

Nebraska LEDGER

2011 25th Annual Edition



UNIVERSITY OF
Nebraska
Lincoln | SCHOOL OF
ACCOUNTANCY



LETTER FROM THE DIRECTOR

Welcome to the 25th edition of the *Nebraska Ledger*. Since 1987, the School of Accountancy has maintained a connection with alumni and friends with information about academics, student interest stories, student and faculty accomplishments, statistical information, scholarships and more through our annual publication. This year, again, there is much to tell about the School and those involved with the school.

A major highlight this year was formal reaffirmation of accreditation of our program by the Association to Advance Collegiate Schools of Business (AACSB), the gold standard in business and accounting accreditation. The AACSB has accredited colleges of business since 1916 and UNL's College of Business Administration was a charter member, accredited now for 95 years. Separate accreditation for accounting programs began in 1980. UNL's School of Accountancy has maintained separate accreditation since 1984. We are one of 176 institutions worldwide with separate Accounting accreditation. Though I don't know the percentage of accounting programs this represents, I know we're in the company of a very small group.

Undergraduate enrollments have been rising steadily, breaking the 500 threshold (501 to be exact) for the first time this semester. This is a 33 percent increase from ten years ago. Graduate enrollments are more stable at 55 students (52 ten years ago). While enrollments are increasing, the academic quality of students in the accounting program is maintained. Six percent of undergraduate accounting students are members of the prestigious University Honors Program. Honors students are required to take at least 24 hours of their courses for honors credit in their undergraduate program, maintain a 3.5 cumulative GPA, and write an honors thesis. On the output side, graduates are finding success on the CPA Exam with first-time pass rates exceeding the national average by roughly 10 percentage points. More descriptive information about students can be found on pages 4 and 5.

Our new affiliation with accounting programs in the Big Ten Conference presents exciting new challenges for us. We are a highly ranked program but we aspire to raise our stature and be counted among the premier accounting programs in the country. A top priority to achieve this goal is fundraising. Currently, we have the lowest operating budget among Big Ten accounting programs, the lowest endowment per student and next to highest faculty/student ratio. Yet, the first-time pass rates of our graduates is in the middle of the pack—seventh out of twelve schools—and the Public Accounting Report for 2010 ranked our program 14th and 23rd nationally for undergraduate and graduate programs, respectively, among mid-size universities. Moreover, students are very successful finding suitable employment after graduation. We provide a high quality education for the cost and we will realize greater outcomes as we raise additional funds to enhance our programs and student support services, and support a world class faculty.

The University and the School are in the midst of a campaign drive to raise funds to maintain a competitive edge and to reach higher goals. I welcome you to participate and partner with us as we look forward with renewed anticipation to reach new goals. You may designate a financial gift on the back cover of this publication and mail it to us or you may call Matt Boyd at the NU Foundation (402-458-1189) for larger gifts or planned giving.

As you read about faculty accomplishments and awards (pages 14-16) please note departing members of the faculty and new faces this year. We welcome Dr. Scott Seavey and Dr. Paul Tanyi to the faculty. Dr. Lei Gao has departed to pursue other opportunities and Dr. Kung Chen has retired after a long career in the UNL School of Accountancy.

As always, we want to hear from you. Please share with us notable career changes or milestones in your life. The back cover of this publication can be used to notify us. If you prefer an electronic version of the *Nebraska Ledger*, you may find one on our web site at: <http://cba.unl.edu/departments/accountancy/default.aspx>.

With warm regards,



Paul Shoemaker, Director
BKD, LLP Professor

Nebraska LEDGER

for alumni and friends of the
University of Nebraska–Lincoln

HARVEY PERLMAN
Chancellor

DONDE ASHMOS PLOWMAN
Dean

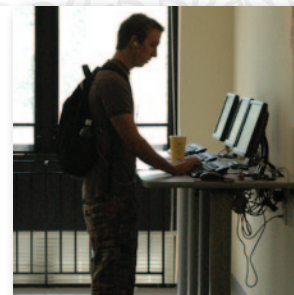
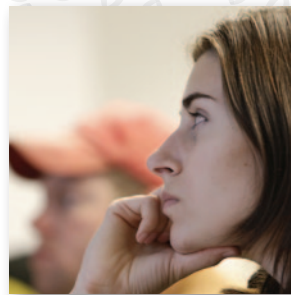
PAUL SHOEMAKER
Director, School of Accountancy

BIG RED

BIG TEN

BIG TIME BUSINESS EDUCATION

GO BIG RED



MISSION STATEMENT

We create an academic environment that enables student and faculty development into effective and ethical accounting professionals.

ADVISORY BOARD

Mike Boeka, Director – Tax, *Valmont, Industries, Inc.*

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Arbor Banking Group

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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.

