



SCHOOL OF ACCOUNTANCY

College of Business



NEBRASKA LEDGER

UNIVERSITY of NEBRASKA-LINCOLN • 2022

MESSAGE FROM THE DIRECTOR:

Community. Support. Success.

As my time as Interim Director of the School of Accountancy (SoA) draws to a close, I find myself reflecting on the wonderful community of which I have been blessed to be a part of this year. Our faculty, students, alumni, donors and advisory board members actively and generously support each other and through that support, the SoA continues to thrive despite the persistent challenges and changes wrought by the pandemic. I hope you find inspiration through the stories shared in this issue of the Nebraska Ledger. They highlight and celebrate the significant accomplishments that continue to exemplify Huskers' determination and commitment to excellence.

First, our faculty continue to set the bar for excellence in research and teaching. Recent research and productivity rankings compiled by BYU place our faculty in the top 10 of over 600 schools for scholarly activity in archival tax and audit research as well as overall research across all types and methods. The SoA community also applauds the recent promotion of five accounting faculty: Tom Kubick was promoted to full professor, Dirk Black received tenure and was promoted to associate professor, Deb Cosgrove became the first to be promoted to full professor of practice within the College of Business, and Jill Trucke and Steve Hegemann were promoted to associate professor of practice. So many of our accounting faculty were recognized for the important contributions to teaching as well. This year, Jina Morris received the CoB Excellence in Teaching award, a worthy commendation for her commitment to student success.

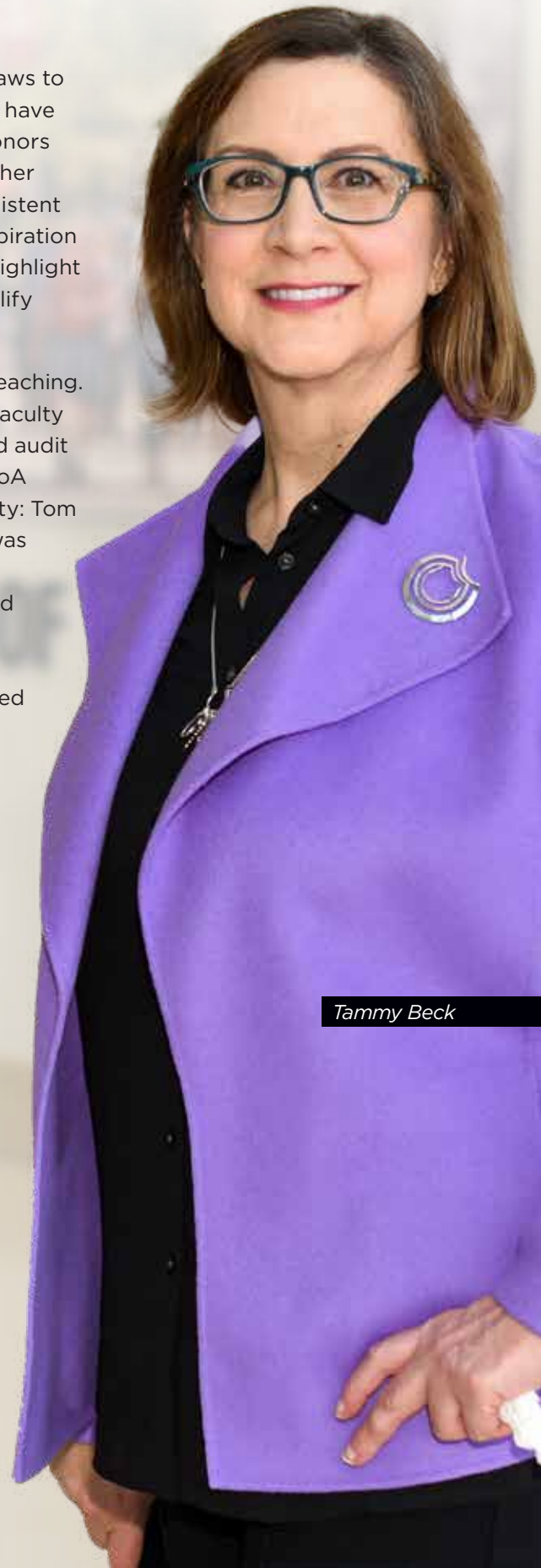
Our students, likewise, continue to take advantage of the opportunities presented to them no matter whether classes, internships and extracurricular activities are offered in person, remotely or some combination of the two. We congratulate the recent graduates of our undergraduate (135) and MPA (39) programs. This academic year, 64 of our students completed an internship, including those who took advantage of our unique split semester internship program (see page 11).

As we continue to develop and train the next generation of accounting professionals, it's important to note that we rely on support from people like you - members of our broad and engaged community - to help us. I am confident the SoA legacy will continue to grow and that you will welcome the new director, Jimmy Downes, associate professor of accountancy, in the same spirit you welcomed me. It has been my honor to support this community over the past year.

Best wishes and Go Big Red!

Tammy Beck

Tammy Beck, Ph.D., Interim Director of the School of Accountancy



Tammy Beck

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On the Cover: After overcoming overwhelming adversity, senior Zeta Nguyen graduates this summer. With determination and support from her sister, faculty and a new scholarship, she plans to earn her MPA at Nebraska.

Send news and information to: Sheri Irwin-Gish at sirwin@unl.edu

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SEIM JOHNSON

SOLUTIONS WITH

Gehring Clarifies Her Future Through Internship

Program Enables Accounting Majors to Work Audit and Tax Busy Seasons

One of the biggest decisions facing accounting majors revolves around choosing their career path with options like public, private, tax or audit. For Taylor Gehring, '18 & '19, she found her answer by taking advantage of the School of Accountancy split semester internship program.

“Everything I had been told as a student majoring in accounting centered around how you don’t know what public accounting is like until you work a busy season. The School of Accountancy understood this and saw it as an opportunity to help their students by creating this program,” the Waukee, Iowa native said.

Since 2016, more than 30 undergraduate and graduate accounting students participate in the split semester internship program each spring. One of just a few colleges to offer such a program, students gain hands-on experience working full-time at accounting firms during their busy season without delaying graduation. They take two five-week classes either before or after the internship portion of the semester.

For Gehring, she took Corporate Tax Accounting (ACCT 413) with Dr. Aaron Crabtree, associate professor of accountancy, and Ethics and Accountant’s Professional Responsibility (ACCT 407) with Kay Maresh, assistant professor of practice in accountancy.



Taylor Gehring, '18 & '19

“These classes alternated on days we met for a block of hours. They challenged us, but both professors went out of their way to make sure we could keep up with the pace and really understand the material,” Gehring shared.

With the courses done and six credit hours earned, Gehring could earn six more credit hours through the internship to keep her status as a full-time student, a requirement for most students’ scholarships. Now she could focus her attention on her tax internship with Seim Johnson in Omaha.

“The split semester internship allowed me to see both audit and tax in their busiest season at Seim Johnson. I liked audit work and have been working there for two-and-a-half years.”

