is 5,000 students.
Benjamin Klimisch transferred to UNL two years ago as a construction management major. He did not believe a career in accounting was in his future, but after taking an accounting course and changing majors, he was offered a job in October with Ernst & Young as an auditor in the financial services office of their Minneapolis location.

“Through Dr. Arthur Allen’s Intermediate Accounting class I truly found something that I was good at – accounting,” he said. “The class was most beneficial to me, because it was such a rigorous course that set me up for success in subsequent classes. He also had three-hour long exams that prepare you mentally to take the CPA exam.”

As a junior, Klimisch began working part-time at Jim Budde & Associates, a personal investment firm, as an operations manager to gain relevant experience. He led a large database integration project to efficiently maintain client information and credits this experience as an asset in his accounting job search.

“The database integration was a huge improvement of the workflow, and I also processed and paid client accounts. What I did every day helped build different strengths,” he said. Klimisch, who is from Omaha, Neb., utilized his CBA connections and resources through Career Services at CBA to land his job at a Big Four accounting firm.

“Career Services at CBA is the reason I got the job. I visited the career coaches several times and they helped with my resume, critiqued drafts of cover letters, assisted me with practice interviews and provided moral support throughout the entire process,” he said. “Each person has this track in life to go from elementary school to middle school to high school to college to get a job and the career coaches help bridge that last gap.”

Klimisch worked with three career coaches during his search including Rachel Larson, assistant director of Career Services at CBA, to identify his post-graduation goals and develop strategies to find positions.

“Ben did a great job of researching the company and position and then connected his skills and experiences to Ernst & Young, showing them he was the perfect fit for their position,” she said. “He also built a relationship with the primary recruiter Michele Walker and utilized her knowledge and expertise to help him learn more about the company.”

Walker, who is a CBA alumna and member of the School of Accountancy Advisory Board, has strengthened CBA’s relationship with Ernst & Young.

“Michele brought Ernst & Young back to UNL to recruit students after several years of a college recruiting hiatus during the recession. She is a wonderful example of an alumna who values the quality education she received from CBA and wants to hire students who graduate from our college,” said Larson.

After graduation in May, Klimisch plans to backpack in Europe with friends before moving to Minneapolis to start his career.
The following tables show the pass rates of UNL accounting graduates for 2012 compared to two peer groups: the Big Ten Conference universities and our accreditation peer group. The accreditation peer group is composed of large land grant universities that have attributes (enrollments, faculty size, programs, etc.) similar to the UNL accounting program.

There are two tables for each group: one that shows the pass rates for candidates with undergraduate degrees taking the exam for the first time and another that shows the pass rates for all sections taken for all candidates, including repeat candidates. The schools are ranked by the percentage of candidates passing all parts taken, the last column on the right (“Overall Pass Rate”).

**Note:** As of the printing of this edition of the Ledger, the 2013 statistics were incomplete and therefore not reported.

### CPA Exam Pass Rates

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### First-Time Candidates Without Advanced Degrees (Big Ten Comparison)

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# FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES (AACSB Peer Comparison)

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# ALL EVENTS FOR ALL CANDIDATES (AACSB Peer Comparison)

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SCHOLARSHIPS

Scholarships Awarded to Students in Master of Professional Accountancy Program

DELOITTE & TOUCHE FELLOWSHIP
Aaron Jank, Stephen Lambert, Scott Sunderman, John Stastny

CHARLES WILLIAM FOWLER FELLOWSHIP
Jeffrey Sheets, Fang Fang, Zachary Huston, Jeffrey Oatman, Hanna Swanson, Jianwei Li, Courtney Wells, Sarah Sirotkin, Karissa Wilcox, Ashley Roberts

