

NEBRASKA Ledger

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

2014 • 28th Annual Edition



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

FROM THE SCHOOL OF ACCOUNTANCY DIRECTOR

In academics as in business, change is constant. For the School of Accountancy, it is no different. We welcome new faculty and say goodbye to others. We are pleased to announce the additions of Dr. Jimmy Downes, Jina Morris and Bryan Slone (see page 16). Dr. Downes comes to Nebraska from Kansas City after earning his doctorate from Oklahoma State. Jimmy will teach financial accounting. Jina Morris is a native of Gothenburg. Jina teaches managerial accounting and advises our MPA students. Bryan Slone of Gering, joins us this fall to teach tax and provide mentoring for our students as the executive in residence. We also say goodbye to Dr. Linda Ruchala as she retires and moves to Austin. I would like to extend gratitude and thanks to Dr. Ruchala for her 23 years of service. Last but not least, I am happy to congratulate Dr. Paul Shoemaker as he transitions to his new role as senior associate dean for faculty and research in the College of Business Administration after 10 years as the director of the School of Accountancy.



As our graduates continue to find jobs (initial 2013-14 data shows 97 percent of MPA and 74 percent of bachelors graduates report securing jobs or choosing to continue their education), our enrollments continue to increase. There are 623 undergraduate students declared as accounting majors. That is a 10 percent increase from last year and a 77 percent increase in the last 10 years. Our MPA enrollment has held steady at 53 students which is virtually unchanged from last year. You can read more about our programs' demographics on page 13.

Another signal of the quality of our graduates is their success on the CPA exam and in student competitions. Our student's CPA pass rates rank 4th in the Big Ten for MPA graduates and 8th for undergraduates. Moreover, the UNL chapter of Beta Alpha Psi won the best practices presentation competition in the Midwest Region last spring and finished 3rd nationally in August (see page 6).

As we strive to enhance our position as a top accounting program in the Big Ten and the region, we request your help. Our graduates are the future of Nebraska and the Midwest's accounting and business success. Outside of faculty salaries, most everything we do is paid for with private funds. This includes items such as supplemental instructional materials, student competitions, travel, scholarships and faculty development. A large part of recruiting and educating top-notch students depends on your commitment to the School. Your financial support of the School of Accountancy is needed and appreciated. If you have contributed to the School of Accountancy in the past, we thank you for your generosity and ask for your continued support as we grow. If you have not contributed in the past, we ask that you consider the School of Accountancy when making donations this year.

I would like to close by thanking each of you who have helped make the School of Accountancy such a success.

With warm regards,

A handwritten signature in red ink that reads "Aaron D. Crabtree". The signature is fluid and cursive, with a long horizontal flourish extending to the right.

Aaron Crabtree
Interim Director and KPMG Faculty Fellow



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LEGACY FAMILIES SHARE SCHOOL



The Nebbia Family: (left to right) Ron '85, Allison '15, Alex, John, Maggie, Amy and Steven '12



The Hovendick Family: (left to right) Kalli, Kyle and Caden;

The School of Accountancy has an engaged community that often spans several generations within a single family. The Nebbia, Hovendick and Klintworth families currently have second generation accounting students attending the College of Business Administration who were influenced by their accounting alumni parents.

The Nebbia family has been in Omaha, Nebraska, since 1918 and have been involved with UNL for many years. Ron Nebbia graduated in 1985 with an accounting degree and is now a consulting partner and shareholder with Lutz in Omaha. He and his wife, Amy, have four children – John, Steven, Allison and Maggie – who have all attended UNL. In addition, Steven and Allison followed in their father’s footsteps as accounting majors.

“As a double major in accounting and finance, my dad definitely played a role in my decision to pursue accounting. Growing up, I gained insight into what an accounting career and life was like,” said Steven, who graduated in 2012. “Accounting is an appealing profession to me, because it requires a good work ethic and people skills.”

Most people think of numbers and not people skills when they think of a career in accounting. In reality, it is a relationship-

based career that begins with the community formed with faculty, staff and classmates in the School of Accountancy.

“As accounting majors, we are all a part of the same career path. Once we graduate we’re pledged to making the profession as good as it can be through continuing education and sharing best practices with one another. It’s a life-long commitment,” Ron said.

“As a double major in accounting and finance, my dad definitely played a role in my decision to pursue accounting. Growing up, I gained insight into what an accounting career and life was like.”

– Steven Nebbia '12

OF ACCOUNTANCY EXPERIENCE



John, Kirk '82, Laurie, Jacob '10, Meagan and Henley

The Klintworth Family: (back row left to right) Brian '15, Mike '89, and Rees, (front row) Ellen and Holly

Kirk Hovendick, partner at Labenz & Associates, met his wife, Laurie, while he was an accounting major at UNL. Their son, Jacob, also graduated with an accounting degree in 2010 and is now employed by the Adams Bank & Trust in Ogallala, Nebraska. Both Kirk and Jacob serve on CBA advisory boards as a way to give back to the college.

“The UNL School of Accountancy stands out because of the quality of people,” Kirk said. “It is a great part of the CBA community. I like the excitement of what is going on with the new building and with the leadership that Donde has provided since she has been there. Just to see the excitement and energy makes me want to be involved.”

Accounting student Brian Klintworth, who plans to graduate in December 2015, is involved in several student organizations including Beta Alpha Psi, the CBA Student Advisory Board and Beta Sigma Psi. He encouraged his father Mike to join the School of Accountancy Advisory Board in 2014 when a position was offered.