– Taylor Gehring

“I had completed a summer internship with Seim Johnson during their audit busy season and received a job offer. I accepted it because I loved the people I worked with. I was nervous though because I didn’t know if I liked audit or tax more. I couldn’t answer that question because I never did taxes before,” she said.

She worked 45 to 60 hours a week preparing business and individual tax returns. She was treated like a first-year staff member.

“The split semester internship experience allowed me to see both audit and tax in their busiest season at Seim Johnson. I learned I personally liked audit work more, and now I’ve been working there for two-and-a-half years,” the senior audit associate said. “My favorite part of the job is the people. I tell anyone pursuing a career in public accounting that audit and tax work is similar in nature everywhere, but the difference is the people.”

Going through such strenuous busy seasons, she discovered it was most important to work with people who took interest in her life and provided support when she needed it, even if it was to take a quick coffee break. She also found that type of support in Maresh, who kept in touch with Gehring and reviewed her internship reflection papers she submitted as part of the program.

“I got to know Professor Maresh very well in the first five weeks. As a professor who worked in public accounting,

it was great to have her support and learn from her. She helped me through any homework assignment I needed assistance with – whether it was for her class or not,” Gehring said. “She’s an excellent professor, but she is an even better person.”

During her internship, Gehring applied for a teaching assistantship for the following year as part of the Master of Professional Accountancy program. Maresh selected Gehring as her teaching assistant for Individual Income Tax (ACCT 837).

“Taylor was enthusiastic, great with students, organized and always willing to help. She set a high bar for future teaching assistants,” said Maresh. “Her MPA class was a talented group of students who were good friends as well as classmates. I was fortunate to be invited to some of the group’s social events which helped me get to know Taylor and her fellow classmates even better. Even after graduation, we still stay in touch.”

With Gehring’s academic success and extensive involvement in college, Maresh said she was prepared to succeed after graduation. The internship experience allowed her to apply what she learned in the classroom, enhance her communication skills in a professional environment and affirm her future in audit.

“I hope every student takes advantage of this internship program and makes an effort to talk to faculty because you never know where it will lead,” Gehring said.



Taylor Gehring with one of her Nebraska diplomas.



Nguyen Builds Future After Overcoming Overwhelming Adversity

Zeta Nguyen and Amanda Gonzales

This story talks about real life trauma, abuse and suicide. If you or anyone you know are contemplating suicide, please call 800-273-TALK (8255) or text 4HOPE to 741-741.

After experiencing financial hardships, an abusive relationship and almost taking her own life, Zeta Nguyen works each day on building her future. As she proudly prepares for graduation this summer, she shares her story to inspire others to seek help during difficult times.

“I share my story because I know how it feels to be alone. I know people go through what I did, and I want to show them I made it out and they can make it out, too,” said Nguyen, a senior accounting major from South Sioux City, Nebraska.

Financial instability arose frequently throughout Nguyen’s life, and she learned from a young age the toll it can take on a family. As the daughter of two immigrants, she grew up witnessing her parents become afflicted with debt and struggle with finances.

“My family started out working in a Tyson meat factory – one of the only choices they had as immigrants coming into the country. My parents eventually opened a nail salon. Most of the family started working there, but the business eventually failed. My parents had to move out of Nebraska to find work somewhere else,” Nguyen said.

Without her parents around, Nguyen felt isolated and leaned on her older sister, Aimee, for support as she began college to study mechanical engineering. However, trying to balance work to pay for school and studying engineering overwhelmed Zeta. After she started failing classes, Zeta took a step back to reassess her career path and decided to switch her major to accounting.

“I chose accounting ... because it was a stable field, and stability is something that is important in my life.”

– Zeta Nguyen

“I chose accounting because I was interested in understanding finances and taxes. I also knew it was a stable field, and stability is something that is important in my life because my life was completely hectic at that point,”

she explained. “Accounting is also a field that allows me to branch into just about anything I can think of, and it is the foundation of how businesses run.”

Zeta continued to struggle financially, finding difficulty to pay rent and other expenses. Along with her financial troubles, she also found herself in an abusive relationship, where she dealt with both mental and sexual trauma.

“I could not even give myself space to breathe as he decided to break all my belongings and scream at me in the face, but I thought it was okay because he was not physically beating me. I lost myself trying to please him and let him do whatever he wanted to me because it was easier than to fight it,” she recounted.

Overwhelmed by school and the potential of losing her scholarships on top of her personal life issues, Zeta’s mental health suffered. She found herself in a dark place.

“I was beat down emotionally to the point where I just decided enough was enough – I wanted to die that day. I took too many pills. Somehow, I survived and I got myself to the hospital. Thankfully, they saved me,” she said.

After surviving her suicide attempt, Zeta reflected on her life and how things ended up the way they were. She discovered a newfound resolve to bring upon life changes and saw hope for what she could make of her future.

“I realized that life is not a race but a marathon. I started to give myself time to breathe because if I was stressed, I would not be able to keep going. I cut down my credit hours so I could focus on my studies, and I left situations that were not healthy for me,” she said.

She began to find her voice in Research and Communication in Accounting (ACCT 455), a course that mixes theatrical improvisation and accounting to grow communication abilities, and her self-confidence slowly started to build. Taught by Julie Uribe, ’84, lecturer at the Johnny Carson School of Theater and Film, and Amanda Gonzales, associate professor of practice in accountancy, the course gave Zeta a space to grow.

“Zeta shined in ACCT 455. She gained so much confidence and immediately put the applied improv skills into practice in the team project at the end of the semester. She fostered a welcoming, positive, engaging, successful team environment and was intentional, making sure every voice was heard and valued,” Gonzales said.

Learning improv from Uribe, Zeta applied to work more with the Emmy Award-winning producer in the We Are Nebraska internship program. The experience challenges a select group of Nebraska students to tell their unique stories to grow awareness and empathy through emotional connection across the campus and the community.



During her We Are Nebraska internship, Nguyen had the opportunity to share her story on stage to inspire and educate.

“This scholarship is so impactful to me because as a first-generation, low-income minority, I would never have dreamed of being able to continue my education.”

– Zeta Nguyen



Her theatrical experience would soar during her We Are Nebraska internship and gave her a platform to share her story on stage to inspire, educate and entertain. Hearing her story reminded Gonzales about the history students bring with them into the classroom and gave her a deeper insight into her student.

“Zeta is incredibly resilient and determined to make the most of the opportunities in front of her. She has not had an easy path through college, yet she makes no excuses. She takes ownership of her learning and personal growth,” she said.

Zeta credits Gonzales, along with her sister Aimee and the other faculty and staff she’s worked with at Nebraska, for making such a positive impact on her. Their push and encouragement helped her overcome several difficult times in her life.

Nguyen’s determination to succeed also led her to recover her scholarships, and now, due to a new scholarship, she plans to further her education after graduation and earn her MPA at Nebraska.

“College is expensive, and it is not something I can afford on my own. This scholarship is so impactful to me because as a first-generation, low-income minority, I would never have dreamed of being able to continue my education,” she said. “Now I can focus on developing my academic career without worrying about finances and without having to work full-time while being in school.”

