



SCHOOL OF ACCOUNTANCY

College of Business



NEBRASKA LEDGER

UNIVERSITY of NEBRASKA-LINCOLN • 2020

FOCUSED ON THE FUTURE

As this issue of *The Nebraska Ledger* was being created, the spread of COVID-19 continued in the U.S. and started a time of unprecedented change at the University of Nebraska. In order to be proactive, classes were suspended March 16-20 and students were encouraged to return home as our faculty began preparing for online delivery of courses.

While our accounting students left, they needed technology and internet service sufficient for online learning at home. When faculty and staff started working from home, seemingly overnight, it was necessary for communications – from department meetings to office hours – to be held via Zoom. As many of us quickly transitioned our courses in Canvas and utilized tools like VidGrid and YellowDig. We also struggled for internet bandwidth because our own children were taking remote courses.

Through hard work and resilience, our faculty used their expertise and talents to start teaching remotely on March 30. As a department, we held daily Zoom meetings to connect with each other or commiserate and share best practices. Because they believe in the power of every person, they also connect with students through phone calls and remote office hours. We appreciate our students for stepping up to this challenge alongside us. These same qualities, strengths and effort are used by our SOA community in the stories inside this *Nebraska Ledger*.

Kelli Saunders built bridges between the internal audit and fraud examination communities. She also earned a very rare third grant from the Center for Audit Quality to run experiments through professional auditors. Learn more on pages 8-9.

Tom Omer, ranked second in the world for accounting research in BYU Research Rankings, and Tom Kubick, ranked No. 20 in tax research in the last six years, collaborated to examine the effects of clawbacks in Dodd-Frank Wall Street Reform and Consumer Protection Act. Read about their findings on pages 14-15.

Named a Seacrest Teaching Fellow, Amanda Gonzales received funding to research methods of enhancing the dynamics of teamwork utilizing a team charter created by her students. See pages 6-7.

Biyu Wu saw a greater need for using research to tell stories of effective internal auditing control while working at PricewaterhouseCoopers. Read more about her research efforts on page 13.

Even through adversity, our teaching, research and service continues. We will return to teach and learn inside Howard L. Hawks Hall. Until then, we will continue our work remotely to make our School of Accountancy the leader in accounting education. I hope this issue provides good news when we most need it and look forward to seeing you again soon.

Sincerely,



Aaron Crabtree
Director of the School of Accountancy
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Trucke Elevates Teaching Through Strengths Training

Strengths training provided Jill Trucke, assistant professor of practice in accountancy, more insight into her own capabilities and her students.

Bringing her extensive accounting experience into the classroom, Jill Trucke began her faculty career at the College of Business in 2016. With a limited teaching background, Trucke gained confidence through Gallup-Certified Strengths Coach training, which she applied in the classroom to benefit students.

“Taking the strengths class helped me understand my own strengths better and I also learned so much about all the CliftonStrengths®,” said Trucke, assistant professor of practice in accountancy. “Business students tend to rank high on Competition, so when I teach an accounting class I have a better understanding of the entire class makeup. When I talk to students one-on-one, I’m able to learn more about them and motivate them based on how their individual strengths manifest.”

Trucke, who worked as an auditor at Deloitte for 14 years, initially took the CliftonStrengths assessment years ago to learn her top strengths. The strengths certification program gave her a better idea of how to utilize one of her strengths she mostly knew by name only.

“Before taking the strengths class, I tended to forget about my Developer strength. That’s my strength that gives me the greatest enjoyment for teaching because I want to see every student move to the next level regardless where they’re at,” she said.

Last fall, Trucke initiated a project in her Accounting Information Systems (ACCT 409/809) class with the City of Lincoln, Nebraska, which allowed students to access and analyze data belonging to the Lancaster County assessor office. Her Developer strength came to the forefront as she worked with the city and with her students to assess data to ensure numbers were accurate and collection methods were consistent.

“During the class project, I met with students multiple times to find out how they were progressing and whether they were going in the right direction analyzing the data. I wanted students to see the big picture of what the project was about and then tackle it one step at a time. That was the Developer side of me, and then the Learner side had the curiosity that wanted to understand what students were presenting by asking them how they got their results,” said Trucke.

The Gallup-Certified Strengths Coach class, which was taught in part by Dr. Timothy Hodges, executive director of the Clifton Strengths Institute, brought together 29 faculty and staff members from the college. Hodges explained the focus was to give them a greater understanding of how to leverage strengths in everyone.

“The faculty learned how to integrate strengths language into class in a meaningful way,” said Hodges. “It’s exciting to see Jill use her strengths not only to know who she is but to have a broader understanding of what different students bring to the table. For her, to see that growth in students makes her more confident as a faculty member and leads to more engagement between her and the students.”

Bailey Gardner, ’19, an MPA student from Lincoln, took part in the class project. Gardner plans on carrying that experience into her first professional accounting job at Deloitte in Omaha, Nebraska, which begins later this year.

“The project let me see exactly how messy data can be in the real-world,” said Gardner, who also assisted Trucke in a summer accounting program for high school students called Discover Accounting. “Jill helped make sure we understood everything she is trying to teach by using those methods in the project. She would relay our needs back to the city and at the end of the semester we presented our final project to the city. They appreciated our work because they don’t have time to examine the data as thoroughly as we were able to do.”

Also having a top strength of Achiever, Trucke felt proud of what her students were able to accomplish when they gave their final presentation. She believes her Developer strength can take things further if they do the project again.

“The Achiever, Learner and Developer in me all played a part in success of the project. Even though a lot of what we ended up doing was confirming things the city already suspected, our visualizations gave them some things they hadn’t seen before. It was a great partnership and, as a Developer, I can see how we could do things a little bit better the next time to give both sides an even better experience,” she said.



Seth Sherwood (center) of Morrill, Nebraska, works with other students and Jill Trucke, assistant professor of practice in accountancy, on an inventory project.

Summer Pre-College Program Helped Sherwood Select Major

Soon to be a high school senior, Seth Sherwood faced numerous important decisions last summer. The Morrill, Nebraska, native found help defining his career path by attending Discover Accounting, formerly called Accounting Summit, at the College of Business.

“My personal finance teacher told me about the free, two-and-a-half day summer pre-college program. Though I hadn’t taken any accounting classes yet, I had a growing interest. I needed to learn more to see if it fit into my future,” said Sherwood.

Sherwood not only learned about accounting, but also about business and on-campus life at Nebraska. He and his peers compared day-to-day realities of auditors versus public accountants and met professionals at accounting firms, including two of the Big Four, to discuss careers and tour.


“The CEOs, partners, accountants and auditors shared about the different routes possible with an accounting degree,” said Fares Afshoonkar, ’17 and ’19 MPA, who helped facilitate the activities.

The high school students worked on various accounting projects and expanded their business skills. Faculty and admissions staff also provided resources and support.

“I told Seth that I came to college with zero background in accounting. The things he learned can fuel him to figure out what he wants to do next,” said Afshoonkar, who now works as an auditor at Deloitte in Omaha, Nebraska.

The pre-college program enabled Sherwood to look to the future and be more informed as he considered his career path.

“The amount of connections accountants make surprised me and I didn’t know the difference between private and public accounting. Now I know I’d like to try to pursue private accounting,” Sherwood said. “I feel prepared to take the next steps for college.”



Dr. Amanda Gonzales' efforts to deliver transformative teaching excellence earned her a Seacrest Teaching Fellowship.

Gonzales Named 2019 Seacrest Teaching Fellow

Dr. Amanda Gonzales, assistant professor of accountancy, pursues teaching excellence in the classroom through the inspiration she receives from students. Her passion to help students grow and flourish resulted in her being named a Seacrest Teaching Fellow this fall.

“My students motivate me to continually reflect and grow as a teacher. Providing my students with the best learning experience possible is a top priority. The Seacrest Teaching Fellows program is a wonderful opportunity for me to benefit from the immense wisdom of my amazing colleagues in both the short-term as I pursue my next classroom innovation, and in the long-term as we continue to work together to help students thrive,” said Gonzales.

