

Nebraska LEDGER

2009 23rd Annual Edition



UNIVERSITY OF
Nebraska
Lincoln | SCHOOL OF
ACCOUNTANCY



LETTER FROM THE DIRECTOR

In *212: The Extra Degree*, Sam Parker writes “At 211 degrees, water is hot. At 212 degrees, it boils...and with boiling water, comes steam...and with steam, you can power a train. Applying one extra degree of temperature to water means the difference between something that is simply very hot and something that generates enough force to power a machine.” What a lesson!

This metaphor demonstrates what a difference we can make sometimes if we’re willing to ratchet up our efforts by just one notch. There are times when we’re working toward a goal and it seems like a long and arduous effort to get there. Then, all of a sudden and without notice, we break through. A supervisor notices our work. An unexpected encounter provides a connection with a professional associate. As we push forward, sometimes our “breakthrough” is just around the corner.

Pushing towards “212 degrees” is what we do in the School of Accountancy. In this edition of the *Nebraska Ledger* you’ll find examples of our work and successes. As a leader in accounting education in the state, we organized an International Financial Reporting Standards Conference with nationally renowned speakers. The School has an active Advisory Board that provides input for curricula and helps bridge the gap between academe and practice. Through the support of generous donors we are able to provide financial support to many undergraduate students and all graduate students with scholarships and fellowships. The faculty remains active in academic research while earning high marks in student instruction.

The consequences of our efforts are many. Nebraska had the highest percentage nationwide of first-time candidates passing all sections on the CPA Exam in 2008. Many of the candidates were UNL students. Our alumni are enjoying professional successes including one who became the Chief Accountant of the Securities and Exchange Commission. *BusinessWeek’s* 2009 ranking of top undergraduate business school academic specialties placed our accounting program as number 16 in the country and our business law instructors received a ranking of NUMBER 1!

I hope you’ll enjoy these stories and more, including write-ups about athletes who are accounting majors and the activities of Beta Alpha Psi. Please keep us informed of your professional achievements and successes, and if you’re on campus sometime, please stop by and visit.

With warm regards,



Paul Shoemaker, Director

Nebraska Society of CPAs Distinguished Professor

Nebraska LEDGER

for alumni and friends of the
University of Nebraska–Lincoln

HARVEY PERLMAN
Chancellor

JOHN ANDERSON
Interim Dean

PAUL SHOEMAKER
Director, School of Accountancy



School of Accountancy and College of Business Online

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

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

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

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

UNIVERSITY OF
Nebraska
Lincoln

The University of Nebraska–Lincoln does not discriminate based on gender, age, disability, race, color, religion, marital status, veterans' status, national or ethnic origin, or sexual orientation. ©2009, The Board of Regents of the University of Nebraska. All rights reserved.



MISSION STATEMENT

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

ADVISORY BOARD

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

David Baysinger, Managing Director, *Global Wealth Management, LLC*

Paul Becker, Partner, *Deloitte & Touche LLP*

Ralph Castner, Vice President in Charge of Accounting & Finance, *Cabela's, Inc.*

Brad Crain, CFO, *Union Bank & Trust Co.*

Kirk Hovendick, Partner, *KPMG LLP*

Amy Johnson, Partner, *BKD, LLP*

Timothy Kirschbaum, Division Controller, *Cleaver-Brooks Nebraska Boiler Division*

Kurtis Krentz, Partner, *Ernst & Young, LLP*

Rich Labenz, Partner, *KPMB LLP*

Amy Ryan, Partner, *Deloitte & Touche LLP*

John R. Uhrich, Partner, *PricewaterhouseCoopers LLP*

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

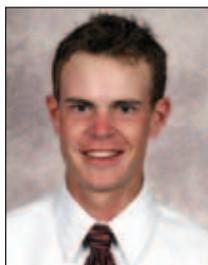
Sue Wilkinson, Vice President – Planning, *Ameritas Life Insurance Corp.*



Advisory board meeting

STUDENT ATHLETES IN ACCOUNTING

In addition to excellence in the classroom, many students excel outside the classroom. Featured here are eight accounting students who have demonstrated a commitment to sports. By necessity, these student-athletes are experts in time management and develop skills as students as well as athletes. Athletic information was provided by the University of Nebraska–Lincoln Athletic Department. Complete information can be found at www.huskers.com.



Drew Freeman (Tennis)

Drew is a sophomore from Tulsa, Oklahoma who plays on the men's tennis team. While attending Jenks High School, Freeman was the state runner-up in No. 1 doubles his senior year. He won the No. 2 singles title his junior year and his team won

the overall Oklahoma state championship.

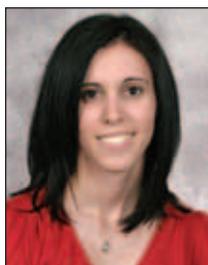


Michaella Fulmer (Soccer)

This junior forward hails from Lee's Summit, Missouri. Michaella helped the O'Hara High School (Kansas City) team win three state titles. She set the Missouri state goal-setting record (169) in her junior season and was a three-time first-team Missouri all-state and all-district

selection. In 2006, she was named the Missouri Class 1 Player of the Year.

At Nebraska she is a regular contributor to the soccer team. As a freshman she helped the Huskers to 44 shots in a game, the most of any game since 2000. Michaella was named to the Big 12 Commissioner's Honor Roll in Spring 2008 and Fall 2007.



Amanda Jeffries (Rifle)

Amanda is a Senior from Norman, Oklahoma. Before joining the Nebraska rifle team, Amanda was a well-recognized junior competitor who achieved success at the national level. In 2005 she earned a spot on the Olympic National Development Team. With her third-

place overall finish in three-position smallbore at the 2006 U.S. Nationals, Amanda also earned a spot on the U.S. National Team.

At Nebraska Amanda was named a first-team All American in air rifle after recording a season average of 586.08, which led the Huskers. She captured two air rifle titles and one smallbore title to bring her career individual titles total to nine. Amanda was the overall combined champion in three matches on the season. For the fifth consecutive semester last fall, Amanda earned a spot on the Big 12 Commissioner's Honor Roll



Tyrell Ross (Track & Field)

This hurdle star is a senior from Mullica Hill, New Jersey. Tyrell won indoor and outdoor individual state championships at the 2005 New Jersey Group III state meet in the 55- and 110-meter hurdles.

Tyrell made his first trip to the NCAA Outdoor Championships after scoring at both the indoor and outdoor Big 12 Championships. He finished 22nd overall at the NCAA meet and improved to 18th overall in 2009. Tyrell also holds a school record 54.90 in the 4x110 Shuttle Hurdle Relay.