As a part of the School of Accountancy Scholarship Committee, Gonzales knows that scholarships can make all the difference for students such as Zeta.

“Scholarships literally change students’ lives. I cried happy tears knowing that Zeta would be able to invest in herself through graduate school, when that wouldn’t have been possible without the financial support,” Gonzales said. “Scholarships relieve that financial stress and give students a freedom to focus on bettering themselves and pursuing their passions.”

Gonzales’ joy comes at knowing how much Zeta will have to gain from joining the College of Business graduate program.

“The program will allow her to discover more about the opportunities in accounting, including the chance to do an audit internship, and hone her leadership, communication, and accounting skills,” she said. “But even more than that, the program will give Zeta a chance to realize and own the incredible potential that she has within—I can’t wait to watch her do great things.”

Now as Nguyen continues to grow her accounting knowledge, she pays it forward through programs like the International Rescue Committee VITA, based out of San Diego, where she assists people with tax returns who may not be able to afford hiring an accountant.

“Financial concerns were debilitating for me and my family, so if I can help people avoid that, it makes me feel better and, hopefully, other people too. I know what it feels like to not have any help, so it is great that I can use my expertise to give back to the community,” she said.

Her advice to those who may find themselves in the same hard times she was once in – ask for help.

“Asking for help is not a sign of weakness, it’s courageous,” she said.

Scholarships and Fellowships

Graduate Students

CHANCELLOR FELLOWSHIP

Ming Yuan

Charles William Fowler Fellowship

Jessica Fairbanks, Ling He, Brett Holtzen, Lauren Leapley, Tam Nguyen, Linh Thuy Phung, Alberto Quesada, Ye Ren, Jackson Roesler, Trevor Schaller, Nathan Wheeler, Brock Wordekemper

Connor Family Accountancy Scholarship and Fellowship

Kaylee Greenberg, John Strasheim

Daniel H. Morin Scholarship and Fellowship

Joseph Rozmiarek

Deloitte & Touche Fellowship

Holden Adams, Chengyin Geng

Dr. Lynn Stephens Endowed Accounting Fellowship

Wyatt Swanson

EY Accountancy Excellence

Hokwang An, Julia Bond, Daniel Franck, Claudia Gomez, Tanner Kalb, Torey Whittlinger

Glenn W. Mooberry Fellowship

Ella Janochoski, Allie Stromp

Glenn W. Mooberry Scholarship

Braxton Goacher, Kade Moural

John and Noreen Goebel Endowed Accountancy Fellowship

Carly Neary, Andrew Perry

Ogle Fellowship

Yuzhou Chen, Bret Sheeley, Travis Steadman, Nicholas Wilson, Ming Yuan

Othmer Fellowship

Bret Sheeley, Travis Steadman, Nicholas Wilson

Robbins Family Scholarship

Molli Curry

Schleiger Fellowship

Tyler Anderson, Basher Atayi, Nicholas Bergland-Riese, Katherine Ciesielski, Emma Cornell, Micah Dostal, Trenton Hixson, Samantha Kaus, Yoobin Kim, Drew Minard, Alex Reilly, Matthew Relihan, Eric Schiermeyer, Jenifer Shaffer, Justin Teitjen, Kali Dodd, Ling He, Tessa Hedlund, Ella Janochoski

Tonn Ostergard Accounting Fellowship

Jonathan Jameson

Undergraduate Students

Allan & Barbara Soshnik Memorial Fund Scholarship

Mya Bruno, Ryan Duffy, Charles Powell

Allen F. Jorgensen Scholarship

Michael Pallesen, Joseph Peraino

Audrey Went Scholarship

Alyssa Cyboron, Harley Edic

Benjamin F. Marshall Memorial Scholarship

Sarah Baker, Grant Bohling, Justin Book, Tristan Cheeseman, Todd Dross, Jake Edins, Mackenzie Foxworthy, Jeanette Glover, Jamie Guszak, Jace Henderson, Harrison Lloyd, Grant Loudenback, Clint Lozano, Justin Moore, Brenna Paul, Aidon Perlinger, Lisa Peterson, Rose Pilakowski, Nghi Quach, Suellin Richardson, Bella Rodriguez, Tyler Royal, Michael Schilken, Mason Stahl, Kody Swartz, Adam Szwaneek, Connor Utech, Zachary Walker, Carter Zink

Bill R. & Sandra J. Benson Scholarship

Julia Lesoing

Bruce Schuett Scholarship

Theodore Kittle

Charles and Alaire Barkes Shields Scholarship

Kaylee Arndt, Landon Kennedy, Hannah Rethmeier, Britney Toepfer

Chronister Family Scholarship

Mason Roth

Chuck & Marilyn Hoskins CoB Scholarship

Tasneem Abbas, Sierra Smith

Clarence H. Ross Scholarship

Samuel Gertner, Ben King, Jay Silgen

Daniel L & Sue A. Anderson Business Scholarship

Christopher Carpenter, Hannah Chramosta, Emma Egger, Jonathan Logan, Riley Ruisinger, Joshua Wiemers

David S. McIntire Scholarship

Trinity Blase, Sydney Lindstedt, Justin Mondschean, Ethan Rose, Sidney Vincent

Delain G. Danehey Memorial Scholarship

Joseph Burton, Maddie Crouse

Deloitte & Touche Fund for Excellence Scholarship

Trinity Blase, Michael Buehre Stackpole, Delani Fahey, Zach Hosek, Lauren Jirovsky, Hunter Reestman, Ethan Rose

