

Nebraska LEDGER

2008 22nd Annual Edition



UNIVERSITY OF
Nebraska
Lincoln | SCHOOL OF
ACCOUNTANCY



LETTER FROM THE DIRECTOR

I have always been a sports fan; some sports more than others. The difference between champions and second-place is often decided by inches or milliseconds. It's intriguing to me that championship teams don't always have the most talent or athletic ability. Emphasis on fundamentals, practice, mental preparation and good coaching may compensate for physical deficiencies. Then there are the intangibles of motivation and drive that provide immeasurable advantages. The proper mix of ingredients creates a championship team that people want to associate with and follow. Just ask any sports apparel manufacturer.

The School of Accountancy is a championship caliber team. As you read through this year's Ledger you will spot many of the ingredients from which I make this assertion. The faculty is nationally recognized with peer-reviewed scholarly publications, leadership positions in national organizations, teaching awards, and service on academic journal editorial boards. Students are receiving recognition in the form of record numbers and amounts of scholarships. Beta Alpha Psi is receiving campus-wide and national recognition for its accomplishments. Alumni are achieving promotions to positions they aspired to when they graduated from UNL.

What you don't see in the pages of this publication are the intangibles. Average ACT and GMAT scores are rising for undergraduate and graduate students, respectively. Enrollment growth is evidence of a renewed interest in accounting.

You are probably reading this because you received it in the mail. As an alumni or friend on our mailing list you are also a member of the team. You helped to mold the UNL School of Accountancy into what it is today—a championship team! Let's pause for a moment to enjoy our successes and then move on to even greater heights. We haven't printed T-shirts yet (that I'm aware of) but maybe we should consider it.

With warm regards,



Paul Shoemaker, Director
Nebraska Society of CPAs Distinguished Associate Professor

Nebraska LEDGER

for alumni and friends of the
University of Nebraska–Lincoln

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Chancellor

CYNTHIA MILLIGAN
Dean

PAUL SHOEMAKER
Director, School of Accountancy



MISSION STATEMENT

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

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School of Accountancy and College of Business Online

Check out the School of Accountancy and College of Business homepages.

They contain information on news, events, and changes at UNL.

The School of Accountancy site address is www.cba.unl.edu/dept/accounting.

The College of Business administration site address is www.cba.unl.edu.

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DR. JANICE E. LAWRENCE RECEIVES EDUCATOR AWARD

Currently an Associate Professor of Accountancy in the College of Business Administration and the Director of the Program in Business Ethics at the University of Nebraska–Lincoln (UNL), Dr. Janice E. Lawrence of Lincoln is the 2007 Recipient of the Nebraska Society’s Outstanding Accounting Educator Award.

A Society member since 1993, Dr. Lawrence holds a B.A. Degree from Knox College, a MS degree in Accounting from the University of Wisconsin–Whitewater and her PhD in Accounting from Texas A & M University. She earned her CPA certificate in Texas in 1983. Like many of her colleagues in higher education, Janice began her professional career as a CPA in public accounting and as an accounting consultant with various businesses in Texas. At the same time, however, she was beginning her lifetime commitment to higher education as a lecturer in the Department of Accounting in the early 1980s at Texas A & M.

She joined the University of Nebraska–Lincoln faculty in 1992, became a graduate faculty member in 1995 and a Graduate Fellow and an Associate Professor in the School of Accountancy in 1997. As an associate professor, Lawrence teaches fraud examination and financial accounting classes and was appointed in 2005 as the Director of the Program in Business Ethics, which focuses on the integrating of ethics into the existing business curriculum. Presently over 90% of UNL’s business courses have an ethical component.

The UNL program in Business Ethics began in 1997 and over the years Dr. Lawrence has been instrumental in securing grants totaling over \$500,000 to develop and expand the Program. The Program includes a speaker series, faculty mini-grants for further curriculum development and discussion seminars. Janice has given presentations on ethics to many civic groups and provided ethics CPE training for both Nebraska and Oklahoma CPAs. She has been invited to present the UNL model for ethics integration to national audiences of both faculty and business school deans. In addition, she conducts research in the areas of fraud and ethics.

In a time when ethics in accounting and the entire business community is a critical national and international concern and when mandatory ethics education has become part of the Nebraska Board of Public Accountancy’s biannual continuing professional education requirements for licensed Nebraska CPAs, Dr. Lawrence’s work is more relevant than ever for young accountants beginning their CPA careers.



Dr. Janice E. Lawrence of the University of Nebraska–Lincoln (UNL), the 2007 recipient of the Society’s Accounting Educator Award, (left) congratulates Ryan Betka, a UNL accounting student, for receiving a one-time Janice E. Lawrence Scholarship. The two are pictured at the Society’s Annual Meeting Business Luncheon on November 6, 2007 in Omaha.

As she has pointed out, “While we can’t insure students will always make the ethical choices, we can be sure they have the decision-making skills necessary to determine what is right, what is ethical.”

And over the years her talents and skills have been recognized by faculty and students at UNL. In 2000, she received the Pinnacle Faculty Research Award. In 1995, she received the College of Business Administration Distinguished Teaching Award and in 1996 she received the College Award for Outstanding Teaching at the university level. She has been nominated for the Academy of Distinguished Teachers at UNL and the UNL Student Body Outstanding Teacher Award. In addition, she has published and presented numerous scholastic papers and has been active in the AICPA, the Federation of Schools of Accountancy and the American Accounting Association.