When asked why he chose UNL to further his education and why accounting as a major he responded, "I chose UNL because both of my parents attended the university and my father ran hurdles as I do now. I chose to major in accounting because I like to work with numbers and my accounting courses in high school really sparked my interest."



Cole Salomon (Basketball)

Cole is a senior from Omaha where he played basketball for Millard North High School. He was a second team all-metro selection as a senior and earned honorable mention all-state accolades three straight seasons. By the end of his high school career,

Cole was the all-time leader in points, rebounds and blocks at Millard North.

At Nebraska Cole has been an experienced backup as he played in 16 games, including eight games during the Big 12 Conference season. Against Kansas, Cole came off the bench to play a season-high 13 minutes, hitting one of two shots from the floor and adding a free throw for a season-high three points. He also produced three rebounds, including two from the offensive end, and had two assists and a blocked shot. His efforts helped the Huskers stay within a basket in the final 30 seconds of the game before falling by just six to the Jayhawks.



Brett Suckstorf (Track & Field)

Brett is a Senior discus, hammer, and shot put thrower from Pierce, Nebraska. Before last year Brett competed for Wayne State College (NE) where he set a school record in the weight throw, finished third in the weight throw and fifth in the shot put at the NSIC Indoor

Championships, set a school record in the hammer throw with a toss of 186-6, won conference championships in the hammer throw (181-1) and discus (150-7) at the 2008 NSIC Outdoor Championships.

At Nebraska last year Brett placed 10th in the Big 12 Championships in the hammer throw with a toss of 193-2.



Eric Thies (Track & Field)

This distance runner is from Arlington, Minnesota. Eric, a junior, qualified for the Minnesota Class A state meet for five straight years and as an eighth grader when all but one other runner was a junior or senior. He placed sixth as a sophomore and third as a junior in

the 3,200 meter race. Eric also qualified in the 1,600 as a junior and senior, placing sixth and eighth, respectively.

After a freshman cross country season that saw him compete at the Big 12 Championships and the NCAA Midwest Regional, Eric was a welcome addition to the distance squad during the track and field season. He ran under nine minutes twice during the indoor season in the 3,000 meters, with a personal best of 8:56.70 at the Iowa State Classic. He also ran a time of 34:17.92 in the 10,000 meters in the outdoor season at the Hastings Bronco Relays, and his personal best of 32:58.61 was run at the Kansas Relays. Eric won the 5,000 meters at the Ward Haylett Invitational with a personal best of 15:43.31.

Eric says he chose UNL because, "I was very impressed with campus and the people I met here while on a visit during my senior high school year. With 150 majors being offered at UNL, I knew my options were unlimited when it came time to choose a career path. Accounting was one of my favorite classes in high school. After speaking with a local accountant and learning about the many opportunities available in accounting, I knew it would be a good fit for me."



Dan Titchener (Football)

Dan is currently in the Master of Professional Accountancy (MPA) program and is from Cheyenne, Wyoming. At Cheyenne East High School Dan played tight end, defensive end and punter, and was an all-state selection as a punter in both his

junior and senior seasons. He added all-state recognition as a defensive lineman as a senior. Also as a senior, Dan earned honorable-mention All-American honors from *USA Today*.

Dan handled Nebraska's punting chores for the third consecutive season in 2008. He placed 55 career punts inside the opposition's 20-yard line and as a senior averaged 39.3 yards on 42 punts. In 2008, Dan had a career best 58-yard punt at Oklahoma and allowed Big 12 opponents just 38 return yards in eight games, the third-fewest punt return yards in the Big 12. Dan also earned first-team academic All-Big 12 honors for the third straight season and was also a first-team *ESPN Magazine* Academic All-District pick.

Dan reports that he "chose UNL because of its rich tradition. Its football program has one of the most storied histories in the sport, and the fact that UNL leads the nation in Academic All-Americans was a huge selling point to me. I knew I could be successful both on and off the field at Nebraska." On becoming an accounting major Dan says, "I actually originally chose to be a marketing major when I came to UNL. While taking Accounting 201 and 202, I realized that accounting came easy to me. My Accounting 201 instructor, Nancy Cassidy, suggested that I consider switching my major to Accounting. I eventually did and have not regretted a moment of it."

INTERNATIONAL FINANCIAL REPORTING STANDARDS CONFERENCE
OCTOBER 15, 2008



Aaron Anderson addressing group



Ben Resch Deloitte & Touche



Xiaoyan Cheng visits with another participant



Patricia Lobingler, Virginia Tech. University



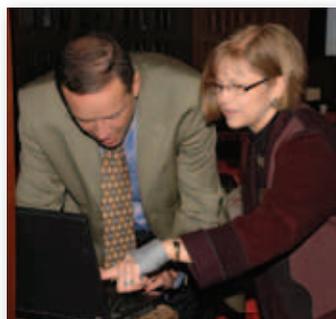
Mariah Webinger & Joy Embree



Lisa Forbes & Jean Riley-Schultz



Dr. David Smith, Coordinator of IFRS Conference



Ben Resch & Dr. Janice Lawrence

JAMES L. KROEKER NAMED CHIEF ACCOUNTANT AT SEC FOR IMMEDIATE RELEASE 2009-187

Washington, D.C., Aug. 25, 2009 — Securities and Exchange Commission Chairman Mary Schapiro today announced the appointment of James L. Kroeker as the Chief Accountant in the SEC's Office of Chief Accountant. In this capacity, Mr. Kroeker will oversee accounting interpretations, professional practice issues, and international accounting matters. Mr. Kroeker replaces Conrad W. Hewitt, who retired from government service in January 2009.

Mr. Kroeker has served as Acting Chief Accountant since January 2009 and guided the day-to-day operations of the SEC's Office of the Chief Accountant during the recent economic crisis. He served as staff director of the SEC's Congressionally-mandated study of fair value accounting standards, and has led the efforts of the Office of the Chief Accountant to address the current economic turmoil, including steps to improve off-balance sheet accounting standards.

"I'm pleased that Jim has agreed to serve in this critical role as we continue our efforts to improve our financial reporting system," said Chairman Schapiro. "Investors will benefit from Jim's sound judgment and dedication to making financial information more transparent and understandable. He will play an instrumental role as we consider various ways to improve financial reporting to investors."

Mr. Kroeker said, "The financial crisis has highlighted once again the importance of transparent and high-quality financial reporting to investors. I am honored by the opportunity to continue working with Chairman Schapiro, the other Commissioners and the outstanding staff of the Office of the Chief Accountant as we continue our efforts to protect the investing public."