JOHN & NOREEN GOEBEL ENDOwed SCHOLARSHIP
Justin Stootsberry

GLENN W. MOOBERRY SCHOLARSHIP
Trevor Schuessler, Travis Holl

ROBERT D. LUTH MEMORIAL GRADUATE FELLOWSHIP
Joel Jacox

DANIEL H. MORIN FELLOWSHIP
Joel Jacox

2013 Scholarships Awarded by the Foundation of The Nebraska Society of Certified Public Accountants

Nathan Auman  Aaron Jank  Michael Siwa  Hannah Swanson
Jase Fuller  Seth Mangels  Derek Sutton  Emilie Workentine
Mallory Heim  Phillip Sanks

Scholarships Awarded to Undergraduate Students Majoring in Accounting

ALLAN & BARBARA SOSHNIK MEMORIAL FUND SCHOLARSHIP
Taylor Kupfer, Melanie Lorenz, Rosena Startzman, Nicole Timmerman

BENJAMIN F. MARSHALL MEMORIAL SCHOLARSHIP
Bret Bayne, Siobhan Berry, Melissa Bucknall, Tobias Burge, Claire Carlson, Tyler Carpenter, Ling Chen, Matthew Fry, Brett Gebers, Steven Getzfrid, Connor Gibson, Colin Grimes, Derek Hemann, Blake Koster, Fong Jern Lim, Seth Mangels, Charles Maurer, Whitney Michael, Keaton Moss, Allison Nebbia, Brady Nikolos, Andrea Norton, Tyler O'Conner, Phillip Oman, Kyja Omdahl, Jonathan Powell, Jeffrey Rosno, Megan Rudolph, Trevor Schuessler, Powers Schurrer, Qing Shi, Hanh Tran, Nicholas Troxel, Junhao Wu, Sze Ling Yap, Hangfei Yu, Jinshu Zhang, Yaqiao Zhang

CBA SCHOLARSHIP
Britta Bergman, Brooke Dewing, Matthew Fry, Jared Heins, Benjamin Hoeft, Alexander Jensen, Benjamin Kaup, William Lanik, Kara Leachman, Kathryn McKitterick, Philip Palomaki, Kyle Rieger, Spencer Secor, Joel Vrana

CECIL AND JAN WALKER SCHOLARSHIP - BUSINESS ADMINISTRATION
Sadid Carrillo, Kyle Kaluza, Senad Topalovic

CHARLES AND ALAIRE BARKES SHIELDS SCHOLARSHIP
Brian Donohoe, Kaitlyn Kudron, Whitney Michael

CHARLES M. AND GERTRUDE C. SKADE SCHOLARSHIP
Daniel Dugan, Whitney Michael, Christine Ochsner

CONRAD SCHLEICH SCHOLARSHIP
Erin Bivens
DANIEL L. & SUE A. ANDERSON BUSINESS SCHOLARSHIP
Scott Gaebler

DAVID S. MCINTIRE SCHOLARSHIP
Juexuan Lu, Andrew Madsen, Lindsay McElhose, Joshua Willnerd, Alexander Wirth, Emilie Workentine

DEAN & ALICE IRVIN SCHOLARSHIP
Harley Hamernik

DICK & ALICE DEVRIES MEMORIAL SCHOLARSHIP
Erin Bivens, David Cargill, Phillip Sanks, Derek Sutton

DICK & HELEN KELLEY FUND FOR CBA
Bryan Brower

DR. EDWARD B. SCHMIDT MEMORIAL SCHOLARSHIP
Stewart Montgomery, Elise Nelson

EUGENE C. DINSMORE SCHOLARSHIP
Kylie Abbenhaus, Cody Schuld.t

EUGENE C. REED AND KATHRYN SLAUGHTER REED MEMORIAL SCHOLARSHIP
Chengcheng Chen, Brian Klintworth

FREDA ANN BRITTENHAM EXCELLENCE SCHOLARSHIP
Melissa Bucknall

GENE H. MINKS SCHOLARSHIP
Chengcheng Chen

GENEVIEVE SACK PHILLIPS CBA SCHOLARSHIP
Jonathan Locarni, Christina Padilla-Rosas, Megan Seaman, Justin Stootsberry, Senad Topalovic

