

NEBRASKA Ledger

A Publication from the University of Nebraska—Lincoln School of Accountancy

2013 • 27th Annual Edition



**Start
Something.**
Start your story. Start your career. It all **starts** here.

FROM THE SCHOOL OF ACCOUNTANCY DIRECTOR

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

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

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

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

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

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

Best wishes for a prosperous and healthy 2014.

With warm regards,



Paul Shoemaker, Ph.D., CPA
Director and BKD, LLP Professor



University of Nebraska-Lincoln

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Harvey Perlman

Dean

Donde Ashmos Plowman

Associate Deans

Kathleen Farrell
Gordon Karels

Assistant Deans

Ricardo Barrera
D'vee Buss

Director

Paul Shoemaker

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Celebrating **100** Years
of Educating Business Leaders



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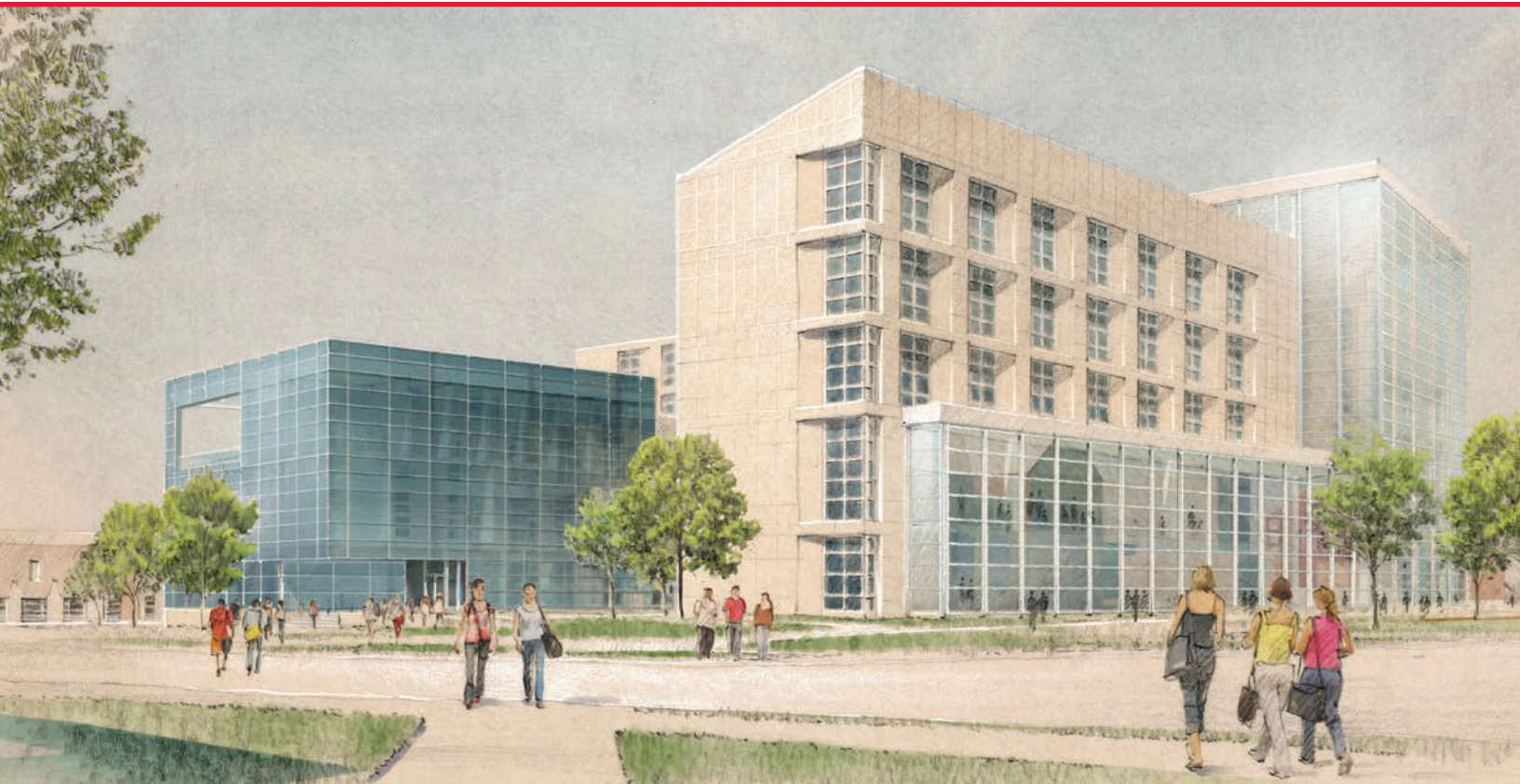
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NEW STATE-OF-THE-ART BUILDING PROVIDES ENDLESS POSSIBILITIES

Robert A.M. Stern Architects of New York and Alley Poyner Macchietto Architecture of Omaha worked together on the design for the new building. This rendering shows the view from the southwest.