Mr. Kroeker joined the SEC as Deputy Chief Accountant in February 2007 from Deloitte and Touche LLP, where he had been a partner in the firm's National Office Accounting Services Group. At Deloitte, he was responsible for providing consultation and support regarding the implementation, application, communication and development of accounting standards, including disclosure and reporting matters.

Mr. Kroeker also served as a Practice Fellow at the Financial Accounting Standards Board, where he assisted in the development of accounting guidance related to evolving accounting issues.

Prior to joining Deloitte's national office, Mr. Kroeker was responsible for the audits of financial statements of several large national and multinational public companies and consulted with clients on technical accounting issues, coordinated the firm's work related to clients' mergers and acquisitions, and conducted special projects for the firm.

Mr. Kroeker received a Bachelor of Science degree with an emphasis in accounting from the University of Nebraska.

This past year has been very exciting and busy for our Beta Alpha Psi chapter. Our year began with a meeting in May 2008 between incoming and outgoing officers to allow the new officers to gain a better understanding of the responsibilities of their positions. This meeting also acted as a brainstorming session where officers could highlight past successes that should be built upon and past weaknesses that should be addressed in the upcoming year.

Attending conferences is a great way for our officers and members to become more involved in Beta Alpha Psi by learning more about the organization, getting new ideas to implement for our chapter, network with students from across the nation, and bond with other chapter members. This year our chapter was able to send representatives to two conferences. The annual conference took place in August 2008 in Anaheim, California. Tess Goffena, April Miner, Caitlin Skrdla, Brittany Wozny, and Lianna Young along with our faculty advisor Deb Cosgrove participated in the conference. At the conference we attended presentations by fellow Beta Alpha Psi members as well as professionals in the accounting industry. An especially memorable event at the conference was participating in a large-scale community service event cleaning up an overgrown and trash-strewn area that Anaheim planned to convert to a city park. Our members were also able to have fun and bond by spending time at Disneyland and Laguna Beach.

Our second conference of the year was the regional conference in Omaha the first week of April. Our chapter was represented by thirteen dedicated members. The conference opened with a leadership workshop that required students from across the Missouri Valley region to work together in teams to build the tallest tower with limited supplies. Each of our members also participated in one of three presentations: Effective Professional Meetings, Recruitment and Retention Methods, and the best practices competition on Chapter Sustainability. Through these presentations, we were able to share with other chapters some ideas and practices that have been successful for our chapter.

Our fall and spring semesters were packed with professional meetings. The first event each semester was our "Meet the Firms" event. We had nineteen organizations attend in the fall and fifteen in attendance in the spring. We also held professional meetings every Tuesday evening that were

hosted by an accounting firm, corporation or financial services company. We held eleven meetings during the fall semester and twelve meetings during the spring semester. We were grateful to have the following organizations or individuals host at least one meeting throughout the year: Aureus Group, Becker CPA Review, BKD, ConAgra Foods, Continuum Financial, Deloitte, Dr. James Brown from the School of Accountancy, Gallup, Genesis CPA Review, IRS, Judy Schutts from the Graduate Advising Office, Kennedy and Coe, Koch Industries, KPMG, Lutz and Company, McGladrey and Pullen, Noble Consulting, Northwestern Mutual Financial, and PricewaterhouseCoopers.

In addition to professional meetings, our members also participated in several community service events. Each semester our members cleaned up a two-mile stretch of highway 63 near Eagle as part of the Adopt-A-Highway program. HBE Becker Myer Love professionals worked with members to assist People's City Mission employees sort donations. With help and financial support from BKD our members filled backpacks with school supplies and treats which we delivered to students at Elliot Elementary School. Several members participated in the Big Event, which is a campus-wide service day organized by UNL. For this event our members raked, swept, and trimmed tree limbs and shrubs at the Friendship Home. Throughout the year, members also volunteered their time and talent to tutor students and proctor exams for the introductory accounting classes.

Our last event of the academic year was our Spring Banquet, which was attended by almost 100 Beta Alpha Psi members, faculty members, and professionals. Jan Mumm, founder of Mumm and Associates, a local CPA firm, was our honored guest and keynote speaker. She delivered a high-energy, compelling speech about technical and communication skills needed throughout career progression. Our chapter presented two awards during the banquet, the winners having been chosen by our members. The first award presented was for Outstanding Educator of the Year and was awarded to Gordon Quitmeyer, lecturer in Accounting. The Outstanding Professional Meeting award was earned by Deloitte. Dr. James Brown presented the Federation of Schools of Accountancy award to member Shane Vitosh.

We initiated 26 members in the fall semester and 30 members in the spring semester, for a total of 56 new members added to our chapter this year. Some members also received recognition at the banquet for earning superior or distinguished status. This recognition is not easy to receive, as members need to attend more than twenty hours of activities each semester!

Of all our chapter accomplishments throughout the year, a few stand out as particularly noteworthy. In the fall our chapter hosted a joint meeting with chapters from the University of Nebraska at Omaha, University of Nebraska at Kearney, and the University of South Dakota. Over eighty students attended this meeting which was a great way for students in the area to network with each other. Our chapter was also fortunate to have four new companies host meetings this year; Northwestern Mutual Financial, Aureus Group, Noble Consulting, and Genesis CPA Review offered new insights into the financial information industry.

By Caitlin Skrdla, Outgoing President

FALL 2008 OFFICERS

Caitlin Skrdla, *President*
 Brittany Wozny, *Vice President*
 April Miner, *Treasurer*
 Jamie Fahnhorst, *Secretary*
 Jacki Michelsen, *Recruitment and Retention*

SPRING 2009 OFFICERS

Caitlin Skrdla, *President*
 Brittany Wozny, *Vice President*
 Robert Sugrue, *Treasurer*
 Jamie Fahnhorst, *Secretary*
 Jacki Michelsen, *Recruitment and Retention*

INCOMING FALL 2009 OFFICERS

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



Jake VanLent, Dan Morris & Beta Alpha Psi students



Jacki Michelsen, Jennifer Knust & Jamie Fahnhorst



Jan Mumm, Speaker



Nanxing Xue & Amy Johnson



Marcus Cech, Zach Jelinek & Andy Thompson



Outstanding Accounting Educator Award being presented to Gordon Quitmeyer by BAY President, Caitlin Skrdla



Dan Shephard & Dr. Jim Brown

2009 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.

