

NEBRASKA Ledger

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

2017 • 31st Annual Edition



FROM THE DIRECTOR of the School of Accountancy

It's been a game-changing year for the School of Accountancy and the entire College of Business. In August, our new \$84 million, 240,000-square-foot College of Business building opened for business and was named Howard L. Hawks Hall. Then on December 1, Dr. Kathy Farrell, who served as interim dean, officially became the James Jr. and Susan Stuart Endowed Dean. It is definitely an exciting time to be a part of everything happening in Hawks Hall.

After the entire college – nearly 250 people, six departments and offices from three different buildings – moved in just six days (two days for SOA), we welcomed Dr. Todd Thornock to our accounting faculty, and our new and returning students on August 18. The following Monday classes started and it was full speed ahead.

We held the annual Meet the Firms event with assistance from Beta Alpha Psi for accounting and finance students and our Executive Insights panel discussions for all business students at the University at the Nebraska Union. We hosted our two accounting advisory boards in October as part of the Nebraska Business Partnership Summit and Advisory Board meetings.

Additionally, we held our annual Celebration of Excellence event in the Henrickson Atrium in Hawks Hall and inducted three successful individuals to our



Dr. Aaron Crabtree

SOA Hall of Fame. You can read more in this edition of *The Ledger*, but I wanted to share something one of the honorees, Tonn Ostergard, said, “This is only half-time.”

We had an excellent first half by constructing a new building, but we need to finish strong by focusing on the programs and people inside it. Our goal is to be the best School of Accountancy in the Big Ten. We want our graduates to consistently get the best jobs due to their experiences inside the classroom and out. We want faculty to lead in teaching and research. We want to be the top choice for those interested in accounting in Nebraska and beyond.

In our second half, we have set big goals and can only achieve them with your help. If you haven't considered a charitable gift, I ask you to consider doing so. The support of our generous donors is integral to our success.

A handwritten signature in red ink that reads "Aaron D. Crabtree". The signature is fluid and cursive, written over a white background.

Dr. Aaron Crabtree
Director and KPMG Faculty Fellow



Dr. Aaron and Liz Crabtree



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NEBRASKA Ledger

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Dr. James F. Brown, Jr., Sue Wilkinson and Tonn M. Ostergard

CELEBRATION OF EXCELLENCE INCLUDES THREE INDUCTEES INTO HALL OF FAME

The School of Accountancy inducted three new members into their Hall of Fame at the annual Celebration of Excellence held October 5. Inductees included Dr. James F. Brown, Jr., professor emeritus of the School of Accountancy; Tonn M. Ostergard, CEO and chairman of Crete Carrier Corporation; and Sue Wilkinson, senior vice president and CFO at Ameritas.

After receiving his Ph.D. in Tennessee, Brown took his first major teaching job in Nebraska in 1980 and retired 35 years later. He led the Master of Professional Accountancy program from its inception in 1986 until his retirement in 2014. In addition to his research published in a variety of journals, Brown received awards for Beta Alpha Psi Accountant of the Year, University of Nebraska Distinguished Teaching Award and Alumni Association of the College of Business Distinguished Faculty Award. He also served on many organizations, such as president of the Nebraska Cornhusker Chapter of the National Association of Accountants and national director of the Institute of Management Accountants.

“I did something I loved for 35 years and enjoyed every bit of it,” said Brown. “I had the opportunity to advise and

guide a lot of young lives. It made a difference in my life and hopefully those I helped direct. I take great pride in my work with accounting students.”

Ostergard graduated from Nebraska in 1981 and completed the Harvard Business School’s Owner/President Management Program in 1991. He spent five years in public accounting working for KPMG and now leads more than 6,000 associates as CEO and chairman of Crete Carrier Corporation. He served as chair of the University of Nebraska Foundation and on boards for the Nebraska Innovation Campus Development Corporation and the Lincoln Chamber of Commerce. He chaired the Capital Campaign Committee in 2008, which expanded to include the new College of Business building project. His honors include the Business Alumni Leadership Award, University of Nebraska Young Alumnus Award and Business Leadership Award.

“This honor makes me feel a tremendous amount of gratification toward my professors who were so influential and formative in my personal and professional development. The School of Accountancy does wonderful work and the quality of the master’s program is nationally



Dr. Aaron Crabtree presents at the Celebration of Excellence



Mark Chronister '73, of Minneapolis and Lawrence Hupka '72, of Loveland, Colorado

recognized. Having an accounting degree provides the basic competency vital to the success of anyone pursuing a business career, and I benefited greatly from getting my degree at Nebraska," said Ostergard.

A native of Petersburg, Nebraska, Wilkinson graduated with a degree in business administration with an emphasis in accounting from Nebraska in 1990. She spent five years as an auditor with Deloitte & Touche prior to her more than 20-year career at Ameritas where she held many roles including cost accounting, budgeting, annual planning, project management, communications and community relations, and risk management. Active in the Lincoln community, she currently serves on the Bryan College of Health Sciences Board, the Pius X Board of Advisors and the University of Nebraska Foundation Audit Committee.

"My career has been wonderful and I wouldn't have been able to do it without the education I received from the School of Accountancy and all the terrific professors I met along the way. I love giving back through my work, formerly on the School of Accountancy Advisory Board and now on the Dean's Advisory Board. It's very satisfying to see the results of our recruitment of new professors in recent years which has made a great teaching base even better," said Wilkinson.



STUDENTS EXPLORE CAREERS AT JUNIOR DAYS

Accounting Junior Days provides students with the opportunity to examine career opportunities and prepare for the job market. The School of Accountancy hosted three seminars this fall exploring public and private accounting, and transitioning from college to careers.

"Most students attending are trying to confirm their career plans so having their input is important as it points each of us in the right direction," said Claire Ngamelue, a senior accounting major from Tiko Town, Cameroon.

At the first seminar, panelists discussed public accounting and what they loved most about what they do. Brian Klintworth '15 of HBE shared how accounting changes daily.

"In an eight-hour window, I could be helping a business owner with Quickbooks, discussing a person's estate with its trustee to talking with a farmer about the future of the ag market. These relationships and their gratitude of what we provide for them make me love working in accounting," he said.

Public accounting panelists also included: Morgan Klipp '11 '12, BKD, LLP; Natalie Miller '08, Seim Johnson; Donald Neal '03, KPMG; Jeff Sheets '13 '14, Labenz; Aimee Trumbull '15, Lutz; and Andrew Young '07 '08, RSM.

At the second seminar, Dr. Aaron Crabtree spoke about internships and MPA program. Then Bryan Slone, former executive in residence, talked about résumés, cover letters and social media.

The series concluded with a panel about private accounting with Sadid Carrillo '13, Federal Reserve Bank of Kansas City; Jeff Heinrich '03, Pillen Family Farms; Eric Johnson '85, '88, ConAgra Brands; Jamie Johnson '99, NMPP Energy; Lianna Kathol '08, '10, Ameritas; Taylor Kupfer '16, Union Pacific; Conner Tiefenthaler '14, Koch Industries; and Christy Young '07, HDR.

Accounting Pioneer Ellsworth Fulk Recognized in \$2 Million Endowment Funds

The School of Accountancy received two major gifts totaling \$2 million this year intended to help increase the ability of Nebraska to better compete with peers in the Big Ten conference. The anonymous endowments of \$1 million each go to the creation of the Ellsworth L. Fulk Chair of Accountancy, and the Ellsworth L. Fulk Faculty and Ph.D. Student Development Fund.

Ellsworth L. Fulk '19, for whom the funds are named, graduated from the University of Nebraska–Lincoln and in 1924 received Nebraska CPA Certificate #0000037, demonstrating his place of prominence as a pioneer in the field of accountancy. His magnitude as a professional accountant remains strong today, as Fulk's private practice ultimately changed hands and became incorporated in BKD, LLP, one of the largest accounting firms in the country. Fulk died in 1965 but clients from his era remain on BKD's books today.