MPA Profile

Average GMAT: Undergraduate GPA:

589 **3.68**

Public Accounting Report (PAR)

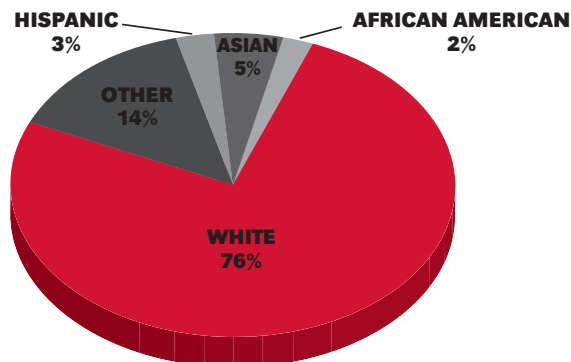
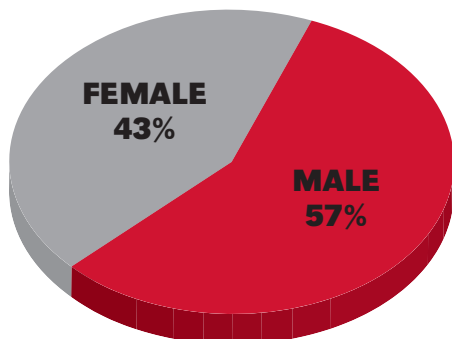
13th
Undergrad Program

23rd
Graduate Program

In the 29th Annual Professor's Survey published by the Public Accounting Report, the UNL School of Accountancy's undergraduate program is ranked 13th and the graduate program is ranked 23rd among national universities with similar faculty size.

Student Profile (Fall 2011)

Undergrad student population demographics:



Degrees Conferred

Undergraduate

	May	Aug	Dec	Total Undergrad
2010	62	11	24	97
2009	58	11	24	93
2008	34	15	37	86
2007	48	15	31	94
2006	28	11	40	79

Graduate

	May	Aug	Dec	Total Undergrad
2010	17	12	8	37
2009	14	9	7	30
2008	10	15	9	34
2007	11	9	10	30
2006	6	9	11	26

Placements: Starting Salaries

Average Undergrad: **\$42,655**

Average MPA: **\$45,936**

Alumni Demographics

61%

Reside in Nebraska

0.4%

Reside Internationally

Nebraska	2031	Georgia	29	Oregon	11	North Dakota	5	Delaware	1
Colorado	183	South Dakota	28	Connecticut	10	Alabama	4	Singapore	1
Kansas	135	Washington	22	Indiana	10	Washington, D.C.	4	Guam	1
Texas	133	North Carolina	18	Arkansas	9	Louisiana	4	Hawaii	1
California	110	Oklahoma	17	Kentucky	8	South Carolina	4	Montana	1
Missouri	67	Wisconsin	15	Massachusetts	8	Utah	4	China	1
Arizona	66	Ohio	13	Michigan	8	England	3	Germany	1
Iowa	66	Tennessee	13	New Jersey	8	New Hampshire	2	Hong Kong	1
Illinois	59	New York	12	Wyoming	7	West Virginia	2	Indonesia	1
Minnesota	54	Pennsylvania	12	Idaho	6	Japan	2	Latvia	1
Florida	36	Maryland	11	New Mexico	6	South Korea	2	Pakistan	1
Virginia	34	Nevada	11	Malaysia	6	Alaska	1	Switzerland	1

ACCOUNTANCY GRAD STUDENT TAYLOR PUGH AWARDED 2011 FSA STUDENT AWARD

UNL School of Accountancy graduate student Taylor Pugh has been awarded the 2011 FSA (Federation of Schools of Accountancy) Student Award. The award was announced at the Beta Alpha Psi Spring Banquet held at Beacon Hills in Lincoln on April 27. Pugh received her MPA in accountancy during this May's graduation ceremony.



Pugh, who also earned her undergraduate degree in accountancy from UNL, said it was an honor to receive the award which is voted on by graduate faculty. Although Pugh has excelled in her accounting classes she originally came to UNL from Johnson, Nebraska without a clear idea of what program she would take.

"I started in arts and sciences and my sophomore year transferred over to business and took the introductory accounting courses," said Pugh. "I wasn't thinking that it was anything that I would be interested in but then I took Accounting 201 and 202 through the honors program. I was pretty good at it and I liked it so I decided to pursue that route. I graduated in May 2010 and started the masters program the same year in the summer. It all went really fast."

Pugh will start her professional career in accountancy working in Omaha at Lutz and Company, PC. "I interned there two summers ago. I was lucky to be offered a job right after that so I've known for a couple years where I'll be working."

"The reason I decided to get my masters in accounting was because for the CPA exam you have to have 150 credit hours. The masters program provides an easy way to get those hours because you have to take so many accounting classes. I got six hours of master's credit when I was an undergrad which helped to make the process a lot faster."