Katherine Diane Adams

SUPERIOR SCHOLARS

Superior Scholars are seniors graduating in the 2008-09 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. Thirteen accounting majors were among the 41 College of Business Administration majors receiving this honor.

Hollyann Lee Swartz, Lukas Shane Bomar, Grant H. Buckley, Jamie Lynne Fahnhorst, Jessica Marie Frerichs, James E. Hartnett, Jaclyn Michelle Michelsen, Jami Jo Olson, Meredith Dawn Pierce, Caitlin Amber Skrdla Markwell, Misty LeRee Townsend, Hillary Marie Ulrickson, Cassandra Jeanette Weitzenkamp

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] Neil William Broders, Katharine Rae Erickson, Elizabeth Helen Hoy, John Christian Hundtoft, Richard James Lurk II, Matthew Peter Lusk, Daniela Faye Myers

Juniors: [4.0] Amanda Rose Ilse, Christopher A. Labenz, Taylor Christine Pugh, Jacob Michael Van Lent, Nanxing Xue [3.6 or higher] Adam Thomas Briese, Casey Brooke Buckland, Marcus Allen Cech, Kyle Gene Cunningham, Rose Marie Fleck, Emily Joy Greene, Jennifer Ann Knust, Miles Roy Krumbach, Ross Valier Leingang, Jon Alexander Morton, Kristina Maria Oria, Thomas Quinn Ravenstahl, Jenny Ching Rosas, Sharissa Marie Schlote, Elisa Anne Slattery, Andrew James Thompson, Alex Emmanuel Wachholtz

Sophomores: [4.0] Alexander Joseph Drvol, Cassandra Viola Person, Kristen Kay Seda, Xiaoqi Yu [3.6 or higher] Jacob Andrew Jensen, Alyssa Lynne Mach, Megan Elizabeth McKillip, Cory Michael O'Donnell, Elizabeth Irene Porath, Tyler Jay Sadlo, Kevin Lee Stubbs, Adam John Vrana, Alison Christine Wedermyer, Bradley Thomas Wittler

Freshmen:[4.0] Connor Thomas Jensen, Emily Rose Kavanaugh, Sean Michael Smith [3.6 or higher] Yi Cheng, Marsha Jo Erixson, Alendra Kay Heuertz, Sarah Kay Maresh, John Michael Shurtliff, Lian Xue



2009 FEDERATED SCHOOLS OF ACCOUNTANCY STUDENT AWARD

Shane Vitosh (BSBA 2008) was awarded the FSA Student Award by Dr. Jim Brown. This award annually recognizes an outstanding student from each member school who is enrolled in the fifth year of an accounting program leading to an MPA degree.

ACCOUNTANCY HONORS DINNER

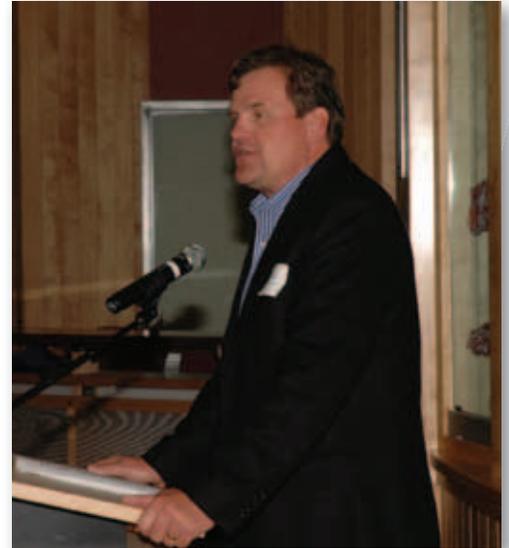
On October 24, 2008, our outstanding accounting students were joined by faculty, Beta Alpha Psi officers, MPA assistants and School of Accountancy advisory board members for an evening of dinner and conversation at the Van Brunt Visitors Center. During the evening outstanding accounting students are recognized, an introduction about all the exciting opportunities within the School of Accountancy is given and several prizes are given out!



Lindsay Anderson, Mary Reiser & Dr. Arthur Allen



Amy Ryan & Jenny French



Dan Sweetwood, speaker
Nebraska Board of Public Accountancy



Sharissa Schlote, Caitlin Skrdla & Jamie Fahnhorst



Mary Reiser & Deb Cosgrove



Rose Fleck, Dr. Linda Ruchala & Nanxing Xue



Dr. Aaron Crabtree talking
with John Uhrich



David Baysinger & student

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

CONNOR FAMILY FELLOWSHIP

Casey Fahrnbruch

JEFFREY & MARGARET CURTISS FELLOWSHIP

*Lindsay Anderson, Luke Barnard, James Cole,
Samuel Goodwin*

DELOITTE & TOUCHE FELLOWSHIP

*Jedidiah German, Emily Hilgenkamp, Emily Jasnowski,
Christina Kampmann*

CHARLES FOWLER FELLOWSHIP

*Jordan Berlin, Elizabeth Hastings, Rebecca Lineweber,
George Shaner, Ryan Vrana, Brittany Wozny*

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

Lindsay Anderson

ROBERT LUTH GRADUATE FELLOWSHIP

Brett Maly

NEBRASKA SOCIETY OF CPAS FOUNDATION

Colleen Lund, Brett Maly, Josh Wortmann

JAMES AND MARY SCHLEIGER SCHOLARSHIP

*Carlos Bowman, Patricia Coulton, Jared Dirkschneider,
Anita Fuchs, Henry German, Lindsay Grams, Rong Gu,
Bo Hansen, Nicole Hanson, Elizabeth Hastings, Kelvin
Kemp, Amanda Landolt, Adam Pfeiffer, Kirk Ramsey,
Trevor Shonhiwa, Brent Sommer, Li Tong, Shane Vitosh,
Audra Wilson*

AWARDED TO UNDERGRADUATE STUDENTS MAJORING IN ACCOUNTING

JEFFREY & MARGARET CURTISS SCHOLARSHIP

Kevin Breeson, Bradley Vankat

**SCHOOL OF ACCOUNTANCY HONORS
SCHOLARSHIP**

Lukas Bomar, John Kampfe, David Paulmeyer

MORRIS I. BERVIN SCHOLARSHIP

Megan Kolarik

NOLAN L. & EILEEN M. BODE SCHOLARSHIP

Taylor Pugh

JUDSON O. BURNETT SCHOLARSHIP

Megan Hazard, Jennifer Knust

HERBERT & EVELYN CASEY SCHOLARSHIP

Amanda Ilse, Christopher Labenz, Nanxing Xue

**DANA F. COLE ACCOUNTING
AWARD SCHOLARSHIP**

Jessica Frerichs, Thomas Ravenstahl

**J. KENNETH COZIER SCHOLARSHIP
IN BUSINESS ADMINISTRATION**

*Grant Buckley, Kyle Cunningham, Kimberly Dahl,
Lingling Fan*

DELOITTE & TOUCHE FUND FOR EXCELLENCE

*Kaleb Klein, Christopher Labenz, Nicholas Linke,
David Paulmeyer, Bradley Vankat*