GILBERT AND MARY ELLEN KUFAHL SCHOLARSHIP
Kara Leachman

GORDON AND GENEVA WORLEY HONOR SCHOLARSHIP
Ryan Fehr, Brian Klintworth

GULLIFER-WISBEY MEMORIAL SCHOLARSHIP
Nicholas Troxel

HERBERT & EVELYN CASEY SCHOLARSHIP
Brette Gebers

HOWARD P. AND ARVELLA F. DOERR HONORS SCHOLARSHIP
Megan Rudolph

HUPKA FAMILY STUDENT SUPPORT FUND
Berenise Flores, Theresa Le, Aimee Towle

JACK B. & MARCIA COHEN SCHOLARSHIP
Armando Becerril

JACOB H. IMIG SCHOLARSHIP IN PUBLIC ACCOUNTING
Emilie Workentine

JAMES L. TASSLER MEMORIAL SCHOLARSHIP
Chase Dudzinski, Andrew Madsen, Michael Maenner, Seth Wiedel

JEFFERSON BROADY SCHOLARSHIP
Powers Schurrer

JOHN L. SKALLA SCHOLARSHIP AND FELLOWSHIP AWARD
Kelsey Boesiger, Sarah Werner

JUDSON O. BURNETT SCHOLARSHIP
Powers Schurrer

KARL ARNDT MEMORIAL SCHOLARSHIP
Juexuan Lu, Joshua Willnerd

KIFFIN SCHOLARSHIP
David Cargill

KOCH DISCOVERY SCHOLARSHIP
Brette Gebers, Emily Kirkwood, Taylor Kupfer

LAMOINE & MARGARET BROWNLEE SCHOLARSHIP
McKenzie Roehrs

LESTER & MAXINE PANKONIN FUND SCHOLARSHIP
Melissa Bucknall, Diana Tadysheva, Nicholas Troxel

LEWIS STEWART AND BETTY CLARK JOHNSON CBA SCHOLARSHIP
Amanda Keys

MARK T. & MARGARET LOWE SEACREST SCHOLARSHIP
Sadid Carrillo

MARY F. TOUS INTERNATIONAL EXPERIENCE SCHOLARSHIP
Keaton Moss

MORRIS I. BERVIN SCHOLARSHIP
Alexander Wirth

MR. & MRS. RAYMOND WATSON SCHOLARSHIP
Ethan Kindler, Oscar Orellana

NED B. EASTLACK MEMORIAL SCHOLARSHIP
Ryan Fehr
PETER & ELIZABETH SOMMERHAUSER CBA SCHOLARSHIP  
Adam Smith

PHILLIP G. JOHNSON MEMORIAL FUND SCHOLARSHIP  
Armando Becerril

R. PARKER & MARCIA S. EASTWOOD SS/FS - CBA SCHOLARSHIP  
Kyle Conway, Chase Dudzinski, Chase Gorham, Chengjie Guo, Harley Hamernik, Amanda Keys, Tessa Lane, Andrew Nelson, Janelle Rickstrew, Sarah Werner, Seth Wiedel, Alexander Wirth, Yi Xie

ROBERT & GAYLE JONES SCHOLARSHIP FOR CBA  
Melanie Lorenz, Nicole Timmerman

ROBERT & LORANE PHILLIPS SCHOLARSHIP  
Megan Rudolph

ROBERT AND JOSEPHINE KOUDELE SCHOLARSHIP  
Colleen Jareske, Kyle Kaluza, Taylor Kupfer, Jonathan Locarni, Oscar Orellana, Phillip Sanks, Jacob Siadek, Noah Watson

ROBERT CHALMERS GRAHAM SCHOLARSHIP - CBA  
Connor Munro, Nicole Rein, McKenzie Roehrs

ROGER E & JERI K SMITH OMAHA CENTRAL HIGH SCHOOL SCHOLARSHIP  
Rachel Bruch

RONALD HARRIS FOREIGN STUDIES SCHOLARSHIP  
Christina Padilla-Rosas

SHULER-MILLS SCHOLARSHIP  
Dakota Christensen, Keenan Fischman, Justin Hiemer, MaryAlice Karel