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

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

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

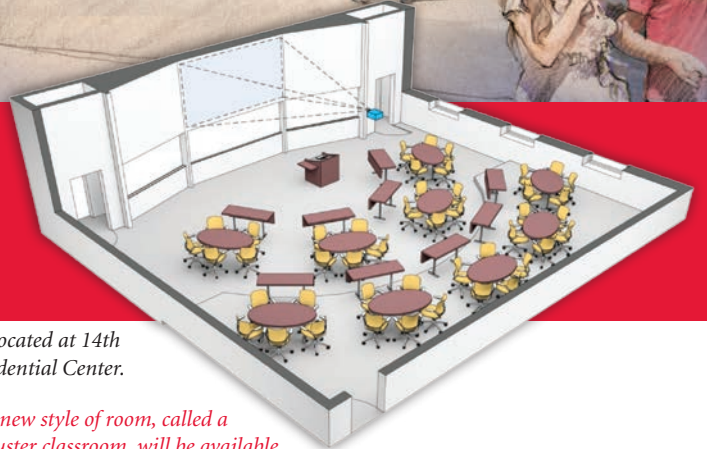
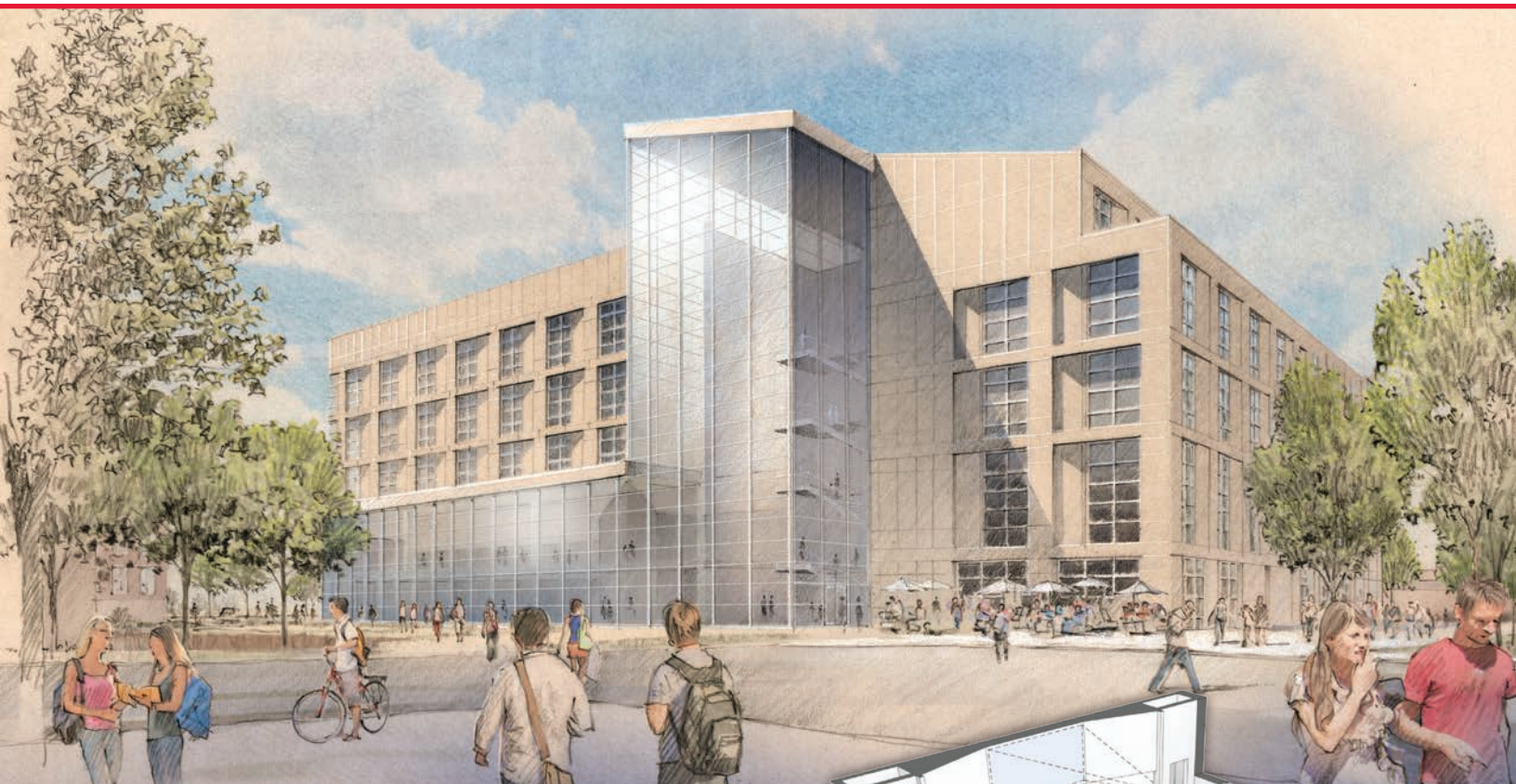
“With such a prominent location on campus, we know the

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

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

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

Plowman said, “The building will also feature cutting-edge technology to support current and future business programs. Every available inch of this building will be devoted to learning.



The new 240,000-square-foot building rendering from the southeast. The building will be located at 14th and Vine Streets, south of Teachers College Hall and north of the Kauffman Academic Residential Center.

In one location students will be able to take classes, study, visit with faculty and advisors, attend student organization meetings, catch up with friends, get a cup of coffee, eat lunch, and meet alumni and business partners. Most importantly, we have planned room for growth.”