“I believe my family’s success is because of UNL and the School of Accountancy. UNL is a big school, but when you get into your

“I believe my family’s success is because of UNL and the School of Accountancy. UNL is a big school, but when you get into your specific major, you learn from a tight knit group of professors, and it becomes a positive experience.”

– Mike Klintworth '89

specific major, you learn from a tight knit group of professors, and it becomes a positive experience,” said Mike. “I’m pleased that as my children have attended UNL, there is the same focus on the individual students and their success.”

BETA ALPHA PSI CHAPTER RANKS THIRD AT NATIONAL CONVENTION

Four students representing the UNL Beta Alpha Psi chapter presented at the Beta Alpha Psi National Convention in Atlanta, August 7-9. The team earned third place in the strategic planning division of the Best Practices Competition. The team qualified to compete nationally by winning the regional competition in Omaha, Nebraska, April 4-5. Team members included MPA graduate students Kyla McGregor from Gibbon, Nebraska; Phillip Sanks from Appleton, Wisconsin; Hannah Swanson from Grand Island, Nebraska; and Emilie Workentine from Geneva, Nebraska.

The UNL team presented “Strategic Planning: Increasing Awareness,” which detailed how the students worked together to create and seek to implement a strategic plan that provides solutions to Nebraskans’ specific accounting needs for the future.

“Our plan involved reaching out to high school students in small rural communities and teaching them about the career opportunities in the field of accounting. Many of these small towns have very little exposure to accounting as they only have one to two CPA firms in the area. By educating students, we hope to create a future where accounting services are more easily accessible to Nebraskans,” said Swanson, who graduated in December with her MPA.

The project required students to use networking and leadership skills that fit the theme for this year’s national convention “Leading at the Crossroads.” Students learn, develop and showcase communication skills at the convention’s national competitions that will help them in their future career.

“Being a part of this team was a great learning experience for me. Not only did I make friends with other students, I also developed skills in teamwork, networking and presentation,” Swanson explained. “My communication skills improved as we contacted various schools, visited their classrooms and presented our strategic plan.”



Kyla McGregor, MPA '14; Emilie Workentine, MPA '15; Phillip Sanks, MPA '15; and Hannah Swanson, MPA '14

Associate Professor of Practice and Beta Alpha Psi Advisor Deb Cosgrove assisted students as they developed the strategic plan and prepared to present their findings. As their mentor, she also traveled with the students to the national convention.

“Deb was a positive coach and mentor to us. She provided constructive feedback with our presentations and devoted her time to help us be prepared and find success,” Swanson said.

The College of Business Administration is home to many student organizations that provide unique opportunities for students at UNL. Beta Alpha Psi is just one example of how students can learn about business careers, networking and skills that will make them invaluable to any corporation.

“This experience has prepared me for my career in accounting, especially with the communication component. Every employer is looking for someone who is articulate and can communicate effectively in a professional environment,” Swanson said.



Student Members of Beta Alpha Psi Delta Omicron Chapter



Tiffany Westfall, Ph.D. student, teaching students about intermediate accounting principles.

FIRST UNL BUSINESS STUDENT PRESENTS AT AUDIT SYMPOSIUM

Tiffany Westfall, an accounting graduate student from Vincennes, Indiana, was the first student to represent the University of Nebraska–Lincoln at the Doctoral Consortium of the Illinois Audit Symposium. As one of six students invited to present research, she learned academic research meets the needs of real world businesses.

“Attending the Illinois Audit Symposium was a prominent learning experience for me, because it helped me understand how I can develop myself as a researcher and as a teacher,” Westfall said.

Her research on “Audit Firms as a Network of Offices,” explores the impact a connected network of offices has on audit reports compared to a network of offices that are not so connected. With this knowledge, business leaders can improve their offices’ connectedness and thereby increase its quality of audit reports. Westfall’s co-researchers include Dr. Scott Seavey, assistant professor of accountancy, and Dr. Michael Imhof from Wichita State University.

“Overall, my presentation went well. I received encouraging feedback along with some challenging questions. It will be interesting to apply some of those thought-provoking questions to the research process,” she said.

The symposium also included graduate student seminars where two guest speakers were invited to counsel students on how to conduct and present research effectively and encourage them to plan their academic careers early.

“In attending the seminars, I learned how critical it is to have other reviewers of the literature and the research involved in order to gain new perspectives,” she said. “By asking for other opinions, doctoral students can be more prepared to present their work with discussants, especially one who may know your topic’s literature very well.”

While she did not have a discussant when presenting her research at the consortium, other students did. Dr. Thomas Omer, director of the Ph.D. program in the School of Accountancy and Delmar Lienemann Sr. Chair of Accounting, served as a discussant for the paper “Auditor-Relevant Congressional Committees and Audit Quality.”

“Discussants assist students by understanding their research and then giving constructive feedback. As a discussant, I share what I found interesting, answer some underlying questions and then suggest ideas that can clearly tell their story. This helps students not only as researchers but also as story tellers. They must be able to tell the story in order to draw people into the research and its importance,” Omer said.

CPA EXAM PASS RATES

The following tables show the pass rates of UNL accounting graduates for 2013 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 2014 statistics were incomplete and therefore not reported.