The donors of the gift noted the historical significance of Fulk's accounting work warranted the naming of the endowments in his honor. Dr. Aaron Crabtree, director of the School of Accountancy, believes the endowments could not be named for anyone more deserving of the recognition.

“To be a forerunner to BKD is really amazing,” said Crabtree. “These gifts in Fulk's name go a long way to bolstering our position in the Big Ten. To have a donor willing to listen to our specific needs and help us in those areas is pretty special. It's not often you meet someone with the passion and ability to invest in the school at this level.”

The new dollars provide support and show continued belief for what is happening at the school. It gives room to grow academically to match the growth of the school as it moved into the new Howard L. Hawks Hall building in 2017.

“One of the issues we have is recruiting and retaining high-level faculty who come with a lot of experience. This endowed chair position allows us to attract better, more experienced tenured candidates. There's an academic distinction that goes with being awarded a chair position, and then there's the monetary part that hopefully separates our offer from others they might have,” said Crabtree.

He sees the development fund as a major step forward. In particular, opportunities for Ph.D. students will be magnified with the new funding.



Ellsworth Fulk '19

“This new funding allows us to send students to research conferences. A lot of the conferences have a day dedicated to doctoral students where they are presenting papers. A doctoral student may be focusing on audit research and this would give them the ability to meet other doctoral students interested in the same area. Students also develop networks with other faculty where they can pitch ideas and make connections for when they’re on the job market. It puts their faces with the name employers will see on their application,” he said.

Additionally, the fund allows the school to purchase specialized data sets to help recruit and ultimately make better job placements for doctoral students. It also would make funds available to pay participants in behavioral research studies.

Fulk, originally from Atlanta, Nebraska, earned membership into the Phi Beta Kappa honor society during his time at Nebraska. His private practice Walker & Fulk ultimately became Phillip G. Johnson & Co., which in turn became BKD, LLP.

HONORS ACADEMY HELPS RAHMAN FIND RIGHT MAJOR FOR HER



Though honors students often fall into the category of high achievers, Shoilee Rahman’s ability to tenaciously work through challenges clenched her spot in the Nebraska Business Honors Academy. A sophomore accounting major from Chadron, Nebraska, she honed those skills to succeed at the University of Nebraska-Lincoln.

“Shoilee had all the academic accolades to make her stand out, but there was something more. She has this grit to her, the drive to do her best and not be halted by a challenge. She has the indistinguishable ability to do that work and that grind when presented with challenges,” said Dr. Rebekah Neary-DeLaPorte, assistant director of the academy.

A former business administration major, Rahman credits the academy for helping redirect her to the right major. Because academy students can enroll in core business classes sooner in their academic career, she took both foundational accounting courses early. After talking with her professors, she declared accounting as her major.

“My professors stressed the importance of having a good conceptual understanding of the subject you are studying. I thought I had that with accounting. Furthermore, the professional opportunities in accounting are endless. I am excited to pursue it,” she said.

Neary-DeLaPorte helps advise the academy students. She said Rahman found a major which fit her.

“She’s very precise and likes processes. The innate traits which she values and enjoys match up with accounting,” Neary-DeLaPorte said. “For her short time at the university, she has definitely made an impact and found her niche.”

Outside of the classroom, Rahman serves on the academy’s philanthropy committee and works in the Canfield Administration Building as a curriculum assistant. Recently she participated in the Deloitte FanTAXtic Competition where accounting students gain real-world business experience through case simulation, role playing and presentations.

“The Deloitte Competition showed me the amount of critical thinking and knowledge a career in tax would take. I learned accounting is meticulous, analytical and multi-faceted and that drew me to accounting even more,” she said.

Though her courses can be challenging, Rahman said she enjoys the time with her cohort.

“I have never met a more motivated, intelligent group of people than in my academy cohort,” she said. “Even though the curriculum is tough, I like working and learning with them.”

SCHOLARSHIP HONORS RON ROTHERHAM

The family of Nebraska alumnus Ronald “Ron” J. Rotherham ’60, has honored the Ewing native as a loving husband, father and grandfather by establishing a scholarship in his memory. Their gift to the University of Nebraska Foundation creates a permanent endowment to forever support the education of business students.

The scholarship is designated to annually help students with financial need who are enrolled at the Nebraska College of Business and study in the School of Accountancy, Department of Economics or Department of Finance. Students from Nebraska counties where the Rotherham family has history and roots, including Holt, Antelope, Madison and Lancaster, receive first award preference.

“This generous gift by the Rotherham family will provide a world-class, Big Ten business education for students in accounting, economics or finance for years to come,” said Dr. Donde Plowman, executive vice chancellor and chief academic officer, who is former dean of the College of Business. “What a fitting tribute to the legacy of Ron Rotherham and his commitment to higher education and the Nebraska College of Business.”

Tyler Butterfield, a sophomore accounting major from Madison County, was selected by the college as the 2017-18 recipient of the Ronald James Rotherham Scholarship and received a \$4,100 award for tuition assistance.

Raised in Ewing, Nebraska, Rotherham attended public school and graduated in 1956. He then attended Nebraska where he studied business, accounting, and literature, graduating with a bachelor’s degree in 1960.

He and his wife of 46 years, Dodie Rotherham, met in 1959 in Lincoln while he attended the university and she studied at the St. Elizabeth School of Nursing. They married in Lincoln on August 26, 1961. Their son and daughter-in-law, James and Christine Rotherham, are the parents of two daughters, Brianna and Natalie.

Ron joined the U.S. Marine Corps in 1961, attended Officers Training School at Quantico, Virginia, and completed his active and reserve duties at Camp Pendleton, California. After his service with the Corps,



Ron '60 and Dodie Rotherham

he entered the master’s degree program at San Diego State University and became a CPA. He opened a firm in 1968 in Oceanside, California, and owned numerous other businesses throughout the United States. He died in 2007.

A man of strong faith and wit, humor and artistic talents were his trademark. His passions included family, art, music, literature, language and travel.

BUTTERFIELD ACCOMPLISHES MANY FIRSTS AS A HUSKER

Tyler Butterfield, a sophomore accounting major from Norfolk, Nebraska, experienced a few firsts so far in his short time at the School of Accountancy. He became the first member of his immediate family on track to earn a college degree; he fulfilled one of his childhood dreams by earning a spot in the Cornhusker Marching Band; and, this summer, he became the first recipient of the Ronald James Rotherham Scholarship.

The scholarship grants \$4,100 in tuition assistance annually to a student enrolled in accounting, economics or finance. Students from Holt, Antelope, Madison and Lancaster, where the Rotherham family has roots, receive first award preference.