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

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

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

The new building will also allow CBA to host more conferences, competitions and other events. This is important because in the

A new style of room, called a cluster classroom, will be available throughout the building to allow for more interaction in class.

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

“With the addition of this stunning building, the possibilities are endless. A number of our alumni and business partners have already made very generous gifts to this building. We need the support of everyone to make it happen. Help us continue to Start Something at CBA,” Plowman said. Building completion is set for 2017.

ACCOUNTING PH.D. GRADUATE ROLAND MADISON GIVES BACK

As a 20-something Ph.D. student from West Virginia, Roland Madison didn't realize the profound effect his Nebraska experience would have on the rest of his life. When he graduated in 1978, he knew he was a "better person" because of his University of Nebraska-Lincoln College of Business Administration education.

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

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

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

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



Dr. Roland Madison visits with Dr. Robert Raymond, professor emeritus.

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

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

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

ANOTHER FRESHMEN ENROLLMENT INCREASE

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

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

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

"There has been an extraordinary effort across campus to increase enrollment as our first priority, and I'm excited by these positive results. We are well on our way to achieving our ambitions," said Chancellor Harvey Perlman. He set a goal for UNL to raise enrollment to 30,000 students by 2017. Projected enrollment for CBA in 2018 is 5,000 students.

KLIMISCH FINDS FUTURE AT BIG FOUR FIRM ERNST & YOUNG



Top: Ben Klimisch (right) shares the details of his new job with Sarah Barg (far left), career coach; Rachel Larson (center), assistant director; and other Career Services at CBA staff.

Left: Ben Klimisch logs into Husker Hire Link, the website he used to find potential employers during his job search.

Benjamin Klimisch transferred to UNL two years ago as a construction management major. He did not believe a career in accounting was in his future, but after taking an accounting course and changing majors, he was offered a job in October with Ernst & Young as an auditor in the financial services office of their Minneapolis location.

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

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

“The database integration was a huge improvement of the workflow, and I also processed and paid client accounts. What I did every day helped build different strengths,” he said.

Klimisch, who is from Omaha, Neb., utilized his CBA connections and resources through Career Services at CBA to land his job at a Big Four accounting firm.

“Career Services at CBA is the reason I got the job. I visited the career coaches several times and they helped with my

resume, critiqued drafts of cover letters, assisted me with practice interviews and provided moral support throughout the entire process,” he said. “Each person has this track in life to go from elementary school to middle school to high school to college to get a job and the career coaches help bridge that last gap.”

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

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

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

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

After graduation in May, Klimisch plans to backpack in Europe with friends before moving to Minneapolis to start his career.

CPA EXAM PASS RATES

The following tables show the pass rates of UNL accounting graduates for 2012 compared to two peer groups: the Big Ten Conference universities and our accreditation peer group. The accreditation peer group is composed of large land grant universities that have attributes (enrollments, faculty size, programs, etc.) similar to the UNL accounting program.

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

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

FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES (Big Ten Comparison)

Institution	# of Candidates	FAR	AUD	REG	BEC	Average Score	Overall Pass Rate
Wisconsin	168	100.00	81.30	78.70	97.80	83.50	84.20
Michigan	74	92.90	81.80	100.00	83.30	82.00	79.70
Iowa	146	68.60	69.20	81.40	87.20	79.60	73.30
Nebraska	56	77.80	80.00	83.30	100.00	79.50	72.40
Indiana	384	75.90	75.90	63.80	92.50	78.40	71.50
Northwestern	9					78.30	70.00
Michigan State	337	71.30	74.60	72.30	93.50	77.80	69.40
Minnesota	107	75.00	70.80	66.70	82.60	77.20	67.50
Illinois	455	62.80	61.30	68.10	86.50	77.30	65.90
Ohio State	150	64.90	57.10	59.50	82.10	73.70	54.30
Purdue	150	50.00	41.20	48.30	78.80	72.80	51.10
Penn State	307	50.00	43.50	48.40	66.70	72.00	49.90

ALL EVENTS FOR ALL CANDIDATES (Big Ten Comparison)

Institution	# of Candidates	FAR	AUD	REG	BEC	Average Score	Overall Pass Rate
Wisconsin	255	79.80	70.20	69.00	90.40	81.00	76.40
Michigan	129	73.20	61.60	70.30	88.50	79.70	72.50
Northwestern	19	70.60	56.30	80.00	90.00	77.80	71.70
Iowa	214	65.70	62.40	69.60	77.80	78.10	68.60
Minnesota	235	69.10	64.60	55.40	81.00	77.00	66.60
Nebraska	116	63.30	59.20	67.40	68.70	77.40	64.30
Michigan State	451	58.50	61.20	61.60	77.00	76.40	63.90
Indiana	601	66.00	60.20	54.90	75.90	76.70	63.50
Illinois	680	53.70	56.30	56.30	73.70	75.30	59.40
Ohio State	295	51.30	54.50	45.10	67.20	73.60	53.70
Penn State	555	49.50	54.70	48.80	63.50	73.60	53.70
Purdue	272	43.50	45.20	49.50	63.6	72.30	49.80

FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES

(AACSB Peer Comparison)

Institution	# of Candidates	FAR	AUD	REG	BEC	Average Score	Overall Pass Rate
Wisconsin	168	100.00	81.30	78.70	97.80	83.50	84.20
Georgia	237	97.10	84.60	92.90	97.20	81.90	82.20
Tennessee – Knoxville	142	68.20	83.30	90.90	79.00	78.60	75.80
Iowa	146	68.60	69.20	81.40	87.20	79.60	73.30
Nebraska	56	77.80	80.00	83.30	100.00	79.50	72.40
South Carolina	96	61.50	56.00	61.10	82.60	79.50	72.30
Indiana	384	75.90	75.90	63.80	92.50	78.40	71.50
Florida	112	53.30	73.90	50.00	92.90	78.10	68.80
Arizona	162	58.30	66.70	65.00	88.50	77.00	67.60
Minnesota	107	75.00	70.80	66.70	82.60	77.20	67.50
Virginia Polytechnic	218	79.70	60.30	63.60	87.90	77.10	67.40
Kansas	131	77.30	65.70	79.20	83.30	77.10	67.10
Alabama	169	71.90	64.90	74.20	85.70	76.20	63.90
Texas A&M	98	54.60	44.40	72.70	60.00	76.30	61.40
Oklahoma	85	80.00	87.50	100.00	100.00	76.20	60.90
Arizona State	309	75.60	72.50	56.10	94.70	74.30	59.90
Missouri - Columbia	31					75.90	58.10
Arkansas	40	33.33	75.00	0.00	100.00	73.20	51.90
Penn State	307	50.00	43.50	48.40	66.70	72.00	49.90
Rutgers	254	49.10	48.30	53.90	70.60	70.40	47.50
University of Houston	226	66.70	25.00	75.00	50.00	69.40	43.30

ALL EVENTS FOR ALL CANDIDATES (AACSB Peer Comparison)

Institution	# of Candidates	FAR	AUD	REG	BEC	Average Score	Overall Pass Rate
Wisconsin	255	79.80	70.20	69.00	90.40	81.00	76.40
Georgia	318	76.70	74.00	76.70	85.40	80.70	77.90
Texas A&M	420	75.70	67.20	71.20	85.00	79.70	74.30
Missouri – Columbia	217	65.70	67.70	71.40	87.00	73.70	72.40
Florida	217	67.70	71.60	66.80	83.30	79.20	71.90
Iowa	214	65.70	62.40	69.60	77.80	78.10	68.60
Minnesota	235	69.10	64.60	55.40	81.00	77.00	66.60
Tennessee – Knoxville	224	62.70	60.90	65.90	70.40	76.30	64.90
Nebraska	116	63.30	59.20	67.40	68.70	77.40	64.30
Indiana	601	66.00	60.20	54.90	75.90	76.70	63.50
South Carolina	215	59.90	62.00	58.60	69.30	76.10	62.10
Virginia Polytechnic	331	62.00	59.40	50.00	77.00	75.70	61.30
Arizona	244	58.60	57.50	60.50	67.90	75.80	61.00
Alabama	258	49.50	57.30	62.80	67.10	75.10	58.70
Oklahoma	162	53.50	50.50	60.00	66.70	75.00	57.50
Kansas	239	52.00	49.80	57.50	70.70	75.20	56.80
Arizona State	437	54.60	51.00	51.20	69.00	73.70	55.80
Penn State	555	49.50	54.70	48.80	63.50	73.60	53.70
Arkansas	114	44.80	43.50	44.90	58.30	72.50	47.50
Rutgers	431	38.60	45.20	42.60	53.30	70.00	44.70
Houston	506	44.30	40.20	41.50	44.40	70.40	42.60

SCHOLARSHIPS

Scholarships Awarded to Students in Master of Professional Accountancy Program

DELOITTE & TOUCHE FELLOWSHIP

*Aaron Jank, Stephen Lambert, Scott Sunderman,
John Stastny*

CHARLES WILLIAM FOWLER FELLOWSHIP

*Jeffrey Sheets, Fang Fang, Zachary Huston, Jeffrey Oatman,
Hanna Swanson, Jianwei Li, Courtney Wells, Sarah Sirotkin,
Karissa Wilcox, Ashley Roberts*

JOHN & NOREEN GOEBEL ENDOWED SCHOLARSHIP

Justin Stootsberry

GLENN W. MOOBERRY SCHOLARSHIP

Trevor Schuessler, Travis Holl

ROBERT D. LUTH MEMORIAL GRADUATE FELLOWSHIP

Joel Jacox

DANIEL H. MORIN FELLOWSHIP

Joel Jacox

ROGER E. & JERI K. SMITH

ACCOUNTANCY SCHOLARSHIP

Chad Groshans, Seth Mangels

ANNE KINDER PORTER & WILLIAM LAURIE

PORTER ENDOWED SCHOLARSHIP/FELLOWSHIP

Alexander Drovool

SCHLEIGER FELLOWSHIP

*Alexander Drovool, Katie Hofer, John Dembowksi,
Sarah Richter, Kent Warenke, Jacob Bell, Ryan
Grossnicklaus, Autin Zimmerman, Heather Arnold,
Cody Powers, Mallory Heim, Travis Arnold,
Kyla McGregor, Thomas King, Bo Hu, Cynthia Wang,
Giao Nguyen, Andrew Heiden, Collin Johansen,
Raeann Snyder, Sarah Gosh, Luke Linder,
Ryaza Ramirez, Rachel Woita, Shane Buttrick,
Yulin Song, Jueqiong Wang, Rohan Sohi,
Shuang Xu, Lan Gao*