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

| Institution | # of Candidates | AUD | BEC | FAR | REG | Average Score | Overall Pass Rate |
|-----------------|-----------------|--------------|--------------|--------------|--------------|---------------|-------------------|
| Wisconsin | 219 | 79.60 | 91.50 | 86.80 | 76.60 | 83.70 | 83.80 |
| Michigan | 88 | 69.20 | 93.10 | 86.50 | 87.00 | 83.70 | 83.40 |
| Minnesota | 205 | 70.40 | 90.90 | 70.90 | 60.00 | 79.20 | 73.10 |
| Indiana | 463 | 62.20 | 91.50 | 73.80 | 63.80 | 78.90 | 73.00 |
| Iowa | 149 | 61.70 | 80.00 | 77.40 | 68.40 | 79.90 | 71.70 |
| Michigan State | 343 | 60.60 | 88.50 | 69.50 | 61.50 | 77.60 | 69.80 |
| Nebraska | 100 | 64.60 | 82.10 | 65.50 | 64.70 | 77.80 | 69.50 |
| Northwestern | 33 | 52.40 | 75.00 | 78.60 | 76.50 | 78.10 | 68.80 |
| Ohio State | 306 | 61.50 | 85.90 | 65.80 | 57.80 | 77.30 | 68.00 |
| Illinois | 556 | 60.90 | 82.20 | 62.90 | 57.40 | 76.30 | 65.80 |
| Maryland | 208 | 56.40 | 76.50 | 62.90 | 60.40 | 76.20 | 63.80 |
| Penn State | 437 | 56.30 | 78.10 | 55.60 | 50.40 | 75.00 | 59.90 |
| Purdue | 198 | 39.50 | 77.60 | 50.50 | 50.90 | 72.40 | 54.30 |
| Rutgers | 304 | 39.00 | 56.30 | 37.80 | 40.70 | 67.50 | 42.90 |

ALL EVENTS FOR ALL CANDIDATES (Big Ten Comparison)

| Institution | # of Candidates | AUD | BEC | FAR | REG | Average Score | Overall Pass Rate |
|-----------------|-----------------|--------------|--------------|--------------|--------------|---------------|-------------------|
| Wisconsin | 253 | 74.00 | 88.80 | 81.00 | 73.20 | 81.80 | 78.90 |
| Michigan | 105 | 58.40 | 88.70 | 70.70 | 74.40 | 80.40 | 71.70 |
| Minnesota | 254 | 68.00 | 86.50 | 68.00 | 57.30 | 78.20 | 68.70 |
| Iowa | 191 | 58.20 | 72.70 | 70.00 | 62.80 | 78.00 | 65.30 |
| Indiana | 603 | 56.50 | 82.80 | 64.10 | 54.70 | 76.50 | 63.60 |
| Ohio State | 102 | 51.60 | 79.40 | 63.10 | 59.30 | 73.70 | 55.10 |
| Michigan State | 441 | 55.40 | 78.60 | 63.20 | 55.40 | 76.20 | 62.30 |
| Nebraska | 124 | 57.30 | 70.20 | 58.50 | 60.80 | 76.40 | 61.80 |
| Northwestern | 36 | 50.00 | 58.80 | 63.20 | 76.20 | 75.50 | 61.50 |
| Maryland | 268 | 52.90 | 71.10 | 59.60 | 55.00 | 74.60 | 59.00 |
| Illinois | 719 | 55.60 | 74.80 | 55.30 | 52.50 | 74.60 | 58.70 |
| Penn State | 590 | 54.30 | 68.00 | 52.20 | 48.90 | 73.90 | 55.50 |
| Purdue | 277 | 40.90 | 68.40 | 46.60 | 47.10 | 72.00 | 49.50 |
| Rutgers | 441 | 40.40 | 46.40 | 37.30 | 38.80 | 68.90 | 40.50 |

FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES

(AACSB Peer Comparison)

| Institution | # of Candidates | AUD | BEC | FAR | REG | Average Score | Overall Pass Rate |
|-----------------------|-----------------|--------------|--------------|--------------|--------------|---------------|-------------------|
| Georgia | 289 | 76.80 | 96.00 | 80.00 | 83.20 | 82.80 | 83.80 |
| Wisconsin | 219 | 79.60 | 91.50 | 86.80 | 76.60 | 83.70 | 83.80 |
| Texas A&M | 357 | 78.50 | 91.60 | 81.00 | 74.20 | 81.30 | 81.20 |
| Tennessee - Knoxville | 156 | 75.20 | 85.40 | 76.80 | 73.50 | 80.30 | 77.50 |
| Florida | 145 | 63.40 | 91.50 | 81.00 | 73.60 | 80.00 | 76.90 |
| Oklahoma | 118 | 65.80 | 85.50 | 65.70 | 76.90 | 78.40 | 73.30 |
| Minnesota | 205 | 70.40 | 90.90 | 70.90 | 60.00 | 79.20 | 73.10 |
| Indiana | 463 | 62.20 | 91.50 | 73.80 | 63.80 | 78.90 | 73.00 |
| Iowa | 149 | 61.70 | 80.00 | 77.40 | 68.40 | 79.90 | 71.70 |
| Missouri - Columbia | 177 | 63.50 | 86.60 | 73.40 | 63.60 | 78.20 | 71.70 |
| Kansas | 159 | 65.40 | 84.60 | 64.70 | 64.80 | 79.00 | 70.30 |
| Nebraska | 100 | 64.60 | 82.10 | 65.50 | 64.70 | 77.80 | 69.50 |
| South Carolina | 165 | 57.70 | 79.60 | 72.10 | 63.20 | 77.90 | 68.40 |
| Arizona | 179 | 53.50 | 82.80 | 63.80 | 67.70 | 77.00 | 66.90 |
| Virginia Polytechnic | 252 | 64.30 | 82.20 | 61.90 | 58.60 | 76.70 | 66.80 |
| Alabama | 205 | 52.50 | 76.20 | 64.70 | 65.00 | 75.50 | 64.30 |
| Arizona State | 313 | 59.30 | 79.50 | 60.40 | 49.70 | 75.90 | 62.40 |
| Penn State | 437 | 56.30 | 78.10 | 55.60 | 50.40 | 75.00 | 59.90 |
| Arkansas | 91 | 53.50 | 74.50 | 54.40 | 55.20 | 73.70 | 58.90 |
| Houston | 396 | 50.90 | 59.00 | 47.60 | 50.00 | 71.50 | 51.60 |
| Rutgers | 304 | 39.00 | 56.30 | 37.80 | 40.70 | 67.50 | 42.90 |