Although Pugh is from a small Nebraska town she found it relatively easy to adjust to life at UNL. "Coming from a small town I was kind of worried because UNL is a big campus and my high school class had 21 students. It was kind of overwhelming at first but getting into your specific program, and especially accounting now that I've been in it a few years, you get to know the professors and you get to have a closer relationship with them than you might think at a large university. "I had a chance to work with Dr. Janice Lawrence on some research for a UCARE project when I was an undergrad. We looked at the integration of ethics in the curriculum at CBA as to whether the professors are teaching ethics in their classes and if so how much and what modes of teaching do they use. That was really interesting."

Pugh has also served as President of Beta Alpha Psi student organization which gives accounting students the chance to further their professional development through a variety of events throughout the school year.

Paul Shoemaker, the chair of the UNL School of Accountancy, informed Pugh that she was being awarded the 2011 annual FSA Student Award and detailed the significance of the FSA and the honor. "The FSA is an organization of accredited graduate programs in accounting," said Shoemaker. "The UNL School of Accountancy has been separately accredited since 1984 and is a full-fledged and active member of the FSA. Currently, there are 108 full member schools and 46 affiliate schools in the FSA. Additionally, several of the largest public accounting firms in the United States, many state societies of CPAs, and the American Institute of Certified Public Accountants are associate members. One FSA Student Award is given annually to the outstanding Master of Accountancy student at each member school."

UCARE PROGRAM GIVES UNDERGRADUATE BUSINESS STUDENTS RESEARCH OPPORTUNITIES

The first thing that comes to mind when thinking about academic research is usually the work done by faculty or graduate students. At the University of Nebraska–Lincoln the UCARE (Undergraduate Creative Activities and Research Experience) program is available to give undergraduate students a head start in learning how to conduct their own research.

Kin-ian Yin, an actuarial science major from the College of Business Administration, is one of the students who took

advantage of the UCARE program to participate in an undergraduate research project this year. Yin completed his research project with accounting major Sihui Zhou. Both students are graduating seniors this semester.



Yin and Zhou studied how fraud schemes have changed in the United States since the Sarbannes-Oxley Act was implemented to help counter corporate fraud in the post Enron environment. The students were following up on a previous research project conducted by faculty advisor, Lei Gao, who studied fraud in the pre-Enron scandal environment.

“The research project is a follow-up of my faculty advisor’s research,” said Yin. “I read her research on the pre-Enron scandal and how fraudulent schemes were concealed and manipulated. But after that she hadn’t done any research so that’s where me and Sihui Zhou came into play. We did this research for two years gathering data from the SEC (Security Exchange Commission). We data mined from those releases and put them in a spreadsheet. We did comparisons to see how the patterns have changed since 2003 when the Sarbanes-Oxley Act was implemented.”

Yin, who transferred to UNL from Malaysia in 2008, said the research was fascinating but difficult to draw concrete conclusions. “We saw a decrease in fictitious documents and fictitious revenue. Those very common types of fraud schemes were reduced significantly after 2003 but there was a significant increase in other methods of overstating revenues. There are so many different ways that companies can manipulate their accounts that are not commonly known by the general auditor. My background isn’t in accounting but Sihui Zhou did most of the analysis to study how the companies transferred money. We bundled all of them into a category called ‘Other Methods of Overstating Revenues’ because there were so many different methods.”

Yin hopes to begin a career as an actuary after he graduates from UNL. He believes that both the research experience and the CBA Business Ethics program have helped prepare him for his future career.

“I’ve taken a couple capstone courses in management and actuarial science. We learn standards of practice and codes of conduct so the College of Business really emphasizes a lot of ethics issues during the senior year. It’s a solid program here. They also have a lot of research opportunities through the professors and through the UCARE program. I would tell prospective students to go out there and look for opportunities to do research because you learn a lot of things about the real world business environment.”

STUDENTS CONDUCTING UCARE PROJECTS IN THE SCHOOL OF ACCOUNTANCY THIS YEAR INCLUDED:

Name	Year in UCARE	Faculty Sponsor	Department
Duowei Xia	First Year	Huishan Wan	School of Accountancy
<i>Can financial statements restatements be predicted?</i>			
Meng Xiao	First Year	Linda Ruchala	School of Accountancy
<i>The voluntary corporate reporting of environmental impact and sustainability: Is it all good news?</i>			
Kin Ian Yin	Second Year	Lei Gao	School of Accountancy
<i>Have they changed their way of cheating? : an analysis of management fraud schemes post Enron and SOX</i>			
Sihui Zhou	Second Year	Lei Gao	School of Accountancy
<i>Have they changed their way of cheating? : an analysis of management fraud schemes post Enron and SOX</i>			

This past year, Beta Alpha Psi has had many noteworthy accomplishments. We increased our candidate numbers 13 percent from fall 2009 to fall 2010. We also increased membership attendance at meetings by 33 percentage points in the fall. We attribute the majority of these statistics to our renewed focus on recruiting and retaining members. This year, the officer team focused on creating relationships with candidates and members so that Beta Alpha Psi becomes more than an honorary accounting and finance organization. Through our efforts, Beta Alpha Psi has become a resource for accounting/finance students, a network of friendships, and a way for students to personally interact with faculty and firms.