Dennis & Margaret Johnson Scholarship

Cara DeMers, Ryan Hakim-Abdollahi, Audrey Kreun, Bailee Steinle

Dick & Alice DeVries Memorial Scholarship

Hannah Chramosta, Emma Egger, Jack Elbracht, Jonathan Logan, Riley Ruisinger

Dr. Edward B. Schmidt Memorial Scholarship

Danika Schultes, Maclain Smigielski

Dr. R. Lynn & Elsa W. Galloway Scholarship

Jack Elbracht

Dr. Ray O. and Thelma Peterson Scholarship

Charles Powell

Edward R. Wells Memorial Scholarship

Bella Rodriguez

Freda Ann Brittenham Excellence Scholarship

Ryanna DeVries

Genevieve Sack Phillips CoB Scholarship

Benjamin Brandt, Nicole Van Ess

George & Evelyn Brewster Scholarship in Accounting

Michael Buehre Stackpole, Sydney Lindstedt, Hunter Reestman

Gilbert and Mary Ellen Kufahl Scholarship

Hana Lee, Dieu Nguyen

Gullifer-Wisbey Memorial Scholarship

Connor Wilson

Harold R. Salisbury Memorial Scholarship

Danika Schultes

Herbert & Evelyn Casey Scholarship

Audrey Kreun, Jay Silgen

Howard P. and Arvella F. Doerr Honors Scholarship

Christian Friesen

Hupka Family Student Support

Ryan Doble, Michelle Simnitt

Jacob H. Imig Scholarship in Public Accounting

Justin Tietjen

James L. Tassler Memorial Scholarship

Logan Connealy, Michaela Paskach, Jamison Theye

John H. Otten Deloitte Foundation Scholarship

Cara DeMers

Judson O. Burnett Scholarship

Christopher Carpenter, Morgan Reinecke, Bailee Steinle

Karl Arndt Memorial Scholarship

Marcus Kennedy

Karl H. Nelson & Wealtha H. Nelson Scholarship

Hailey Hula

Kathryn & Eugent Reed CoB Scholarship

Logan Connealy, Jamison Theye

Kenneth G and Yvonne M Hiatt Endowment

Morgan Baack, Jayden Eakin, Jeanette Glover

LaVerne A. Cox Memorial Scholarship

Mason Roth

Lehn Straub Scholarship

Morgan Wallinger

Lester & Maxine Pankonin Scholarship

Caitlin Cairns

Lincoln Chapter of Government Accountants Scholarship

Bryant Russell

Merle D. Bauer & Miriam Caldwell Bauer**UNL CoB Scholarship**

Whitney Wullenwaber

Morris I. Bervin Scholarship

Erin Schmidt

N Fund Business Scholarship

Brandon Diaz De Leon, Natalie Janssen, Kole Kleespies, Braden Liddick, Harrison Lloyd, Klaryssa Moran-Krebs, Jackson Mullin, Amber Nguyen, Halle Pribyl, Ben Samway, Joey Slechta

Nebraska Society of CPAs

Grant Bohling, Joseph Burton, Harley Edic, Mackenzie Foxworthy, Hadley Hiatt, Landon Kennedy, Marcus Kennedy, Ben King, Morgan Reinecke, Mason Roth, Jamison Theye, Britney Toepfer

Ned B. Eastlack Memorial Scholarship

Justin Tietjen

Paul H. and Mary Ann Koehler Scholarship

Katrina Sell

Peter & Elizabeth Sommerhauser CoB Scholarship

Christopher Munoz

Phi Psi Bros / UNL CoB Scholarship

Hassib Latifi

Philip G. Johnson Memorial Endowment

Hunter Reestman

R. Parker & Marcia S Eastwood CoB Scholarship

Jamie Guszak, Gracie Killgore, Jenica Ross, Kamryn Schreck, Nicole Van Ess

Richard D. Hanzel Scholarship for Business

Nicholas Caprio

Richard L Hofmann Scholarship

Cayden Bergt, Hadley Hiatt, Jacob Jesske, Giang Thi Quynh Nguyen, Cole Varicak

Robbins Family Charitable Foundation Scholarship

Jackson Bunde, Jack Elbracht, Bree Havlat, Maria Kohel, Anthony Levtsenyuk

Robert & Gayle Jones Scholarship for CoB

Cade Pilkington

Robert & Lorane Phillips Scholarship

Steffanie Hitz, Marcus Kennedy, Michaela Paskach, Joseph Peraino

Robert and Josephine Koudele Scholarship

Baylee Gerber, Erin Schmidt, Connor Wilson

Roger & Jeri Smith Scholarship

Mya Bruno, Harley Edic, Delani Fahey, Steffanie Hitz,
Justin Mondschean, Cade Pilkington

Ronald James Rotherham Scholarship

Kimberly Frey

School of Accountancy Honors Scholarship

Kaylee Arndt, Abbie Grimm, Taylor Jarvis,
Marcus Kennedy, Audrey Kreun

Schueth Family Scholarship

Ben Bausback

Scot and Yuri Van Steenburg Scholarship

Nathan Pollock

Steven C. Hauff CoB Scholarship

Baylee Gerber

Vesta Mawe Memorial Scholarship

Ben King, Morgan Reinecke

Waggoner Family Endowed Scholarship

Cara DeMers, Samuel Gertner, Ryan Hakim-Abdollahi

Wallace Robertson Memorial Scholarship

Payton Hanson, Sadie Lamplot, Maclain Smigielski,
Michael Tucker

Willard Leon & Mary Dee Stauffer Scholarship

Dieu Nguyen



Jina Morris, '94 & '98, associate professor of practice in accountancy and Master of Professional Accountancy coordinator, visits with a student at the SoA Open House. Morris earned the Excellence in Teaching Award in May, which goes to a professor of practice, lecturer or adjunct faculty member who makes a positive impact on their students' educational experience.

Spring Internships for Past 5 Years

Year	Participate in Split Program	Course Internship Credit		
		399/395	990	Total
2022	35	47	12	59
2021	30	43	14	57
2020	37	45	12	57
2019	36	48	16	64
2018	35	52	17	69

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.

Note: The internship course number for students not participating in the split program was changed to 395, so we now have 399 (split program) and 395 for undergraduates in the spring.



Minard Strengthens His Communication Through Accounting Improv Course

Preparing future accountants to adapt to an ever-changing industry, the University of Nebraska–Lincoln Research and Communication in Accounting (ACCT 455) course merges the worlds of business and theater. Taking the class helps students like Drew Minard, '21, who graduated with a Master of Professional Accountancy (MPA) degree in May, communicate effectively in the workplace during even the most unpredictable situations.

Amanda Gonzales, '03, associate professor of practice in accountancy, and Julie Uribe, '84, lecturer at the Johnny Carson School of Theater and Film, developed the course and teach it through five-week sessions. Gonzales focuses on strengthening students' written communication skills while Uribe focuses on verbal communication through her improvisation training from the Groundlings School in Los Angeles and more than 25 years of experience in television.

In Gonzales' section of the required undergraduate class, Minard practiced conducting tax research. In his group's final project, they researched a case selected by accounting professionals and presented their solutions, like they would with a future client. With Uribe, Minard and classmates participated in improvisation exercises, such as telling a story as a class one word at a time, interviewing classmates about fictional events and participating in nonverbal activities like playing catch with a ball of air.

Minard may have felt uncomfortable at times, but he never felt unsupported.

"We were all in it together, and it helped knowing I was in a supportive environment. These principles encouraged me to take risks and push myself," he said.

The tools Minard and other students learn in the course help set them apart from peers as they transition into graduate school or the workplace. Encouraged by Arthur Allen, Raymond C. Dein College Professor and associate professor of accountancy, Minard decided to stay at Nebraska another year to earn an MPA degree.

"Drew has outstanding skills in all areas – speaking, research and writing, technical and analytic. He is personable, friendly and intelligent with an admirable work ethic," Allen said.

While an MPA student, Minard found his communications and

Drew Minard, '21, graduated from Nebraska for a second time in May.



Minard applied his communications skills to his graduate assistantship in the Communications, Marketing and External Relations office at the College of Business.

research training valuable, especially during his graduate assistantship in the Communications, Marketing and External Relations (CMER) office at the College of Business. He applied his accounting, communications and computer science knowledge to college projects including researching and collecting information, preparing monthly social media and website analytics reports, loading stories and photos for the website and communicating in person and through email with a wide variety of people.

“The openness I learned from practicing improv has helped me get to know people both in and out of the college. I also have such a wide variety of tasks in my graduate assistantship that I show up to work every day not sure what

to expect, so I often find myself engaging in the improv principle ‘Yes, and,’ which basically means to take what was shared and build off of it,” he said.