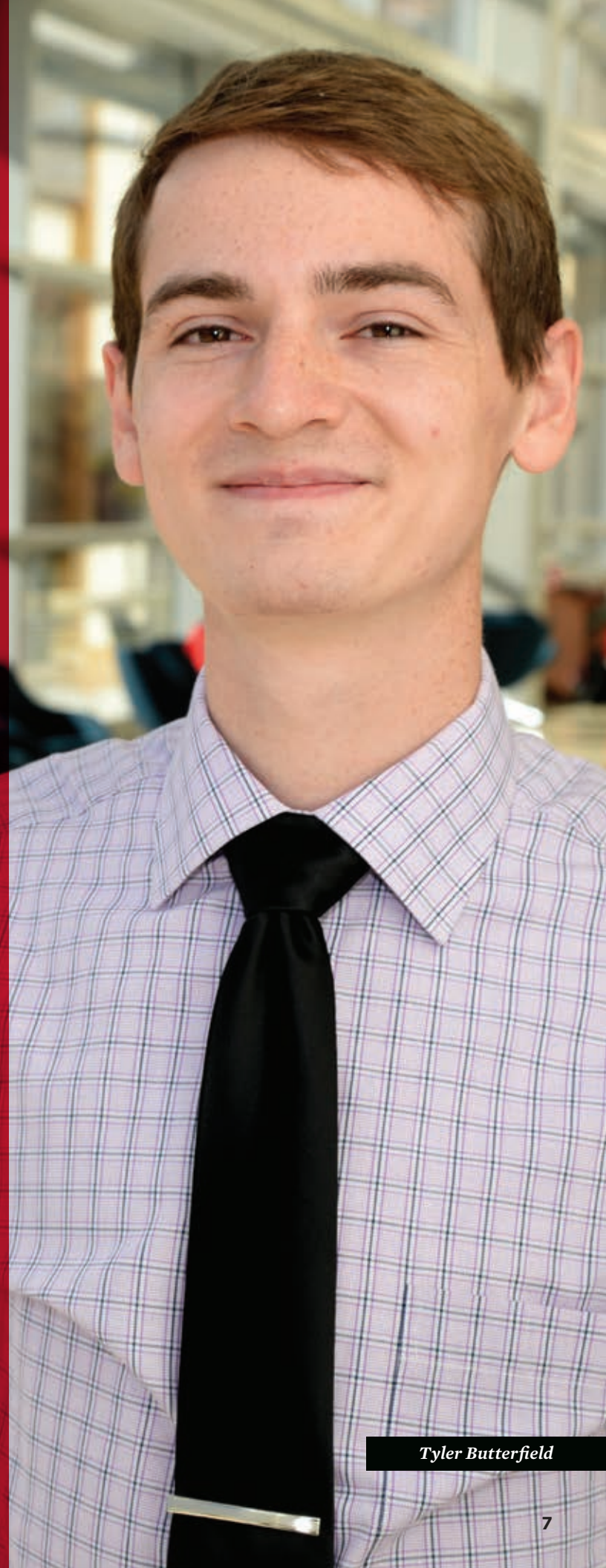
“I greatly appreciate being awarded the Rotherham Scholarship. It’s an honor and it helps with the expenses of going to college. I am grateful to the family and those who selected me,” said Butterfield.

Butterfield explained he chose Nebraska because of his love for the Huskers and wanted to continue playing trumpet in the band, which he started in fifth grade. He also believes the School of Accountancy is a great fit for his career aspirations.

“The faculty are great and want you to succeed. They do more than just show up for class. The professors help students outside class, and it’s really important with accounting because it gets a lot harder as you go along. You need someone to guide you through,” he said.

Besides marching band, Butterfield is in pep band, Kappa Kappa Psi National Honorary Band Fraternity, and both the Alpha Lambda Delta and Phi Eta Sigma honor societies.

He plans to gain experience as an accountant in Norfolk before seeking out a job in public accounting.



Tyler Butterfield

MCDOWELL FINDS CALLING TO HELP OTHERS THROUGH ACCOUNTING

Competing for Henderson's Heartland High School Future Business Leaders of America chapter, Ashley (Quiring) McDowell '17 won two national competitions focused on accounting. Though the first-place trophies represented her success, she found a greater sense of accomplishment by finding her calling.

"After winning the national competitions, I decided accounting would be the career for me. It just clicked," she said. "I wanted to help others by helping them better understand financial information."

A student in the first cohort of the Nebraska Business Honors Academy, McDowell took advantage of many experiences, such as studying abroad in the Nebraska at Oxford program, joining Beta Alpha Psi and serving on the Honors Academy Council. She also helped in the Volunteer Income Tax Assistance (VITA) program, an organization that prepares tax returns for low-income, working families and students for free.

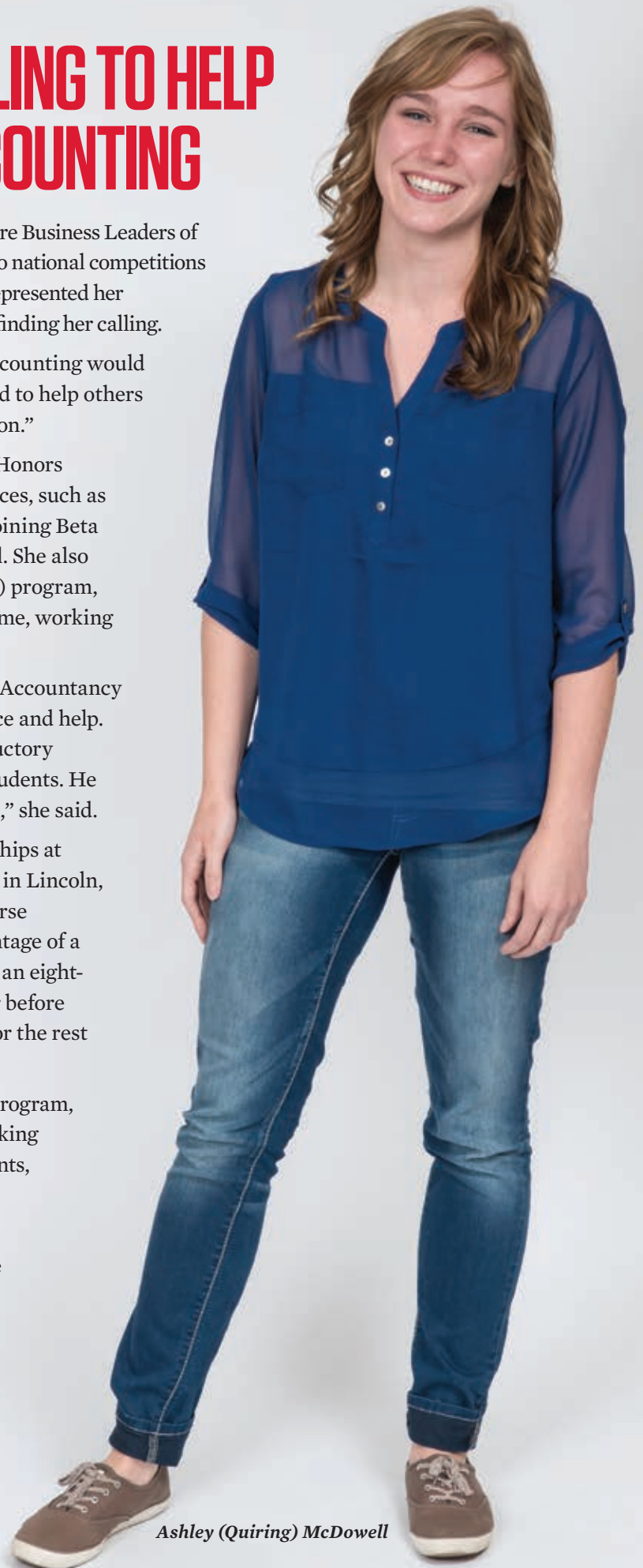
"The connections I made with faculty in the School of Accountancy are most beneficial as I can always go to them for advice and help. I met Dr. (Aaron) Crabtree when he taught the Introductory Accounting I (ACCT 201) class for Honors Academy students. He helped me get my first internship at Deloitte in Omaha," she said.

McDowell said this prepared her for two other internships at EKS&H in Colorado Springs, Colorado, and BKD, LLP in Lincoln, Nebraska. Her audit and tax internships provided diverse experiences in different size firms. She also took advantage of a new internship program where students can complete an eight-week internship in the first part of the spring semester before returning to campus to take two accelerated courses for the rest of the semester.