We began the year in May 2010 with a transition meeting between incoming and outgoing officers. This meeting served as a brainstorming session, as well as a learning experience for new officers. Once our new officer team was informed of their duties, it was time to begin planning for the annual Beta Alpha Psi meeting in San Jose. This meeting allows our officers and members to meet and network with fellow chapters, obtain ideas to implement in the coming year, learn various tricks of each office, engage in a community service project, and hear from successful businesspeople on various current issues. This year, our chapter sponsored travel for nine members to attend the annual meeting. The Delta Omicron Chapter was a co-host of the meeting and members spent over 10 hours preparing for the meeting and running the registration booth. One highlight of our time was cleaning up the nearby bike trail in downtown San Jose. By seeing how much a group of students could do in an afternoon, we were inspired to continue our community service projects once we returned to Lincoln. While in San Jose, we were able to travel to and explore San Francisco one afternoon and take a double-decker bus tour of the city. Overall, this trip allowed our officer team to get to know each other better and uncover some great ideas to bring back to Lincoln.

Our second conference of the year was a regional conference which our chapter hosted in Lincoln in April 2011. We were able to have 10 students attend this meeting. We also had over 60 members volunteer to help make the event a success. There were over 200 attendees from 23 Universities and also representatives from the national Beta Alpha Psi office. Seven of the members who attended presented an operational session on various topics including our succession plan and effective recruiting. John Gehring, CFO of ConAgra, was the keynote speaker on the first day of the conference. Our chapter nominated Mr. Gehring for Business Information Professional of the Year. He won the award at the national level and was recognized at the annual meeting in Denver in August 2011.

Besides attending conferences, our chapter kept very busy at our weekly professional meetings. We held "Meet the Firms" in the fall and in the spring. "Meet the Firms" has become a great way for students to meet and talk with local accounting and finance firms. Our chapter invites all CBA accounting and finance students to attend this event, thus making it even larger than a regular Beta Alpha Psi event. We believe it has become a key recruiting tool for firms as it allows them to scope out potential employees before interviews and applications are due. We hope to continue to grow this event in the future and incorporate more firms into our lineup.

Our weekly professional meetings have become more interactive. Many firms have included hands-on activities in their presentations. For instance, one firm had our members team up to fill out a questionnaire about the company using clues and goods of monetary value to trade for answers and points. Accounting trivia games are also popular with firms and students. These activities kept members engaged and involved throughout the meetings, while teaching important lessons along the way.

In addition to professional meetings, our chapter completed many community service events. We continued to tutor introductory level accounting students and proctor their exams. Our tutor lab is open every day for one hour, and is staffed by our members. We also participated in Adopt-A-Highway and cleaned up a strip of highway 63 outside of Eagle, Nebraska. We remained active by volunteering for the Salvation Army bell ringing and also teamed with Deloitte to clean up the Salvation Army and the Food Bank. This spring, our chapter became involved in the Volunteer Income Tax Assistance Program (VITA) for the first time ever. As a group, we provided about 150 hours of income tax assistance and completed over 1,000 returns for students and lower income families. We hope our members have realized the importance of community service and will continue to volunteer once they begin their professional careers.

Along with our volunteering, we also held the first annual BAP Bowling fundraiser during the fall with over 40 students and 7 different firms. These funds will help us send more students to the annual and regional meetings, which we believe will get more students involved and will allow our chapter to grow even further.

Our last event of the year was our spring banquet in April. We initiated new members and installed new officers. We recognized superior, distinguished, and good standing among members. More members than ever before achieved superior standing, even though we increased the requirements for

this accomplishment. We also showed our appreciation of our faculty members by voting faculty advisor Deb Cosgrove as the Educator of the Year. Koch Industries and Gallup Organization shared the award for fall semester Best Professional Meeting. Students voted ConAgra as the Best Professional Meeting for the spring semester.

Overall, this past year proved very successful for our chapter. We continued to host a successful career fair for accounting and finance students. We hosted the regional meeting and

co-hosted the annual meeting. We maintained the large number of members attending the regional meeting and annual meeting. We implemented several new ideas, including handbooks and job descriptions for new officers. We engaged in new community service events such as VITA and the Salvation Army. We brought in new firms to our weekly professional meetings, including CSG Systems. However, we believe our biggest accomplishment was forging bonds between students – bonds that we know will continue long into these students' professional careers.