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

Nathan Auman

Jase Fuller

Mallory Heim

Aaron Jank

Seth Mangels

Phillip Sanks

Michael Siwa

Derek Sutton

Hannah Swanson

Emilie Workentine

Scholarships Awarded to Undergraduate Students Majoring in Accounting

ALLAN & BARBARA SOSHNIK MEMORIAL FUND SCHOLARSHIP

*Taylor Kupfer, Melanie Lorenz, Rosena Startzman,
Nicole Timmerman*

BENJAMIN F. MARSHALL MEMORIAL SCHOLARSHIP

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

CBA SCHOLARSHIP

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

CECIL AND JAN WALKER SCHOLARSHIP - BUSINESS ADMINISTRATION

Sadid Carrillo, Kyle Kaluza, Senad Topalovic

CHARLES AND ALAIRE BARKES SHIELDS SCHOLARSHIP

Brian Donohoe, Kaitlyn Kudron, Whitney Michael

CHARLES M. AND GERTRUDE C. SKADE SCHOLARSHIP

Daniel Dugan, Whitney Michael, Christine Ochsner

CONRAD SCHLEICH SCHOLARSHIP

Erin Bivens

DANIEL L. & SUE A. ANDERSON BUSINESS SCHOLARSHIP

Scott Gaebler

DAVID S. MCINTIRE SCHOLARSHIP

Juexuan Lu, Andrew Madsen, Lindsay McElhose, Joshua Willnerd, Alexander Wirth, Emilie Workentine

DEAN & ALICE IRVIN SCHOLARSHIP

Harley Hamernik

DICK & ALICE DEVRIES MEMORIAL SCHOLARSHIP

Erin Bivens, David Cargill, Phillip Sanks, Derek Sutton

DICK & HELEN KELLEY FUND FOR CBA

Bryan Brower

DR. EDWARD B. SCHMIDT MEMORIAL SCHOLARSHIP

Stewart Montgomery, Elise Nelson

EUGENE C. DINSMORE SCHOLARSHIP

Kylie Abbenhaus, Cody Schuldt

EUGENE C. REED AND KATHRYN SLAUGHTER REED MEMORIAL SCHOLARSHIP

Chengcheng Chen, Brian Klintworth

FREDA ANN BRITTENHAM EXCELLENCE SCHOLARSHIP

Melissa Bucknall

GENE H. MINKS SCHOLARSHIP

Chengcheng Chen

GENEVIEVE SACK PHILLIPS CBA SCHOLARSHIP

Jonathan Locarni, Christina Padilla-Rosas, Megan Seaman, Justin Stootsberry, Senad Topalovic

GILBERT AND MARY ELLEN KUFAHL SCHOLARSHIP

Kara Leachman

GORDON AND GENEVA WORLEY HONOR SCHOLARSHIP

Ryan Fehr, Brian Klintworth

GULLIFER-WISBEY MEMORIAL SCHOLARSHIP

Nicholas Troxel

HERBERT & EVELYN CASEY SCHOLARSHIP

Brette Gebers

HOWARD P. AND ARVELLA F. DOERR HONORS SCHOLARSHIP

Megan Rudolph

HUPKA FAMILY STUDENT SUPPORT FUND

Berenise Flores, Theresa Le, Aimee Towle

JACK B. & MARCIA COHEN SCHOLARSHIP

Armando Becerril

JACOB H. IMIG SCHOLARSHIP IN PUBLIC ACCOUNTING

Emilie Workentine

JAMES L. TASSLER MEMORIAL SCHOLARSHIP

Chase Dudzinski, Andrew Madsen, Michael Maenner, Seth Wiedel

JEFFERSON BROADY SCHOLARSHIP

Powers Schurrer

JOHN L. SKALLA SCHOLARSHIP AND FELLOWSHIP AWARD

Kelsey Boesiger, Sarah Werner

JUDSON O. BURNETT SCHOLARSHIP

Colleen Jareske, Stewart Montgomery, Rosena Startzman

KARL ARNDT MEMORIAL SCHOLARSHIP

Juexuan Lu, Joshua Willnerd

KIFFIN SCHOLARSHIP

David Cargill

KOCH DISCOVERY SCHOLARSHIP

Brette Gebers, Emily Kirkwold, Taylor Kupfer

LAMOINE & MARGARET BROWNLEE SCHOLARSHIP

McKenzie Roehrs

LESTER & MAXINE PANKONIN FUND SCHOLARSHIP

Melissa Bucknall, Diana Tadyshева, Nicholas Troxel

LEWIS STEWART AND BETTY CLARK JOHNSON CBA SCHOLARSHIP

Amanda Keys

MARK T. & MARGARET LOWE SEACREST SCHOLARSHIP

Sadid Carrillo

MARY F. TOUS INTERNATIONAL EXPERIENCE SCHOLARSHIP

Keaton Moss

MORRIS I. BERVIN SCHOLARSHIP

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MR. & MRS. RAYMOND WATSON SCHOLARSHIP