Through the college’s Seacrest Teaching Fellowship, made possible through the support of Rhonda and the late James Seacrest, Gonzales plans to investigate how to improve dynamics of working in team settings by having students develop and utilize a team charter. The charter, which students create, serves as a document team members use to specify objectives, roles, norms and processes.

“I plan to investigate whether students’ explicit recall of their individual and collective strengths as part of the team charter development enhances measures of team effectiveness such as team cohesion, member satisfaction and performance. This intervention builds on research in positive psychology that suggests identifying and using strengths increases individuals’ engagement and achievement,” she explained.

Dr. Aaron Crabtree, director of the School of Accountancy and associate professor of accountancy, said, “Not only are Amanda’s numbers from her student evaluations near the top of the School of Accountancy, she consistently receives glowing and meaningful



Dr. Amanda Gonzales plans to research methods of enhancing the dynamics of teamwork utilizing a team charter created by her students.

written comments. This speaks to her ability to connect with students. She is exactly the type of faculty member we want as a Seacrest Teaching Fellow.”

Dr. Tawnya Means, assistant dean, director of the Teaching and Learning Center and assistant professor of practice in management, noted Gonzales’ ability to resonate with the mission-focused goals of the College of Business.

“Amanda’s willingness to develop resources and investigate the impact of her teaching innovation on course evaluations, student satisfaction, retention and performance will help other faculty in any department leverage organizational behavior literature on student strengths and positive psychology to impact successful teamwork in their courses using team charters,” said Means.

Gonzales believes this honor can only enhance her ability to help students be prepared to successfully address business-related challenges in the future.

“It is a tremendous honor. My long-term goal is to implement classroom innovation for group projects that students can apply to work effectively in teams in their future professional endeavors and develop resources that faculty in any discipline can leverage to better use team charters in their courses,” said Gonzales.



Saunders Leads

Dr. Kelli Saunders wanted to use her teaching career to champion ethical auditing practices to offset high profile financial scandals witnessed in her formative years. By creating a new course for the School of Accountancy, Fraud Examination and Internal Audit (ACCT 401), she impacts the next generation of auditing professionals.

After discussions with the SOA Advisory Board, Dr. Aaron Crabtree asked Saunders to develop the course combining fraud examination and internal audit, both generally standalone courses. Saunders, who worked as an internal auditor for more than seven years, viewed the opportunity as a way to teach the positive aspects of her profession.

“I graduated from school in the early 2000s when huge financial scandals were changing the landscape of the business world. It framed for me what can happen as the result of making poor decisions. As a result, I emphasize to students that the auditing profession is distinguished by its commitment to integrity, objectivity and ethical behavior,” she said.

Saunders collaborated with the external business community and invited experts to speak in class. She also provided opportunities for students to work with organizations outside the classroom.

“The course allowed me to build bridges between the two communities of internal audit and fraud examination, and receive support from the local chapter of the Association of Certified Fraud Examiners and the Institute of Internal Auditors. That made it fun and challenging,” she said.

Dr. Kelli Saunders champions ethical auditing practices by creating a new course combining fraud examination with internal audit.

Charge for Ethical Auditing Practices

Similar to her pursuit of creating positive change in the accounting profession through the classroom, she believes her research can have practical implications for the accounting profession to better understand how practitioner behavior can result in better overall controls in the workplace. Saunders research examines whether junior accounting members are penalized for raising red

flags in the workplace that may later turn out to be unfounded.

“One of the biggest hurdles for conducting research is getting access to participants. I received a grant from the Center for Audit Quality which provides access to audit practitioners to complete our study. This grant amounts to support from the eight largest global accounting firms,” she said.

Crabtree said getting the grant was a major accomplishment as the center only awards a few a year and Saunders already received two in her career.

“It’s significant to have access to professional auditors who are working to run her research experiments. It provides more validity when you’re asking an auditor versus using students to conduct the research,” Crabtree said.

He added how Saunders’ professional internal auditing experience, research credentials and technical expertise combine with her infectious personality to make her the kind of faculty member students appreciate.

Saunders’ research helps lead to classroom discussions so young auditors start thinking about how they might resolve ethical questions in the workplace.

“I find a lot of synergy between the things I research and the things I teach. Any chance I have to tie the results of my research into what the students are learning I believe helps to inform the profession and train students as they go out into their auditing careers,” said Saunders.

Dr. Kelli Saunders’ infectious personality helps reinforce auditing principles to students.



Advising Helps Accounting

Hard Work and Assistance Translate Into Success for Atiya

Basher Atiya took an opportunity to work for the U.S. military as an interpreter in his native country of Afghanistan. However, after some U.S. forces withdrew, his living situation became unsafe so he took a chance to earn a degree in a new country.

“My situation turned into a great opportunity because I could move to the U.S. to get an education. I always thought about continuing in the U.S. after earning my bachelor’s degree. Instead I was able to start it here,” explained Atiya, a junior majoring in accounting.

After a nearly two-year process, Atiya moved to the U.S. with a plan. With a family to support, he began working for Kawasaki in Lincoln, Nebraska, while going to Southeast Community College (SCC). With the intent to transfer to Nebraska, Atiya reached out to Ashley Light, academic advisor for the College of Business, for assistance.

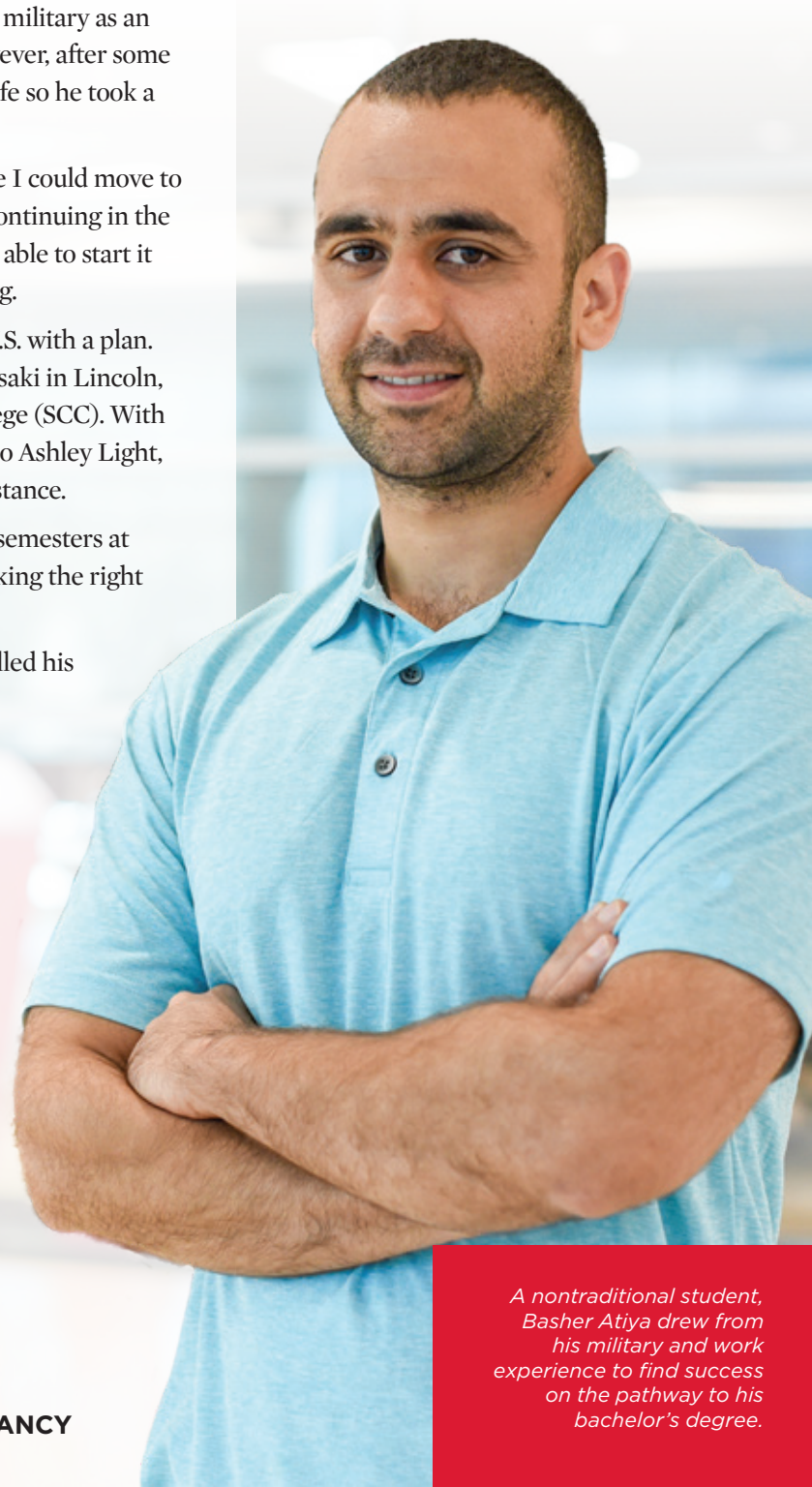
“It was a struggle, but it made me stronger. After two semesters at SCC, I started talking to Ashley to make sure I was taking the right classes. She was a tremendous help,” he said.