Dr. Janice E. Lawrence, for your dedication to your students, for work in the development and implementation of ethics courses throughout the college accounting curriculum and for helping to advance the accounting profession in Nebraska, your peers–Nebraska’s CPAs–are proud to present you with the 2007 Outstanding Accounting Educator Award.

A reprint from The Nebraska CPA Newsletter (Dec 07–Jan 08) with permission.

A ROAD LESS TRAVELLED BY ANNESSA STEWART

As my last year in college came to a close, I realized I had to make a major life decision about where I was going to work. I did a lot of soul-searching my last semester, thinking of all the things I loved the most and trying to incorporate them into a career decision. One particular thing kept coming up during my brainstorming – buffalo! Ever since I was a little girl, I remember being fascinated by buffalo. My Grandpa used to take me through Fort Robinson in Crawford, Nebraska where we would watch the park's bison herd graze all day. It wasn't until I was working on an entrepreneurial project in Richard Kimbrough's class that I realized I could actually raise bison for a living. I immediately started contacting buffalo ranches to see if anyone would be willing to teach me the ropes of running a buffalo ranch.



I was given the opportunity of a lifetime when John Flocchini of the Durham Buffalo Ranch agreed to take me in as a ranch hand. I would be working on one of the largest privately owned buffalo ranches in the United States. Almost immediately following my May 2006 graduation, I moved to Wright, Wyoming and started working on the ranch. While there, I fixed fences, drove tractors, moved 2,500 head of bison, slaughtered bison, and helped create and organize spreadsheets

summarizing revenues and expenses for various aspects of the business. It is absolutely indescribable the amount of knowledge I gained working on the ranch. I also learned that it takes a lot of love, labor, and money to run any ranch.

On October 27, 2006 I met an industrial electrician from Georgia that had been working at the coal mines near the ranch. We started dating, and have been inseparable ever since. As May 2007 approached and my internship at the ranch was coming to a crossroads, I made a huge decision to move to Georgia with my now fiancé. I guess the cold winter and tree-less Wyoming landscape made him extremely homesick for Georgia. Although working on the ranch was the most amazing experience of my life, I knew it was time for a different life decision that would help me be financially capable of one day having my own buffalo herd.

I am now living in Forsyth, Georgia which is about 20 miles North of Macon. After months of job searching I landed an incredible

job. I work for Georgia Power at Plant Scherer in Juliette, Georgia. Georgia Power is a subsidiary of Southern Company and Plant Scherer is the largest fossil fuel producer in the United States. The plant produces electricity by burning coal from the coal mines in Wyoming – the mines I used to live by. The plant is now adding new environmental stages to the coal burning process that will nearly eliminate most emissions from the smoke stacks. When the environmental process is complete, we will be the only plant that has all three environmental processes on site.

I am a Financial Specialist at the plant, and I work with three other specialists who have been working for Georgia Power for most of their lives. Plant Scherer presents the most accounting challenges for Georgia Power because each of the four power-producing units is owned by different utility companies. When we set the budgets, we have to justify the amounts to each separate owner. We also prepare cost accounting analyses where each work order has to be properly costed to the appropriate activity, and therefore the rightful owner. Our accounts are identified by a seven-section coding system that relates to the specific activity being performed, the power-producing unit the work was performed on, the work order number for the labor and parts, and the Federal Energy Regulatory Commission (FERC) number set by the government. Right now we are trying to transition all of the Southern Company subsidiaries into using similar account numbers and accounting computer systems so that we have greater comparability among the different companies.

I never thought in a million years that I would actually see managerial accounting in action. Not only do I get to work with extremely sophisticated budgeting and costing computer programs, but I get to see and learn the entire fossil fuel production process. We also have to provide the owners with enough information for them to be comfortable with the Sarbanes-Oxley Act requirements, while still realizing Georgia Power is a competitor of these other owners. It gets very complicated! I get to present the co-owners with the capital budget next quarter. Thank goodness you made us do so many presentations in our classes; otherwise I would be overwhelmingly nervous.

I am still planning to own a small herd of buffalo but with this job I am financially capable of coming closer to that dream. My manager told me that my educational background was a tremendous strongpoint for me. I am so glad I went through the MPA program and I cannot believe how much I use my education everyday, especially the graduate level courses. I hope all the upcoming accounting students make the most of their experience at UNL because it goes by extremely fast. I also wanted to express my thanks for all of the dedication and passion that the CBA accounting faculty demonstrates. You quickly learn after graduating how valuable your education really is even if you work on a buffalo ranch or in a power plant.

WHERE ARE THEY NOW?



TOM BALKE

Tom Balke retired in 2004 after teaching at UNL for 34 years. He and his wife live in Loveland, Colorado and also spend part of the year in Mesa, Arizona. Tom spends most of his time reading, jogging, biking, golfing and attending baseball games. He especially enjoys babysitting his grandchildren. The picture of Tom is at his home in Arizona where he has season tickets to Chicago Cubs spring training games.