"When Dr. Crabtree told me about the new internship program, I jumped at the opportunity. I could get experience working during the busy season, an important time for accountants, while not getting behind in coursework," she said.

Preferring tax accounting, she decided to pursue her MPA at Nebraska and earn her CPA. In September, she starts working at BKD, LLP in Colorado Springs as a tax associate, which will bring her plan of helping others through accounting full circle.

"Relationships are important in accounting. I will help people figure out what to do with their finances and how their tax returns affect them," she said. "By connecting one-on-one with others, accounting allows me to make a real difference."



Ashley (Quiring) McDowell



Students Connect with Potential Employers at Meet the Firms

Student leaders in Beta Alpha Psi joined forces with the School of Accountancy and the Business Career Center to hold Meet the Firms, an annual career fair for Nebraska Business students. Professionals from 27 firms in public accounting, information systems, private industry and government agencies networked with more than 300 students seeking internship and potential job placements in September.

“Firms hire earlier and earlier so it is important for the students to make connections,” said Jill Trucke, assistant professor of practice in accountancy. “Those students need to get their face out there with their résumé and build those relationships with potential employers.”

The first hour of Meet the Firms enabled freshmen and sophomores to casually talk to accounting professionals, make first connections and learn about opportunities for special programs and internships. Afterward, students pursuing employment opportunities continued to meet with employers and set up interviews.

Emily Van Der Bosch '17, the president of Beta Alpha Psi, helped plan the event while pursuing post-baccalaureate coursework and preparing for the CPA exam. She said the event helps sharpen networking skills.

“Everyone interviews, so this is the first chance for

students to meet the employers who are recruiting,” said Van Der Bosch. “We get more familiar with talking to employers and telling them about ourselves as professionals.”

When Meet the Firms first began, only 12 firms participated. It more than doubled this year with 27 and the representatives believe the event benefits them as well.

“Meet the Firms brings employers and students together for a phenomenal opportunity,” Matt DeLong '15, a tax accountant at Lutz Accounting and Business Solutions, said. “We leave this event with a pool of applicants and hire many students from the University of Nebraska.”



Students networked with 27 potential employers



*Tom Henning '75 and
Michael Johnson '81*

Students Engage with Business Leaders at Executive Insights

Initiated by the School of Accountancy and the Department of Finance, Executive Insights provides students at Nebraska with opportunities to engage with prominent business leaders. Held each semester at the Nebraska Union, the events include panel discussions and networking sessions.

More than 150 people attended in April when four business alumni shared their experiences. They included Andrea Gronenthal '91, '92, partner and tax performance advisory with EY; Tom Henning '75, chairman, president and CEO with Assurity Life Insurance Company and president and chief executive officer of Assurity Group Inc.; Michael Johnson '81, associate director with Accenture; and Jane Miller '84, chief operating officer and executive vice president with The Gallup Organization.

Miller advised, "Find a career that you believe in. It makes a significant difference in the excitement you feel every day when you wake up knowing you're contributing to something greater than just yourself. You'll be creating a greater good, not just in your community, but in the world."

Henning echoed Miller's sentiment and believes it is important for people to understand themselves and their own strengths.

"Focus on areas of strength. Understand your weaknesses but don't try to fix them. It's important to pair up with

someone who will help you with your weaknesses through self-awareness. One of my objectives every year is to do more and more of what I'm good at, and less and less of what I'm not," Henning said.

The panelists agreed on the importance of internships in finding the right career. They also shared more during the networking session.

In October, panelists emphasized how the foundation of a great business starts with people. They included Karen Ganzlin, executive vice president and chief human resources officer of TD Ameritrade; Eric Johnson '85, vice president-tax of Conagra Brands; Jim Kruger '86, chief financial officer of Nelnet; and Matt Marsh '91, partner and global retail industry leader of Deloitte & Touche.

"We recruit people that value the customer," said Kruger. "Without customers, we don't have an organization."

Ganzlin told students to think about the type of organization they want to join. By choosing the right company, she said better outcomes happen for the employee and business.

"I look to see whether the person is coming for a job or if they're looking to start a career. When you join a company, you're opting into their culture. The technical skills to do the job are important but you also have to ask yourself if the business environment is the right fit," Ganzlin said.



STUDENTS VISIT FIRMS IN MINNEAPOLIS

Eleven students visited six public accounting firms in Minneapolis during the first-ever Employer Experience trip. Led by Jill Trucke, assistant professor of practice in accountancy, the experience included visits to Baker Tilly, Deloitte, EY, KPMG, PwC and RSM in September.

“We asked our students in the junior course suite if they were interested in interning or living in Minneapolis. Many students were interested, so we had them apply for the experience and selected 11 to attend,” said Dr. Aaron Crabtree.

The day spent visiting the six firms proved to be very busy yet rewarding experience for students. Employers set up a variety of experiences for them including a team project at KPMG and discussions with partners to first-year associates. The hosts at each firm shared information about jobs and internships, recent initiatives and more.

“I enjoyed getting to know the people we met and how accounting firms, which seemingly appear identical from the outside, are different not only in size but also workplace culture,” said Yijie Wang, a junior accounting major from Nanchang, China.

Students enjoyed making connections and talked with recruiters about future internships. Caroline Musselman, a junior accounting major from Elkhorn, Nebraska, already accepted a summer tax internship at KPMG’s Minneapolis office.

“I am very grateful for the opportunity to take this trip. I learned more about the industry and my accounting classmates, and find an internship in the field I want to pursue,” said Musselman.



Back row: Nixon Nerud, Grant Turner, Hayden Lienemann, Bryan Kirkebak; front row: Adam Bastian, Sydney Sackmaster, Anna Heusinger, Sydney Haack, Caroline Musselman, Yijie Wang and Hannah Berry



The east side of Howard Hawks Hall.

HANDLING BUSINESS IN HOWARD L. HAWKS HALL

More than 250 faculty and staff, formerly housed in three separate buildings, moved into the new \$84 million, 240,000-square-foot College of Business building in six days in early August. With some packing up to six months prior, the 2,465 boxes and 998 bins had to be moved and unpacked prior to August 18, the day of the Open for Business: Ribbon Cutting and Back to School Bash. Though expecting a large crowd for the public opening, the attendance of more than 900 students, alumni, parents, business partners and friends beat all estimations.

Also in August, the University of Nebraska Board of Regents approved the naming of the building as Howard L. Hawks Hall. An alumnus with emphasis in accounting and Regent, Hawks '57 and his wife, Rhonda, championed the fundraising initiative for the building and have long been generous donors of the University.

At the Open for Business event, Hawks said, "This building puts Nebraska Business in the big leagues. Just think about the incredible teaching and learning that will take place here, and the opportunities for faculty and student

collaboration that will result. This building isn't going to lose value over time. It is going to appreciate."

Roughly double the size of the old building, Hawks Hall provides six levels of new classrooms, including the largest auditorium currently on campus with 385 seats and the Trading Room, numerous study areas, office and department spaces, a welcome center, Yes Chef Café, the Huskers Shop and the 4,262-square-foot Henrickson Family Atrium which is the central hub of the Nebraska Business community. Two grand staircases located at the north and south ends provide entry into the atrium. Donor recognition pieces, a ticker board, student and alumni photos, and select artwork such as Unstable Column III, a brushed stainless steel kinetic sculpture, add the finishing touches in the positive learning environment.

"The new building became a reality due to the support and dedication of our alumni, partners and friends. The building is a constant reminder as we continue to be good stewards of our dollars and work to make our programs inside Hawks Hall, such as the School of Accountancy, world class," Dr. Aaron Crabtree said.

Nebraska Elevates Farrell to Lead College of Business

Dr. Kathy Farrell, who served as the interim dean at the College of Business for nearly a year, was named permanent dean of the college. The University of Nebraska Board of Regents approved Farrell's appointment on December 5.