THAYER ENDOWED SCHOLARSHIP  
Chengcheng Chen, Yi Xie

UNA MERRITT SCHOLARSHIP FUND  
Matthew Collins

WALLACE ROBERTSON MEMORIAL SCHOLARSHIP  
Michael Maenner, Adam Smith, Nicholas Troxel

24 Accountancy Alumni Pass CPA Exam

Congratulations to the 24 UNL alumni who successfully passed all parts of the Uniform Certified Public Accountancy Examination. They include:

Matthew Brase  
Bryan Broekemier  
Casey Buckland  
Brady Caskey  
Marcus Cech  
Benjamin Chandler  
Justice Coffey  
Spencer Colony  
Sara Harrington  
Lauren Hellman  
Richard Kalisek  
Tyler Kefferler  
Erin Kinsella  
Morgan Klipp  
Shelby McGuire  
Kimberly Milligan  
Giacomo Panizzolo  
Nicholas Ray  
Jason Saalfeld  
Scott Stepnec  
Benjamin Theye  
Lane Tryon  
Bradley Vankat  
Cody Zavadil

Alumni and Students Pass CFE Exam

Spring 2013  
Benjamin Chandler  
Alexander Drvol  
Lan Gao  
Lindsey Kluver  
Erica Lam  
Stephen Lambert  
Logan Ohs  
Bailey Pink  
Rayza Ramirez  
Amanda Sambasile  
Carolyn Schorgl  
John Shurtliff  
Andrew Steffensmeier  
Benjamin Theye  
Michael Thielen  
Cynthia Wang  
Karissa Wilcox  
Wen Zhu

Fall 2013  
Heather Arnold  
Travis Arnold  
Jacob Bell  
Kelsey Brozek  
Ryan Grossnicklas  
Andrew Heiden  
Katie Hofer  
Travis Holl  
Zachary Huston  
Aaron Jank  
Jungang Li  
Cody Powers  
Sarah Richter  
Ashley Roberts  
Sarah Sirotkin  
John Stastny  
Scott Sunderman  
Hannah Swanson
UNDERGRADUATE PROFILE: POPULATION DEMOGRAPHICS

Total current undergraduate enrollment: 563

MPA PROFILE

Current Enrollment: 55
Undergraduate GPA: 3.61
Average GMAT: 602
### Undergraduate Degrees Conferred

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### Employment

**Undergraduate and MPA 08/12 - 05/13**

**TOP EMPLOYERS:**
- BKD
- Deloitte
- Ernst & Young
- HBE Becker Meyer Love
- IRS
- Kennedy & Coe
- Koch Industries
- KPMG
- Lutz & Company
- McGladrey
- Nebraska Dept. of Revenue
- PricewaterhouseCoopers
- Sandhills Publishing
- Seim Johnson
- State of Nebraska

**Undergraduate average starting salary:** $46,615

**MPA average starting salary:** $46,996

**Employment Self-Reported at time of Graduation**

- **41%** of undergrads employed
  - **42%** were seeking higher education
- **100%** of MPAs employed
School of Accountancy Advisory Board (left to right) Front row: Mike Boeka, Valmont Industries, Inc.; Ron Nebbia, Lutz & Company; Tony Urban, McGladrey’s State and Local Tax Practice; Carrie Weber, Ameritas; Michele Walker, Ernst & Young; Janet Labenz, Labenz & Associates; and Paul Shoemaker, UNL School of Accountancy. Back row: Bruce Vitosh, Norris Public Power District; Robert Kehm, Lifespace Communities, Inc.; Amy Ryan, Deloitte & Touche LLP; Paul Pettinger, retired; James Anderson, BKD, LLP; and Kirk Hovendick, Labenz & Associates. Not pictured: Ralph Castner, Cabela’s, Inc.; Richard Petersen, Financial Reporting Advisors, LLC; and John Schuele, Waitt Company.