BOB RAYMOND

Bob Raymond spends time at the farm he acquired a few years before his retirement in 1991. He has developed 40 acres into a soil conservation and wildlife sanctuary area. Plantings include pecan trees that he has grafted with scionwood from the Bish Orchard on East Campus. He is a volunteer consultant on accounting matters for the Nebraska Nut Growers Association and their new marketing cooperative.

He has gradually reduced other volunteer activities and involvement in professional accounting organizations but still tries to keep somewhat current. Cruises and Elderhostels have been replaced with activities at the Grand Lodge. Both he and Agnes readily note that there is enough to do here.

For the past year Bob and Paul Shoemaker have been updating a manuscript based on material that Bob copied at the New York Stock Exchange forty years ago. They expect to submit an article shortly. Bob recently received an Emeriti Association grant to help scan the Exchange materials into computer memory.



NANCY STARA



Retirement has been fantastic! While I have maintained “somewhat” current in tax, my goal when I retired in spring 2004 was to learn more about art—a new direction but one in which I had long been interested. In keeping with that goal, I have become a Sheldon Art Museum docent and completed 15 hours of Art History at UNL. I’ve had great professors, fun learning experiences and met some wonderful people. Currently, I’m completing “European History through Biography” in which we’re using films, plays, poetry and readings to study the individual and world of Eleanor of Aquitaine, Henry V, Joan of Arc and Martin Guerre (a 16th Century peasant). But art worked itself into this course as my term research paper was on “Self-Portraits of Three Renaissance Women Artists.”

But—I also have a life beyond art—golf, bicycling, fishing and visiting art museums. Denny and I have golfed in Scotland (twice since I retired), bicycled in Tuscany, Italy, fished in Minnesota and cruised the Mediterranean to see art from Venice to Rome.

I have remained an active community volunteer. I recently completed lots of years of service on the BryanLGH System Board and the Lancaster County Hospital Authority. I am currently serving the community through my church and as a member of the Sheldon Docent Council and the Medici group (the UNL art department support organization).

When Denny retires this summer, we’re looking forward to spending more time together and with friends.

JACK GOEBEL

After working in a variety of administrative offices at UNL since the early eighties, Jack Goebel, returned to teaching on a half-time basis for three years and retired in September of 2003. Noreen and Jack continue to serve on a number of Boards and Committees they believe foster a better community and society. Both continue to enjoy travel close to home and to distant lands. "Close" includes Columbus, NE, Council Bluffs, IA, Fort Worth, TX, Tucson, AZ and Las Vegas, NV; where nuclear family members: Curt, Mary Kay, Beth, John II and Norah respectively reside. "Distant" includes Korea, Turkey, Japan, Egypt, China and others where friends or curiosity call. They maintain close ties with the university community, Noreen in the Faculty Women's Club and related activities, and Jack gets into the office occasionally and still plans to complete that last article as well as a class he agreed to teach. Other ongoing activities include attendance at "Big Red" games and events at the Lied Center, skiing, hiking, tennis, and fishing. Lincoln remains a wonderful city in which to reside with a full schedule of events to meet just about any interest. Jack and Noreen (and family when in town) take advantage of all of the latter events that time permits and look forward to the future with great expectations.



Jack Goebel & Nancy Stara

GEORGE HOLDREN

I am thoroughly enjoying retirement. I do miss the interaction with the other faculty members and students, but the freedom from committees is especially enjoyable. The few opportunities we have to get together with current and past faculty members are appreciated. My wife and I have appreciated the opportunity to travel. Since retirement, our three five-week trips to Africa with our daughter and son-in-law to view the wildlife have probably been the most interesting, but less extensive travel has also been very pleasurable. We enjoy activities with family members and friends and still belong to two bridge groups. I have also been able to take several trips to Canada with some friends from Iowa State University for some terrific fishing and still enjoy working in my yard and garden.

My wife, Dorothy, and I celebrated our 60th wedding anniversary on June 13th of this year.



2007 KEY SPEAKERS

JAMES L. KROEKER

James L. Kroeker is Deputy Chief Accountant at the Securities and Exchange Commission. He was the keynote speaker for the College of Business Administration's Ethics Day on November 8, 2007. His talk centered on the issues of ethics, integrity and the Securities Exchange Commission and was sponsored by the Program in Business Ethics and the Student Advisory Board of CBA. Mr. Kroeker graduated from UNL in 1992 with a BSBA (emphasis in accounting).

Prior to his appointment with the SEC, Mr. Kroeker was a partner with Deloitte and Touche, LLP. Mr. Kroeker has also served as a Practice Fellow at the Financial Accounting Standards Board. In his current position, he is responsible for resolution of accounting issues, rulemaking projects, and oversight of private sector accounting standard-setting efforts.

Our year began last summer with our incoming/outgoing officer meeting, where the incoming officers discussed their responsibilities with the outgoing officers, and got to know each other as well. The officers also evaluated the previous years and set goals and priorities for the upcoming year.

We made two trips throughout the year. In August 2007, Josh Wortmann, Ryan Betka, and our faculty advisor, Deb Cosgrove, represented our chapter at the annual meeting in Chicago, IL. We went to presentations, attended workshops, and heard from some great speakers. We also had time to tour the city on a speed boat tour!