Executive Vice Chancellor and Chief Academic Officer Donde Plowman said, "Kathy Farrell is exactly the right person to take the College of Business to the next level. Overwhelming support from faculty, staff, students and members of the larger business community make this an exciting appointment. I am confident in her unique leadership abilities and look forward to working with her in this important role."

A member of the college's faculty since 1993, her teaching focus is on corporate finance and banking at the undergraduate and graduate levels. Her primary research interests include executive compensation, executive turnover and succession, and other corporate governance issues.

Farrell became the college's associate dean in 2010, with responsibilities including undergraduate programs and faculty affairs. She served as senior associate dean for four years and in that role oversaw the development and implementation of new programs, including the business minor for non-business students and a hybrid career services model. In 2014, Farrell became the chair of the college's Department of Finance.

"I am honored to lead the College of Business and to build upon its recent momentum," Farrell said. "With the opening of Howard L. Hawks Hall, the state-of-the-art home for Nebraska Business, and unprecedented growth in students, programs, faculty and research, this college is poised to begin a new era of excellence."

*Dr. Kathy Farrell, James Jr.
and Susan Stuart Endowed Dean*



THORNOCK ENTHUSIASTIC ABOUT NEBRASKA



Dr. Todd Thornock brought his enthusiasm for both accounting and behavioral research to the University of Nebraska–Lincoln this fall. As an assistant professor at the College of Business, he found the positive Nebraska environment blended with his zest for managerial accounting.

“I like the managerial side of accounting and working with people. Understanding how people make decisions and how they think drove me to focus on behavioral research. Working in academia provided the opportunity to both work with people and focus on my research,” he said.

He authored “How the Timing of Performance Feedback Impacts Individual Performance” in *Accounting, Organizations and Society*, and his areas of expertise include reward system design, performance feedback, goal setting and personality measures. One topic of interest is the notion of accountants providing information to managers to make better decisions.

Garnering practical work experience for four years at PricewaterhouseCoopers, he spent two years in Austin, Texas, and two in San Jose, California. However, after earning his master of science in accounting and

Ph.D. from the University of Texas in 2009 and 2011, he moved to Ames, Iowa, to be an assistant professor at Iowa State University. His classes included more than 200 undergraduate students and though he enjoyed teaching, he wanted the opportunity to work with graduate students.

“Dating back to my time as a student, I saw the positive impact professors have on their students, particularly at the graduate level,” said Thornock who holds designations as a CPA, CMA and CGMA. “I loved the trajectory of the program at the Nebraska College of Business and how the alumni are behind the school 100 percent. The opportunity I have to focus on my research, as well as to mentor students made Nebraska a perfect fit for me.”

The city of Lincoln also appealed to him as it was a family friendly place. Thornock and his wife, Samara, have seven kids between the ages of two-and-a-half and 15 years old.

“The faculty are so genuine. Whether it is a compliment or constructive criticism, I know I can take things at face value and that is something that is underestimated at times. I couldn’t ask for a better place to work and raise my family.”



Ron Lahners and Tom Casady at Burnett Hall

Former U.S. Attorney Lahners Wraps Up 50 Years of Teaching

For more than 50 years, Ron Lahners '59, taught College of Business students how laws impact the success or failure of business. This summer, he taught his last business law class at the college.

After earning his law degree at Nebraska, he achieved a distinguished career in public and private practice. In 1981, President Ronald Reagan appointed him as the U.S. Attorney for the District of Nebraska. He served as administrative law judge in social security administration for 20 years.

“All business students need a basic understanding of how courts work and law enforcement interacts with courts,” he said. “One of the most important areas is contracts. People make contracts for their business or themselves throughout their lifetime. They have to know some basic fundamentals in order to do that effectively.”

Many prominent attorneys worked for Lahners over the years, including current Lancaster County Attorney Joe Kelly and current Chief Justice of the Supreme Court of Nebraska Michael Heavican. His breadth of experience and practical knowledge helped his classroom presentations come to life for students.

“The relationships with students have been wonderful, and I get a good feeling from helping them in an area that’s going to strengthen their careers. I’ve had several students come up to me years later and say, ‘That’s probably the most important class I took in undergraduate school. It taught me a lot about dealing with people and situations that came up down the road.’”

He also regularly brought in guest speakers such as Lancaster County Attorney Joe Kelley and the former Lincoln Chief of Police Tom Casady. Lahners believes the practical experience in the classroom left a positive impact.

“The students hear about my experiences as a judge and an attorney, but they also get input from a variety of other professions. The real-world perspective from bankers, lawyers and law enforcement speak to what is happening with the law in contemporary society.”

The School of Accountancy administers the business law class. Lahners expressed gratitude to Dr. Aaron Crabtree and Marci Warner, administrative coordinator, for their help facilitating the classes.



Gabby Williams and Connor Dietrich

Accounting Students Help Lead Team to Win at Union Pacific Case Competition

Sixteen College of Business students competed in the 2017 Union Pacific (UP) Case Competition in April and presented recommendations on investing in the emerging sage grass market. The four teams received a case summary and had 3.5 hours to consult with UP managers, build a business plan and create a presentation.

Shawntell Kroese '96, assistant vice president at UP, served as a judge for the competition. She found the resourcefulness of the students impressive, particularly due to the time constraints.

“Case competitions help you learn to think quickly and come up with recommendations. Whether you’re selling an idea about investing in sage grass or selling yourself in a job interview, so much of being good at business is practice,” she said.

The judges provided professional feedback before the winning team was announced. The winning team received gift cards and a team trophy and included Connor Dietrich

and Nate Nemers, both from Omaha, Nebraska, who graduated in 2017. Gabby Williams, a senior accounting major from Lyndhurst, Ohio, and Alex Nachreiner, a junior accounting and finance major from Omaha, completed the team. All four students are part of the Nebraska Business Honors Academy.

“Our discussions with the managers helped us think differently,” said Williams. “The executives showed us how our facts needed to be strong to back up our recommendations.”

Nemers believes the lack of preparation time allowed them to make decisions quickly. Team members decided their roles and got to work.

“We know they will make mistakes, but they get experience working with a Fortune 150 company. It’s a great experience and an addition to their résumés which will help them stand out,” said Rob Simon, associate professor of practice in marketing who advised the teams.

STUDENTS PLACE AT AUDIT COMPETITION AND HEAD TO NATIONALS

A team of accounting students placed as a top team in the Deloitte Audit Innovation Campus Challenge regional competition held on November 14 in Minneapolis.

Advancing to the national competition in April, the five-member team competed against 10 other universities to take the top honor.

Deloitte's annual competition gives students the chance to apply their knowledge by solving audit problems they'll likely encounter in the real world. With the support of faculty advisors Dr. Steven Hegemann and Jill Trucke, the Nebraska team presented strategies to harness new opportunities for audit firms in a constantly-evolving business landscape.

"The opportunity enabled our students to look at the auditing profession and auditing beyond the financial statements. The students envisioned how Deloitte could use new technology to extend the information provided to a wide range of stakeholders," said Hegemann, assistant professor of practice in accounting.

The Deloitte challenge statement prompted students to consider why auditing firms have a unique position to provide assurance services that could enhance the credibility of information companies publish or use in



marketing, such as environmental responsibility claims like the use of organic ingredients and product origin. Students were asked how auditing firms can use data analytics, visualizations and advanced technologies to deliver such assurance services in the most effective manner.

Following the presentation to the panel, team members responded to follow-up questions from the judges. Their interactive presentation resonated well with judges.

"The judges said our team offered a creative solution and they presented well. Our team interacted well with each other and they directly engaged the judges during the presentation and the question and answer session. It demonstrated every student equally participated and complemented each other well," said Trucke, assistant professor of practice in accounting.