ALL EVENTS FOR ALL CANDIDATES (AACSB Peer Comparison)

| Institution | # of Candidates | AUD | BEC | FAR | REG | Average Score | Overall Pass Rate |
|-----------------------|-----------------|--------------|--------------|--------------|--------------|---------------|-------------------|
| Wisconsin | 253 | 74.00 | 88.80 | 81.00 | 73.20 | 81.80 | 78.90 |
| Georgia | 334 | 74.00 | 90.70 | 72.80 | 76.80 | 81.10 | 78.10 |
| Texas A&M | 422 | 71.10 | 84.00 | 74.30 | 70.10 | 79.40 | 74.40 |
| Florida | 171 | 60.00 | 81.60 | 71.60 | 67.50 | 78.10 | 69.20 |
| Tennessee - Knoxville | 199 | 64.30 | 78.40 | 71.30 | 65.60 | 77.80 | 69.20 |
| Minnesota | 254 | 68.00 | 86.50 | 68.00 | 57.30 | 78.20 | 68.70 |
| Missouri - Columbia | 217 | 62.60 | 81.80 | 69.00 | 59.50 | 77.30 | 67.40 |
| Oklahoma | 155 | 64.60 | 71.10 | 63.00 | 70.00 | 76.70 | 67.00 |
| Iowa | 191 | 58.20 | 72.70 | 70.00 | 62.80 | 78.00 | 65.30 |
| Indiana | 603 | 56.50 | 82.80 | 64.10 | 54.70 | 76.50 | 63.60 |
| Kansas | 231 | 62.10 | 76.40 | 55.70 | 58.40 | 76.80 | 62.80 |
| South Carolina | 210 | 52.60 | 73.80 | 64.90 | 59.20 | 76.30 | 62.40 |
| Nebraska | 124 | 57.30 | 70.20 | 58.50 | 60.80 | 76.40 | 61.80 |
| Virginia Polytechnic | 342 | 59.20 | 75.10 | 57.90 | 54.90 | 75.80 | 61.20 |
| Arizona | 235 | 52.20 | 78.30 | 55.30 | 57.60 | 75.40 | 60.00 |
| Alabama | 271 | 50.90 | 71.00 | 56.70 | 60.40 | 74.70 | 59.00 |
| Arizona State | 396 | 51.30 | 73.50 | 59.00 | 53.40 | 74.70 | 58.60 |
| Penn State | 590 | 54.30 | 68.00 | 52.20 | 48.90 | 73.90 | 55.50 |
| Arkansas | 120 | 56.30 | 63.00 | 47.40 | 51.10 | 73.20 | 54.10 |
| Houston | 544 | 45.90 | 50.60 | 44.20 | 41.70 | 71.00 | 45.50 |
| Rutgers | 441 | 40.40 | 46.40 | 37.30 | 38.80 | 68.90 | 40.50 |

SCHOLARSHIPS AND FELLOWSHIPS

Fellowships Awarded to Students in Master of Professional Accountancy Program

CHARLES WILLIAM FOWLER FELLOWSHIP

Dakota Christensen, John Dembowksi, Chad Groshans, Justin Hiemer, Blake Koster, Christopher Krueger, Phillip Sanks, Justin Stootsberry, Hannah Swanson, Emilie Workentine

DANIEL H. MORIN FELLOWSHIP

Christine Ochsner

DELLOITTE & TOUCHE FELLOWSHIP

Scott Gaebler, Matthew Gorman

GLENN W. MOOBERRY SCHOLARSHIP

Alexandra Gardner, Amanda Keys, Huirui Liu, Trevor Schuessler, Jeffrey Sheets, John Stastny, Scott Sunderman, Joshua Willnerd

ROBERT D. LUTH MEMORIAL GRADUATE FELLOWSHIP

Amy Schroeder

ROGER & JERI K. SMITH ACCOUNTANCY SCHOLARSHIP

Michael Hanig, Brian Hoggatt

SCHLEIGER FELLOWSHIP

Kelsey Brozek, David Burnette, Shane Butrick, Tyler Carpenter, Kyle Conway, Sebastian Florczyk, Steven Getzfrid, Elliott Halvorsen, Katie Hofer, Luke Linder, Jonathan Locarni, Seth Mangels, Charles Maurer, Bobbi Millwood, Cheney Neesen, Oscar Orellana, Keli Reeder, Jeffrey Rosno, Michael Siwa, Alexander Spanel, Katy Steffensmeier, Derek Sutton, Nan Wang, Jueqiong Wang, Sarah Werner, Lauren Witt, Jing Wu, Ying Yu, Hanyan Yun