Ethan Kindler, Oscar Orellana

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Ryan Fehr

PETER & ELIZABETH SOMMERHAUSER CBA SCHOLARSHIP

Adam Smith

PHILLIP G. JOHNSON MEMORIAL FUND SCHOLARSHIP

Armando Becerril

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

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ROBERT & GAYLE JONES SCHOLARSHIP FOR CBA

Melanie Lorenz, Nicole Timmerman

ROBERT & LORANE PHILLIPS SCHOLARSHIP

Megan Rudolph

ROBERT AND JOSEPHINE KOUDELE SCHOLARSHIP

Colleen Jareske, Kyle Kaluza, Taylor Kupfer, Jonathan Locarni, Oscar Orellana, Phillip Sanks, Jacob Siadek, Noah Watson

ROBERT CHALMERS GRAHAM SCHOLARSHIP - CBA

Connor Munro, Nicole Rein, McKenzie Roehrs

ROGER E & JERI K SMITH OMAHA CENTRAL HIGH SCHOOL SCHOLARSHIP

Rachel Bruch

RONALD HARRIS FOREIGN STUDIES SCHOLARSHIP

Christina Padilla-Rosas

SHULER-MILLS SCHOLARSHIP

Dakota Christensen, Keenan Fischman, Justin Hiemer, MaryAlice Karel

THAYER ENDOWED SCHOLARSHIP

Chengcheng Chen, Yi Xie

UNA MERRITT SCHOLARSHIP FUND

Matthew Collins

WALLACE ROBERTSON MEMORIAL SCHOLARSHIP

Michael Maenner, Adam Smith, Nicholas Troxel

24 Accountancy Alumni Pass CPA Exam

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

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

Alumni and Students Pass CFE Exam

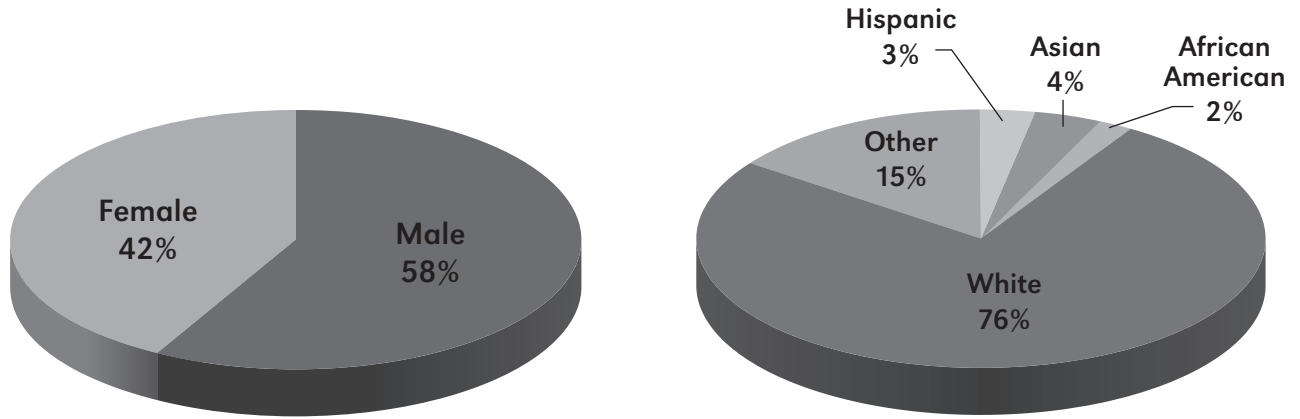
Spring 2013

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

Fall 2013

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

UNDERGRADUATE PROFILE: POPULATION DEMOGRAPHICS



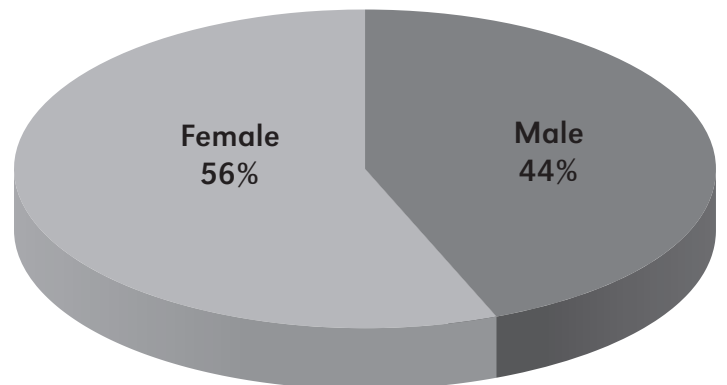
Total current undergraduate enrollment: **563**

MPA PROFILE

Current Enrollment: **55**

Undergraduate GPA: **3.61**

Average GMAT: **602**



DEGREES CONFERRED

Undergraduate Degrees Conferred

	May	August	December	Total Undergrad
2013	54	12	42	108
2012	72	5	40	117
2011	62	14	52	128
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