FALL 2010 OFFICERS

Nolan Ingebrigtsen, *President*
Adam Fritz, *Vice President*
Marcus Cech, *Treasurer*
Shanelle Yu, *Secretary*
Alycia Libolt, *Recruitment and Retention*
Kimberly Zarybnicky,
Recruitment and Retention

SPRING 2011 OFFICERS

Nolan Ingebrigtsen, *President*
Spencer Goff, *Vice President*
Zewen Shen, *Treasurer*
Shanelle Yu, *Secretary*
Alycia Libolt,
Recruitment and Retention

FALL 2011 OFFICERS

Sean Girvan, *President*
Spencer Goff, *Vice President*
Courtney Wells, *Treasurer*
Amanda Sambasile, *Secretary*
John Shurtliff,
Recruitment and Retention

STUDENTS

AN ACCOUNTING MAJOR'S ADVENTURES IN AUSTRALIA

UNL College of Business undergraduate student Tyler Keffeler recently proved that being an accounting major can indeed be quite an adventure. Keffeler spent five months studying and interning in Sydney, Australia and was able to combine the wonders of living in a new exotic location with the challenge of working at a rigorous academic institution. It was a once in a lifetime experience.

"It was by far one of the most eye opening, exhilarating, and adventurous times of my life," said Keffeler. "I was able to intern at an accelerated degree institution called Aces Centre College located in the heart of Sydney's Central Business District. My internship consisted of creating class and test material for two accounting courses that the college offers. I also was in charge of contacting and building relationships with American Universities on behalf of Aces Centre with the goal of establishing global academic ties that would help students who studied at Aces Centre transfer credit to those American Universities."

Keffeler worked closely with the CEO of Aces Centre College on all of his assigned projects. Soaking up the working knowledge of how everything operated with the added perspective of doing it in another country was priceless. So were the excursions to other locations throughout Australia.

"Flexible hours at my internship and with my courses at Macquarie University located in North Sydney allowed me to travel extensively throughout Australia and abroad. I was able to travel and spend time in Fiji, New Zealand, Tasmania, Queensland, and even dive with Great White sharks off the coast of South Australia."



2011 CBA AND UNIVERSITY HONORS CONVOCATION RECOGNITION

CHANCELLOR'S SCHOLARS

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

Kristen Seda

SUPERIOR SCHOLARS

Superior Scholars are seniors graduating in the 2010-2011 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. Eight accounting majors received this honor.

Kayla Brewer, Alexander Drvol, Jacob Jensen, Rachel Manning, Megan McKillip, Elizabeth Porath, Tyler Sadlo, Kevin Stubbs, Jacob Van Lent, Alex Wachholtz, Alison Wedermyer, Lian Xue, Cody Zavadil

HIGH SCHOLARS

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

Seniors: Rachel Duffy, Adam Fritz, Charles Hoskins, Aylssa Mach, Cassandra Person, Adam Vrana, Shan Shan Shanelle Yu, Sihui Zhou, Wen Zhu

Juniors: Megan Brooke, Nathan Cech, Brooke Dinsdale, Ted Elliott, Matthew Hilgenkamp, Joseph S Hilger, Connor Jensen, Jeffrey Krueger, Max Lubber, Sarah Nolan, Carolyn Schorgl, John Shurtliff, Robert Lee-Ayres Sullivan, Courtney Wells, Karissa Wilcox

Sophomores: Yanan He, Houzhe Huang, MaryAlice Karel, Michael Lemon, Steven Nebbia, Whitney Schumacher, John Stastny, Kristin Vankat

Freshmen: Dakota Christensen, Aaron Jank, Adam Karavas, Maria Luedtke, Christine Ochsner, Amy Schroeder, Jianing Wang, Joshua Willnerd

ACCOUNTANCY STUDENTS AWARD FOR EXCELLENCE

The College of Business Administration Outstanding Student Award is presented in recognition of high academic achievement and extra-curricular activities. Four winners were selected from 20 nominees. The winners were Chris Michener, Nolan Ingebritson, Caitlin Carlson and Justice Coffey.

Nolan Ingebritson and Justice Coffey are accountancy students. The students were awarded certificates at the CBA Honors Convocation held in April.