The winning team members who will compete in the national competition in April include: Rebekah Birch, junior accounting and secondary business, marketing and information technology education major from Burwell, Nebraska; Samantha Karr, junior accounting major from Hastings, Nebraska; Hayden Lienemann, junior accounting major from Sidney, Nebraska; Sydney Sackmaster, junior accounting major from Grover Heights, Minnesota; Natalie Sneed, junior accounting major from Sioux Falls, South Dakota; and Grant Turner, junior accounting major from Portland, Oregon.

Beta Alpha Psi Recognized as Superior Chapter Once Again

The University of Nebraska–Lincoln chapter of Beta Alpha Psi received recognition as a superior chapter for the 2016–17 academic year. As part of the honor, the chapter received \$500 courtesy of KPMG and the KPMG Foundation.

Deb Cosgrove, associate professor of practice in accounting and faculty advisor, said each time the chapter receives this honor, she is “thrilled” as Beta Alpha Psi fills an important role in students’ college careers.

“Our chapter activities introduce students to potential employers and give them a chance to think about who they want to work for. We emphasize how students will have a choice in employers and need to know how to make a wise decision about the start of their career,” said Cosgrove. “We also have activities designed to help students navigate the interview process and develop professional skills to benefit them after graduation. The tremendous growth in membership and extremely active schedule indicate students find value in the organization and are willing to work very hard to accomplish our goals.”

The chapter requires individual members to complete hours in both professional and service activities in order to maintain personal standing with the chapter. Some of the activities include a highway cleanup, volunteering at People City Mission, organizing the Meet the Firms event and tutoring students in lower level accounting and finance classes.



Emily Van Der Bosch, president of Beta Alpha Psi

Also, Beta Alpha Psi sent three teams to the regional meeting in St. Louis in the spring to compete in best practice competitions. One of the teams received first place and two of the teams placed second in their respective competitions. The chapter also sent 10 students to the national meeting this year in Anaheim, California.

“Earning superior standing as a chapter is an honor. Every year we aim for it. It is nice to be recognized for the many hours of volunteer and community work and all the time we dedicate to make the organization successful,” said Jordan Hoeft, treasurer for Beta Alpha Psi and a graduate student from Holdrege, Nebraska.

Open to accounting, finance and information systems students, Beta Alpha Psi includes students who take at least a 300 level or higher class in their area of study, have been enrolled at Nebraska for at least one semester and earned a cumulative GPA over 3.0. It provides opportunities for self-development, service and association among members and a sense of ethical, social and public responsibility.

The Nebraska Beta Alpha Psi chapter with advisory Deb Cosgrove (far left)



CPA EXAM PASS RATES

The following tables show the pass rates of Nebraska accounting graduates for 2016 compared to two peer groups: the Big Ten Conference universities and our accreditation peer group. The accreditation peer group is comprised of land grant universities that have attributes (enrollments, faculty size, programs, etc.) similar to the Nebraska accounting program.

There are three tables for each group: one that shows the overall pass rates for candidates taking the exam for the first time, one that shows the pass rates for all sections taken for first-time candidates and another one that shows the pass rates for all sections taken for all candidates, including repeat candidates.

Note: As of the printing of this edition of *The Ledger*, the 2017 statistics were incomplete and therefore not reported.

OVERALL RATES (Big Ten Comparison)

Institution	Undergrad # of Candidates	Undergrad All Events	Undergrad Avg Score	Grad # Of Candidates	Grad All Events	Grad Avg Score
University of Iowa	138	72%	79	21	79%	80
University of Wisconsin-Madison	169	84%	83	28	88%	84
Northwestern University	10	95%	83	N/A	N/A	N/A
Michigan State University	282	73%	79	71	71%	77
University of Nebraska	77	73%	78	33	75%	79
Pennsylvania State University	265	50%	71	78	82%	82
Indiana University-Bloomington	264	67%	77	63	66%	78
University of Michigan	76	53%	71	42	82%	81
University of Illinois-Urbana Champaign	523	71%	79	152	65%	76
Ohio State University	363	62%	75	59	78%	81
University of Minnesota	129	62%	75	41	78%	79
University of Maryland	194	66%	77	55	51%	72
Purdue University	175	49%	71	13	71%	79
Rutgers - The State University of New Jersey - Newark	192	25%	61	82	46%	70
Median	184	66%	77	55	75%	79

SECTION RATES FOR FIRST-TIME CANDIDATES (Big Ten Comparison)

Institution	AUD	BEC	FAR	REG
Northwestern University	83%	100%	83%	88%
University of Illinois-Urbana Champaign	63%	85%	66%	63%
Purdue University	41%	69%	45%	42%
Indiana University-Bloomington	59%	89%	62%	55%
University of Iowa	68%	90%	69%	60%
University of Maryland	61%	79%	58%	58%
University of Michigan	71%	94%	67%	77%
Michigan State University	67%	88%	66%	67%
University of Minnesota	70%	81%	71%	62%
University of Nebraska	64%	86%	63%	79%
Rutgers - The State University of New Jersey - Newark	28%	41%	30%	32%
Ohio State University	55%	79%	64%	57%
Pennsylvania State University	61%	78%	64%	63%
University of Wisconsin-Madison	76%	98%	84%	80%
Median	63%	86%	65%	63%

ALL EVENTS FOR ALL CANDIDATES (Big Ten Comparison)

Institution	# of Candidates	All Events	Avg Score	AUD	BEC	FAR	REG
University of Illinois-Urbana Champaign	866	61%	75.90	56%	78%	58%	55%
Northwestern University	17	69%	75.10	63%	88%	71%	58%
Indiana University-Bloomington	444	61%	75.70	59%	83%	56%	51%
Purdue University	288	46%	71.30	40%	62%	42%	45%
University of Iowa	197	66%	77.30	60%	84%	61%	60%
University of Maryland	330	55%	74.20	52%	71%	47%	50%
University of Michigan	145	71%	79.00	66%	92%	63%	67%
Michigan State University	440	65%	76.50	61%	83%	59%	61%
University of Minnesota	261	66%	76.80	66%	76%	62%	63%
University of Nebraska	138	68%	77.00	66%	83%	58%	70%
Rutgers - The State University of New Jersey - Newark	419	34%	66.50	34%	39%	32%	31%
Ohio State University	535	58%	74.40	49%	73%	58%	55%
Pennsylvania State University	660	58%	74.50	58%	68%	52%	54%
University of Wisconsin-Madison	274	80%	81.60	72%	94%	79%	76%
Median	309	63%	75.8	59%	80%	58%	57%

OVERALL RATES (AACSB Peer Comparison)

Institution	(A) Aspirant or (C) Comparable Institution	Undergrad # of Candidates	Undergrad All Events	Undergrad Avg Score	Grad # of Candidates	Grad All Events	Grad Avg Score
University of Georgia	A	227	80%	81	61	86%	83
University of Iowa	A	138	72%	79	21	79%	80
University of Florida	A	75	82%	80	35	84%	83
University of Wisconsin - Madison	A	169	84%	83	28	88%	84
University of Tennessee at Knoxville	C	191	79%	80	55	80%	80
University of Missouri - Columbia	C	27	74%	79	44	81%	82
University of Oklahoma	C	122	62%	75	10	75%	79
Texas A&M University	A	111	55%	73	44	69%	78
University of Nebraska		77	73%	78	33	75%	79
Pennsylvania State University	A	265	50%	71	78	82%	82
Indiana University Bloomington	A	264	67%	77	63	66%	78
University of Arizona	A	151	62%	75	32	70%	78
University of South Carolina	C	140	69%	78	29	76%	81
University of Kansas	C	105	64%	76	58	60%	74
University of Arkansas	C	64	60%	75	29	62%	76
University of Minnesota	A	129	62%	75	41	78%	79
Virginia Polytechnic Institute and State University	C	257	68%	77	27	59%	70
Arizona State University	A	266	62%	76	26	68%	76
University of Alabama	C	277	60%	75	41	71%	79
University of Houston	C	306	50%	70	127	59%	73
Rutgers - The State University of New Jersey - Newark	C	192	25%	61	82	46%	70
Median		151	64%	75.6	41	75%	79.2