MPA Degrees Conferred

	May	August	December	Total Grad
2013	10	6	12	28
2012	13	8	17	38
2011	14	11	12	37
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

EMPLOYMENT

UNDERGRADUATE AND MPA 08/12 - 05/13

TOP EMPLOYERS:

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

**Undergraduate
average starting salary:**

\$46,615

**MPA average
starting salary:**

\$46,996

Employment Self-Reported at time of Graduation

Employment status upon graduation:

- **41%** of undergrads employed
(**42%** were seeking higher education)
- **100%** of MPAs employed

SCHOOL OF ACCOUNTANCY ADVISORY BOARDS



School of Accountancy Advisory Board (left to right) Front row:

Mike Boeka, Valmont Industries, Inc.; Ron Nebbia, Lutz & Company; Tony Urban, McGladrey's State and Local Tax Practice; Carrie Weber, Ameritas; Michele Walker, Ernst & Young; Janet Labenz, Labenz & Associates; and Paul Shoemaker, UNL School of Accountancy. Back row: Bruce Vitosh, Norris Public Power District; Robert Kehm, Lifespace Communities, Inc.; Amy Ryan, Deloitte & Touche LLP; Paul Pettinger, retired; James Anderson, BKD, LLP; and Kirk Hovendick, Labenz & Associates.

Not pictured: Ralph Castner, Cabela's, Inc.; Richard Petersen, Financial Reporting Advisors, LLC; and John Schuele, Waitt Company.



Junior School of Accountancy Advisory Board (left to right) Front row:

Amy Shreck, BKD, LLP; Taylor Pugh, Lutz & Company; Rachel Manning, Lutz & Company; and Amanda Ilse, Deloitte. Back row: Anthony Pasternak, BKD, LLP; Aaron Wiegert, BKD, LLP; Jeff Heinrich, Pillen Farms, Inc.; Jacob Hovendick, Adams Bank and Trust; and Paul Shoemaker, UNL School of Accountancy.

Not pictured: Megan Breen, PwC; Holly Dorothy, Northern Natural Gas; Amanda Fanning, Adams Bank and Trust; Sean Girvan, Utegration; Dan Hennings, Harbor Capital Advisors, Inc.; Nolan Ingebrigtsen, Koch Industries; Jacki Jacox, Deloitte; and Lindsay Wietfeld, Deloitte.



KROEKER ELECTED TO SCHOOL OF ACCOUNTANCY HALL OF FAME

Jim Kroeker, who received his bachelor's degree in accounting from UNL in 1992, was elected to the School of Accountancy Hall of Fame this past April for achieving a high level of national recognition in the accounting profession.



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

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

Accounting Today named him to their Top 100 Most Influential People in Accounting in 2009, 2010 and 2011.

"Jim typifies the ideals of the School of Accountancy – prepare students with a quality accounting education that can be used to excel professionally," said Paul Shoemaker, director of the School of Accountancy and BKD, LLP Professor of Accountancy. "With a strong work ethic and endurance, our graduates can accomplish great things. Jim's achievements show he leveraged his education here to the fullest."

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

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

NEW FACULTY



Dr. Thomas Omer

Professor and Delmar A. Lienemann Sr. Chair of Accounting

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

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

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

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



Dr. Marjorie Shelley

Associate Professor of Accountancy

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

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

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

Her article "Do Complexity, Governance, and Auditor Independence Influence Whether Firms Retain their Auditors for Tax Services?" in the *Journal of the American Taxation Association (JATA)* was selected as the JATA Best Paper of 2010 award. Recent works by Shelley include "Investor's Response to Revelations of Prior Uncorrected Misstatements" in *Auditing: A Journal of Practice and Theory* and "The Appeal of Vague Financial Forecasts" in *Organizational Behavior and Human Decision Processes*.



Dr. Amanda Gonzales

Assistant Professor of Accountancy

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

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

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

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



Jina Morris

Lecturer

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

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

ACCOUNTANCY FACULTY HONORED BY COLLEGE, UNIVERSITY AND PARENTS

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

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

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

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

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

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

CBA had nine faculty and staff members recognized by the UNL Teaching Council and UNL Parents Association at an annual recognition ceremony, Feb. 8. Nominated by parents for their contributions to the students of CBA, four of these recipients were from the School of Accountancy. They included Debra Cosgrove, associate professor of practice; Gordon Quitmeyer, lecturer; Riley-Schultz; and Trevor Shonhiwa, graduate teaching assistant.