Light became impressed with Atiya’s initiative and called his transition to Nebraska “a seamless one.”

“Working full-time and going to school, Basher did it all well. I could tell he’d done research due to his understanding of the requirements for graduation, planning out classes and asking knowledgeable questions about what courses to take and why,” she said.

The drive and initiative Light witnessed were drawn from Atiya’s experience in both the military and work.

“In the military, you need to be disciplined, organized and able to communicate on time because missing a deadline could cost a life. Paying attention to details and communication are also important in accounting. It’s just the technicalities that are different,” he said.



A nontraditional student, Basher Atiya drew from his military and work experience to find success on the pathway to his bachelor’s degree.

Students Achieve Their Goals

Initiative and Guidance Direct Steinle's Path

Bailee Steinle grew up in small towns dreaming of making a big impact in business. After struggling to find direction in her first year of college, Steinle transferred to the College of Business, where she now packs new activities into each day with the intent on getting her dream job thanks to help from Rachel Wesley, academic advisor.

"When I first met Rachel, we hit it off because we're both Type A people," said Steinle, a sophomore accounting major from Salina, Kansas. "I came to Nebraska knowing I wanted to work at a private accounting firm but needed help getting there. I started working with Rachel to understand how to transfer credits and learn about study abroad programs."

With the flexibility to choose an advisor who fit her best, Steinle feels confident her academic goals are aligned with her future career plans.

"Rachel has been helpful making sure I'm on track to graduate. She always helps me understand my options. I learned the CIMBA Italy study abroad program offers business classes and those credits will transfer back," she said.

Wesley praised Steinle for taking initiative for her future right away at Nebraska. The more Wesley knows about a student, the more she can assist in their progress.

"Bailee was willing to share not only school interests, but also what she likes to do socially and what her goals are after college," said Wesley. "It's been fun to help Bailee find study abroad programs, organizations and experiences that benefit her."

Steinle went on the Career Expedition to Minneapolis sponsored by the Business Career Center in the fall. The trip provided the chance to meet other students and connect with the Business Career Center staff for internships and jobs.

"It speaks very highly of Nebraska Business that they have such great advisors like Rachel. If you stay on top of what you want out of college they will always give you the help you need to stay on track, graduate and find a great job," said Steinle.

Bailee Steinle worked closely with advisor Rachel Wesley to ensure her class choices and Business Abroad opportunities would facilitate her graduation plans.

To learn more about Business Advising and Student Engagement, visit: <https://business.unl.edu/base>.

From Slim Pickins to Slim Chickens

Seth Jensen, '95, arrived at Nebraska with a plan to major in accounting, but few connections to help guide the way. Coming from the small town of Exeter, Nebraska, Jensen knew he needed to expand his network.

“Coming off a farm, I did not have tons of industry exposure and needed to get involved. I had some skills in accounting and finance, so for me it was about finding awareness, exposure and experience to make educated career choices,” said Jensen.

Jensen quickly reached out to a hometown friend and fellow Nebraska student, Mike Zeleny, now the chief of staff and associate to the chancellor. Zeleny helped him settle into his new collegiate environment.

“Mike told me about the classes to take, activities and clubs, and was a great resource. Coming from a small school, it was nice to have someone help me transition to campus,” said Jensen.

Jensen joined Beta Alpha Psi, a national organization for students in accounting, finance and information systems, of which Zeleny was a member. The two also held officer positions in the Institute of Management Accountants, under Dr. James F. Brown Jr., professor emeritus of the School of Accountancy. Jensen's introduction



Seth Jensen (right, with son Grant) built on his small town background to become a successful Chief Financial Officer at Slim Chickens.

to the accounting industry and the connections he made through these groups bolstered his knowledge of the field and expanded his network.

“I benefited from students older than me who shared their experiences and I learned from them to make better decisions. I found myself in the same situation with Seth,” explained Zeleny. “One of the challenges coming from a smaller town is your network may not be quite as large as students who had broader opportunities in high school.”

After graduating, Jensen thrived in the restaurant world and eventually moved to Dallas for consulting. Tom Gordon, co-founder and CEO of Slim Chickens, took note of Jensen's work and hired him to help the growing franchise. With no desire to uproot his family, Jensen commuted five hours from Dallas to Fayetteville, Arkansas, weekly. His work earned him the Arkansas Business Journal's 2018 Small/Medium Private Company CFO of the Year.

“Seth has the ‘Nebraska work ethic.’ His award as a top CFO happened because of the hard work, perseverance and resilience exerted every day,” said Zeleny.

Slim Chickens now has more than 75 locations in the U.S., United Kingdom and Middle East. However, Jensen considers it an even greater success that his son, Grant, chose to attend Nebraska to follow his lead.

“Being here at Nebraska as an accounting major may lack originality, considering I am the second Jensen to do it,” Grant said. “But I am blessed with the opportunity to study a subject I love at a university I love in a state filled with friends and family.”

Read about other accounting alumni in Class Notes on page 30.

Audit Experience Inspires Wu's Research

After completing her MBA, Dr. Biyu Wu took a job as an intellectual properties (IP) auditor at PricewaterhouseCoopers (PwC). Her experience in audit fueled a desire to connect the dots between financial data and translate those numbers into insightful research people could understand.

“My work was very interesting because I found it critical to have properly designed and effective internal controls over the accounting process when working with computerized accounting systems. Working with these systems and clients made me think about what factors influence an auditor’s judgment and how to improve the company’s internal controls over financial reporting,” she said.

The longer she stayed at PwC, the more she saw a greater need for using research to tell the stories of effective internal auditing control. The research she wanted to pursue could potentially positively impact the whole field, beyond her immediate workplace.

“Those questions about improving controls inspired me to pursue my Ph.D.,” said Wu. “I believe my on-the-job experience is why my first co-authors invited me to join a research project as a Ph.D. student. I found it very intuitive. I continue to use my prior work experience in my research and it remains fascinating to me.”

Since joining Nebraska Business in 2015 as an assistant professor of accountancy, she found the School of Accountancy as the perfect environment to make her research matter. She examines topics ranging from the consequences of failing to report internal auditing weaknesses to influences in price formation during initial public offerings (IPOs). With two initial publications in the *Journal of Accounting Research* and *The Accounting Review*, her ability to collect and turn data into insightful research shows a willingness to do the hard work.

“Biyu is very precise and does a lot of work in hand-collected data,” said Dr. Tom Omer, professor and Delmar Lienemann Sr. Chair of Accounting. “In her IPO research, not all that data is readily available, so she has to go and collect that before it can be used in her study. It’s very difficult to pull off, but somebody has to keep up the data collection in order to do new studies and she’s the one doing it.”

As an editor for five academic journals, Omer helps Wu and others in the college work toward tenure by advising on editorial responses that may not always provide clear direction to a younger researcher. Wu collaborated with Omer on a paper related to why companies go public and another on the impact of IPOs to peer companies.

“I appreciate Tom’s guidance,” said Wu. “He knows the accounting field and



Dr. Biyu Wu's experience in audit fueled a desire to connect the dots between financial data and translate those numbers into insightful research.

he creates a welcoming environment to ask questions. If I have questions on an econometrics issue I know he’s an expert in that area and can point me in the right direction.”