Junior School of Accountancy Advisory Board (left to right) Front row: Amy Shreck, BKD, LLP; Taylor Pugh, Lutz & Company; Rachel Manning, Lutz & Company; and Amanda Ilse, Deloitte. Back row: Anthony Pasternak, BKD, LLP; Aaron Wiegert, BKD, LLP; Jeff Heinrich, Pillen Farms, Inc.; Jacob Hovendick, Adams Bank and Trust; and Paul Shoemaker, UNL School of Accountancy. Not pictured: Megan Breen, PwC; Holly Dorathy, Northern Natural Gas; Amanda Fanning, Adams Bank and Trust; Sean Girvan, Utegration; Dan Hennings, Harbor Capital Advisors, Inc.; Nolan Ingebrigtsen, Koch Industries; Jacki Jacox, Deloitte; and Lindsay Wietfeld, Deloitte.
Jim Kroeker, who received his bachelor’s degree in accounting from UNL in 1992, was elected to the School of Accountancy Hall of Fame this past April for achieving a high level of national recognition in the accounting profession.

Kroeker, who is originally from Eagle, Neb., went to work at Deloitte & Touche in Omaha immediately after graduation. He eventually became a partner in the firm’s Professional Practice Network and was responsible for maintaining accounting standards at the firm.

In 2007 his work was recognized nationally when he was appointed deputy chief accountant at the U.S. Securities and Exchange Commission (SEC) and was eventually appointed chief accountant. He served as staff director of the SEC’s federally mandated study of fair value accounting standards and led the efforts by the Office of the Chief Accountant to address the 2008 economic crisis, including steps to improve off-balance sheet accounting guidelines.

Accounting Today named him to their Top 100 Most Influential People in Accounting in 2009, 2010 and 2011. “Jim typifies the ideals of the School of Accountancy – prepare students with a quality accounting education that can be used to excel professionally,” said Paul Shoemaker, director of the School of Accountancy and BKD, LLP Professor of Accountancy. “With a strong work ethic and endurance, our graduates can accomplish great things. Jim’s achievements show he leveraged his education here to the fullest.”

As part of the Hall of Fame induction ceremony events, Kroeker talked to business students at CBA about the importance of maintaining accounting principles in the business world and shared details of his own professional experiences.

After returning to Deloitte earlier this year as deputy managing partner for professional practice, Kroeker was later named vice chairman of the Financial Accounting Standards Board (FASB) in July. The FASB is the designated organization in the private sector that is responsible for establishing standards of financial accounting that govern the preparation of financial reports by nongovernmental agencies. It is officially recognized as the main authority by the SEC and the American Institute of Certified Public Accountants.
NEW FACULTY

Dr. Thomas Omer
Professor and Delmar A. Lienemann Sr. Chair of Accounting

Dr. Thomas Omer spent the last eight years at the Mays Business School at Texas A&M University where he was the James R. Whatley ’47 Chair in Business in the department of accounting. He joined CBA in May as the first Delmar A. Lienemann Sr. Chair of Accounting and professor.

“Part of the intrigue is Nebraska has entered the Big Ten and in academics that means big competition,” he said. “We know enough from our past work it takes to produce the kind of research and the quantity of research to meet the competition.”

Omer earned his Ph.D. in business administration from the University of Iowa and a bachelor’s degree in business education from Kearney State College (now the University of Nebraska at Kearney). His research interests include issues related to capital and organizational structure choice, factors influencing audit and non-audit fees and earnings quality.

Some of his recent publications include “Tax Avoidance: Does Tax-Specific Industry Expertise Make a Difference?” and “The Influence of Religion on Financial Reporting Irregularities” both in The Accounting Review. He also has the following forthcoming articles in Contemporary Accounting Research: “Corporate Strategy and Aggressive Financial Reporting” and “The Effect of Client Reputation on Financial Statement Quality.”

Dr. Marjorie Shelley
Associate Professor of Accountancy

Dr. Marjorie Shelley joins CBA from the Mays Business School at Texas A&M University, where she was associate professor for the last eight years.