With plans to work in public tax accounting, Minard feels better prepared for his full-time career due to the communication tools he learned and honed at the College of Business. Minard will continue to work for the CMER office through the summer before starting as a tax associate at RSM U.S. LLP in its Lincoln and Omaha offices this fall.

“I anticipate using these skills in every aspect of my career. Communication skills can be the difference between an applicant who gets hired and one that doesn’t, or acquiring and retaining a client or not,” he said.



Accounting Majors Help Win National Championship

The national champion debate team includes (front row, from left) Juliana Quattrocchi, Amber Tanehill, Andromede Uwase, Azza Elhaj, assistant coach Colin Dike, (back row, from left) director Justin Kirk, Zachary Wallenburg, Nick Wallenburg, Salman Djingueinabaye, Gregory Quick and Omaila Lado.

Story on page 15



Terry Arvie, '21



Terry (left) and Ra'Daniel, a management major at the College of Business, are both in The Arvies and launched their first single.

Arvie Releases Song with Siblings

Two things are at the center of all things Terry Arvie, '21, does – family and music. Graduating with his undergraduate degree last December, he ended on a high note with a newly released single, “Best Days,” with his sibling singing group, The Arvies.

“Being in church my whole life, music is what I’ve always known. I come from a musical family. All my aunts and uncles either sing or play some type of instrument,” Arvie said. “I’m glad to finally share this song with the world. There is a feeling of accomplishment and pride.”

Originally from Shreveport, Louisiana, Arvie moved to Omaha, Nebraska, more than 15 years ago, leaving behind extended family.

“Being 15 hours away from your family can be tough at first. You’re out here in a city of a state where it’s only you and your family, so as we’ve grown, those bonds formed and took shape to become even deeper,” he said. “My family definitely means a whole lot to me.”

Arvie and his siblings, Ra’Daniel (a management major at Nebraska), Jennifer, Taylor and Abigail, formed a group to share their traditional and contemporary gospel sound. After three years of work, they released their first single, “Best Days,” available on Amazon Music, Apple Music, Google Play, Spotify and Tidal.

“The pandemic slowed down the process, but now it’s out,” said Terry, who wrote the song and helped produce it. “We create music that strives to uplift and encourage people, whether they are age 6 or 86. Our unique sound stems from its collection of bright and dark timbre which creates an interesting, harmonic contrast.”

Though normally sticking to instruments, Terry sings the first lines of the song.

“We thought it would be great to have him sing on this song since he wrote it. We also pushed him because he has a nice voice,” Ra’Daniel said.

The brothers also push each other academically at the College of Business.

“Terry and I have often occupied the same spaces since my birth. Places that he and I aren’t together are actually weird to me. Being at the same school is helpful. He is able to provide firsthand insight,” said Ra’Daniel.

Having Ra’Daniel around keeps Terry, who is currently in the MPA program, motivated as well.

“Iron sharpens iron. It’s good when you have somebody

Huskers Bring Home National Championship in Debate

Two Accounting Students Compete on Historic Debate Team

around you who is also striving and progressing and trying to be the best they can be because it motivates you to keep going as well. As the older brother, I can't let myself be shown up," Terry said.

Terry also helped build community by serving as the president of the university's chapter of National Association for Black Accountants (NABA) last year.

"NABA was progressing toward making a group that feels connected and more like a family, but also bettering its members, which by that I mean you feel comfortable to talk to us and hang out," said Terry.

Aside from the professional aspects of his major, Terry sees accounting as a way to give back to both his community and family.

"I want to help the people around me and build generational wealth using accounting. I can help my family save money being their accountant. I can also help my church reach its financial goals in a more efficient and effective way," he said.

Securing a position at Lutz Financial while still an undergraduate student, Arvie plans to start after graduating with his MPA.

"I have enjoyed my time at the university. Every day wasn't easy, but I am better because of my experience at Nebraska. I have grown professionally and made meaningful connections with professors, students and event guest speakers," he said.

The University of Nebraska-Lincoln Speech and Debate Team won a national championship — the first in the team's 151-year history. The fifth consecutive year the Huskers finished in the top five in the nation in Lincoln Douglas Debate, it was also the 12th consecutive year the team finished in the top 15.

Earning top honors in Lincoln Douglas Debate at the National Forensic Association's National Tournament April 15-18 at Illinois State University in Normal, Illinois, the Husker Debate team included two accounting majors – Gregory Quick, a senior from Eagan, Minnesota, and Nick Wallenburg, a junior from Lenexa, Kansas.

Led by sophomore Azza Elhaj from Khartoum, Sudan, who advanced to the semifinal round and finished the tournament with a 9-1 record, the Husker team had 10 members qualify for the national tournament – the most of any team. Overall, six Huskers posted winning records and advanced to elimination rounds.

Wallenburg and his freshman brother, Zachary, both advanced to the quarterfinal round and finished with a combined record of 13-5. Zachary finished third overall and Nick finished ninth. Nick, who minors in law and business, communication studies and pre-law, joined the debate team after competing in high school.

"It was really exciting to compete at a national tournament and to finally bring home the gold. We went to over a dozen

tournaments this year and we did hundreds of hours of research collectively, it was nice to finally see our hard work pay off," Nick said.

After graduating with a degree in accounting, he plans to go to law school and pursue a career in corporate and tax law. He noted how competing with the debate team gave him additional tools to succeed in both.

"Debate has been instrumental in helping me develop both the research and public speaking skills to succeed in my classes and prepare me for that future. We had so much support from our coaches, the university and our professors. I am so thankful to attend a university that cares about what we do and supports us every step of the way," Nick added.

Three other students advanced to elimination rounds, including: Quick; Salman Djingueinabaye, senior from Lincoln; and Amber Tanehill, sophomore from Bennet, Nebraska.

"Every student on this team contributed to our success," said Justin Kirk, director of debate who joined the team four years ago thanks to an endowed position for debate established by an alum. "They worked together and built a strong team during a pandemic. They showcased resilience and grit over the last two years, and this victory is a product of their determination."



Klug's Path to Business Law Education

When Katie Klug, '16, expanded her career by teaching Business Law (BLAW 372) at the College of Business, she replaced Neal Nelson, '87, a long-time adjunct faculty member with a prestigious law career. To help with consistency during the transition, Klug utilized Nelson's structure and organization, and also pulled from her past experience following in his footsteps.

“My father is Neal Nelson, and he taught business law extensively while practicing law, including a 32-year career as assistant revisor of statutes for the Nebraska Legislature. When he decided to retire, Aaron Crabtree (then director of the School of Accountancy) asked if he knew anyone interested in teaching the class. Aaron and I discussed the position, and the rest is history,” said Klug.

Immersed in business law as general counsel of White Castle Roofing, Klug previously worked for the Nebraska Supreme Court as an assistant staff attorney and spent two years in private practice. She utilizes her professional background in the classroom often as BLAW 372 focuses on ethics and contracts for business majors.

“All of it excites me. What I enjoy most is seeing students begin to understand the material, and the moment it clicks for them is a privilege. I always compare learning law to learning another language. Students learn a new vernacular and way of thinking. It is amazing to be part of that process,” she said.