Wu teaches cost accounting during the fall semesters. Just like her faculty peers at Nebraska help to stretch her strengths, she enjoys challenging students, especially the critical thinking skills they will need to lead the future of business.

“Nebraska students are eager to learn. Regardless if they work in public or private accounting, they will all encounter different issues and they can’t learn everything from school. My goal is to help them apply the logic and methodology they learn in class, so they can take those skills and implement them in their life and careers,” she said.

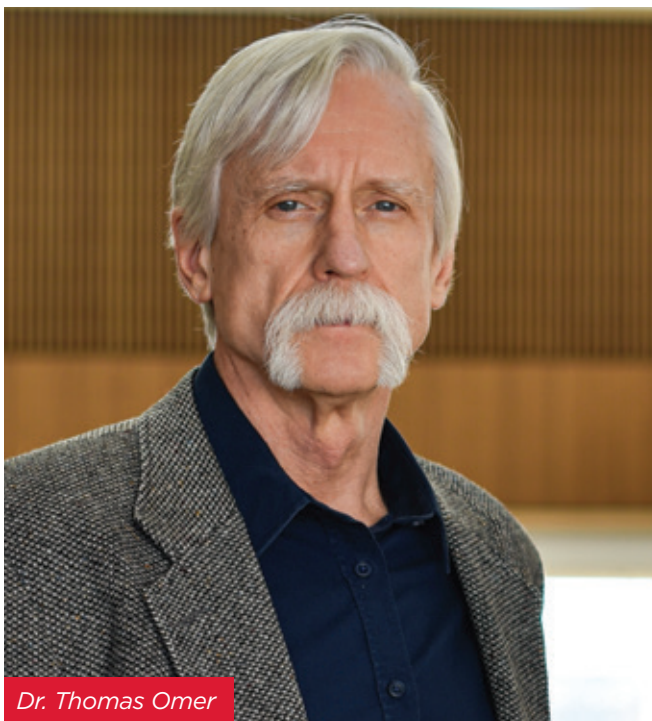
Clawback Policy May Change Corporate Tax Strategies

A new study from researchers in the College of Business examines whether enforcement of a provision in the Dodd-Frank Wall Street Reform and Consumer Protection Act will make an impact on erroneous executive compensation. Dr. Thomas Omer, professor and Delmar Lienemann Sr. Chair of Accounting, and Dr. Thomas Kubick, associate professor of accountancy, published their findings in *The Accounting Review* on clawbacks, provisions which intend to retrieve money from executives who profit from inaccurate financial reporting.

Omer, Kubick and co-author Dr. Zac Wiebe of the University of Arkansas, cast doubt on whether or not clawbacks are an effective tool for dealing with the situation. Although the legislation surrounding clawbacks is yet to be finalized, many firms voluntarily enacted policies to implement the spirit of the law.

“There are likely numerous reasons that corporations adopted the clawback policy early,” said Omer. “It could be a signal to the market that the corporation has good governance. However, because we are unaware of the potential reasons, the analyses we conducted attempted to address that unknown by equalizing characteristics of the treatment (adopters) and control firms (non-adopters). Our results reflect the difference in activities between the groups.”

A major component of the study shows that clawback adopters increased payments for auditor-provided tax services and in turn, company strategies shifted to aggressive tax savings measures. These adopters showed more likelihood of reporting a new subsidiary in a tax-haven country or increasing interlocks with companies with low effective tax rates. Kubick explained that prior research has documented the tax strategies as being effective for large multinationals.



Dr. Thomas Omer



Dr. Thomas Kubick

“We find adopters appear to increase the usage of these strategies after implementing a clawback, providing a sense of what types of tax savings strategies these firms are using to lower their effective tax rates. Of course, it is possible that firms can use a variety of these as well as different strategies that are not directly observable,” said Kubick.

Kubick believes the current lack of specific SEC guidance on clawbacks might be one reason some firms have held back on adopting the policies. Omer pointed out that generally the more firms manipulated earnings expectations, the greater their need to engage in tax savings strategies.

“The point of the clawback policy is to punish executives that met earnings expectations by manipulating reported income. Thus, because the pressure is market-based, companies turned to activities that ultimately decrease U.S. tax revenues, and increase the odds of making earnings expectations without the need to manipulate earnings which would result in a clawback of compensation related to performance,” said Omer.

Another dynamic in play surrounds the Tax Cut and Jobs Act of December 2017, which dramatically reduced corporate tax rates. Omer says tax cuts may serve to lessen tax-based strategies to meet earnings goals compared to the pre-2017 environment.

Tax research looks at the effects of clawbacks in Dodd-Frank Wall Street Reform and Consumer Protection Act.

“It will be interesting to see whether activities firms engaged in to lower their tax bill will continue with the reduced corporate tax rate, and what might change if the SEC fully implements the clawback policy,” he said. “Our earlier paper found that, while clawback adoptions tend to reduce accruals manipulation, they increase real-transaction management, whereby company operations are altered to achieve a temporary earnings boost – for example, through cutting research and development, or slashing prices or easing credit terms to accelerate sales.”

“The Effect of Voluntary Clawback Adoptions on Corporate Tax Policy,” appears in the January issue of *The Accounting Review*.

Warner Retires After 13 Years of Service

In October, Marcia “Marci” Warner retired as administrative coordinator to the School of Accountancy. Aaron Crabtree praised Warner for her strengths.

“Her strength of Adaptability served us very well over her time here. She joined the School of Accountancy in 2010, so she’s been here during my entire tenure as director. She always greets you with a smile and helps everyone she can who comes to our office. She will be missed by the school and the college, and especially by me,” said Crabtree.

In 2018, Warner received the Distinguished Service Award, which recognizes staff who consistently show outstanding job performance, provide service or support above and beyond the call of duty, exemplify or inspire a teamwork attitude, make contributions and are committed to excellence.



Marci Warner was recognized for her strengths and service by the School of Accountancy prior to her retirement.

Her award nominators described her as a rock, champion, all-knowing and friend. Well-known for her institutional and departmental knowledge across many areas, her dedication to keeping the SOA “running like a well-oiled machine” sits high on the list of her praises as well.

Sheila Hayes joined the SOA as our new administrative coordinator. She started at Nebraska in 1998 and most recently served the College of Business Department of Economics. Hayes oversees the daily operation of the department and works with accounting majors and graduate students to forward their scholastic endeavors.

Burt and Castner Inducted into Hall of Fame



From left to right: Ralph Castner, '85, Dr. Aaron Crabtree and Linda Burt, '73, celebrate induction into the School of Accountancy Hall of Fame.

RECIPIENTS RECOGNIZED FOR SIGNIFICANT SERVICE IN CAREERS

Linda Burt, '73, and Ralph Castner, '85, were inducted into the School of Accountancy Hall of Fame at the Celebration of Excellence. Both received praise for their service and integrity during their careers at the event sponsored by BKD, Deloitte, KPMG, Labenz and Associates, RSM and Seim Johnson.

Dr. Aaron Crabtree welcomed guests to the festivities at the Champions Club. He asked Sheri Andrews, '76, a 2003 inductee into the Hall of Fame, to share her thoughts on the significance of the honor.

"It's like getting an A+ or passing the CPA exam for the first time," Andrews said. "However, getting inducted is even more special because this is something you accomplish that you can share with everybody. We are fortunate to have two inductees tonight who have had fabulous careers and done so much for the community."

The presenters for both Burt and Castner emphasized their significant contributions to Nebraska business in their careers.

John Fraser, retired president of the Nebraska Methodist Health System (NMHS), inspired Burt to return to her home state after her career took her to Illinois, Indiana and California. He needed Burt's expertise when he became CEO of NMHS in 2007.

"Our financial system and support structure was 20 years behind the times," Fraser said. "Linda became our CFO in 2008 and very quickly built an effective team. She rebuilt our financial structure brick-by-brick over five years, turning it into a state-of-the-art system."

Burt, who worked for more than 40 years in healthcare finance, was named to the 2015 edition of Becker's Hospital Review list of "150 Hospital and Health System CFOs to Know," and as one of the "Top 130 Women Health System/Hospital Leaders to Know".