**DR. CURTIS & AILEEN ELLIOTT
MEMORIAL SCHOLARSHIP**

Jami Olson, Hillary Ulrickson

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

*Bradford Ashley, Jamie Fahnhorst, Erin Larsen,
Jaclyn Michelsen, Meredith Pierce, Thomas Ravenstahl,
William Roper*

DR. R. LYNN GALLOWAY SCHOLARSHIP

Sarah Hain

ROBERT CHALMERS GRAHAM SCHOLARSHIP

Megan Kolarik

RONALD HARRIS FOREIGN STUDIES FUND

Casey Buckland, Miles Krumbach, Tiffany Meyer

STEVEN C. HAUFF CBA FUND SCHOLARSHIP

Miles Krumbach

HOLLMAN INTERNATIONAL STUDIES

Kimberly Dahl, Christopher Labenz, Jaclyn Michelsen

HUPKA FAMILY STUDENT SUPPORT FUND

Ty Geiser, Jackson Lee

JACOB IMIG SCHOLARSHIP

IN PUBLIC ACCOUNTING

Elizabeth Hoy, Misty Townsend

PHILLIP G. JOHNSON MEMORIAL SCHOLARSHIP

Christopher Labenz

LEWIS STEWART & BETTY CLARK JOHNSON

Lukas Bomar

**ROBERT AND JOSEPHINE KOUDELE
SCHOLARSHIP**

*Bruce Aken, Amy Anderson, Sam Barg, Justin Barnum,
Ryan Brooke, Emily Dwornicki, Tyler Kaps, Katie McGuire,
Tiffany Meyer, Nathan Myers, Elizabeth Porath, Tami
Prochaska, Taylor Pugh, Eric Thies, Tyler Valentine*

**BENJAMIN F. MARSHALL MEMORIAL
SCHOLARSHIP**

*Sam Barg, Lukas Bomar, Ryan Brooke, Grant Buckley,
Richard Christensen, Kimberly Dahl, Katharine Erickson,
Lingling Fan, Xiaoxi Fan, Jessica Frerichs, Megan Hazard,
John Kampfe, Kaleb Klein, Megan Kolarik, Katie McGuire,
Jordan Mueller, Jami Olson, Kristina Oria, Elizabeth Porath,
Caitlin Markwell Skrdla, Hollyann Swartz, Misty Townsend,
Adam Vrana*

DAVID S. MCINTIRE SCHOLARSHIP

Jessica Frerichs, Elizabeth Hoy, Bradley Vankat, Nanxing Xue

NEBRASKA SOCIETY OF CPA'S SCHOLARSHIP

*Katherine Adams, Neil Broders, Grant Buckley,
Jessica Frerichs, Jami Olson, David Paulmeyer*

**LESTER & MAXINE PANKONIN
FUND SCHOLARSHIP**

Andrew Thompson

DR. RAY O. & THELMA PETERSON SCHOLARSHIP

Taylor Pugh

G. THURSTON PHELPS SCHOLARSHIP

Elizabeth Hoy

GENEVIEVE SACK PHILLIPS CBA SCHOLARSHIP

*Emily Greene, Megan Hazard, Daniela Myers, Nick Siebler,
Michelle Taylor*

ROBERT AND LORANE PHILLIPS SCHOLARSHIP

Amanda Ilse

RICHARD E. POCRAS SCHOLARSHIP

Misty Townsend

**EUGENE C. & KATHRYN SLAUGHTER
REED MEMORIAL FUND**

Bradley Vankat

WALLACE ROBERTSON MEMORIAL SCHOLARSHIP

Marcus Cech, Ross Leingang, John Morton

CONRAD SCHLEICH SCHOLARSHIP

Megan Hazard, Tyler Valentine

**DR. EDWARD B. SCHMIDT
MEMORIAL SCHOLARSHIP**

Sharissa Schlote, Sarah Schmidt

**CHARLES AND ALAIRE BARKES SHIELDS
SCHOLARSHIP**

Katherine Adams, Neil Broders, David Paulmeyer

**CHARLES M. & GERTRUDE C. SKADE
SCHOLARSHIP**

Katharine Erickson

SHULER-MILLS SCHOLARSHIP

*Casey Buckland, Erin Illian, Taylor Pugh, Nick Siebler,
Andrew Thompson, Misty Townsend*

**PETER & ELIZABETH SOMMERHAUSER CBA
SCHOLARSHIP**

Caitlin Skrdla Markwell, Jon Morton

**ALLAN & BARBARA SOSHNIK MEMORIAL FUND
SCHOLARSHIP**

Ryan Brooke, Kristina Oria, Jenny Rosas, Hillary Ulrickson

JAMES L. TASSLER MEMORIAL SCHOLARSHIP

*Amy Anderson, Bradford Ashley, Kyle Cunningham,
Jenny Rosas*

CECIL & JAN WALKER SCHOLARSHIP

Taylor Pugh

RAYMOND WATSON SCHOLARSHIP

Miles Hunke

RECENT FACULTY PUBLICATIONS



Arthur Allen



Jim Brown



Kung Chen



Deb Cosgrove



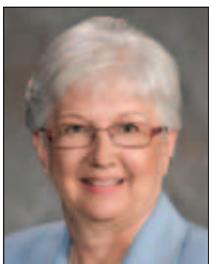
Aaron Crabtree



Lei Gao



Janice Lawrence



Jean Riley-Schultz



Linda Ruchala



Gordon Quitmeyer



Paul Shoemaker



David Smith

Allen, Arthur and Donna Dudney, "The Impact Rating Agency Reputation on Local Government Bond Yields," *The Journal of Financial Services Research*, February 2008, Vol. 33, No. 1, pp. 57-76.

Allen, Arthur, George Sanders, and Donna Dudney, "Should More Local Governments Purchase a Bond Rating?" *Review of Quantitative Finance and Accounting*, May 2009, Vol. 32, No. 4, pp. 421-438.