As part of the core curriculum for all business students, the business law course introduces students to basic legal principles needed to recognize relevant issues and the legal implications of business situations. The class also helps accounting students working toward taking the CPA exam as they will need to know the standards of business law and the legal responsibilities as an accountant.

“Business law is both complex and essential for the future of business. Companies can succeed or fail around contract, ethical and legal issues,” said Crabtree.

“What I enjoy most is seeing students begin to understand the material, and the moment it clicks for them is a privilege.”

– Katie Klug

To help her students, Klug shares relevant articles and links to the U.S. Supreme Court and Nebraska Supreme Court oral arguments.

“The access we have to our courts is great, and I am notorious for listening to oral arguments. I also love class discussions because law is a topic that lends itself to full class participation,” Klug said. “I love teaching because these future professionals and their bright futures inspire me. I hope to be a resource for students who would like to attend law school.”

Klug’s first teaching experiences happened while in law school, as both her parents asked her to substitute. Her mother, the Hon. Jodi L. Nelson, ’87, District Court Judge, Third Judicial District, Lancaster County, Nebraska, became a judge in 2006 and began teaching business law at Nebraska Wesleyan University. Until then, she too taught at Nebraska Business.

“I am lucky to have great parents who also are colleagues and mentors to me in a professional sense, and I am proud of their legal careers. One of the reasons I went to law school was ‘to know what they know,’” Klug said. “It means more than I could put into words to continue teaching business law. We discuss how our profession allows us to be lifelong learners. I think they would both agree teaching allows us to learn.”

This spring, Crabtree coaxed Nelson out of retirement to teach BLAW 372 to Nebraska Business Honors Academy students. This rounded out Nelson’s 20th year teaching business law at the college.

“Katie continues the tradition of her parents by providing practical, real-world business law education. That consistent experience makes a difference in the careers of our students,” said Crabtree.



Katie Klug, '16

FACULTY UPDATES



Dr. Herita Akamah, '07
Assistant Professor

I taught Intermediate Accounting II (ACCT 314) in the fall. My current research projects seek to provide insights into the costs and benefits of several accounting regulatory initiatives. I published three elite journal articles: "Societal Trust and Going Concern Assessments: Boon or Bane?," Auditing: A Journal of Theory & Practice, "Accounting Firm Association Membership and Audit Firm Growth," Auditing: A Journal of Theory & Practice, and "Large Shareholder Portfolio Diversification and Corporate Voluntary Disclosures," Contemporary Accounting Research. I currently have a project that has received an invitation to revise and resubmit at a top journal. I was one of the invited speakers on a panel session and served as a breakout session leader at the 2022 American Accounting Association IAS Midyear Meeting. I 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 and
Associate Professor

I enjoyed getting back to in-person classes. The courses I taught were Intermediate Accounting I (ACCT 313) and Advanced Accounting (ACCT 804). The classes incorporated the lessons learned during the first year of the pandemic such as how to effectively complement in class learning with online content. Classes included multiple cases covering emerging issues or changes in accounting standards. For example, one case covered revenue recognition for social networking companies. My research into nonprofit accounting continues. I started writing a book chapter for the "Nonprofit Accounting Handbook" covering accounting research in private foundations. I wrote a new paper investigating the causes of nonprofit entities which appear to violate GAAP by reporting zero fundraising expense.



Dr. Dirk Black
Assistant Professor

I very much enjoyed teaching students in Seminar in Financial Accounting (ACCT 803) and Business Valuation and Financial Statement Analysis (ACCT 808) in the MPA Program in the fall. I was again impressed with our students' commitment and professionalism. Two of my research papers were accepted for publication during Fall 2021 and Spring 2022 – one in Management Science and the other in the Journal of International Accounting Research. I currently serve on the editorial boards of The Accounting Review, the Journal of Management Accounting Research and Advances in Accounting. I was recognized as an outstanding reviewer by the American Accounting Association Management Accounting Section for the 2022 Midyear Meeting.



Deb Cosgrove, '88 & '89
Associate Professor of Practice

In my 20th year at Nebraska, I celebrated by becoming the first full professor of practice at the college in recent history. The review process for promotion included letters from external reviewers who evaluate the national prominence of faculty based on research, teaching and service to the college, university and the profession. I'm particularly proud of my published cases about accounting systems. Peers from colleges and universities around the world use the cases I created at Nebraska Business. I taught Accounting Systems (ACCT 309) in the fall and spring, and I still love teaching students as much as when I first started. I also enjoy serving as faculty advisor for Nebraska's Beta Alpha Psi chapter, an honorary organization for high-achieving accounting and finance students. Our chapter strengthens and supports our community through social events and community service projects. We also consistently earn Superior or Distinguished status from the international Beta Alpha Psi organization. As faculty advisor for the Deloitte Audit Innovation Campus Challenge held each fall semester, I organize a team of students who explore how a technology can be leveraged to enhance audit services. The students prepare a presentation and compete against other universities. A finalist at regionals, they advanced to the national competition.



Dr. Stuart Dearden
Assistant Professor

I have been teaching Auditing (ACCT 410) and the Seminar in Auditing (ACCT 831) at UNL since 2018. Before academia, I enjoyed many busy seasons as an auditor for KPMG, auditing clients in a variety of industries, sizes and regulatory environments. My research focuses on audit quality, auditor bias and audit-office issues. In the past academic year, I've had research published in Auditing: A Journal of Practice & Theory. My more current research examines how the Paycheck Protection Program has affected audit firms' public client portfolios.



Dr. Jimmy Downes
Associate Professor

I taught Intermediate Accounting II (ACCT 314) and Advanced Accounting (ACCT 804). My research examines equity and debt holders' use of accounting information in addition to examining the impact of the Tax Cut and Jobs Act of 2017 on corporate investment policy. My research was recently published in Review of Accounting Studies, Journal of the American Taxation Association and Accounting Horizons.



Dr. Amanda Gonzales, '03
Associate Professor of Practice

I continue to enjoy teaching Research and Communication in Accounting (ACCT 455), an innovative course that helps our students gain confidence and be prepared to thrive in a variety of communication-related contexts. I have also been actively engaged with the SoA's undergraduate advising and recruiting activities and served as a strengths coach for the CoB's Governor's Leadership Academy. I was honored to be named Accountancy Educator of the Year by the SoA's December 2021 graduates and nominated for the CoB's Excellence in Teaching Award.



Dr. Ling Harris
Assistant Professor

I have been teaching Financial Accounting (GRBA 809) for our MBA@Nebraska program since fall 2019 and this year I was nominated for CoB's Distinguished Teaching Award. I continue working on research projects that use

an experimental approach to understand the judgments and decisions of managers and investors. My papers have appeared in Accounting, Organizations, and Society, Contemporary Accounting Research, and Journal of Business Ethics, among others. I am serving in various capacities at SoA, CoB and UNL. I also served as a reviewer and discussant at the American Accounting Association's meetings.