Other accountancy student nominees included:

- Kayla Abel	- Joseph Hirschberg	- Michael Schmidt	- Caci Schulte
- Nicholas Higgins	- Jose Melero	- Trevor Schuessler	- Siying Yang

MPA STUDENTS OBTAIN FRAUD EXAMINATION CREDENTIALS AND ADD SERVICE LEARNING

The interest of MPA students in obtaining fraud examination credentials has been on the rise in recent years. The numbers of MPA students taking the Certified Fraud Examiner (CFE) exam after completing the Fraud Examination class taught by Janice Lawrence has been increasing and their pass rate sits at 100%. This class focuses on financial statement fraud, but includes topics ranging from consumer fraud to mortgage fraud. Professionals in the field share their experiences with the class so that students are aware of the career opportunities in the field. Those who have recently volunteered their expertise include Perry Severson (Pinnacle Bank) on bank fraud; Robert L. Kirchner (Robert L. Kirchner & Assoc.) and Bill Kenedy (Lutz & Co.) on forensic practice development and fraud investigation; and Morgan Rogers (Consumer Protection Division of Nebraska Attorney General's Office) on ID theft.

A service learning component has been recently added to the course. For this activity, students perform internal control reviews for small not-for-profit organizations to assess their fraud risk. The students then provide suggestions for improvements to strengthen the fraud prevention controls. This idea was prompted by the large number of frauds occurring in these Nebraska organizations that are too small to afford an audit. In providing this service, the students have an opportunity to experience hands-on fraud assessment from start to finish. Other real-world course activities include working with actual mortgage and purchase card fraud case data.

MPA students passing the CFE exam during the spring 2011 semester are:

Ashley Bradford	Kyle Drummond	Zachary Jelinek	Taylor Pugh
Brandon Boetel	Andrew Dux	Richard Kalisek	Sharissa Schlote
Adam Briese	Rose Fleck	Santosh Khanal	Eric Wright
Tessa Bright	Brian Hansen	Kevin Kuzelka	So-Jin Yu
Bryan Broekemier	Sean Hoelsing	William Olson	
Andrew Chalupa	Amanda Ilse	Nicholas Otteman	

38 ACCOUNTANCY ALUMNI PASS THE CPA EXAM

Congratulations to the 38 UNL alumni who successfully passed all parts of the Uniform Certified Public Accountant Examination.

Casey Fahrnbruch	Jennifer Person	Daniel Brown	Ashley Pertersen
Henry German	Robert Rutford	Brent Downey	Misty Townsend
Elizabeth Hastings	Katherine Adams	Bo Hansen	Timothy Weller
Erica Kellogg	Elizabeth Hilyard	Joseph Hartman	Lianna Young
Li Tong	Emily Jasnowski	Shannon Hottovy	Trisha Cameron
Hillary Ulrickson	Adam Pfeiffer	John Hundtoft	Patricia Coulton
Roger Collins	Trent Russell	Lacey Jacobsen	Tyler Denker
Walter Goracke	Stephanie Todd	Jaime Jensen	Theresa Smith
Garrett Karthaus	Logan Watley	Jami Olson	
Matthew Lusk	Lindsay Andersen	Justin Parsons	

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

JOHN T. CONNOR FELLOWSHIP

James Ediger, Eric Graham Wright

JEFFREY & MARGARET CURTISS FELLOWSHIP

Michael Arens, Crystal Benavides, Lukas Bomar, Christopher Burkink, Qinghua Dong, James Hartnett, Zachary Jelinek, Heidi Miller, Nicholas Otteman, Tami Prochaska, Jennifer Van Hove

DELOITTE & TOUCHE FELLOWSHIP

Marcus Cech, Megan Lintel

CHARLES FOWLER FELLOWSHIP

Rose Fleck, Kristina Oria

JOHN & NOREEN GOEBEL ENDOWED SCHOLARSHIP

Lukas Bomar

GREAT PLAINS FEDERAL TAX INSTITUTE MEMORIAL SCHOLARSHIP

Marcus Cech

KURTIS AND JILL KRENTZ FELLOWSHIP

Bradford Ashley, Jr.

GLENN MOOBERY FELLOWSHIP

*Bradford Ashley, Jr.; Charles Hoskins
Christopher Burkink, Santosh Khanal*

BIAGINI SCHOLARSHIP

Colby Leseberg, Christopher Wagner

JAMES & MARY SCHLEIGER FELLOWSHIP

*Brandon Boetel, Adam Briesse, Neil Broders, Bryce Burrows,
Katie Caufield, Marcus Cech, Andrew Chalupa, Kyle Drummond,
Jeremy Hanner, Brian Hansen, Amanda Ilse, Kevin Kezulka,
Richard Lurk II, William Olson, Taylor Pugh, Sharissa Schlote,
Matthew Steger*

AWARDED BY THE FOUNDATION OF THE NEBRASKA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

*Kayla Brewer, Christopher Burkink, Charles Hoskins, Alyssa Mach, Cory O'Donnell, Cassandra Person, Taylor Pugh, Kristen Seda,
Alison Wedermyer*