"I found my niche in the accounting classes here at Nebraska," Burt said. "I liked the combination of math and logic I discovered. The education and confidence I received here launched me into the world of accounting and finance."

Rick Bettger, owner of Omaha Car Care, recalled Castner's spirit of giving to help others.

"Ralph and I have been close friends for 40 years," Bettger said. "He cares deeply about our state and university, and no matter what direction he chooses to go, he continues to impact everything we do here in Nebraska."

Castner, president of Rush Creek Advisors, serves on the Dean's Advisory Board for the College of Business. He previously served as CFO for Bass Pro Shops and as chairman of the board of World's Foremost Bank, a wholly-owned bank subsidiary of Cabela's.

"We have outstanding faculty at Nebraska," Castner said. "My business law professor, Terry Shaw, utilized an unconventional teaching style I used during my career. Another great aspect of Nebraska is students who push others to work harder and do better."



2003 School of Accountancy Hall of Fame recipient Sheri Andrews, '76, gave the keynote address at the Celebration of Excellence. She shared her thoughts on the significance of the honor.

FACULTY UPDATES



Dr. Aaron Crabtree
Director of the
School of Accountancy,
Associate Professor

I have worked with our faculty to update our SOA Strategic Plan and create a new mission statement.

We also created a new course, Accounting Research and Communication (ACCT 455), that incorporates Fine and Performing Arts faculty to teach our students improvisation. I am looking forward to the changes to our curriculum. I am also working with our CoB Communications, Marketing and External Relations office to better market our MPA program and strengthen our partnerships. We tested some new efforts this spring that provided positive results.



Dr. Herita Akamah
Assistant Professor

I taught Intermediate Accounting II (ACCT 314) class in the fall. My current research projects seek to provide insights into the costs and benefits of several accounting regulatory

initiatives. I published the article "Severance and Bad News Disclosures" in *Journal of Accounting, Auditing & Finance* (forthcoming). I also received the IACMR-RRBM Responsible Research in Management Award for the published article "Tax Havens and Disclosure Aggregation," and continue to serve on the board of Lincoln Literacy Center where I try to leverage my accounting knowledge to further the cause of bringing literacy, very broadly defined to include financial literacy, to the community.



Dr. Arthur Allen
Raymond C. Dein Professor
of Accountancy

I enjoyed teaching Intermediate Accounting (ACCT 313) and Advanced Accounting (ACCT 804) this year. Both cover external financial reporting

for corporations. Advanced Accounting also covers government and nonprofit accounting. I have recently published in the *Journal of Government and Nonprofit Accounting*, *Financial Accountability & Management*, and the *Journal of Financial and Quantitative Analysis*. My most recent article investigated how financial information is used by private foundations in making grants to public charities. My service includes the UNL Library Committee, the SOA Assessment Committee as well as the CoB Learning and Transformation Committee.



Dr. Dirk Black
Assistant Professor

I am enjoying my second academic year at UNL. Since the last edition of *The Nebraska Ledger*, I became a Gallup-Certified Strengths Coach.

In the fall, I again taught in the MPA program, working with students in Seminar in Financial Accounting (ACCT 803) and Business Valuation and Fundamental Analysis (ACCT 808). Once again, UNL students impressed me with their collective work ethic and positive attitude. I was honored to be named the recipient of the 2020 CoB Distinguished Teaching Award. My research continues to examine alternative earnings measures disclosed by companies, as well as other financial reporting and performance evaluation topics. I review research for some of the best accounting journals and conferences in the world, and enjoy serving on various committees at the SOA and university levels.



Deb Cosgrove
Associate Professor of Practice

This year marked my 18th year as a professor of practice at Nebraska. I am the only instructor for Accounting Information Systems (ACCT 309), which I teach every semester. Every spring, I also teach Advanced Accounting Information Systems (ACCT 809). In the summer, I teach the Intro to Managerial Accounting (ACCT 308). I enjoy the classes I teach and getting to know the students. Moving to teaching online has been difficult, mainly because I structured my classes as "flipped" classes, and they are heavily discussion and project based. I have missed my students these past couple weeks, but am meeting some of them via Zoom. I am also the faculty advisor for Nebraska's Beta Alpha Psi chapter. The honorary organization is for high-achieving accounting and finance students. Our chapter meets every Tuesday evening in the fall and spring, and we have community service and social events. For more than 20 years, our chapter has consistently earned Superior or Distinguished status within the international Beta Alpha Psi organization. In 2018, I was selected as one of five Outstanding Faculty Advisors from all of the 341 chapters! I am also faculty advisor for the Deloitte Audit Innovation Challenge, which takes place every fall semester. I organize a team of six students who explore a technology that can be leveraged to enhance audit services, prepare a presentation and travel to Minneapolis to compete against six other universities in a regional competition. The teams always make me proud!



Dr. Stuart Dearden
Assistant Professor

I am in my second year teaching senior and master's level audit courses at Nebraska. I enjoyed many busy seasons as an auditor for KPMG, auditing clients in a variety of industries, sizes and regulatory environments. I use my public accounting experience to inform students of relevant audit issues. My research focuses on audit quality, auditor bias and audit-office issues. In particular, my recent research has examined how audit-office client portfolio characteristics can affect going concern opinions and how institutional investors demand higher quality audits even when other monitoring mechanisms are available. I have been an ad hoc reviewer for the audit sectional, regional and annual accounting meetings.



Dr. Jimmy Downes
Assistant Professor

I finished my sixth year at SOA where I teach Intermediate Accounting II (ACCT 314) and Advanced Accounting (ACCT 804). My research examines how investors interpret the accounting for cash flow hedges and how firm investment changed due to the Tax Cut and Jobs Act of 2017. In the past year, my research was presented at the 2019 Contemporary Accounting Research Conference, the 2019 American Accounting Association Annual Meeting and the 2020 Hawaiian Accounting Research Conference. My research was published in the *Journal of the American Taxation Association*, *Journal of Information Systems* and the *Journal of Accounting and Public Policy*.



Dr. Amanda Gonzales
Assistant Professor

In the classroom, I taught my seventh semester of Intermediate Accounting I (ACCT 313). As a recently named CoB Seacrest Teaching Fellow, I am helping my students learn to work more effectively in teams by leveraging their individual strengths and utilizing team charters. This allows me to bring to the classroom the knowledge I gained this year by becoming a Gallup-Certified Strengths Coach. My research on the financial reporting effects of alternative accounting treatments for pollution reduction programs is forthcoming in *Management Science*. I am also working with colleagues to examine the influence of work experience in jurisdictions with high corruption norms on company insiders' corporate misconduct.



Dr. Ling Lin Harris
Assistant Professor

I joined the faculty in the fall and taught Financial Accounting (ACCT GRBA 809) to MBA students, both in-person and online. This was my first time teaching an online course and it has been very rewarding and exciting. When it comes to research, I primarily use an experimental approach and rely on psychology theory to answer my research questions. In 2019, one of my studies, which investigates how linguistic features of financial reporting affect investors' judgments, was published in the *Journal of Financial Reporting*. I also served on the SOA Workshop Committee and as an ad hoc reviewer for the American Accounting Association sectional and annual meetings.



Dr. Steven Hegemann
Assistant Professor of Practice

I currently teach Introductory Accounting I (ACCT 201) and Fraud Examination (ACCT 401). I leverage more than 15 years of experience as a CPA and certified fraud examiner in New York City in my teaching. I enjoy introducing students to the world of accounting beyond their preconceived notions and the common stereotypes. This year, I received my second certificate of recognition for contributions to students from the UNL Parents Association. Since coming to Nebraska four years ago, I have also received three Outstanding Educator of the Year awards from the Beta Theta Pi fraternity and an Outstanding Professor Award from the Delta Sigma Pi professional business fraternity.



Dr. Tony Kang Deloitte Chair
and Associate Professor

I currently teach Financial Accounting (GRBA 809) and Financial Statement Analysis and Valuation (ACCT 808) courses to MBA and MPA students. My main research interests are international capital markets and corporate governance. I am serving on several committees for the SOA, CoB and university. Externally, I am an editorial board member of the *Contemporary Accounting Research* and the *Journal of International Financial Management and Accounting*.