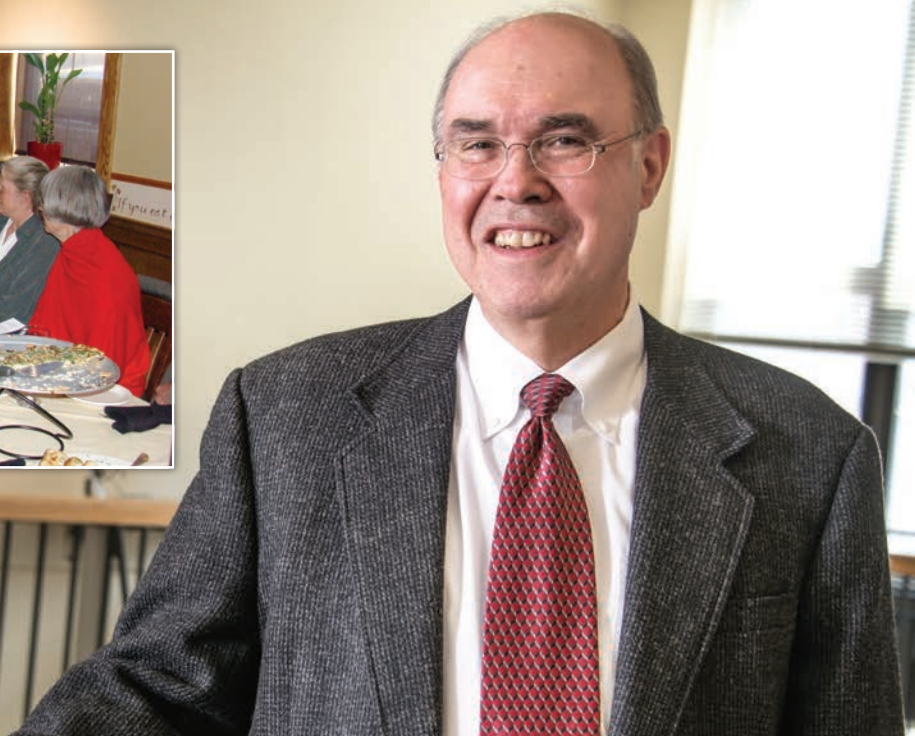
Dr. Arthur Allen and Dean Plowman



Dr. James Brown and Dean Plowman



Dr. Scott Seavey and Dean Plowman



BROWN'S CAREER CULMINATES WITH FACULTY SERVICE AWARD

Dr. James (Jim) Brown Jr., professor of accountancy, retired in August after a long and distinguished career at the School of Accountancy. His tenure culminated with him earning the College of Business Administration Faculty Service Award in April.

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

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

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

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

“Jim has been a mainstay of the School of Accountancy for over three decades,” said Paul Shoemaker, director of the School of Accountancy and BKD, LLP Professor of

Accountancy. “He was instrumental in shaping the MPA program when we transitioned from the department of accounting and became a School of Accountancy. His service and excellent performance in the classroom will be missed greatly.”

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

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

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

“My wish for my colleagues is that at retirement they will have the same sense of accomplishment and pride in the time they spent at the special place we call the School of Accountancy,” Brown said.



GORDON QUITMEYER TO TEACH ABROAD IN LA DOLCE VITA

Gordon Quitmeyer, lecturer in the School of Accountancy, has been accepted to teach two accounting courses with the Consortium Institute of Management and Business Analysis (CIMBA) study abroad program in Paderno del Grappa, Italy, during the spring 2014 semester.

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

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

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

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

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

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

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

"CIMBA is a consortium committed to international studies that draws students and faculty from more than 30 American universities," Friesen said. "We are proud CBA has an exceptional faculty representative like Gordon teaching in the program."

JANICE LAWRENCE RETIRES AFTER 22 YEARS

Dr. Janice Lawrence, director of the business ethics program at the College of Business Administration, taught accounting courses for 22 years, including the fraud examination course which provided real-world experience by carrying out fraud risk assessment assignments with local non-profit organizations. She spent the last 15 years integrating ethics into 90 percent of the classes offered at CBA and in December, she retired from the School of Accountancy, leaving behind a program built on the commitment of students to carry forward the message of ethical business leadership.

Lawrence raised awareness about ethics outside of the classroom by bringing in nationally known

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

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



FORMER FBI INFORMANT SPEAKS TO CBA STUDENTS

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

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

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

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



Senior Associate Dean and State Farm Professor of Finance Kathleen Farrell, Dr. Mark Whitacre and his wife Ginger, and Janice Lawrence, director of the business ethics program and professor of ethics, met before Whitacre shared his story to more than 1,600 business students.

CALLAHAN TELLS STUDENTS TO MAKE A DIFFERENCE

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

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

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

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

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



Janice Lawrence, director of the business ethics program and professor of ethics; David Callahan; Lupe Alcala, regional claims manager from State Farm; and Dean Donde Plowman met before advocating to business students the importance of business ethics to making ethical choices in every day life.



Aakriti Agrawal
Pune, India

Josh Sexson
Grant, Neb.

Laine Norton
Lincoln, Neb.
(MBA student)

Alex Riley
Omaha, Neb.

Meghan Haggerty
Glen Elyn, Ill.

Jeremiah Sirles
Lakewood, Colo.

Dean Donde
Plowman

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Mrs. Marguerite C. Willis
Mr. and Mrs. James C. Winter
Mrs. Nancy L. Winton
Mr. and Mrs. Douglas D. Wismer
Mr. and Mrs. Jason R. Wyman

\$500 - \$999

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Mr. Matthew G. Bode
Mr. and Mrs. Lester F. Buckley
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Mrs. Jennifer Hixson-Carney
Mr. Jeffrey D. Hoffman, CPA
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Mr. and Mrs. Wendell G. Peters
Mr. Michael P. Ripp and Dr. Beth A.
Hoegemeyer
Mr. and Mrs. Brett R. Smith
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