AWARDED TO UNDERGRADUATE STUDENTS MAJORING IN ACCOUNTING

GILBERT AND MARY ELLEN KUFAHL SCHOLARSHIP

Kyle Bartek, Benjamin Chandler, Ted Elliott

DR. R. LYNN GALLOWAY SCHOLARSHIP

Kayla Brewer, Sarah Nolan

ROBERT & GAYLE JONES SCHOLARSHIP FOR CBA

Kayla Brewer

ROBERT AND JOSEPHINE KOUDELE SCHOLARSHIP

Ryan Brooke, Jacob Pfeifer, Kimberly Zarybnicky, Jacob Jensen

R. PARKER & MARCIA S. EASTWOOD SS/FS – CBA SCHOLARSHIP

*Benjamin Byers, Kelly Magnus, Megan McKillip, Alexander
Waybright, Cory Weiner, Meng Xiao, Peilin Zhang*

WALLACE ROBERTSON MEMORIAL SCHOLARSHIP

Nathan Cech, Tyler Sadlo

DR. EDWARD B. SCHMIDT MEMORIAL SCHOLARSHIP

Benjamin Chaldler

LAVERNE A. COX MEMORIAL SCHOLARSHIP

Joel Clements

HUPKA FAMILY STUDENT SUPPORT FUND

Joel Clements, Travis Holl, Domonique Mitchell, Raeann Snyder

BENJAMIN F. MARSHALL MEMORIAL SCHOLARSHIP

*Justice Coffey, Spencer Colony, Rachel Duffy, Geordie Halma,
Houzhe Huang, John Kampfe, Emily Kavanaugh, Alyssa Mach,
Kyla McGregor, Jon Morton, Cambell Moyer, Rayza Ramirez,
Elisa Slattery, Parker Smith, Sean Smith, Bradley Wittler,
Lian Xue, Kimberly Zarybnicky*

JAMES L. TASSLER MEMORIAL SCHOLARSHIP

*Morgan Densberger, Alexander Drvol, Parker Smith,
Alison Wedermyer*

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PUBLICATIONS

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Scott Seavey. 2011. "The effects of industry complexity on the relative importance of office level industry leadership and audit office size for audit quality." Presentation at the American Accounting Association Annual Meeting, Denver, CO.

Scott Seavey, M. Imhof and R. Pereira. 2011. "Does voluntary disclosure affect capital structure?" Presentation at the American Accounting Association Annual Meeting, Denver, CO.

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ACCOUNTANCY WELCOMES TWO NEW PROFESSORS



Dr. Scott Seavey, assistant professor in the School of Accountancy, is a CPA who practiced accounting and will bring real world applications to the classroom. His research focus is in auditing and he is a member of the auditing section of the American Accounting Association. He received his Ph.D. in accounting from the University of Missouri-Columbia, his master's degree in professional accountancy from the University of Wisconsin-Whitewater and his bachelor's degree in zoology from the University of Wisconsin-Madison.

Dr. Paul Tanyi, assistant professor in the School of Accountancy, is originally from Cameroon and received his Ph.D. from Florida International University. He brings a unique international perspective that is critical for accounting education with the pending implementation of International Financial Reporting Standards. Teaching specializations include financial and international accounting and auditing. He earned his MBA and a master's degrees from Illinois State University and his bachelor's degree from the University of Buea in Cameroon.



LEI GAO TO TEACH AT STATE UNIVERSITY OF NEW YORK-GENESEO

Auditing professor **Lei Gao** has moved to pursue new opportunities at the State University of New York–Geneseo. Professor Gao has been an auditing instructor since 2005 and will hold a similar position at her new school. We're thankful for Professor Gao's service to the UNL School of Accountancy the past six years and we wish her well in her new position.



KUNG CHEN RETIRES

Chen came to UNL in 1973 after completing his Ph.D. degree at the University of Texas–Austin. His entire career was devoted to UNL where he has been active in research and graduate education. He chaired or served on numerous doctoral committees and he was the Ph.D. Director for 15-plus years.

Even with retirement looming, he remained research-active, publishing recently in top journals including *The Accounting Review*, *Journal of Accounting and Public Policy*, and *Review of Quantitative Finance and Accounting*. Kung also coauthored an accounting textbook titled *Cost Management, A Strategic Emphasis*, now in its fifth edition.



BROWN AND QUITMEYER RECOGNIZED FOR SERVICE TO STUDENTS

The UNL Parents Association and the Teaching Council asked UNL parents, in consultation with their sons and daughters, to nominate a faculty or staff member who “has made a significant contribution to their lives while at UNL.” This is the twenty-third year for the faculty and staff “Certificate of Recognition for Contributions to Students.” James Brown, Jr. and Gordon Quitmeyer were recognized from the School of Accountancy at a ceremony on February 4.

Brown is a professor of accountancy and has been with the College of Business Administration for over 30 years. He has an expertise in Cost Management.

Quitmeyer has been teaching as a lecturer at the School of Accountancy since the Fall of 2008.



James Brown Jr.