2014 Scholarships Awarded by the Foundation of The Nebraska Society of Certified Public Accountants

Chase Dudzinski

Kara Leachman

Lindsay McElhose

Kyja Omdahl

Christine Oschner

Melody Rickert

Amy Schroeder

Adam Smith

Rosena Startzman

Nicole Timmerman

Scholarships Awarded to Undergraduate Students Majoring in Accounting

ALLAN & BARBARA SOSHNIK MEMORIAL FUND SCHOLARSHIP

Sara Peterson, Nicole Timmerman

BENJAMIN F. MARSHALL MEMORIAL SCHOLARSHIP

Seth Barkley, Elizabeth Boulay, Bryan Brower, Ling Chen, Huiwen Feng, Lauren Gaare, Samuel Gemar, Cortland Goffena, Lyndsey Harrold, Robert Harvey, Jared Heins, Derek Hemann, Yaxian Huang, Conner Jackson, Alexander Jensen, James Kruger, Qianqi Li, Chenxi Liu, Kathryn McKitterick, Allison Nebbia, Andrea Norton, Phillip Oman, Nicole Rein, McKenzie Roehrs, Maggie Schneider, Qing Shi, Nicholas Steffl, Michael Tichenor, Hanh Tran, Bishi Wang, Abigail Welsh, Yi Xie, Xiaoqian Yu

CBA SCHOLARSHIP

Kelsey Boesiger, Nathaniel Fischer, Garrett Gustafson, Matthew Hall, Benjamin Hoeft, Connor McLaughlin, Andrew Nelson, Tyler O'Connor, Philip Palomaki, Kate Quandahl, Sze Ling Yap, Jie Zhu

CECIL AND JAN WALKER SCHOLARSHIP BUSINESS ADMINISTRATION

Ellen Peterson, Nicole Timmerman

CHARLES AND ALAIRE BARKES SHIELDS SCHOLARSHIP

Armando Becerril, Brooke Dewing, Chase Dudzinski, Casey Gieseking, Benjamin Kaup, Melissa Bucknall

CHARLES M. AND GERTRUDE C. SKADE SCHOLARSHIP

Keenan Fischman, Brette Gebers, Kaitlyn Kudron, Keaton Moss

CLARENCE H. ROSS SCHOLARSHIP

Melissa Bucknall, Andrew McIntosh

CLARK G. CARPENTER FUND SCHOLARSHIP

Jennelle Jarrett, Allison Schlender

CONRAD SCHLEICH SCHOLARSHIP

Allison Schlender

DAVID S. MCINTIRE SCHOLARSHIP

Yulun Li, Riley Linder, Keaton Moss, Junhao Wu

DELOITTE & TOUCHE FUND FOR EXCELLENCE SCHOLARSHIP

Jennelle Jarrett, Taylor Kupfer

DOROTHY GOULD PORTER SCHOLARSHIP

Megan Rudolph

DR. EDWARD B. SCHMIDT MEMORIAL SCHOLARSHIP
Jason Hiemer, Jordan Hoeft, Cody Schuldt, Jacob Siadek

FREDA ANN BRITTENHAM EXCELLENCE SCHOLARSHIP
Jordan Hoeft

GENE H. MINKS SCHOLARSHIP
Allison Schlender

GENEVIEVE SACK PHILLIPS CBA SCHOLARSHIP
Tram Le, Ryan Ossell, Kelsey Boesiger

GORDON AND GENEVA WORLEY HONOR SCHOLARSHIP
Amy Demers, Megan Rudolph, Taylor Kupfer

HAROLD R. SALISBURY MEMORIAL SCHOLARSHIP
Jennelle Jarrett, Allison Schlender

HERBERT & EVELYN CASEY SCHOLARSHIP
Amy Demers

HOWARD P. AND ARVELLA F. DOERR HONORS SCHOLARSHIP
Adam Smith

HUPKA FAMILY STUDENT SUPPORT FUND
Berenise Flores, Alejandra Lopez, Daniel Rousseau, Erin Saul, Marissa Stec

JACOB H. IMIG SCHOLARSHIP IN PUBLIC ACCOUNTING
Taylor Kupfer, Kaitlyn Kudron

JAMES L. TASSLER MEMORIAL SCHOLARSHIP
Taylor Kupfer, Jacob Siadek

JAMES SEDLACEK MEMORIAL SCHOLARSHIP
Matt Kratochvil, Kara Leachman

JAMES W. SEARLE SCHOLARSHIP
Philip Palomaki

JOSEPHINE BECKLEY SCHOLARSHIP
Kara Leachman

JUDSON O. BURNETT SCHOLARSHIP
Nicole Harper, Dexter Herr

KOCH DISCOVERY SCHOLARSHIP
Ellen Peterson, Ashley Quiring

LAMOINE & MARGARET BROWNLEE SCHOLARSHIP
Lane Scheitel

LAVERNE A. COX MEMORIAL SCHOLARSHIP
Ryan Evers, Whitney Hall, Brette Gebers, Adam Smith

MARK T. & MARGARET LOWE SEACREST SCHOLARSHIP
Bryce Blycker

MARVIN GILMAN SCHOLARSHIP FUND
Lane Scheitel

MARY F. TOUS INTERNATIONAL EXPERIENCE SCHOLARSHIP
Brian Klintworth, Rosena Startzman