Dr. Tom Kubick Elsworth Fulk
Chair of Accountancy and
Associate Professor

I joined the college in July 2019. I'm glad to be back at my alma mater and back in my hometown of Lincoln, Nebraska. I spent the last seven years as an accounting faculty member at the University of Kansas, most recently as an associate professor. During the past year, I've enjoyed meeting new people and reconnecting with old friends. My research interests are in the areas of taxation, financial reporting, incentives and governance. My research has recently appeared in *The Accounting Review*, *Management Science*, *National Tax Journal*, *Auditing: A Journal of Practice and Theory*, *Journal of Accounting and Public Policy*, *International Journal of Auditing* and *Accounting Horizons*. I currently teach an undergraduate tax course (ACCT 312) and a Ph.D. seminar (ACCT 969) in empirical tax research. I also serve on the editorial board of *Accounting Horizons*.



Kathryn Maresh J.D.
Assistant Professor of
Practice and Executive in
Residence

In my undergraduate and graduate level tax courses we continue to explore the tax law changes and apply the concepts to research and tax return projects. To enhance learning, several area CPA firms develop tax research projects and work with the graduate students in one of my classes to provide students with real-world experiences. For the third year, I was faculty advisor for the UNL Deloitte FanTAXtic competition. In November, the team traveled to Chicago for the competition and while there we also attended the play, "Hamilton." During the last year, I received a certificate of recognition from the UNL Parents Association, the College of Business Excellence in Teaching Award and the School of Accountancy Educator of the Year Award (MPA students).



Dr. Sam Melessa
Assistant Professor

This is my first year at UNL and I am so impressed with the students, faculty and staff, facilities and the alumni support for SOA and CoB. During the fall, I had a great experience teaching Accounting for Business Decisions (ACCT 200) for business minors and Using Accounting Information (ACCT 301) for non-accounting business majors. I am currently focusing on my research activities which center on

financial reporting quality and the corporate information environment. In one of my current projects, my co-authors and I find that firms with major customers strategically classify certain SG&A expenses as COGS in order to artificially lower their gross margin and thereby reduce the ability of their major customers to bargain for lower prices. We also find that quality monitoring by auditors and analysts mitigates this behavior. I am also working with several Ph.D. students, which I thoroughly enjoy, and serving on the Ph.D. Committee.



Jina Morris MPA Coordinator
and Assistant Professor of
Practice

I currently teach Introductory Accounting II (ACCT 202) and coordinate the accounting internship for our master's students. This spring we have 12 master's students at various internships with small to large public accounting firms and some with private corporations. I also enjoy advising the MPA students. I am the current president of the Institute of Management Accountants local Platte Valley Chapter, and this year, I received a nomination for the College of Business Excellence in Teaching Award.



Dr. Thomas Omer
Professor, Delmar Lienemann
Sr. Chair of Accounting and
Ph.D. Coordinator

This June, I will complete my seventh year at Nebraska. I continue to teach Accounting and Data Analytics (ACCT 850), its lab, and Corporate Tax (ACCT 813). In the fall, I will teach a Ph.D. Seminar in Auditing (ACCT 995). For the School of Accountancy, I serve as our recruiting chair, personnel chair, Ph.D. program director, and graduate director. Additionally, I serve on the college's committees for promotion and tenure, research and professorship review, and Ph.D. programs. My research continues to focus on issues related to corporate taxation, capital and organizational structure choices, factors influencing audit and non-audit fees and earnings quality. I serve as an editor for five journals, including *Contemporary Accounting Research*, *Auditing: A Journal of Theory and Practice*, *Journal of Accounting Auditing and Finance*, *The International Journal of Accounting*, and *Journal of International Accounting Research*. I recently published articles in *The Accounting Review*, *Contemporary Accounting Research*, *Journal of International Accounting Research*, *Auditing: A Journal of Theory and Practice*, *Management Science*, *Journal of Accounting and Public Policy* and *Accounting Horizons*.



Dr. Kelli Saunders
Assistant Professor

Teaching the MPA Seminar in Auditing (ACCT 831) this fall was especially interesting because we studied Critical Audit Matters (CAMs) around the same time as large accelerated filers with fiscal years ending in June 2019 were filing Forms 10K, allowing us to consider this much-anticipated change in the format of the audit report in “real time.” In Fraud Examination and Internal Audit (ACCT 401), a visitor from the Nebraska Auditor of Public Accounts discussed several frauds perpetrated in our state, including specific evidence examined during their investigations, which I found both fascinating and disturbing, but the students enjoyed it immensely. My current research projects are primarily focused on audit quality. In late spring 2019, my co-authors and I received a grant through the Center for Audit Quality’s Access to Audit Personnel program. Over 150 auditors from seven of the largest public accounting firms participated in our online experiment during summer and fall 2019. We are optimistic about the results of that study and plan to present at several upcoming conferences.



Dr. Marjorie Shelley
BKD, LLP Professor of
Accountancy

Last fall I taught the Accounting and Data Analytics (ACCT 850) and Contemporary Research in Accounting (ACCT 916), the first accounting Ph.D. seminar. Accounting and Data Analytics continues to evolve and the demand for analytics evolves in practice. In fall 2019, we offered a totally revised first Ph.D. seminar to better address new students’ needs for hypothesis testing and experimental design coverage before they begin their topic related research courses. In spring 2020, I again taught the online Seminar in Management Accounting (ACCT 858), but with a revised front end and a new set of management accounting cases. My research included revisions of a working paper on the effect on audit and financial reporting quality of lead independent directors who are also audit committee members. The paper was accepted for the 2020 EAA Congress research forum.



Dr. Todd Thornock
Assistant Professor

I teach Introductory Accounting I (ACCT 201) to the Nebraska Business Honors Academy and Managerial Accounting (ACCT 308). I love teaching how accounting works and how it

impacts decision making from one’s own life to the financial markets. This past year my research was published in the *Journal of Management Accounting Research* and *Strategic Finance*. I served as an ad hoc reviewer for *Contemporary Accounting Research*, *Accounting Organizations and Society*, and other high-quality research journals. I also organized a virtual brown bag series for the top managerial accounting behavioral researchers around the world. I have been blessed to work with excellent Ph.D. students – all of whom will take the Nebraska name out to other institutions!



Jill Trucke
Assistant Professor of Practice

This year, I taught my first online class, Accounting for Business Decisions (ACCT 200) for business minors. I also taught Using Accounting Information (ACCT 301) for non-accounting majors, Auditing (ACCT 410), Advanced Accounting Information Systems (ACCT 409) and an accounting course for the Raikes School students. I enjoy the opportunity to teach accounting to accounting and non-accounting students. Highlights include working with the City of Lincoln on a data analysis project and my auditing class participating in an inventory count at the Huskers Shop at Memorial Stadium. Last summer I hosted the third annual high school Accounting Summit (now called Discover Accounting). We had 14 high school students attend the two-and-a-half day event which overviewed the many career opportunities in the accounting profession and provided a brief introduction of business. I also became a Gallup-Certified Strengths Coach.



Dr. Biyu Wu
Assistant Professor

I teach Managerial Accounting (ACCT 308) and serve on the Undergraduate Curriculum, Ph.D. Conference/Presentation, and Workshop Committees. My main research interests include initial public offerings (IPOs), financial reporting quality, securities regulation, and auditing. My current research focuses on the financial reporting quality of IPOs and its implications for IPO price formation and post-IPO stock performance, the effect of significant IPO firms on industry incumbents, and auditors’ influence on management’s use of optimistic language in audited financial statement disclosures. In the past year, I presented my research at the American Accounting Association (AAA) Annual Meeting, and served as a discussant at the AAA Auditing Midyear Meeting. One of my working papers was recently selected for presentation at the PCAOB Conference on Auditing and Capital Markets. I also volunteer as a referee for journals and AAA meetings.