Dr. Steve Hegemann, '97 & '99
Assistant Professor of Practice

I have been teaching Introductory Accounting I (ACCT 201) for the last several years. This is the first experience most students have with accounting. I am able to leverage my experience – growing up in small town Nebraska, entering UNL as a non-traditional student after serving in the Army, completing my BSBA and MPA at UNL, and working as an auditor and forensic accounting consultant in New York City for over 15 years – to challenge student's perceptions about what an accountant is and does. This year, I was nominated for the CoB Distinguished Teaching Award and the CoB Excellence in Teaching Award.



Dr. Tony Kang
Deloitte Haskins & Sells Chair and Associate Professor

This past year, I taught three sections of two different courses, i.e., Business Valuation and Financial Statement Analysis (ACCT 808) and Financial Accounting (GRBA 809), to MPA and MBA students virtually. In addition, I participated in several academic conferences virtually. I am currently working on research projects on financial statement audits and the role of the internet and corporate international diversification in financial reporting.



Dr. Tom Kubick, '05, '08 & '11
Ellsworth L. Fulk Chair of Accountancy and Associate Professor

I taught Federal Tax Accounting (ACCT 312) to undergraduates, Corporate Tax Accounting (ACCT 813) to students in the Master of Professional Accountancy program, and the Ph.D. Seminar in Empirical Tax Research (ACCT 969). I continue to research topics in the areas of financial accounting, incentives, governance, and taxation. During the past year, my papers have appeared or have been accepted for publication in Contemporary Accounting Research,

Journal of Banking and Finance, Financial Management, Journal of Management Accounting Research, and the Journal of the American Taxation Association. I also co-author an undergraduate tax textbook “Principles of Taxation for Business and Investment Planning,” and I serve on the editorial boards of Accounting Horizons, Journal of Business Finance and Accounting, and Journal of International Accounting Research.



Kay Maresh, J.D., '85
Assistant Professor of Practice,
Executive in Residence

It was wonderful being back in the classroom for in-person classes this year! I taught Federal Tax Accounting (ACCT 312), Tax Research and Planning (ACCT 815), Partnership Tax (ACCT 819), and Ethics and Accounting (ACCT 407/807). The capstone project for ACCT 815 involved students working in small groups with several accounting firms on a research project developed by the firms. This project provides students the opportunity to apply the skills learned in class to a “real-world” situation. Outside of the classroom I serve as the accounting internship director and the UNL representative on the Nebraska State Board of Public Accountancy Education Advisory Committee. I am also the faculty advisor for the UNL Deloitte FanTAXtic competition team and the UNL chapter of the National Association of Black Accountants. This year I was voted as the 2021 SoA Educator of the Year by the graduating MPA students. I appreciate the support from firms and businesses with developing class projects, internship programs, and student activities!



Dr. Sam Melessa
Assistant Professor

This is my second year teaching Intermediate Accounting I (ACCT 313) and I am thoroughly enjoying working with our students and helping them improve their understanding of financial accounting. My research efforts this past year have been focused on a study recently accepted for publication in the Journal of Financial Reporting and another study under review at the Journal of Accounting Research. We (my coauthors and I) expect the findings and demonstrations in the study under review will improve the statistical inferences made in dozens of papers published each year in the top accounting journals.



Jina Morris, '94 & '98
MPA Coordinator and
Associate Professor of Practice

The students as well as myself love being back in the packed large lecture halls in the grand Howard L. Hawks Hall. Introductory Accounting II (ACCT 202) was taken by 859 students this fall and spring. Several students noted in-person office hours are wonderful to have back but I still have some that prefer the online Zoom option. We have a steady stream of new admits and inquiries about our MPA program. Several of the graduating undergraduate Chancellor's Scholars are starting their master's degree with us in the fall! I am truly honored and humbled to announce I received the 2022 CoB Excellence in Teaching Award. Every year CoB students nominate the faculty members who have made the most positive impact on their educational experience—being nominated by the students makes this award very special to me.



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

I taught the introductory Ph.D. Seminar in fall, and I am teaching Federal Tax Accounting (ACCT 312) in the spring. For SoA, I continue to serve as the Personnel, Promotion and Tenure committee chair as well as the graduate director. I also serve on the college's research and professorship review, Ph.D. and executive committees. My research focuses on corporate taxation, capital and organizational structure choices, factors influencing audit and non-audit services, and earnings quality. I serve as editor for Contemporary Accounting Research, Journal of Business Finance and Accounting, The International Journal of Accounting, and the Journal of International Accounting Research. I am also on the editorial board of The Accounting Review. I recently published in Accounting Organizations and Society and Management Science.



Dr. Kelli Saunders
Assistant Professor

I continue to teach both undergraduate Auditing (ACCT 410) and Seminar in Auditing (ACCT 831) in the fall. A tremendous benefit of returning to full classroom capacity in fall 2021 was that we were once again able to

welcome guest speakers back in the classroom, and as usual, our outstanding community of SoA supporters did not disappoint! I look forward to continuing that tradition in future semesters as well.



Dr. Marjorie Shelley
BKD, LLP Professor of
Accountancy

My husband, Tom Omer, and I came to Nebraska in May 2013. He was recruited to help improve Nebraska's research program and research

ranking of the School of Accountancy. Part of the idea was to attract young, research active faculty to move the school forward. I have enjoyed helping with this effort. I previously served on faculty at Texas A&M University and University of Illinois at Urbana-Champaign after obtaining a Ph.D. from the University of Texas at Austin. One new area I taught while at Nebraska was data analytics, an area new to accounting as well as to the SoA. Universities have taken different approaches to addressing data analytic needs. Their content and methodology will likely remain diverse and continue to evolve until a consensus is reached about accountants' needs and proclivities in the area. It was an honor to advance this new area of accounting and also work with the Ph.D. program to better address students' needs. My official retirement begins May 20.



Dr. Todd Thornock
Assistant Professor

I teach Introductory Accounting I (ACCT 201H) to the Honors Academy and Managerial Accounting (ACCT 308).

I enjoy finding new ways of teaching accounting concepts to the future of our profession! This past year my research was published in the Accounting, Organizations and Society, Accounting Horizons, and the Journal of Management Accounting Research. I continue to work on various additional projects being considered for publication at top journals, including two projects for which I collected new data this past year. I have recently served as a coordinator for the Management Accounting Section, planning our portion of the annual meeting of the American Accounting Association, an important conference of accounting professors. I enjoy working with our excellent Ph.D. students, learning much from them and hopefully teaching much to them.



Jill Trucke
Assistant Professor of Practice

I enjoy the variety of classes and students that I teach from Accounting for Business Decisions (ACCT 200) for business minors, Using Accounting Information (ACCT 301) for non-accounting majors, an accounting course for the Raikes School of Computer Science and Management (RAIK 181H), and Advanced Accounting information Systems (ACCT 809) for our MPA students. I am busy planning our fifth Discover Accounting Pre-College Program for rising high school seniors and incoming college freshmen. It is exciting to see the program grow from four students the first year to an expected 30 students this coming June. The benefits of the program include an appreciation for the endless opportunities with an accounting degree, confidence in finding their way around campus, and friendships that continue through college. I have also enjoyed staying connected with these students throughout their college career. It is hard to believe that the students in the first Discover Accounting Program are graduating from college this spring.