MORRIS I. BERVIN SCHOLARSHIP
Amy Demers, Madison Helget, Samuel Gemar

NELSON SCHOLARSHIP
Erin Bivens

R. PARKER & MARCIA S. EASTWOOD SS/FS – CBA SCHOLARSHIP
Armando Becerril, Keenan Fischman, Chase Gorham, Michael Hadden, Reid Hammitt, Andrew Madsen, Lindsay McElhose, Ashley Quiring, Powers Schurrer, Timothy Smith, Chen Zhang

RICHARD D. HANZEL SCHOLARSHIP FOR BUSINESS
Archie Keebler, Gabriela Ritz

ROBERT & GAYLE JONES SCHOLARSHIP FOR CBA
Melanie Lorenz, Rosena Startzman

ROBERT AND JOSEPHINE KOUDELE SCHOLARSHIP
Bryce Blycker, Christopher Deuel, Nicole Harper, Dexter Herr, Mikala Korth, Matt Kratochvil, Stewart Montgomery, Eric Nielsen, Rosena Startzman

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

RONALD JAMES ROTHERHAM SCHOLARSHIP FUND
Kelsey Appleby

SCHOOL OF ACCOUNTANCY HONOR SCHOLARSHIP
Amy Demers, Michael Hadden, Reid Hammitt, Brian Klintworth, Eric Nielsen, Ashley Quiring, Ellen Peterson

14 Accountancy Alumni Pass CPA Exam

Congratulations to the 14 UNL alumni who successfully passed all parts of the Uniform Certified Public Accountancy Examination. They include:

| | |
|-------------------------|-------------------------|
| <i>Amy Hock</i> | <i>Michael Creswell</i> |
| <i>Lauren Ripa</i> | <i>Ted Elliott</i> |
| <i>Kristen Seda</i> | <i>Mallory Heim</i> |
| <i>Jenifer Haake</i> | <i>Travis Holl</i> |
| <i>Jacob Hovendick</i> | <i>Joel Jacox</i> |
| <i>Amanda Sambasile</i> | <i>Douglas Roland</i> |
| <i>John Shurtliff</i> | <i>Kristin Vankat</i> |



Jianwei (Tony) Li, Ph.D. student, and Jina Morris, MPA coordinator and assistant professor of practice

LI WINS FEDERATION OF SCHOOLS OF ACCOUNTANCY STUDENT AWARD

Jianwei (Tony) Li, who is from Guangzhou, China, is the recipient of the 2014 Federation of Schools of Accountancy (FSA) Student Award. The award was presented at the Beta Alpha Psi Spring Banquet Awards and Initiation Dinner on May 1.

The FSA Student Award is given to superior students enrolled in the fifth year of 150-hour accounting programs leading to a post-baccalaureate degree. The award is given annually to an outstanding MPA student at each FSA member school based on academic performance.

Jina Morris, MPA coordinator and assistant professor of practice, presented Li with the award.

“Tony is an outstanding student. I believe he received this award because of his academic excellence and work ethic. He is well-respected by not only the faculty but also by his classmates,” Morris said.

Dr. Aaron Crabtree, interim chair of the school of accountancy and associate professor, shared the significance of the FSA and this honor.

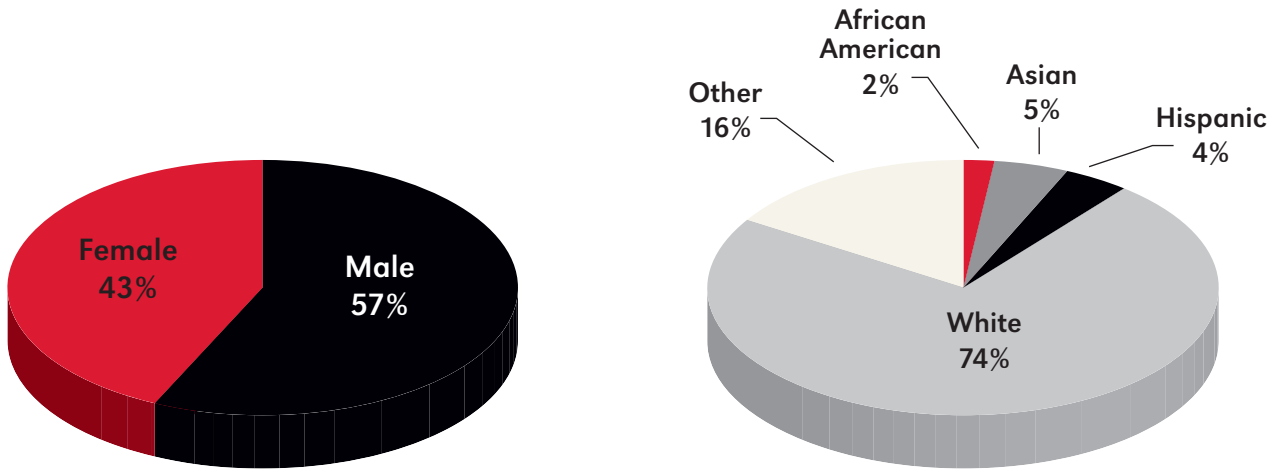
“Tony is an outstanding student. I believe he received this award because of his academic excellence and work ethic. He is well-respected by not only the faculty but also by his classmates.”

– Jina Morris, MPA coordinator and assistant professor of practice

“The FSA is an organization of accredited graduate programs in accounting and currently has 169 member schools. The UNL School of Accountancy has been separately accredited since 1984 and is a full-fledged active member of the FSA,” said Crabtree. “Tony is an excellent choice for this honor. Upon graduation, he had many opportunities, but chose to stay at Nebraska to pursue his Ph.D. in accounting.”