Son, Myungsoo, **Kung Chen**, and **Aaron Crabtree** "Sarbanes-Oxley Act, Non-Audit Service Fees, and Audit Quality" *Advances in Quantitative Analysis of Finance and Accounting*, forthcoming 2009, Vol 7.

Zhao, Yijiang and **Kung Chen**, "Earnings Quality Effect of State Antitakeover Statutes," *Journal of Accounting and Public Policy*, forthcoming 2009.

Zhao, Yijiang and **Kung Chen**, "Staggered Boards and Earnings Management," *Accounting Review*, Sept. 2008, Vol 83, Issue 5 pp. 1347-1381.

Zhao, Yijiang and **Kung Chen**, "The Influence of Takeover Protection on Earnings Management," *Journal of Business Finance & Accounting*, Apr/May 2008, Vol. 35, Issue 3/4 pp. 347-375.

Crabtree, Aaron, Xiaoyan Cheng, **David Smith**, "Disclosure of Allegedly Illegal Corporate Activities and Information Risk," *Advances in Accounting*, forthcoming 2009.

Crabtree, Aaron and Jack Maher, "The Influence of the Differences in Taxable Income and Book Income on the Bond Credit Market?" *Journal of the American Taxation Association*, Spring 2009, Vol 31, No. 1, pp.75-99.

Crabtree, Aaron and Gerald DeBusk, "The Impact of Adopting the Balanced Scorecard on Firm Returns," *Advances in Accounting*, June 2008, Vol. 24, 8-15.

Srvastava, Rajendra P., **Lei Gao**, and Peter R. Gillett, "Representation of Interrelationships Among Binary Variables Under Dempster - Shafer Theory of Belief Functions," *International Journal of Intelligent Systems*, April 2009, vol. 24, Issue 4, pp. 459-475.

Geppert, John and **Janice E. Lawrence**, "Predicting Firm Reputation Through Content Analysis of Shareholders' Letter," *Corporate Reputation Review*, Winter 2008, Vol. 11, Issue 4, pp. 285-307.

Shoemaker, Paul, "The Taxpayer Advocacy Panel: An Opportunity to Collaborate With the IRS," *Journal of Accountancy*, Sept. 2008, Vol. 206, Issue 3, pp. 68-70.

NEW FACULTY MEMBER



Huishan Wan

Huishan Wan, Ph.D, CPA joined the faculty as an assistant professor in August 2009. Huishan holds a B.A. degree from Changsha Dianli University, a Masters of Accountancy from the University of Hawaii at Manoa and a Ph.D. from the University of Iowa. He spent two years at California State University, East Bay after earning his Ph.D. degree and before coming to Nebraska. His area of research and teaching specialty is financial accounting. We welcome Huishan to the Nebraska family.

The National Association of State Boards of Accountancy¹ (NASBA) has reported that Nebraska is the jurisdiction with the highest percentage of first-time candidates passing all sections of the CPA Exam for 2008 with a 60.5 percent success rate. Not all of the candidates are UNL graduates but UNL's success rates have consistently been at or near the top of our peer schools since 2001.

Nationwide, the NASBA reports that "passing percentages for 2006 and 2007 were noticeably higher than they were in 2004. In 2008, this trend appears to have slowed with passing rates only slightly higher than they were in 2007. Passing percentages among repeat candidates were noticeably lower than for first-time candidates. Interestingly, the biggest difference was observed from the BEC (Business Environment and Concepts) section. This section was the easiest for first-time candidates, but was clearly the hardest for repeat candidates, as only 36.9 percent of repeat candidates passed the BEC section." A total of 85,362 candidates took the exam in 2008.

Since the 150 hour educational rule became law in Nebraska in 1998, the educational requirements have come under close scrutiny by the Nebraska Board of Public Accountancy. However, UNL's masters degree (MPA) has automatic acceptance with the Board for meeting the educational requirements.

¹ *Candidate Performance on the Uniform CPA Examination — 2009 Edition.*

WE'RE RANKED!

The School of Accountancy fared well in *BusinessWeek's* 2009 ranking of top undergraduate business school academic specialties. Twelve business specialties were included in the national rankings. Nebraska ranked 16 in accounting and number 1 in business law instruction! We're proud of these rankings and a special kudos is extended to our business law instructors. Below are the rankings of the top 20 schools in these two categories.

ACCOUNTING

- | | |
|------------------------|---------------------------|
| 1. Boston College | 11. Ohio |
| 2. Binghamton | 12. Miami University (OH) |
| 3. Georgetown | 13. Boston University |
| 4. Cornell | 14. Arizona State |
| 5. Southern California | 15. Brigham Young |
| 6. Texas | 16. NEBRASKA |
| 7. Baylor | 17. Bryant |
| 8. Richmond | 18. Florida International |
| 9. Southern Methodist | 19. Northern Illinois |
| 10. Cincinnati | 20. Texas Christian |

BUSINESS LAW

- | | |
|-----------------------------|-------------------------|
| 1. NEBRASKA | 11. Pennsylvania |
| 2. Richmond | 12. Arkansas |
| 3. Georgetown | 13. Southern California |
| 4. Notre Dame | 14. George Washington |
| 5. Boston College | 15. Wake Forest |
| 6. Southern Methodist | 16. Arizona State |
| 7. Michigan State | 17. Massachusetts |
| 8. University of Miami (FL) | 18. Clemson |
| 9. Colorado State | 19. Virginia |
| 10. Iowa State | 20. Cincinnati |

BUSINESS LAW INSTRUCTORS



Mark Brown

Ronald Lahners

Neal Nelson

Steve Russell

Terry Schaaf

Abigail Stempson

David Stempson



Travis Fry



Matthew Hamilton



Jeff Heinrich



Dawn Hjorth



Matt Mercer

BOB BARTH (1979) was elected senior vice president and chief financial officer at Ameritas Life Insurance Corp., Acacia Life Insurance Company and the Union Central Life Insurance Company.

RYAN COOK (2007) at Lutz & Company, PC in Omaha passed the CPA exam.

EMILY DWORNICKI (2009) was awarded the Institute of Internal Auditors (IIA) Academic Scholarship Award for 2008-2009 from the Ak-Sar-Ben Chapter of the IIA.

TRAVIS FRY (MPA 2006) was promoted to Audit in Charge at Deloitte.

MATTHEW HAMILTON (2006) was promoted to Audit in Charge at Deloitte.

JEFF HEINRICH (2006) was promoted to Senior at BKD in the Lincoln office.

DAWN HJORTH (MPA 2006) was promoted to Tax Senior at Deloitte.