“Dean Donde Plowman and Paul Shoemaker (director of the School of Accountancy and BKD, LLP Professor of Accountancy) outlined what they wanted to do at CBA to compete with Big Ten schools,” she said. “I am excited about where the school is going, where the college is going and the entry into the Big Ten.”

She received her Ph.D. at the University of Texas at Austin and both an MBA and a bachelor’s degree in business administration at the University of Missouri-Kansas City. Shelley’s research interests include the effects of earnings predictability/ambiguity on investors’ responses to accounting disclosures and risk perceptions, and incentive and compensation effects on job performance.


Dr. Amanda Gonzales
Assistant Professor of Accountancy

Dr. Amanda Gonzales, a Hampton, Neb., native, returned to her home state after receiving a Ph.D. in accounting from the Fuqua School of Business at Duke University in 2013.

“It is exciting to join the School of Accountancy as it strives to achieve the level of excellence that defines accounting departments in the Big Ten,” said Gonzales. “The enthusiasm throughout CBA is contagious and fantastic resources are available to promote quality both in research and teaching.”

She earned her MPA from UNL and her bachelor’s degree in professional accounting and mathematics at Hastings College. Her research interests include financial reporting, capital markets and international accounting.

Her dissertation is titled “Decision Usefulness of the Equity Method of Accounting.” Before going to graduate school at Duke, Gonzales worked at the Financial Accounting Standards Board in Norwalk, Conn., and as a project manager at the International Accounting Standards Board in London, U.K.

Jina Morris
Lecturer

Jina Morris is a native of Gothenburg, Neb., and received a bachelor’s degree in mathematics and Spanish from the University of Nebraska–Lincoln. She participated in the study abroad program at the University of Seville, Spain, and received an MPA degree from UNL in 1998.

Morris worked for PricewaterhouseCoopers, LLP as a senior associate in the audit department and obtained her CPA license in 2000. After starting her family, she worked for several non-profits in the Lincoln area before joining CBA as a lecturer.
ACCOUNTANCY FACULTY HONORED BY COLLEGE, UNIVERSITY AND PARENTS

The School of Accountancy faculty at the College of Business Administration are exceptional scholars, often-quoted experts and passionate teachers who share their knowledge in fresh and innovative ways. Many faculty received awards this year for their contributions to the college and service to others.

Three accountancy professors received awards at the annual College of Business Administration Faculty Awards Reception, April 25. Recipients included Dr. Arthur Allen, associate professor of accountancy; Dr. James Brown, professor of accountancy; and Dr. Scott Seavey, assistant professor of accountancy.

For his dedicated work in CBA, Allen received the Distinguished Teaching, Research and Service Award. Allen joined the college in 1989 and has shown the flexibility to teach multiple preparations from mainline undergraduate financial accounting to specialized governmental accounting for MPA students and research methods seminars for Ph.D. students. Of the seven doctoral dissertations he has chaired, three have since been published in The Accounting Review, the premier academic journal in accounting. Allen has had 29 of his research articles published in academic journals — many in top journals — including his most recent in the Journal of Financial and Quantitative Analysis. He serves on three standing committees in the School of Accountancy and has provided editorial service as an ad hoc reviewer on the editorial board for nine academic journals.

Brown received the Faculty Service Award for his contributions to the tremendous success of the MPA program, particularly through his years of mentoring MPA students. Brown came to Nebraska from Tennessee in 1980. He has served on the tenure and promotion committee for both the School of Accountancy and CBA, the graduate curriculum committee, the grade appeals committee, multiple personnel review committees and the MBA committee. However, his long-standing role as MPA advisor in the School of Accountancy from 1986 to the present was the primary reason for his nomination for this award. Since 1986, he has maintained an open door policy for students wanting information about the MPA program, and under his leadership the past 15 years, the MPA program enrollment has doubled.