Scholarships and Fellowships

Fellowships Awarded to Students in the Master of Professional Accountancy Program

CHANCELLOR FELLOWSHIP

Ming Yuan

CHARLES WILLIAM FOWLER FELLOWSHIP

Rylee Boden, Timothy Russell, Lindsey Weber, Anna Wegener, Wyatt Whitaker

DELOITTE & TOUCHE FELLOWSHIP

Brian Wilmes, Yusi Xie

GEORGE AND EVELYN BREWSTER SCHOLARSHIP IN ACCOUNTANCY

Jialing Xie, Weiting Xiong

JOHN T. & JANICE K. CONNOR FUND FELLOWSHIP

Keagan Palmer, Enea Pashaj

OGLE FELLOWSHIP

Bo Gao, Samantha Schachner, Bret Scheeley, Xiao Song, Nicholas Wilson, Ming Yuan

OTHMER FELLOWSHIP

Bret Sheeley, Nicholas Wilson

ROGER E. AND JERI K. SMITH ACCOUNTANCY SCHOLARSHIP AND FELLOWSHIP

Leanna Smith, Natalie Sneed, Lindsey Stoldorf

SCHLEIGER FELLOWSHIP

Wyatt Bell, Riley Birdzell, Danielle Breen, Theresa Eickmann, Andrea Exstrom, Aaron Ficek, Karli Flanders, Claire Frevert, Bailey Gardner, Alex Hogleand, Anna Howorth, Abby Kile, Mason Koch, Benjamin Lapke, Hayden Lienemann, Daprese Madlock, Mackenzie Mapes, Bronc McKay

TONN OSTERGARD ACCOUNTING FELLOWSHIP

Sophie Lottman



Scholarship and fellowship recipients recognized at the annual Celebration of Excellence in September.

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

Wyatt Bell, Nathan Boyce, Regina L. Brokke, Gavin Brown, Kali Jean Dodd, Nicholas Fleming, Mitchel McWilliams, Nick Pappas, Tanner R. Stalsberg, Theresa Ann Eickmann, Lauren Leapley, Emily Olsen, Megan Reuter, Anna Wegener, Clay Andrew Woolsey

Robbins Family Charitable Foundation School of Accountancy Scholarship and Fellowship Fund

Jackson Bunde, Maria Kohel, Molli Curry, Jack Hazan

Scholarships Awarded to Undergraduate Students Majoring in Accounting

ALLAN AND BARBARA SOSHNICK MEMORIAL FUND SCHOLARSHIP

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Basher Ahmad Atayi

Spring Internships for Past 5 Years

Year	Participate in Split Program	Course Internship Credit		
		399	990	Total
2020	37	45	12	57
2019	36	48	16	64
2018	35	52	17	69
2017	20	28	22	50
2016	15	27	18	45

**The School of Accountancy offers a split internship program to enable students to experience both the immensity and diversity of what to expect when audit and tax seasons are in full swing. Students spend half of the semester at their internship full-time and take accelerated courses for the other half. The program allows students to gain practical experience without delaying graduation plans by a semester.*

CPA Exam Pass Rate for 2018

Institution	First Time Candidates Without Advanced Degrees			First Time Candidates With Advanced Degrees		
	Undergrad # of Candidates	Undergrad All Events	Undergrad Avg Score	Grad # Of Candidates	Grad All Events	Grad Avg Score
University of Alabama	277	65%	76	33	66%	77
University of Arizona	142	61%	76	28	64%	76
Arizona State University	206	58%	74	26	66%	77
University of Arkansas	74	63%	75	39	56%	76
University of Florida	76	67%	78	96	93%	85
University of Georgia	174	78%	81	34	81%	82
Indiana University Bloomington	242	70%	78	45	82%	82
University of Iowa	111	80%	81	12	90%	86
University of Kansas	115	70%	78	31	63%	75
University of Minnesota	87	63%	76	8	75%	74
University of Missouri - Columbia	20	64%	76	29	70%	79
University of Nebraska	74	71%	79	23	69%	79
Rutgers - The State University of New Jersey - Newark	148	33%	65	40	59%	72
University of Oklahoma	96	64%	76	10	75%	82
Pennsylvania State University	221	52%	72	40	84%	82
University of South Carolina	133	60%	75	41	73%	78
University of Tennessee at Knoxville	188	76%	80	13	88%	82
Texas A&M University	80	50%	73	40	89%	84
University of Houston	281	55%	72	78	66%	74
Virginia Polytechnic Institute and State University	232	65%	76	16	73%	78
University of Wisconsin - Madison	147	86%	83	14	82%	84
Median	142	64%	76	31	73%	78.6

Why I Give Back

By Michele Walker, '97

Assurance Partner, Ernst & Young LLP



Did you know you can customize your gift to the School of Accountancy?

You have three funds to choose to support:

- ▶ **SOA Development Fund**, boosting our accounting programs and student experiences
- ▶ **SOA Faculty Development Fund**, providing resources for faculty and research
- ▶ **SOA Honors Scholarship Fund**, supporting full-time undergraduate students who demonstrate outstanding academic achievement

Give online at:
<https://go.unl.edu/DonateSOA>

When asked to be member of the School of Accountancy Board, I wanted to give back by providing innovative curriculum and experiences for students. The goal was to encourage students to pursue not just a career in accounting, but also learn how accounting can be a springboard to many other careers. It's a building block of business. You have to understand where you have been to know where you are going. In my current role, I work with many executives in the financial services industry and one common denominator is an undergraduate degree in accounting.

From the time I was a young girl in Waverly, Nebraska, I always wanted to be a Husker. A Regents Scholarship provided the opportunity and I am very grateful still to this day. I knew if able, I would give back to others as someone had done for me.

I have so many wonderful memories of college. Whether simulating an audit at a company, investing in a finance class or listening to stories in the compilation strategic management course, what I remember the most are the people. Professors who stand out the most are Dr. Nancy Stara and Dr. Paul Shoemaker. They provided practical examples and real-life scenarios in their classes. I was fortunate to work with each through student organizations – Undergraduate Women in Business and Beta Alpha Psi. I still have my Business Law book – *West's Business Law* – in my library, but please don't remind me what edition of the book is being used in classes today.

There are many fond memories from Dean Kathy Farrell's finance course too. Once she shared a story about doing an inventory as part of her work at a Big 4 accounting firm. Even though we were learning finance concepts, she would relate back to her time working in public accounting. She was then, and still is now, a great example of how accounting can lead you to other careers.

I give back to both the school and the college, as I have been blessed in my career at Ernst & Young. It is due to the knowledge and experiences I received when attending college that I am successful in my professional career. I often counsel our staff at EY when the timing is right to move on from public accounting. My overarching comment for them is, as it should be for any student, to think about what goals you have set for yourself and what you want to achieve in your career. You can then align yourself with the right firm and find a role there to achieve your goals.

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Jeff Sheets
Labenz & Associates



Sarah Sirotkin
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*Not pictured: Connor Jensen, Deloitte;
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We apologize for any mistakes.
If you have questions, please
contact Dr. Aaron Crabtree, director
of the School of Accountancy.

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School of Accountancy Alumni Class Notes

Jack Boulay, '14 and '16 MPA, promoted to audit senior accountant at Lutz in Omaha.

Linda Burt, '73, inducted into the School of Accountancy Hall of Fame at the Celebration of Excellence in 2019 for her service and personal integrity during her professional accounting career.

Ralph Castner, '85, inducted into the School of Accountancy Hall of Fame at the Celebration of Excellence in 2019 for his service and personal integrity during his professional accounting career.

Benjamin Chandler, '13 MPA, attained his CPA (Certified Public Accountant) and CFE (Certified Fraud Examiner) designations and lives in San Antonio, Texas. He works for BKD.

Douglas Coons, '16, earned the prestigious Elijah Watt Sells Award from the American Institute of CPAs. To receive the award, CPA candidates must have a cumulative score of at least 95.5 on the four sections of the 2018 uniform CPA exam and pass all four sections on the first attempt. Coons works for Deloitte in Omaha.

Matt DeLong, '15 and '16 MPA, promoted to senior accountant in the tax department at Lutz in Omaha.

Sharissa Fernau, '10 and '11 MPA, promoted to operations director of accounting at Lutz in Omaha.