Li is expected to graduate with a Ph.D. in business administration with a specialization in accountancy in the spring of 2018.

UNDERGRADUATE PROFILE: POPULATION DEMOGRAPHICS



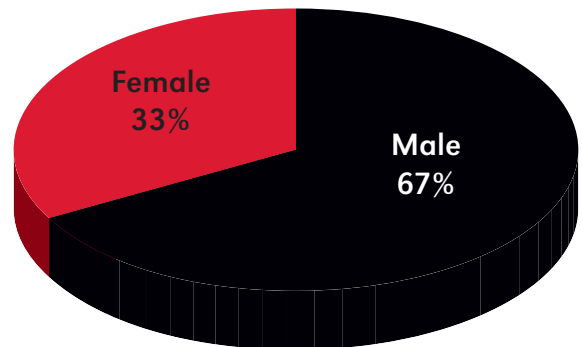
Total current undergraduate enrollment: **594**

MPA PROFILE

Current Enrollment: **53**

Undergraduate GPA: **3.63**

Average GMAT: **589**



DEGREES CONFERRED

Undergraduate Degrees Conferred

| | May | August | December | Total Undergrad |
|------|-----|--------|----------|-----------------|
| 2014 | 61 | 19 | 70 | 150 |
| 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 |
|------|-----|--------|----------|------------|
| 2014 | 14 | 13 | 16 | 43 |
| 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 8/13 - 5/14

TOP EMPLOYERS:

- BKD
- Cerner
- Deloitte
- Ernst & Young
- Kennedy & Coe
- Koch Industries
- KPMG
- Lutz & Company
- Parade Magazine
- PricewaterhouseCoopers
- Sandhills Publishing
- Seim Johnson LLP
- State of Nebraska
- T3 Trading Group
- West Corporation

**Undergraduate
average starting salary:**

\$45,254

**MPA average
starting salary:**

\$46,996

Employment Self-Reported at time of Graduation

Employment status upon graduation:

- **43%** of undergraduates employed
(**31%** were seeking higher education)
- **97%** of MPA graduates employed

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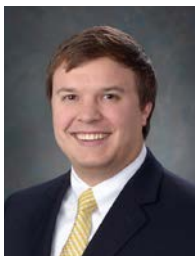
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NEW FACULTY



Aaron Crabtree

Interim Director of the School of Accountancy
Associate Professor of Accountancy

Dr. Aaron Crabtree joined the School of Accountancy at CBA in August 2004 after completing his Ph.D. at Virginia Tech. He received

his master's degree in accounting from Virginia Tech in 2000 and his bachelor's degree in management from Emory and Henry College in Emory, Virginia.

Crabtree's research examines initial firm cost of debt, specifically how taxes and audit-related characteristics influence creditors and rating analyst's perception of the firm. His papers have been published in *Auditing, A Journal of Theory and Practice, Journal of the American Taxation Association, Journal of Accounting, Auditing, and Finance, Review of Quantitative Finance and Accounting, Advances in Accounting* and *Journal of Accountancy*. He was promoted to associate professor in 2010 and awarded the KPMG Faculty Fellowship.

In May 2014, Crabtree began serving as interim director of the School of Accountancy. He now leads the school in its efforts to conduct valuable research and educate young minds to prepare them for their future careers in accounting.



Jimmy Downes

Assistant Professor of Accountancy

Dr. Jimmy Downes joined CBA after earning his Ph.D. in accounting from the Spears School of Business at Oklahoma State University in May 2014. Before pursuing his Ph.D. he worked for Ernst and Young as an audit associate in Kansas City, Missouri.

Downes received his master's and bachelor's degree in accounting from Kansas State. He was named an American Accounting Association Doctoral Consortium Fellow, and his research interests include cash holdings, management and valuation; accounting for derivatives; and international accounting.

His current research includes "Do Sophisticated Investors use the Information provided by the Fair Value of Cash Flow Hedges?" which is forthcoming in the *Review of Accounting Studies*. He also has the following articles "Real Earnings Management around Stock Repurchases" and "Foreign Cash and Operating Performance" forthcoming for *The Accounting Review*.



Jina Morris

MPA Coordinator
Assistant Professor of Practice

Jina Morris earned her MPA from UNL and is the MPA coordinator for the School of Accountancy. She also received a bachelor's of arts degree in

mathematics and Spanish from UNL and participated in the study abroad program at the University of Seville, Spain.

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.

In addition to teaching, Morris provides information and guidance to all MPA students. This involves the coordination of all aspects of the administration of the MPA program including admissions, memorandum of courses and oral examinations. She collaborates with Graduate Studies and admission personnel in order to maintain all necessary paperwork for the MPA program.



Bryan Slone

Executive in Residence
Lecturer

Bryan Slone received his J.D. from the University of Nebraska College of Law. He joined the School of Accountancy as the executive in residence.

Slone has over 30 years of tax consultation and tax legislation experience. He served as Ways & Means tax counsel to Congressman Hal Daub and assistant to the commissioner of the Internal Revenue Service during the Reagan administration. He was a partner at Wilmer, Cutler & Pickering, a prominent Washington, D.C., law firm. Slone later joined Deloitte in Omaha, Nebraska, as a managing partner and was a national resource for the firm in tax dispute resolution and tax risk management.

He was a candidate for Governor of Nebraska in 2014.