ZACH KONOPIK (2002) Senior Accountant at Lutz & Company, PC in Omaha passed the CPA exam.

MATTHEW MERCER (MPA 2007) was promoted to Tax Senior at Deloitte.

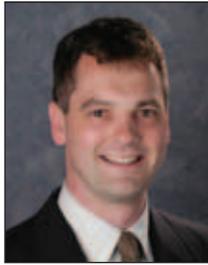
DAVID MUEHLING (MPA 2007) was promoted to Tax Senior at Deloitte.

JOHN OLENBERGER (1998) recently founded Colorado Independent Consultants Network, a business risk consulting organization. Prior to founding CICN, John was a manager in KPMG's Denver Advisory practice.

ANTHONY PASTERNAK (MPA 2004)) was promoted to Supervisor at BKD in the Lincoln office.



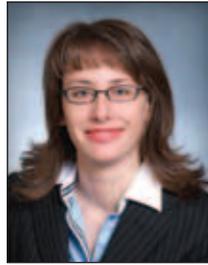
David Muehling



John Olenberger



Anthony Pasternak



Mary Reiser



Jordon Wiggins



Noah Witkowicz

MARY REISER (MPA 2006)) was promoted to Senior at BKD in the Lincoln office.

KRIS RUTFORD (MPA 1990) has become a Partner with Labenz & Associates LLC in Lincoln

BRIAN SAUSER (2005) at Lutz & Company, PC in Omaha passed the CPA exam.

MICHAEL SEELHOFF (MPA 1993) has accepted a position with Bland & Associates CPA as Tax Manager in Omaha.

DAN SHEPARD (2005) at Lutz & Company, PC in Omaha was promoted to In-Charge Accountant and passed the CPA exam.

RYAN TORPY (2004) at Lutz & Company, PC in Omaha passed the CPA exam.

JORDON WIGGINS (2003) was promoted to Enterprise Risk Services Manager at Deloitte.

NOAH WITKOWICZ (2006) was promoted to Audit Senior at Deloitte.

CPA EXAM

Congratulations to the 36 University of Nebraska alumni who successfully passed all parts of the Uniform Certified Public Accountant Examination!

Ryan Betka
Matthew Breck
Matthew Bode
Trisha Caffrey
Michael Chapman
Travis Fry
Bridget Furry
Trevor Gottula
Jennifer Haldeman

Amanda Ham
Mindy Hubka
Christina Hummel
Celeste Knapper
Zachary Konopik
Craig Kubicek
Elizabeth Leber
Travis Mann
Benjamin Martens

Adam Mimick
Daniel Morris
Debaleena Mukherjee
Natalie Pape
Mary Reiser
Shane Rhian
Nicole Rowedder
Zachary Royse
Brian Sauser

Daniel Shepherd
Jessica Shulo
Ashley Thompson
James Torpy
Rebecca Waltke
Jeffrey Scott Wheeler
Andrew Worthington
Philip Zegers
Rory Zutavern

CONTRIBUTIONS TO EXCELLENCE

We thank our friends and alumni for their support of the School, its faculty and its students. Your support has enabled us to attract and retain excellent faculty and students through scholarships, fellowships and the creation of innovative programs.

PARTNERS *Gift of \$50,000 either outright or in annual gifts of \$5,000 or more*

BKD, LLP Foundation	John & Jan Connor	Ernst & Young, LLP
Anne Kinder & William Laurie Porter	Grant Thornton, LLP	Nebraska Society of CPAs Foundation
Paul A. & Julie Becker	Jeffrey & Margaret Curtiss	Richard L. Jungck
James F. & Donna R. Rouch	Great Plains Federal Tax Institute	Glenn W. Mooberry
Thomas J. Biagini	Deloitte & Touche, LLP	PricewaterhouseCoopers, LLP
Dennis C. & Nancy J. Stara	KPMG, LLP	Paul J. Pettinger

ASSOCIATES *Gift of \$10,000 either outright or in annual gifts of \$1,000 or more*

Dennis & Barbara Ahlman	Ralph & Kimberly Castner	DeNemours & Co.
Lawrence G. Hupka	Robert Luth Trust	Steven L. Polacek
Steven G. & Teresa L. Anderman	Evelyn R. Casey	Donald K. Ham
Robert C. Kehm	Jerome R. Masters	Edward A. Reinerio
Andersen Co. Foundation	Lawrence F. Chandler	Norman R. Hedgecock
Dwight N. Keith	Bruce L. Meister	Thomas A. Rubin
Assn. of Govt Accountant, Lincoln Chapter)	H. Craig Christiansen	Robert D. Hesselgesser
Lyle Kinley Jr.	Paul M. Mendlik	Brian S. Soiref
Kurtis S. Krentz	Mark & Jane Chronister	Richard L. Hodges, Ph.D.
Ritch & Raette Bahe	Robert J. & Rondalyn K. Mitchell	Union Pacific Foundation
Richard J. & Janet M. Labenz	Conoco Inc. N. Jane Morrison	Charles & Marilyn Hoskins
Jerome Bailey	J. Patrick Curry Robert K. Muehling	Richard J. Vierk
Lincoln Chapter-Assn of Govt Accountants	Delain G. & Shirley A. Danehey Leonard	Harold & Pamela Hoff
John H Becker Trust	F. Murphy	Roger J. Watton
Lincoln Community Foundation Inc.	J. Eileen Dresselhaus	Anna N. Hubbard
	Richard R. & Susan Petersen	Edward S. Wilkins
	Dupont	James C. & June A. Winter

CALENDAR YEAR 2008 CONTRIBUTORS

Director's Club (\$1000 or more)

Anonymous	Derrel & JoAnn Martin	Christopher C. Roth
Matthew G. Epp	Jennifer M. McDaniel	Michael J. Ryan
Amanda A. Fanning	Christine R. Minnehan	United Way of Lincoln & Lancaster County
Jeffrey D. Hoffman	Daniel H. Morin	Vanguard Charitable Endowment Program
Chris W. Johnson	Jason P. Morrissey	Jason R. Wyman
Michael R. Klintworth	Paul Pettinger & Jean Pfeleiderer	
Michael D. Lee	Dr. Robert Raymond	

Professional School Club (\$500 to \$999)

Michael & Monica Balters	Jeremy S. Johnson	Michael D. Roe
David E. Baysinger	John L. Kopecky	Patrick M. Sampson
Michael J. Duesman	Dr. Roland Madison	Michael L. Seelhoff
Aaron L. Gard	Lauren & David K. Madsen	Ronald Shortridge
Lee H. Hathaway	Tobin Pospisil	Roger E. Smith
Ronald J. Howard	Mary L. Reiser	Harvey J. Weyand