Our second trip was to our regional meeting in St. Louis in April 2008. Josh Wortmann, Caitlin Skrdla, Jamie Fahnhorst and Deb Cosgrove participated in the leadership conference, attended workshops, and heard many different speakers. In St. Louis we were also able to take in a Cardinals game and see the arch, even though we were unable to go inside.

Our fall and spring semesters kicked off with our career fair, more commonly known as Meet the Firms. Twenty-three firms and companies attended in the fall and 12 attended in the spring. We then progressed into our weekly meetings sponsored by various firms and companies. We had 11 meetings throughout the fall semester and 10 during the spring. The following organizations generously hosted one or more meetings: Becker Professional Review; BKD; Career Services; Dana F. Cole; Deloitte; Dr. James Brown, Jr.; The Gallup Organization; HBE Becker Meyer Love; IRS; Kennedy & Coe; Koch Industries; KPMG; Lutz & Company; and RSM McGladrey and Pullen. Thanks to each and every one of you for participating!

In addition to attending meetings, members participated in community service activities. We participated in Adopt-a-Highway and making PB&J sandwiches for the City Mission in the fall semester. KPMG volunteered to help make the PB&J sandwiches, in addition to covering the cost of supplies. Members also assisted in a clean up with the Omaha chapter at Elmwood Park in Omaha and again picked up trash along part of Highway 63. Throughout the year members volunteered their time to conduct tutoring labs and assist professors by proctoring exams.

Our chapter wrapped up the year with our spring banquet in May. Approximately 60 professionals, students, and faculty attended. Mr. Jim Rouch, Assistant director at the PCAOB, was our honored guest. He gave an excellent keynote speech regarding the difference between technology today and the past and how we must make sure to take time out of our busy lives to make time for our personal lives. Mr. Rouch also was inducted into the UNL School of Accountancy Hall of Fame. Members voted the meeting hosted by Kennedy & Coe as the most outstanding meeting of the year. Nancy Cassidy was selected as the outstanding educator of the year. We initiated 20 pledges into membership. With the 20 initiates in the fall we're proud to have added 40 new members to our chapter this past year. The highlight of the night was giving out numerous awards to students to reward their hard work and dedication throughout the year. Beta Alpha Psi membership requires a huge time commitment, in addition to a lot of hard work, and students appreciate receiving public recognition.

Our chapter felt it accomplished a lot this past year, we had a lot of fun along the way and received special recognition also. At the campus-wide Student Impact Awards banquet, four members were finalists in their category. Brittany Wozny won Outstanding Officer of the Year, Josh Wortmann won Outstanding President of the year, April Miner was a finalist for Outstanding Treasurer of the Year and Caitlin Skrdla was a finalist for Outstanding Member of the Year. In addition, all the hard work and dedication of the students allowed our chapter to accumulate enough hours and activities to achieve Distinguished Chapter status. We will receive this award at the upcoming annual meeting in Anaheim this summer.

FALL 2007 OFFICERS:

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

SPRING 2008 OFFICERS:

Josh Wortmann, *President*
Caitlin Skrdla-Markwell, *Vice President*
April Miner, *Treasurer*
Brittany Wozny, *Reporting Secretary*
Kyle Kurtenbach, *Recruitment and Retention*

FALL 2008 OFFICERS:

Caitlin Skrdla-Markwell, *President*
Brittany Wozny, *Vice President*
April Miner, *Treasurer*
Jamie Fahnhorst, *Reporting Secretary*
Jaclyn Michelsen, *Recruitment and Retention*

AWARDS & RECOGNITION

Outstanding Student Organization Officer of the Year
Brittany Wozny

Outstanding Student Organization President of the Year
Josh Wortmann

Distinguished Chapter Status

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

By Joshua M. Wortmann

BETA
ALPHA
PSI
SPRING
BBQ
2008



Josh Wortmann (outgoing President), Brittany Wozny (incoming Vice President), Jamie Fahrnbruch (incoming Secretary), Caitlin Skrdla (incoming President), April Miner (incoming Treasurer), Jaci Michelsen (incoming Recruitment & Retention)

2008 CBA AND UNIVERSITY HONORS CONVOCATION RECOGNITION

Chancellor's Scholars were graduating students who have achieved a cumulative grade point average of 4.0 from UNL and all other postsecondary institutions attended.

Casey James Fahrnbruch

WILLIAM GOLD SCHOLARSHIP KEY RECIPIENTS

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

Christopher A. Labenz, Taylor Christine Pugh

LEROSSIGNOL SCHOLARS

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

Catherine Lyn Berkheim, Lukas Shane Bomar, Jennifer Lynn Buss, Patricia Kathleen Coulton, Kimberly Louise Dahl, Katharine Rae Erickson, Jamie Lynne Fahnhorst, Casey James Fahrnbruch, Landon Lee Friesen, Samuel Joseph Goodwin, Elizabeth Helen Hoy, John Christian Hundtoft, Miles Michael Hunke, Kaleb Christopher Klein, Amanda Kay Landolt, Matthew Peter Lusk, Meredith Dawn Pierce, Kelli Renae Roach, Caitlin Amber Skrdla-Markwell, Misty LaRee Townsend, Hillary Marie Ulrickson, Cassandra Jeanette Weitzenkamp, Joshua Michael Wortmann, Brittany Elizabeth Wozny

CLIFFORD M. HICKS KEY RECIPIENTS

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

Grant H. Buckley, James E. Hartnett, David Richard Paulmeyer, Hollyann Lee Swartz

SUPERIOR SCHOLARS

Superior Scholars are seniors graduating in the 2007-08 academic year who have attained a standing in the upper three percent of their colleges or have been on the Honors Convocation list since matriculation as freshmen. These students must have completed at least 42 hours at the University of Nebraska-Lincoln. Seventeen accounting majors were among the 53 College of Business Administration majors receiving this honor.