Caitlyn Gardner

Outreach Support Associate

Caitlyn Gardner joined CBA after receiving her bachelor's degree in communication studies with a minor in business administration from the University of Nebraska-Lincoln in May 2014. She is a member of the Lambda Pi Eta

Communication Honors Society.

From Blair, Nebraska, Gardner worked as a marketing student assistant for the University Health Center where she assisted with social media and marketing services to students.

As an outreach associate in CBA, she uses her communications and marketing skills to showcase the School of Accountancy. Gardner edits webpage content, writes feature articles, coordinates with the student organization Beta Alpha Psi, maintains relationships with alumni, serves as a liaison between firms and the school, and assists with promoting communication between students and the accounting community.



Ph.D. students Naam Obaid, accounting; Jared McEntaffer, economics; and Jianwei (Tony) Li, accounting

Doctoral students attend SAS Camp to explore research software.

SCHOOL OF ACCOUNTANCY HOSTS SAS CAMP

Doctoral students gained a head start on research software by attending this year's SAS Camp, August 19-21. The SAS training program focuses on the Statistical Analysis System (SAS) software to assist students as they improve their research and data collection skills. Director of the Ph.D. Program and Delmar Lienemann Sr. Chair of Accounting, Dr. Thomas Omer has brought this training program to the college.

"In the past, students would have to struggle through the first year to understand the SAS software as they were researching and writing papers. This camp provides a way for students to understand and know how to use the program before the research projects begin," Omer said.

The SAS Camp is a three-day event where students may learn at no cost. Third year doctoral student Tiffany Westfall, who is from Vincennes, Indiana, expressed her appreciation for the data camp as it was not available during her first year in the Ph.D. program.

"The SAS Camp was offered at an optimal time to enable both students and faculty to efficiently embark on research projects from day one," she said.

The SAS Camp not only teaches doctoral students research and data collection skills, but it also establishes a culture of success. Instructors encourage students to ask questions and seek help from a mentor. By creating this culture early on,

Ph.D. students can improve their efficiency with research and effectively work with faculty members.

"This camp emphasizes coordination and cooperation. Your best resource is the person in the next office. We don't want students spending weeks on one problem," Omer said.

By understanding the SAS software early, students may complete more papers that have the potential for publication. This academic advantage can create an outstanding résumé for students and help place them in a Big Ten faculty position.

"Today, Ph.D. students need a dissertation, data collection experience and a pipeline of completed papers that could be published," he explained. "These are the expectations that big research schools have when hiring new faculty, which makes understanding the research software early on, that much more important."

By offering events like the SAS Camp, the productive research habits of the school's faculty are instilled in students. Emphasizing the value and culture of productive research is just one example of how the School of Accountancy earned its position as fifth in the world in most productive faculty in archival tax research.

"The SAS camp is designed to improve students' productivity while in the Ph.D. program and improve their chances of being a real competitor in the job market when they are finished," Omer said.



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Unnao, India

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Columbia, S.C.

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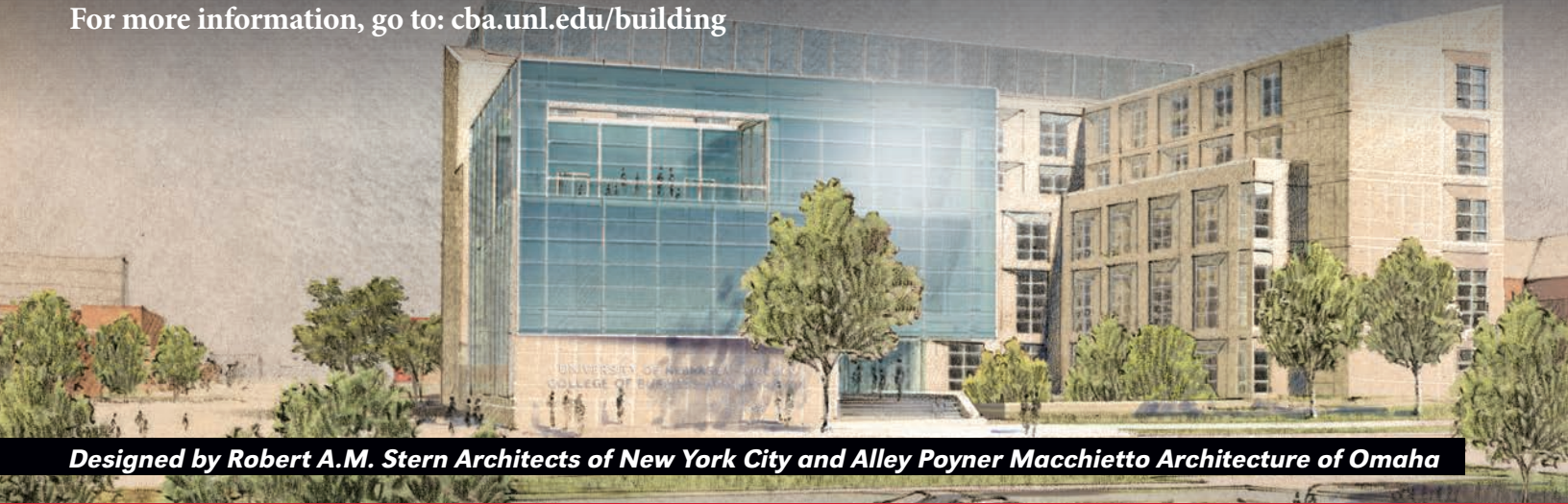
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For more information, go to: cba.unl.edu/building



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