SECTION RATES FOR FIRST-TIME CANDIDATES (AACSB Peer Comparison)

Institution	(A) Aspirant or (C) Comparable Institution	AUD	BEC	FAR	REG
University of Alabama	C	56%	71%	61%	60%
Arizona State University	A	56%	82%	52%	58%
University of Arizona	A	52%	80%	58%	64%
University of Arkansas	C	57%	79%	66%	54%
University of Florida	A	80%	92%	91%	75%
University of Georgia	A	78%	90%	82%	78%
Indiana University Bloomington	A	59%	89%	62%	55%
University of Iowa	A	68%	90%	69%	60%
University of Kansas	C	56%	82%	57%	51%
University of Minnesota	A	70%	81%	71%	62%
University of Missouri - Columbia	C	79%	91%	78%	74%
University of Nebraska		64%	86%	63%	79%
Rutgers - The State University of New Jersey - Newark	C	28%	41%	30%	32%
University of Oklahoma	C	56%	78%	61%	63%
Pennsylvania State University	A	61%	78%	64%	63%
University of South Carolina	C	62%	82%	67%	66%
University of Tennessee at Knoxville	C	71%	93%	78%	71%
Texas A&M University	A	74%	89%	76%	69%
University of Houston	C	51%	57%	48%	54%
Virginia Polytechnic Institute and State University	C	62%	81%	70%	51%
University of Wisconsin - Madison	A	76%	98%	84%	80%
Median		62%	82%	66%	63%

ALL EVENTS FOR ALL CANDIDATES (AACSB Peer Comparison)

Institution	(A) Aspirant or (C) Comparable Institution	# of Candidates	All Events	Avg Score	AUD	BEC	FAR	REG
University of Alabama	C	405	56%	74.40	50%	61%	58%	56%
Arizona State University	A	365	58%	74.50	54%	75%	48%	55%
University of Arizona	A	230	59%	74.50	58%	68%	51%	62%
University of Arkansas	C	143	53%	74.10	51%	62%	54%	48%
University of Florida	A	156	81%	81.10	80%	89%	83%	72%
University of Georgia	A	349	78%	80.90	76%	86%	77%	73%
Indiana University Bloomington-Indianapolis	A	444	61%	75.70	59%	83%	56%	51%
University of Iowa	A	197	66%	77.30	60%	84%	61%	60%
University of Kansas	C	230	57%	73.90	54%	74%	53%	49%
University of Minnesota	A	261	66%	76.80	66%	76%	62%	63%
University of Missouri - Columbia	C	169	74%	79.80	73%	86%	72%	66%
University of Nebraska		138	68%	77.00	66%	83%	58%	70%
Rutgers - The State University of New Jersey - Newark	C	419	34%	66.50	34%	39%	32%	31%
University of Oklahoma	C	169	58%	74.40	48%	69%	57%	59%
Pennsylvania State University	A	660	58%	74.50	58%	68%	52%	54%
University of South Carolina	C	237	63%	76.50	60%	73%	62%	60%
University of Tennessee at Knoxville	C	293	72%	78.20	64%	86%	70%	69%
Texas A&M University	A	472	70%	78.20	68%	84%	66%	62%
University of Houston	C	576	46%	70.20	43%	48%	44%	48%
Virginia Polytechnic Institute and State University	C	365	59%	75.20	58%	72%	60%	47%
University of Wisconsin - Madison	A	274	80%	81.60	72%	94%	79%	76%
Median		274	61%	75.7	59%	75%	58%	60%

NEBRASKA RECENT HISTORY

First-Time Candidates Without Advanced Degrees

First-Time Candidates With Advanced Degrees

Year	Undergrad # of Candidates	Undergrad All Events	Undergrad Avg Score	Grad # Of Candidates	Grad All Events	Grad Avg Score
2016	77	73%	78.30	33	75%	79.10
2015	69	64%	76.00	38	75%	79.00
2014	58	62%	77.00	39	74%	80.00
2013	63	65%	75.80	30	81%	82.10
2012	56	72%	79.50	24	68%	78.50
Median		65%	77.00		75%	79.00

EMPLOYMENT & PLACEMENT RATE

**Undergraduate
average starting salary:**

\$45,253

**MPA average
starting salary:**

\$48,196

**Employment Self-Reported
at Time of Graduation**

Employment status upon graduation:

- **91%** of undergraduates employed or seeking higher education (**54%** employed and **35%** were seeking higher education)
- **94%** of MPA graduates employed

Spring Internships for Accounting 990 Credit

Firm	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Total
BKD	3	4	3	5	3	3	3	5	4	4	3	6	5	51
Bland & Associates	0	0	0	0	0	0	0	0	0	0	0	1	0	1
BMG CPAs	0	0	0	0	0	0	0	0	1	1	1	0	2	5
Dana F. Cole	0	0	0	0	0	0	0	0	1	1	2	1	0	5
Deloitte & Touche	4	6	1	1	2	2	1	3	5	5	3	1	2	36
DHHS	0	0	0	0	0	0	0	0	0	0	0	0	1	1
Grant Thornton	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HBE	1	1	0	2	0	1	2	2	1	1	0	0	0	11
Kennedy & Coe	2	1	0	0	0	1	0	0	0	0	0	0	0	4
KPMG	1	2	3	0	1	1	1	1	3	3	4	2	0	22
Labenz & Associates	0	0	0	0	0	0	0	0	1	1	1	0	1	4
Lutz & Company	0	0	0	0	1	0	1	1	1	1	1	3	5	14
McDermott & Miller	0	0	0	0	0	0	0	0	0	0	0	0	0	0
McGladrey & Pullen	0	0	0	0	1	0	0	0	1	1	0	0	0	3
Micek & Crouch	1	0	0	0	0	0	0	0	0	0	0	0	0	1
Molex	0	0	0	0	0	0	0	0	0	0	0	0	1	1
Neil Balfour	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nelnet	0	0	0	0	0	0	0	1	0	0	0	1	0	2
PWC	1	1	0	0	0	0	0	0	0	0	0	1	0	3
Sandhills Publishing	0	0	0	0	0	0	1	0	0	0	0	0	0	1
Seim Johnson	0	0	0	0	0	0	0	0	0	0	2	0	0	2
Shotkoski & Associates	0	0	0	0	0	0	0	0	0	0	1	0	0	1
SP Group	0	0	0	0	0	0	0	0	0	0	1	2	2	5
State of Nebraska	0	0	0	0	0	0	0	0	0	0	0	0	1	1
Ueberrheim & Micek	0	0	1	0	0	0	0	0	0	0	0	0	0	1
UNL	0	0	0	0	0	0	0	0	0	0	0	0	1	1
Valmont Industries	0	0	0	0	0	0	0	0	0	0	0	0	1	1
VanderVeen & Goracke	0	0	0	0	0	0	0	1	0	0	0	0	0	1
Total	13	15	8	8	8	8	9	14	18	18	19	18	22	178

SCHOLARSHIPS AND FELLOWSHIPS

Fellowships Awarded to Students in the Master of Professional Accountancy Program

CHARLES WILLIAM FOWLER FELLOWSHIP

Bryce Blycker, Tao Bo, Oana Costea, Jake Derr, Kristen Harvey, Colin Nathan, Eric Oman, Bryce Tarletsky, Tanner Weir