Catherine Lyn Berkheim, Jennifer Lynn Buss, Patricia Kathleen Coulton, Samuel Joseph Goodwin, Elizabeth Ann Hastings, Emily Opal Hilgenkamp, Emily Marie Jasnowski, Amanda Kay Landolt, Colleen Rae Lund, Brett Andrew Maly, Jesse Stephen Neukirch, Natalie Ellen Pape, Stephanie Ann Watton, Joshua Michael Wortmann, Brittany Elizabeth Wozny

HIGH SCHOLARS

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

Seniors: [3.6 or higher] Landon Lee Friesen, Amanda Marie Ham, Elizabeth Helen Hoy, John Christian Hundtoft, Matthew Peter Lusk, Kelli Renae Roach, Kelly Marie Wagnitz

Juniors: [4.0] David Richard Paulmeyer, Misty LeRee Townsend [3.6 or higher] Lukas Shane Bomar, Grant H. Buckley, Kimberly Louise Dahl, Katharine Rae Erickson, Jamie Lynne Fahnhorst, Jessica Marie Frerichs, James E. Hartnett, Miles Michael Hunke, Kaleb Christopher Klein, Katie Marie McGuire, Meredith Dawn Pierce, Caitlin Amber Skrdla Markwell, Hollyann Lee Swartz, Hillary Marie Ulrickson, Cassandra Jeanette Weitzenkamp

Sophomores: [4.0] Amanda Rose Ilse, Christopher A. Labenz, Taylor Christine Pugh [3.6 or higher] Amy Hope Anderson, Casey Brooke Buckland, Marcus Allen Cech, Kyle Gene Cunningham, Emily Joy Greene, Jennifer Ann Knust, Ross Valier Leingang, Thomas Quinn Ravenstahl, Sharissa Marie Schlote, Elisa Anne Slattery, Michelle Lynne Taylor, Andrew James Thompson

Freshmen:[4.0] Lingling Fan, Nicholas Grant Linke, Jon Anderson Morton, Elizabeth Irene Porath, Emma Louise Sick, Nanxing Xue [3.6 or higher] Xiaoxi Fan



2008 FEDERATED SCHOOLS OF ACCOUNTANCY STUDENT AWARD

Kemp Johnson (BSBA 2007) was awarded the Federated Schools of Accountancy Student Award. This award annually recognizes an outstanding student from each member school who is enrolled in the fifth year of an accounting program leading to a Master's degree.

HONORS DINNER

ACCOUNTANCY HONORS DINNER

On October 19, 2007, our outstanding accounting students were joined by faculty, Beta Alpha Psi officers, MPA assistants and School of Accountancy advisory board members for an evening of dinner and conversation at the Van Brunt Visitors Center. During the evening outstanding accounting students are recognized, an introduction about all the exciting opportunities within the School of Accountancy is given and several prizes are given out!



Jason Roslawski, Liz Hoy, Caleb Klein, Advisory Board Member Paul Becker, Emily Moyer & Shandra Bartels



Emily Jasnowski & Jason Roslawski helping themselves to the buffet



Carlos Bowman, Miles Hunke, Jason Schnack visting with Advisory Board member Kurtis Krentz



Advisory Board Members Brad Crain & Sue Wilkinson speaking to students



Speaker, Tom Barker

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

AWARDED TO STUDENTS IN MASTER OF PROFESSIONAL ACCOUNTANCY PROGRAM

BKD, LLP ACCOUNTANCY EDUCATION FUND

Trisha Caffrey, Amanda Ham, Stephanie Ninneman

BIAGINI SCHOLARSHIP

Heidi Varney

JEFFREY & MARGARET CURTISS FELLOWSHIP

Kimberly Fitzpatrick, Megan Lintel

DELOITTE & TOUCHE FELLOWSHIP

Kelly Wagnitz

CHARLES FOWLER FELLOWSHIP

Jordan Berlin, Heather Oltman, George Shaner

PHILIP G. JOHNSON - GREAT PLAINS FEDERAL TAX INSTITUTE MEMORIAL SCHOLARSHIP

Stephanie Ninneman

GLENN MOOBERRY FELLOWSHIP

Trevor Gottula, Elizabeth Roller, Nathan Hagge, Jennifer Haldeman, Steven Martin

NEBRASKA SOCIETY OF CPAS FOUNDATION

Ryan Betka, Erica Hansen, Kris Mather

JAMES AND MARY SCHLEIGER SCHOLARSHIP

Christian Alavi, Timothy Culwell, Daniel Morris, Megan Ryan, Andrew Samson, Melissa Schwab, Michael Smith, Philip Zegers, Ruilin Cheng, Cara Fisher, Jeffrey Hemmer, Bo Hong, Patrick McFall, Cassandra Ruzicka, Emily Turek, Matthew Warren, Adam Broders, Matthew Johnson, Mana Kondo, Jeffrey Wheeler, Nicole Hanson

AWARDED TO UNDERGRADUATE STUDENTS MAJORING IN ACCOUNTING

The following are those awarded directly by the School—to these must be added those awarded through the undergraduate advising office.