School Friends (\$499 or less)

Anonymous	Embarq	Richard T. Lowery	Ken A. Roth
Robert W. Aitken	Russell & Amber Epp	Stephanie R. Ludwig	Douglas W. Ruge, III
Gary D. Anderson	Lorraine K. Fett	Scott J. Manning	Kristian & Mary Rutford
Steven R. Anderson	Elizabeth L. Forbes	Jodi L. Maruska	Linda K. Sackschewsky
Carl C. Applegate	Clarence N. Foxworthy	Elizabeth J. Mayer	Thomas B. Schlichting
Kathryn J. Ashenfelter	Timothy P. Francis	Ila D. Matthes	Jan-Paul Schmeits
Lyle T. Bachman	Theresa N. Fritz	Catherine J. McClung	Bruce A. Schuett
Jeffrey & Kim Bainbridge	Jennie S. Gard	Paul D. McCreight	James D. Schulz, Jr.
John & Karen M. Barnhard	Michele E. Gerkman	Shawn W. McDonald	Sheila M. Schutz
Amy & Scott Becker	Charlene A. Gross	Nancy J. McGregor-Jader	Larry D. Shaw
Robert J. Beckwith	Randy G. Grieser	Keith A. McMurtry	Vern J. Siemek
Joyce A. Benedict	Charlene A. Gross	Matthew R. Mercer	Aaron P. Sipherd
Virgil E. Berney, Jr.	Scott L. Grove	Richard A. Meredith	Kyle L. Sitzman
Robert L. Berry Jr.	James E. Haas	Douglas E. Merz	Jane & Robert Slezak
John T. Beyers	Joseph G. Hartman	Darrell A. Metcalf	Donna K. Starzec
Verlin G. Blum	Randy A. Hellerich	Daniel P. Meyer	Jerry L. Sterkel
Michael P. Boeka	John W. Hiemer	Andrew T. Miller	Michael D. Stevens
Paul E. Bogle	Dawn L. Hjorth	Michael V. Miller	Kenneth R. Stoll
Gregory P. Bosn	Scott S. Hofferber	Randall D. Mohr	Tara J. Stone
Marc T. Bowman	Thomas L. Howard	Rick A. Montague	Lydia R. Stranglen
Matthew J. Breck	Michael & Karmen Hoxie	Paul K. Morrison	Scott J. Summers
Matthew R. Breunsbach	Patricia A. Hudnall	Daniel J. Mruz	Daniel K. Swan
Melissa I. Buessing	Andrew E. Hunzeker	Ellen M. Neal	Kimberly K. Szatko
Beth & Steven Byrne	Michelle Jacobs	Mark O. Neumeister	Brent J. Taylor
Jessica M. Carlson	Don R. Janssen	Julie A. O'Brien	Charles G. Trutna
Susan E. Chadwick	Paul C. Jessen	Dr. Priscilla O'Clock	Perry J. Van Newkirk
Keith E. Chambers	Beverly & Ronald Jester	Jenny L. Oelke	William C. Vannoy
Steven R. Chambers	Evan T. Johnson	Janet H. Olander	Angela M. Vrtiska
Bruce L. Chapman	Ian C. Johnson	Teresa L. Olberding	Sandra E. Vrtiska
Larry D. Chapman	Michael D. Johnson	Sam G. Olson	Jay L. Wahlund
Kenneth L. Cheloha	Glen R. Kampschneider	Pamela E. Omann	Michele M. Walker
Dr. Kung H. Chen	Anthony C. Kapustka	Steven T. Otten	Donald E. Wall
Edgar & Glendoris Chicoine	Dr. David J. Karmon	Clement A. Pella	Daniel L. Ward
Col. Roger D. Cook	Julie J. Keegan	Deborah R. Peyton	Gary D. Wasserman
Patricia & Steven Corder	Dr. Janice & David Klimek	Craig H. Plaster	Michael W. Wassinger
Tracy J. Corr	Mana Kondo	Bryan J. Pleskac	Eric Weber
Dr. Aaron D. Crabtree	Bradley S. Konen	James M. Plucknett	Alan E. Weedin
Robert J. Cremeens	Bruce E. Kostal	Cletia J. Price	Debra J. Wilcox
Scott L. Cyboron	William E. Kramer	Amanda L. Quiring	Lisa M. Wilke
M. Douglas & Susan Deitchler	Donald D. Krohn	Linda B. Rebrovic	Susan & Robert Wilkinson
Dr. Kevin M. Devine	Joseph R. Krotter	Sharon J. Reynolds	Donald D. Wilson
Donald D. Dischner IRA	Bruce A. Krueger	Edward P. Riehl	Shannon L. Wolcott
Ken E. Dubas	David A. Kuester	Jean Riley-Schultz	Alexander J. Wolf
Elizabeth A. Dudzik	Ted Laible	Michael Ripp & Beth	David N. Wurst
D. B. Duzik	Dr. Janice E. Lawrence	Hoegemeyer	Kenneth L. Young
Aimee R. Eicher & Matthew Stefkovich	Michael S. Lewis	Bryan P. Robertson	
David M. Eichers	Douglas E. Lienemann	Eric L. Rogge	
	Michael P. Limas	Alan M. Rosen	

ALUMNI UPDATE



Name _____ Degree _____ Year _____

Home Address _____

City _____ State _____ Zip _____

Employer _____ Your Title/Position _____

Employer Address _____

City _____ State _____ Zip _____

News about you _____

Suggestions for future editions: _____

Yes, I would like to support the School of Accountancy.
I am enclosing or pledging an amount of _____

- School of Accountancy
- \$5,000 (for 10 years or more) Partner* \$1,000 (for 10 years or more) Associate*
- \$1,000 or more Director's Club \$500 to \$999 Professional School Club
- \$499 or less School Friend

*Partners and Associates recognition mirrors the University of Nebraska Foundation Honor Clubs:
The Presidents Club (\$50,000 level) and Chancellor's Club (\$10,000 level).

Checks should be made payable to the UNL Foundation Account and include one of two account numbers below. If you would like to designate your contribution for an alternative specific purpose, please contact Dr. Paul Shoemaker at 402-472-2337.

- # 1832 Greatest needs of School of Accountancy to be determined by the Director
- #7953 Jack and Noreen Goebel Endowed Scholarship

Return this form and/or your check to:
Director, School of Accountancy, 307 CBA, P.O. Box 880488, Lincoln, NE 68588-0488