Seavey received the Best Paper Award for his research article titled “Does Audit Market Concentration Harm the Quality of Audited Earnings?” published in Contemporary Accounting Research, a top four accounting journal. The paper, which was also featured in CBA’s inaugural online research newsletter, found that the concentration of market power among the Big Four audit firms does not harm audit quality as some regulators suggest. The study was the first to provide such evidence and therefore has additional importance to regulators, companies and audit firms.

Jean Riley-Schultz, assistant professor of practice in accountancy, was honored with the 2013 Spirit of Service Faculty Award at the UNL Center for Civic Engagement Celebration of Service Awards, April 12. Riley-Schultz was recognized for her service-learning trip to Poland to teach English as a second language and host a sports camp with young children.

CBA had nine faculty and staff members recognized by the UNL Teaching Council and UNL Parents Association at an annual recognition ceremony, Feb. 8. Nominated by parents for their contributions to the students of CBA, four of these recipients were from the School of Accountancy. They included Debra Cosgrove, associate professor of practice; Gordon Quitmeyer, lecturer; Riley-Schultz; and Trevor Shonhiwa, graduate teaching assistant.
Dr. James (Jim) Brown Jr., professor of accountancy, retired in August after a long and distinguished career at the School of Accountancy. His tenure culminated with him earning the College of Business Administration Faculty Service Award in April.

“Thirty-three is a magic number for me now, because it represents the years I spent as a faculty member at the School of Accountancy,” Brown said. “Every day was exciting and challenging. I had the honor and pleasure of guiding student development and professional growth at both the undergraduate and graduate level.”

He believes winning the Faculty Service Award is a testament to his students.

“To each of my students, especially the more than 500 MPA students and 46 doctoral students it has been my pleasure to know, I thank them for sharing their lives and accomplishments with me.”

Brown won the award in large part for his role as MPA advisor, having served in the position from 1986 until 2013. During his final 15 years of leadership in the program, the school doubled its MPA enrollment.

“Jim has been a mainstay of the School of Accountancy for over three decades,” said Paul Shoemaker, director of the School of Accountancy and BKD, LLP Professor of Accountancy. “He was instrumental in shaping the MPA program when we transitioned from the department of accounting and became a School of Accountancy. His service and excellent performance in the classroom will be missed greatly.”

Under his leadership, the MPA program has demonstrated an amazing accomplishment with 90 percent of graduates either employed or seeking continuing education.

He also served on the tenure and promotion committees for the School of Accountancy as well as the graduate curriculum review committees and the MBA committee. As professor emeritus, he is continuing to teach an MBA course after retirement.

Brown, who came to Nebraska after receiving his doctorate from the University of Tennessee at Knoxville in 1980, became a distinguished researcher at Nebraska having an expertise in cost management. He was published in over 10 journals including the *Journal of Applied Business Research*, *Management Accounting* and *Journal of Accounting Education*.

“My wish for my colleagues is that at retirement they will have the same sense of accomplishment and pride in the time they spent at the special place we call the School of Accountancy,” Brown said.
Gordon Quitmeyer, lecturer in the School of Accountancy, has been accepted to teach two accounting courses with the Consortium Institute of Management and Business Analysis (CIMBA) study abroad program in Paderno del Grappa, Italy, during the spring 2014 semester.

Quitmeyer will be teaching the equivalent courses to UNL's Intermediate Accounting 313 and 314. He plans on teaching the courses similarly to how he does at CBA, and he expects the international environment and circumstances will provide a unique learning and personal growth experience for students.

“From past CIMBA statistics, the class size will be somewhat smaller than is typical for these courses at UNL and other major universities,” he said. “One of the things I'm looking forward to is the connection and interaction with students both inside the classroom and out.”

CIMBA is a study abroad program offered during the spring, summer and fall semesters. Students have a wide variety of courses to choose from in business, journalism and communication subjects, and all classes are taught in English. Participants from universities across the U.S. share both the academic and cultural experiences. Students are immersed in Italian culture and have ample opportunities for travel with the CIMBA academic model.