JEFFREY & MARGARET CURTISS SCHOLARSHIP

Kevin Bresson, Lindsey Kohles, David Paulmeyer, Caleb Swanson, Bradley Vankat

SCHOOL OF ACCOUNTANCY HONORS SCHOLARSHIP

Scott Foelske, John Kampfe

MORRIS I. BERVIN SCHOLARSHIP

Richard Christensen

JUDSON O. BURNETT SCHOLARSHIP

Christina Kampmann, Sharissa Schlote

HERBERT & EVELYN CASEY SCHOLARSHIP

Jessica Frerichs

COLLEGE OF BUSINESS ADMINISTRATION SCHOLARSHIP

Lindsay Anderson, Jessica Frerichs, Elisa Slattery

JACK B. & MARCIA COHEN SCHOLARSHIP

Casey Buckland

DANA F. COLE ACCOUNTING AWARD SCHOLARSHIP

Katharine Erickson, Natalie Pape

J. KENNETH COZIER SCHOLARSHIP IN BUSINESS ADMINISTRATION

Katharine Erickson, Natalie Pape

DELOITTE & TOUCHE FUND FOR EXCELLENCE

Natalie Pape

CINDY & STEVE DEVOE CBA SCHOLARSHIP

Travis Mann, Stephanie Ninneman

DICK & ALICE DEVRIES MEMORIAL SCHOLARSHIP

Casey Buckland

EUGENE C. DINSMORE SCHOLARSHIP

Sharissa Schlote, Hillary Ulrickson

**HOWARD P. & ARVELLA F. DOERR
HONORS SCHOLARSHIP**

Katharine Erickson, Natalie Pape

NED EASTLACK MEMORIAL SCHOLARSHIP

Jason Broekmeier, David Paulmeyer

MAX EBELING MEMORIAL SCHOLARSHIP

Kelly Wagnitz

**R. PARKER & MARCIA S.
EASTWOOD SCHOLARSHIP**

*Jason Broekmeier, Grant Buckley, Chelsea Cowher,
Amanda Landolt*

DR. R. LYNN GALLOWAY SCHOLARSHIP

Sarah Hain

HOLLMAN INTERNATIONAL STUDIES

Lindsay Anderson, Katharine Erickson, Kaleb Klein

JOHN L. HOPPE, JR. FUND

Kelly Wagnitz

HUPKA FAMILY STUDENT SUPPORT FUND

Derick Lorentz, Phillip Owens, Tuyen Pham

**JACOB IMIG SCHOLARSHIP
IN PUBLIC ACCOUNTING**

Lindsay Anderson

PHILLIP G. JOHNSON MEMORIAL SCHOLARSHIP

Katharine Erickson

KIFFIN SCHOLARSHIP

Lukas Bomar

ROBERT AND JOSEPHINE KOUDELE SCHOLARSHIP

*Lukas Bomar, Casey Buckland, Sarah Hain, Miles Hunke,
Erin Illian, Christina Kampmann, Tyler Kaps, Justin
Mentele, Tiffany Meyer, Misty Townsend, Hillary Ulrickson,
Jeremy Wallasky*

GILBERT & MARY ELLEN KUFAHL SCHOLARSHIP

Catherine Berkheim, Brett Maly

BENJAMIN F. MARSHALL MEMORIAL SCHOLARSHIP

*Matthew Bennett, Richard Christensen, Stefani Cinto,
Chelsea Cowher, Jamie Fahnhorst, Casey Fahrnbruch,
Landon Friesen, Samuel Goodwin, Amanda Ham,
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ARTHUR ALLEN teaches Advanced Accounting. He currently serves as an academic reviewer for *Quarterly Journal of Business and Economics*, *The Southern Business and Economic Journal*, *Research in Governmental and Nonprofit Accounting*, *The Municipal Finance Journal*, and *Research in Quantitative Finance and Accounting*. Dr. Allen's recent publications include "The Impact of Rating Agency Reputation on Local Government Bond Yields" in *The Journal of Financial Services Research* coauthored with Donna Dudney and "Restraining Medicare Abuse: The Case of Upcoding" in *Research in Healthcare Financial Management* coauthored with Linda Ruchala and Kirsten Harrington.

JAMES BROWN remains active in the MPA and MBA graduate programs. He teaches on-line courses in the Executive MBA program and the Offutt MBA program. He also directs the MPA program for the School of Accountancy. Dr. Brown's most recent publication is "A Re-examination of the Effect of Job-Relevant Information on the Budgetary Participation—Job Performance Relation During an Age of Employee Empowerment" published in *Journal of Applied Business Research* and coauthored with Rebekah Heath.