Karli M. Flanders, '19 MPA, joined Labenz & Associates LLC, Certified Public Accountants, in Lincoln.

Travis Flodine, '01, named managing director of commercial banking for Mutual of Omaha Bank.

Kyle Hofeldt, '09, promoted to audit director at Lutz in Omaha.

John Kampfe, '11 and '12 MPA, promoted to tax director at Lutz in Omaha.



JoAnn Martin, '75, retired from Ameritas Mutual Holding Company (AMHC) and Ameritas Holding Company (AHC) as chief executive officer and Ameritas Life Insurance Corp. (ALIC) as chair. She continues to serve as a director and vice chair of the boards of AMHC, AHC and ALIC and on the board of directors for the Lincoln Community Foundation. Martin also received Rotary #14 Nebraskan of the Year in 2019 honors and the Burnham Yates Citizenship Award at the Lincoln Chamber of Commerce's Celebrate Business awards luncheon.

Ashley McDowell, '17 and '18 MPA, earned the Elijah Watt Sells Award from the American Institute of CPAs. To receive the award, CPA candidates must have a cumulative score of at least 95.5 on the four sections of the 2018 uniform CPA exam and pass all four sections on the first attempt. McDowell works for BKD as a tax associate in Colorado Springs.

Brandi (Havorka) J McKay, '12, promoted to client accounting services manager at Lutz in Omaha.

Meghan Morris, '17 and '18 MPA, works in assurance at Plante Moran in Chicago, Illinois, and became a licensed CPA in January 2019.

Emma (Mabry) Perry, '17 MPA, promoted to tax senior accountant at Lutz in Omaha.

Scott Porter, '85 and '88 MBA, promoted to branch manager of the Lincoln office for Bishop Business, which covers multiple counties. Previously, he worked for West Corporation, IBM, Unisys and SunGard.

Taylor Pugh, '10 and '11 MPA, promoted to audit shareholder at Lutz in Omaha.

Katie (Hofer) Roberts, '14 MPA, promoted to health care manager at Lutz in Lincoln and Omaha.

Nathan Scott, '03 and '04 MPA, elected partner of BKD CPAs & Advisors' Nebraska practice, leading the Nebraska construction and real estate team and the employee benefit plan practice in the state. A member of the American Institute of Certified Public Accountants and the Nebraska Society of Certified Public Accountants, he also serves as secretary for the Big Brothers Big Sisters of the Midlands' service league.

Nicholas Troxel, '14, co-founded Troxel Fitch LLC law firm in 2017, which moved to its downtown office in Denver in February 2020.

Zach Weis, '15 and '17 MPA, promoted to tax senior accountant at Lutz in Omaha.

Editors' Note: Alumni updates submitted by alumni or provided via news clippings and are not verified by the editors. While we welcome alumni news, The Nebraska Ledger is not responsible for the information contained in these submissions.



Why I Give Back

By Kyja Omdahl, '15 and '16, Financial Auditor, Ernst & Young

I wanted to be a part of the Junior School of Accountancy Advisory Board to stay in touch with the college, its faculty and students, as well as give back to a community I cherish. By leveraging my experiences and insights in my career while being a relatively recent graduate, I've enjoyed helping develop programs for students and alumni to establish connections and bridge the gap between student life and the professional community.

When I first started exploring colleges after growing up in Fargo, North Dakota, I had several universities in mind. Nebraska was the first and the last school I toured. Once I arrived and met the faculty and students, I knew it was where I wanted to spend my college years. Not only does Nebraska have great people, but it has an exceptional accounting program.

When I received assistance as a college student, financial or otherwise, I looked at it as a loan or an investment. I was extremely grateful at the time I received and knew that I wanted to give back and make a similar investment in someone when an opportunity arose.

My Nebraska memories focus on the relationships built while there, such as the friends made in my freshman residence hall whom I still keep in touch with today or the hundreds of undergraduate students I taught as a teaching

assistant. Getting to know them on a personal level was one of my most rewarding experiences at Nebraska.

When small groups of MPA students completed consulting work for area businesses, we traveled weekly to work with their management to understand the real issues and challenges they were facing and then proposed solutions. This class provided me with the most impactful, hands-on experience and prepared me for the career I have today.

Being a financial auditor at Ernst & Young in Minneapolis, Minnesota, challenges me to ask better questions of my clients, their industries and the working world as a whole. Through my coursework and by interacting with the faculty and my peers at the college, I learned how to ask thoughtful questions. I also use Excel and other applications much more than I ever thought I would, so all of the vlookups and other Excel functions I practiced in class were put to good use.

I especially enjoy giving to the SOA because I trust the people and fully believe in the mission to provide an exceptional educational opportunity, create high-impact research, and engage and collaborate with the community. I would recommend for others interested in giving back to reach out to their previous professors or others at the school to learn about the many opportunities available.

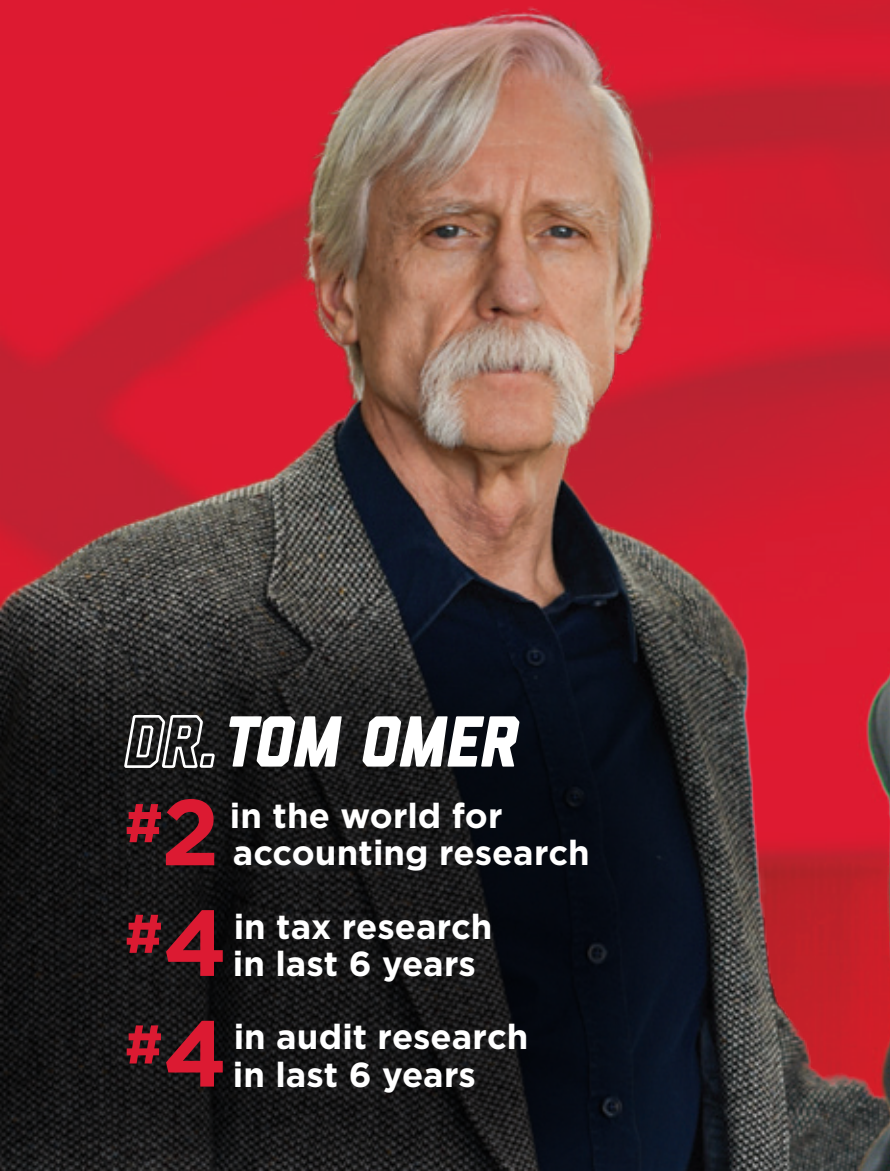
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