“CIMBA is truly an academic, personal growth and cultural experience, and the CIMBA model has been carefully developed to make the very most of all three. I've spent time professionally and otherwise in Italy and other parts of Europe over the last few decades, and it's my expectation, for both students and myself, that this will be an experience second to none.” Quitmeyer said. “I look forward to sharing the semester and all that it has to offer with as many as possible with our common UNL connection.”

He believes studying abroad is a great experience that exposes students to different cultures, provides opportunity for lifelong friendships and also enhances one's résumé.

“As time goes on it is becoming all the more 'a small world,' and studying abroad is becoming increasingly valuable in today's job market. It demonstrates exposure to and enhanced learning from how things work, how people work, how the world works,” he said.

Megan Friesen, academic adviser and CBA study abroad coordinator, believes Quitmeyer’s appointment to teach at CIMBA demonstrates the excellence of professors at CBA.

“CIMBA is a consortium committed to international studies that draws students and faculty from more than 30 American universities,” Friesen said. “We are proud CBA has an exceptional faculty representative like Gordon teaching in the program.”
Dr. Janice Lawrence, director of the business ethics program at the College of Business Administration, taught accounting courses for 22 years, including the fraud examination course which provided real-world experience by carrying out fraud risk assessment assignments with local non-profit organizations. She spent the last 15 years integrating ethics into 90 percent of the classes offered at CBA and in December, she retired from the School of Accountancy, leaving behind a program built on the commitment of students to carry forward the message of ethical business leadership.

Lawrence raised awareness about ethics outside of the classroom by bringing in nationally known speakers who shared personal stories. Attendance regularly topped 2,000 students at the spring and fall events held at the Lied Center for Performing Arts. In 2012, the CBA student advisory board worked under Lawrence’s guidance to create a business ethics code which students can endorse by signing their name to a digital scroll on the program’s website.

“The students wanted it to be something we could rally around and would give them an advantage in the job market,” said Lawrence. More than 3,200 students have signed the business ethics code since it was approved in 2012.

Dr. Mark Whitacre, Fortune 500 executive turned FBI informant, spoke to over 1,600 business students at the Lied Center for Performing Arts on the importance of making the right decisions, February 19. The presentation is part of the College of Business Administration Business Ethics Program’s Spring Ethics Day Lecture at UNL.

Whitacre spent nearly nine years in a federal prison for crimes committed at Archer Daniels Midland (ADM) in the 1990s. Prior to prison, he also spent three years as an FBI informant against ADM for a price fixing scandal. His story later became a Hollywood movie called The Informant, starring Matt Damon.

“My primary message to students is to always do the right thing,” Whitacre said. “They are going to come to a fork in the road at some point in their business careers. I want them to reflect on their decisions and chose the action that has the best long-term positive consequences.”

Whitacre now works as the COO at Cypress Systems, Inc. and also travels with his wife, Ginger, telling their story to audiences throughout the country. The talk and ethics luncheon were sponsored by the Lincoln CBMC.

David Callahan, an ethics advocate who regularly appears on Fox, CNN and MSNBC, spoke to more than 2,000 business students in the Lied Center for Performing Arts, October 3. His presentation was part of the College of Business Administration Business Ethics Program State Farm Ethics Day Lecture at UNL.

“When I speak to students, I let them know they can make a difference in the world with choices they make. Young people need an awareness of the issues,” Callahan said.

Despite the perception of a deteriorating culture, he emphasized many statistics show societal improvement with crime rates dropping and family structures improving.

Lupe Alcala, regional claims manager from State Farm, introduced Callahan. State Farm was thanked by Callahan and Dr. Donde Plowman, James Jr. and Susan Stuart Endowed Dean at CBA, for supporting the business ethics program at the college.

“It’s been great to have State Farm as a partner in our business ethics program lecture series,” Plowman said. “They provide our students with the opportunity to hear some of the most important speakers in the area of ethical leadership.”

FORMER FBI INFORMANT SPEAKS TO CBA STUDENTS

CALLAHAN TELLS STUDENTS TO MAKE A DIFFERENCE
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