KUNG CHEN teaches Managerial Accounting. He has three forthcoming publications: "Staggered Boards and Earnings Management" in *The Accounting Review* is coauthored with Yijiang Zhao, "Intertemporal Associations Between Non-Audit Services and Auditors' Tendency to Allow Discretionary Accruals" in *Advances in Quantitative Finance and Accounting* coauthored with Aaron Crabtree and Myungsoo Son. "The Influence of Takeover Protection on Earnings Management" in *Journal of Business Finance and Accounting* coauthored with Yijiang Zhao, and "Earnings Quality Effect of State Antitakeover Statutes" in *Journal of Accounting and Public Policy* coauthored with Yijiang Zhao. Additionally, Dr. Chen served as an external academic examiner for Chinese University of Hong Kong, a subject specialist for the Hong Kong Accreditation Committee, and as a member of the editorial board of *International Journal of Accounting and Information Management*.

DEB COSGROVE has been promoted to Professor of Practice effect with the fall 2008 semester. She is our resident systems expert and teaches Accounting Systems. She also teaches Accounting Principles II. Professor Cosgrove keeps an active agenda with Beta Alpha Psi.

The Delta Omicron chapter at UNL regularly receives national recognition for its professional involvement and service activities. As a consequence of her active involvement and leadership, Professor Cosgrove was recognized with the Beta Alpha Psi Accounting Educator of the Year Award for 2007 and the Advisor of the Year Student Impact Award.

AARON CRABTREE teaches Individual Taxation, assists with honors theses, and regularly mentors undergraduates through the university UCARE research program. Dr. Crabtree has two publications forthcoming: "The Impact of adopting the Balanced Scorecard on Firm Returns" in *Advances in Accounting* coauthored with Gerald DeBusk and "Intertemporal Associations Between Non-Audit Services and Auditors' Tendency to Allow Discretionary Accruals" in *Advances in Quantitative Finance and Accounting* coauthored with Kung Chen and Myungsoo Son.

LEI GAO is our primary auditing instructor. Her research covers management fraud, audit risk and fraud detection. Dr. Gao has several manuscripts under review and is actively working on other research projects. She also serves on our panel of examiners for MPA oral exams.

JANICE LAWRENCE is Director of the Program in Business Ethics in the College of Business Administration. This program supports the integration of ethics throughout the curriculum and Dr. Lawrence teaches the ethics modules in the freshman business experience classes. In addition, Dr. Lawrence teaches Intermediate Accounting and Fraud Examination. She regularly supervises honors theses and guides student research efforts in the university UCARE program. Her contributions to accounting education were recognized by the Nebraska Society of CPAs in 2007 with the Nebraska Accounting Educator of the Year Award (see related article on page 4). Dr. Lawrence's latest article, coauthored with John Geppert, is "Predicting the Tone at the Top Through Content Analysis of Shareholders' Letters," forthcoming in *Corporate Reputation Review*. She also serves on the journal editorial board of *Journal of Managerial Issues*.

LINDA RUCHALA teaches Managerial Accounting, and Behavioral Research Methods to doctoral students. She serves as a journal reviewer for *Journal of Information Systems*, *Accounting and the Public Interest*, *Critical Perspectives on Accounting*, and *Behavioral Research in*

Accounting. Dr. Ruchala's research includes collaborations with current and former doctoral students and she serves as a supervisor for honors theses. Her most recent publication is "Restraining Medicare Abuse: The Case of Upcoding" in *Research in Healthcare Financial Management* coauthored with Arthur Allen and Kirsten Harrington.

PAUL SHOEMAKER teaches Advanced Taxation and Tax Research. He serves on the journal editorial boards of *Advances in Accounting Education* and *The Journal of International Accounting, Auditing & Taxation*. Dr. Shoemaker was recently elected Vice President and President-elect of the Federation of Schools of Accountancy and he was appointed to a three-year term on the Taxpayer Advocacy Panel by the U.S. Treasury Secretary. The Taxpayer Advocacy Panel is a group of 100 citizens nationwide that provides input to the Internal Revenue Service about delivery of services to the public and customer satisfaction. Dr. Shoemaker's forthcoming article titled "The Taxpayer Advocacy Panel: An Opportunity to Collaborate with the IRS" in *Journal of Accountancy* describes the Taxpayer Advocacy Panel and its activities.

DAVID SMITH directs our Ph.D. program and teaches Financial Accounting Theory and Financial Statement Analysis. Dr. Smith has developed an on-line version of the Financial Statement Analysis course for MBA students. As Ph.D. Director, Dr. Smith supervises the individual programs of Ph.D. students and directs their initial research efforts. Since 2007, he has served on the Executive Committee of the Financial Accounting and Reporting Section (FARS) of the American Accounting Association (AAA) and he was the FARS liaison for the 2008 AAA national meeting. His most recent publication is "Valuation and Classification of Cash- and Share-Puts" in *Review of Quantitative Finance and Accounting* coauthored with Bill Terando and Wayne Shaw.

NEW FACULTY FOR 2008-09

JEAN RILEY-SCHULTZ will be teaching the large sections of Accounting Principles I. Jean most recently taught in the School of Accountancy during the 2003-04 academic year before she moved to the Jeffrey S. Raikes School of Computer Science and Management (formerly the J.D. Edwards Program in Computer Science and Management) part-time. She will continue teaching in the Jeffrey S. Raikes School while teaching in our department.