DANIEL H. MORIN FELLOWSHIP

Ying Yu

DELOITTE AND TOUCHE FELLOWSHIP

Kylie Garza, Dominic Richardson

GEORGE AND EVELYN BREWSTER FELLOWSHIP

Brodie Morgan, Ella Prussa

GLENN W. MOOBERRY SCHOLARSHIP

Seth Barkley, Zach Crom, Reid Hammitt, Marc Herrmann, Deric Hoch, Zachary Holm, Dakota Magrew, Benjamin McQuiston, Ryan Montgomery, Austin Sankey, Haojun Zhang

JOHN AND NOREEN GOEBEL ENDOWED ACCOUNTANCY FELLOWSHIP

Jacob Richardson

JOHN T. AND JANICE K. CONNOR ACCOUNTANCY FELLOWSHIP

Thomas Froeschl, Josha Gifford, Michael Tichenor

PHILIP G. JOHNSON MEMORIAL FELLOWSHIP

Hannah Fahrlander

ROGER E. AND JERI K. SMITH ACCOUNTANCY FELLOWSHIP

Truc Duong, Derek Meyer, Tyler Rump

RSM FELLOWSHIP

Carson Ohm, Jennifer Rivera

SCHLEIGER FELLOWSHIP

Rebecca Adams, McKenzie Belfany, Thomas Docter, Cody Guillot, Xiaomei Guo, Matthew Hall, Jordan Hoefl, Carter Johnson, Nadiezda Karadag, McKenna Kime, James Kruger, Megan Peterson, Jordan Pethoud, Ashley Quiring, Kelsee Richardson, Weiya Wang, Katherine Warneke

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

Fares Afshoonkar

Hannah Marie DeRouche

Morgan Dinkel

Keali French

Matthew Hall

Taylor Hoyt

Carter Rolf Johnson

McKenna Kime

Anna Laurel Koenek

Sophie Renae Lottman

Vien Nguyen

Jennifer Mick

Charles Mosher

Morgan Rademacher

Lauren Witte

Christopher James Yant

Scholarship Awarded by the Lincoln Chapter of the Association of Government Accountants

Sydney Sackmaster

Scholarships Awarded to Undergraduate Students Majoring in Accounting

ALAN M. ROSEN SCHOLARSHIP FUND

Kathryn Van Der Bosch

ALLAN AND BARBARA SOSHNIK MEMORIAL FUND SCHOLARSHIP

Wyatt Bell

AUDLEY NOEL SULLIVAN, SR SCHOLARSHIP

Benjamin Lapke

BRUCE SCHUETT SCHOLARSHIP FUND

Benjamin Lapke

BENJAMIN F. MARSHALL MEMORIAL SCHOLARSHIP

Ethan Arp, Matthew Baldwin, Hannah Berry, Benjamin Danielson, Matthew Caddy, Caleb Dostal, Chengyin Geng, Anthony Hare, Alex Johnson, Mason Koch, Elizabeth Koenen, Connor Maly, Justin McCall, Jacob Minnick, Kylee Nielsen, John Reznicek, Lindsey Stoldorf, Alec Wesslund, Brooklyn Westenburg

COB SCHOLARSHIP

Chengyin Geng, Debra Seeley, Christopher Yant

CHARLES AND ALAIRE BARKES SHIELDS SCHOLARSHIP

Olivia Beier, Benjamin Smith

CLARENCE H. ROSS SCHOLARSHIP

Conrad Shiu

CLARK G. CARPENTER FUND SCHOLARSHIP

Aaron Schwartz

CONRAD SCHLEICH SCHOLARSHIP

Brandon Frates

DANIEL L. AND SUE A. ANDERSON BUSINESS SCHOLARSHIP

Wyatt Whitaker

DAVID S. MCINTIRE SCHOLARSHIP

Andrea Exstrom, Nathan Jurgensmeier, Cody McCain, Allison Morris, Junchao Zhu

DELOITTE AND TOUCHE FUND FOR EXCELLENCE SCHOLARSHIP

Caroline Musselman, YiBing Shen, Ziyang Zhang

DENNIS AND MARGARET JOHNSON SUPPORT FUND

Caleb Krohn

DICK AND ALICE DEVRIES MEMORIAL SCHOLARSHIP

Kaylee Bahun, Theresa Zarybnicky

DR. EDWARD B. SCHMIDT MEMORIAL SCHOLARSHIP

Thomas Engelkamp

DR. R. LYNN GALLOWAY SCHOLARSHIP

Morgan Dinkel, Thomas Engelkamp, Mikayla Kreifels

DR. RAY O. AND THELMA PETERSON SCHOLARSHIP

Mikayla Kreifels

FREDA ANN BRITTENHAM EXCELLENCE SCHOLARSHIP

Austin Coomes, Adam DeHaven, Nathan Hall

GENEVIEVE SACK PHILLIPS COB SCHOLARSHIP

Tyler Butterfield, Vien Nguyen, Ansel Uerling, Yijie Wang

GULLIFER-WISBEY MEMORIAL SCHOLARSHIP

Kaylee Hartman

HAROLD R. SALISBURY MEMORIAL SCHOLARSHIP

Linh Phung

HERBERT AND EVELYN CASEY SCHOLARSHIP

Natalie Sneed

HUPKA FAMILY STUDENT SUPPORT FUND

Logan Dickey, Megan Eisenberger

JACOB H. IMIG SCHOLARSHIP IN PUBLIC ACCOUNTING

YiBing Shen

JAMES L. TASSLER MEMORIAL SCHOLARSHIP

Kaylee Hartman

JUDSON O. BURNETT SCHOLARSHIP

Hayden Lienemann, Theresa Zarybnicky

KARL ARNDT MEMORIAL SCHOLARSHIP

Caleb Dostal, Alex Johnson

KARL H. NELSON AND WEALTHA H. NELSON SCHOLARSHIP

Alex Hogeland

KOCH DISCOVERY SCHOLARSHIP

Sydney Sackmaster, Brooklyn Westenburg

LAMOINE AND MARGARET BROWNLEE SCHOLARSHIP

Morgan Dinkel

LAVERNE A. COX MEMORIAL SCHOLARSHIP

Lindsey Stoldorf

MARK T. AND MARGARET LOWE SEACREST SCHOLARSHIP

Hayden Lienemann

MORRIS I. BERVIN SCHOLARSHIP

Natalie Sneed

MR. AND MRS. RAYMOND WATSON SCHOLARSHIP

James Brune, Brian Wilmes

NED B. EASTLACK MEMORIAL SCHOLARSHIP

Ashley Kontor, Kathryn Van Der Bosch

PAUL AND PATRICIA MENDLIK SCHOLARSHIP FUND

Casey McNealy

PETER AND ELIZABETH SOMMERHAUSER COB SCHOLARSHIP

Samantha Karr, Austin Sabaliauskas, Gabrielle Williams

PHILLIP G. JOHNSON MEMORIAL FUND SCHOLARSHIP

Caroline Musselman

R. PARKER AND MARCIA S. EASTWOOD SS/FS – COB SCHOLARSHIP

Madison Clements, Nicole Dunne, Kelsey Folkers, Claire Frevert, Thomas Haller, Tyler Hergott, Taylor Hoyt, Kelli Leachman, John Lukowski, Linh Phung, Calder Rosdail, Kathryn Shehan, Mary Woodruff

RICHARD L. HOFMANN SCHOLARSHIP

Anna Koeneke, Derek Mikus

ROBERT AND GAYLE JONES SCHOLARSHIP FOR COB

Nixon Nerud

ROBERT AND JOSEPHINE KOUDELE SCHOLARSHIP

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