Gordon Quitmeyer

PROFESSORSHIP OF BUSINESS ETHICS

Janice Lawrence has been awarded the CBA Professorship of Business Ethics. The purpose of the professorship is to expand ethics programming. Professor Lawrence, Director of the Business Ethics Program since 2005, was previously the Assistant Director since its founding in 1998. As Director, Professor Lawrence is responsible for bringing high profile ethics speakers to campus, organizing faculty roundtable discussions, and providing faculty support for incorporating ethics into the CBA curriculum. The Program in Business Ethics is ranked nationally by *Businessweek*. Lawrence has published research in the areas of ethics in, among others, *National Tax Journal*, *Behavioral Research in Accounting*, *Research in Accounting Ethics*, and *Advances in Accounting Behavioral Research*. An award winning teacher, she is in demand as a speaker on moral reasoning and ethical decision-making. She currently teaches Fraud Examination and Ethics.



DR. AARON CRABTREE HONORED WITH DISTINGUISHED TEACHING AWARD

Aaron Crabtree, Associate Professor of Accountancy, was presented the College Award for Distinguished Teaching at the University Honors Convocation Sunday, April 10, 2011. To win this award, Dr. Crabtree had to be nominated by his students and selected from all nominees presented to the Scholarships, Honors and Awards Committee. Dr. Crabtree said he “was surprised to be nominated” and “happy to get the award” as it is an honor.

A faculty member of the UNL School of Accountancy for the past seven years, Dr. Crabtree said accounting wasn't his first choice when he entered Virginia Tech University. He began studying Engineering, considered Veterinary Medicine for large animals, then teaching high school math, followed by general business. He was introduced to accounting while taking general business courses and knew he'd found his calling. Dr. Crabtree discovered the joy of helping other students learn accounting while teaching as he worked on his Master's Degree.

Dr. Crabtree, who came to UNL in 2004, teaches five courses for the School of Accountancy: Individual Tax Accounting, Corporate Tax Accounting, the Income Tax, Management Decisions (an online course), Research Seminar in Audit and Tax, and a new course this summer, Partnership Tax Accounting.



AICPA HONORS THOMAS J. PURCELL WITH ARTHUR J. DIXON MEMORIAL AWARD

Published October 27, 2010

WASHINGTON (Oct. 27, 2010) – Thomas J. Purcell, III is the recipient of the 2010 Arthur J. Dixon Memorial Award, the highest award given by the accounting profession in the area of taxation. The award, given by the American Institute of Certified Public Accountants, was presented at the AICPA's Fall Tax Division Meeting in Washington, D.C., by Patricia Thompson, chair of the AICPA Tax Executive Committee.

Purcell is a Professor of Accounting and Professor of Law at Creighton University, where he has been on the faculty since 1979. Prior to that, he was a tax consultant with the Omaha office of Touche Ross & Co.



Purcell has been a dedicated volunteer leader for the AICPA for more than 20 years. Most notably, he was the chair of the AICPA Tax Executive Committee. Purcell currently chairs the AICPA's Energy Tax Policy Task Force and serves as a member of the Tax Practice Responsibilities Committee. He has served on numerous other Tax Division committees and task forces, including the Tax Accounting Committee and the Tax Legislation and Policy Committee. In addition, Purcell has served on the AICPA Pre-certification Education Executive Committee and the AICPA Strategic Planning Committee, and as a member of the AICPA's governing Council.

He is a long-time member of the editorial board of the AICPA's *The Tax Adviser* and is the author of a book, several professional training manuals and many articles published in academic and professional journals.

Purcell is an active volunteer with the Nebraska Society of CPAs. He served as the Chairman of the Board of the Nebraska Society of CPAs in 1997 and 1998 and as a member of the Board of Trustees of the Foundation of the Nebraska Society, as well as on a number of other of the Society's committees.

Among the awards he has received are the Creighton University Distinguished Faculty Service Award, the Nebraska Society of CPAs Public Service Award and the Outstanding Accounting Educator Award. He was named the Beta Alpha Psi National Business Information Professional of the Year and has twice been named by *Accounting Today* as one of the Top 100 Most Influential People in Accounting. Purcell is serving his nineteenth year as the faculty advisor for Creighton University's Beta Alpha Psi chapter.

Purcell received a B.S.BA Degree in Accounting from Creighton University, an M.A. in Accounting from the University of Missouri, a J.D. Degree from Creighton University and a Ph.D. from the University of Nebraska-Lincoln.

The annual award is in honor of Arthur J. Dixon, a CPA who had an outstanding record of service to the tax profession and to the AICPA Tax Division. Dixon was chairman of the AICPA's Tax Executive Committee from 1977 to 1980 and posthumously won the first award named in his honor. The award was established after his death in 1981 to honor outstanding CPAs in the area of taxes.

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