GORDON QUITMEYER taught in the Department of Accounting as a full-time instructor from 1978 until 1981. After his stint in academia, Gordon pursued a career with LI-COR in Lincoln rising to Vice President of Finance and Treasurer. He has broad accounting experience including extensive work with international accounting issues. In his retirement, Gordon is returning to the classroom to teach Managerial Accounting and Intermediate Accounting.

STAN SIPPLE returns to UNL on a part-time basis after a business hiatus, having taught in the School most recently during the 2000-01 academic year. Stan is an independent businessman and investor. He will teach Financial Accounting Theory.

MARK TAYLOR first came to UNL in 1994 as an assistant professor. He has since moved on to other challenges and is currently a Professor and John P. Begley Endowed Chair in Accounting at Creighton University. Mark has a Ph.D. from the University of Arizona. He spent twelve months in 2005-2006 with the SEC as an Academic Fellow in the Professional Practices Group of the Office of the Chief Accountant. Mark serves on a number of investment company boards, including as audit committee chair and is also serving on two AICPA Task Forces. He will be teaching a graduate course titled Corporate Governance and Professional Responsibilities during the fall 2008 semester.

DEPARTING FACULTY

NANCY CASSIDY is departing after three years teaching the large sections of Accounting Principles I. During the short time Nancy was with us she received the Beta Alpha Psi Outstanding Educator Award and twice received the UNL Parents Association Award for Contributions to Students. Nancy will be teaching at Texas A&M University.

DECHUN WANG is departing after four years at UNL. Dechun taught Intermediate Accounting and Corporate Governance and Professional Responsibilities. His teaching accomplishments were recognized with the Beta Alpha Psi Outstanding Educator Award and the College of Business Administration Distinguished Teaching Award. Dechun has accepted a faculty position at Texas A&M University.



Aaron Wiegert



Amy Shreck



Chris Van Long



Gary Warner



Jeff Hoffman

CHARLES FRAASS (MPA 2004) was promoted to Audit Senior, at Deloitte.

TIM FRANCIS (MPA 2002) was promoted to Audit Senior Manager, at Deloitte.

JARED HARDY (2003) has received a promotion to Senior Accountant at Lutz & Company, PC in Omaha.

LEE HATHAWAY (1991) was promoted to Audit Partner, at Deloitte.

JEFF HOFFMAN (1991) was promoted to Tax Director, at Deloitte.

IAN JOHNSON (MPA 2000) was promoted to Audit Manager, at Deloitte.

LARISSA JOHNSON (MPA 2000) was promoted to Audit Senior Manager, at Deloitte.

ZACH KONOPIK (2002) has received a promotion to Senior Accountant at Lutz & Company, PC in Omaha.

JOANN MARTIN (1975) president and chief executive of Ameritas Life Insurance Corp. in Lincoln was appointed to a three-year term as director of the bank's Omaha branch.

KATE MCCLUNG (MPA 2004) was promoted to Tax Senior, at Deloitte.

ERICA MEENTS (MPA 2005) was promoted to Tax Senior, at Deloitte.

SHANNON MEYER (MPA1998) was promoted to Tax Senior Manager and is currently on a 3-year assignment in Brussels, Belgium on a Deloitte Tax Overseas Program.

MICHAEL MILLER (1993) was promoted at Union Pacific in Omaha.

ERIC NIELSEN (MPA 2005) was promoted to Audit Senior, at Deloitte.

DERRICK PETERSON (1998) was promoted at Union Pacific in Omaha.

MINDY PONTON (MPA 2002) was promoted to Audit Manager, at Deloitte.

MARGIE POSTON (2000) was elected Assistant Vice President of the Board of Directors at West Gate Bank in Lincoln.

MINDI RASMUSSEN (2001) was promoted to Tax Supervisor at BKD in the Lincoln office.

ROB RODRIGUEZ (MPA 2005) was promoted to Audit Senior, at Deloitte.

ERIC SCHLICKBERND (MPA 2004) was promoted to Tax Senior, at Deloitte.

AMY (CHARTER) SHRECK (2004) was promoted to Audit Senior BKD in the Lincoln office.



Larissa Johnson



Lee Hathaway



Mindi Rasmussen

KRYSTAL SIEBRANDT (MPA 2004) with HBE Becker Meyer Love LLP was awarded the designation of certified fraud examiner (CFE). Krystal also serves on the School of Accountancy Junior Advisory Board.

CHRIS VAN LONG (MPA 2001) was promoted to Audit Manager at BKD in the Omaha office.

JENNIFER VOORHEES (MPA 2002) was promoted to Tax Manager, at Deloitte.

GARY WARNER (MPA 2002) was promoted to Tax Manager at BKD in the Lincoln office.

BARRY WATSON (2005) has taken a position as investment officer/analyst with Pittenger & Anderson Inc.

AARON WIEGERT (MPA 2005) was promoted to Tax Senior at BKD in the Lincoln office.

JESSICA WOOTON (2005) was promoted at Union Pacific in Omaha.

CPA EXAM

Congratulations to the 15 University of Nebraska alumni who successfully passed all parts of the Uniform Certified Public Accountant Examination!

*Christopher Bluvas
Sarah Boehle Pool
Matthew Walters
Jeffrey Heinrich*

*Rachelle Regier
Jeremy Warren
Niki Hunke
James Schulz*

*Aaron Wiegert
Oleg Lys
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*Eric Nielsen
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