Dr. Biyu Wu
Assistant Professor

I teach Managerial Accounting (ACCT 308) and Intermediate Accounting I (ACCT 313). My research interests are in the areas of financial reporting quality, securities regulation, and auditing, especially in the setting of initial public offerings (IPOs). In the past year, my research was published in Journal of Accounting and Public Policy. My current research focuses on the consequences of IPO prospectus misstatements to IPO intermediaries, analyst coverage of newly public firms, and the effect of market competition on firms' financial reporting quality. I attended the American Accounting Association (AAA) annual and mid-year meetings, PCAOB Conference on Auditing and Capital Markets, and SEC Annual Conference on Financial Market Regulation, among others. I also served as a reviewer for several journals and the AAA meetings.

Bauermeister and Hedgecock Inducted Into Hall of Fame

The School of Accountancy inducted two new members into the Hall of Fame at the Celebration of Excellence this fall. The inductees included Henry (Barney) Bauermeister Jr., '62, and Norman Hedgecock, '73 & '75.

“The School of Accountancy Hall of Fame honors our alumni who’ve gone on to hold outstanding careers in the industry and inspire our current students to accomplish similar feats someday in their own professional lives. Barney and Norman both achieved so much in their professions and have positively impacted the School of Accountancy and the Nebraska community. We’re thrilled to induct them and celebrate all they have accomplished,” said Tammy Beck.

Henry (Barney) Bauermeister Jr., '62

Bauermeister earned his bachelor’s degree in accounting with a minor in economics and held numerous financial positions with companies like Union Pacific Railroad, Bendix and Cummins. He later served as the president of Cummins Diesel ReCon, and would eventually go on to be the owner and president of Cummins Mid-America, the Cummins distributor for Kansas and Missouri, and director of Cummins Bridgeway LLC.

“Barney’s influence and impact could be seen wherever he worked. His leadership at Cummins Diesel ReCon helped the organization’s revenues grow tenfold. With his extensive list of career achievements and accolades, he is someone our students can look to and see what is possible to achieve with an accounting degree,” said Beck.

Now retired, Bauermeister lives in Kansas City and Bonita Springs, Florida, with his wife, Julianne. He also enjoys spending time with his two daughters and their families, including four grandchildren. He enjoys golf, bridge, and reading historical and fictional novels.



Norman Hedgecock, '73 & '75 (left) and Henry (Barney) Bauermeister Jr., '62 (right)

Norman Hedgecock, '73 & '75

While at Nebraska, Hedgecock majored in mathematics with a minor in actuarial science, later returning to earn his graduate degree from the College of Business. He began his career in public accounting with Coopers & Lybrand before joining Grant Thornton LLP, eventually holding roles like the chief operating officer and interim chief executive officer at the firm.

Hedgecock kept active in the Lincoln, Nebraska, community, serving on several boards, including the Technology Park-University of Nebraska, Foundation for Lincoln Public Schools, Bryan Health System and University of Nebraska Foundation. Currently a trustee for the University of Nebraska Foundation, he also formerly served as chair of the School of Accountancy Advisory Board and was a member of the College of Business Alumni Board.

“With his nearly 50 years of experience in the accounting and finance fields, Norman holds a wealth of knowledge from his wide cast of positions at various organizations. He’s worked in several fields, including investment banking and public accounting, all while serving on multiple boards, giving back to his community. His work and service makes him more than deserving of this honor,” said Beck.

VITA Program Offers Free Tax Form Prep for Community, Students

Nebraska accounting students lend their talents and gain hands-on experience while helping community members by volunteering to prepare income tax returns. The opportunity allows students to experience the career field of tax accounting.

The Lincoln branch of the IRS Voluntary Income Tax Assistance (VITA) program trains volunteers, including several who spend Saturdays during tax season helping qualified community members prepare their federal and state taxes at no charge.

“It’s a great experiential learning opportunity for our students,” said Linda Moody, VITA coordinator at Nebraska who has worked with the program since it started in 2003. “They’re gaining life skills learning about their community.”

Carson Swartzbaugh, a sophomore accounting and finance major from Omaha, Nebraska, was initially drawn to helping with VITA because it was related to his major. After participating for the first time, he realized how much he enjoyed helping people, too.



Carson Swartzbaugh, an accounting and finance major from Omaha, prepares taxes in the VITA program.

“Interacting with the clients has been my favorite part of the VITA experience,” Swartzbaugh said. “Many of the people we worked with expressed their gratitude as many of them don’t have the means to do their taxes on their own. It’s great to see and hear from the people we are helping.”

One student grateful for the tax preparation assistance is Jermaine Kaw, a junior marketing major and international student from Kuala Lumpur, Malaysia. She was nervous two years ago when she learned she needed to file a tax return in



Accounting major Chris Carpenter from Hastings, Nebraska, prepares a community member's taxes as part of the VITA program.

the United States, but a fellow international student told her about the VITA program.

“I worried about how to complete my tax return because it was my first time ever filing and I was in a different country. I decided to go to the VITA tax clinic, and they made the experience smooth and explained the process clearly so I could understand every step. It also was free, so I was thrilled to have their help,” she recalled.

About 10 university students typically volunteer for Lincoln VITA each year, and the need continues to grow as tax laws change and more people qualify for services. The program now serves 2,400 students, families, community members and low-income individuals.

“I’m a huge advocate of service learning, and this connects coursework to real-world needs,” Moody said. “It’s important for our students to participate in VITA not only for that career experience, but also to understand and break down barriers and stereotypes that people might have toward low-income or diverse groups.”

Swartzbaugh’s experience opened his eyes to the many needs in his community and helped him directly apply his skills to something that makes an impact.

“It’s great to get to talk to people from all different walks of life and from places all over the world that all ended up here in Lincoln,” Swartzbaugh said. “It has made me extremely grateful for the opportunities and experiences I gained through this and changed the way I see the world.”

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School of Accountancy Alumni Class Notes

Editors' Note: *The Class Notes celebrate the milestones of our alumni during the past year. These updates were submitted to the school directly by the alumni themselves or compiled from news articles and corporate media releases. While we welcome alumni news, The Nebraska Ledger is not responsible for the information contained in these submissions.*

Ahmed Ahmed, '21, was



selected as the Student of the Year for 2020-21 by the Nebraska College of Business Student Advisory Board as an

undergraduate. He lives in Lincoln, Nebraska.

Larry Anderson, '11 and '20 MBA, announced his candidacy for Nebraska state auditor in 2022. Anderson has his CPA license and is a captain in the Nebraska Army National Guard. He recently deployed overseas with the Army's 734th Combat Support Sustainment Battalion out of Kearney, serving in Operation Allies Refuge. Anderson also is a project accountant in the business operations group at the University of Nebraska-Lincoln. He and his family live in Lincoln.



Terry Arvie, '21, along with his family singing group The Arvies, released their new single "Best

Days" in 2021. He is currently an MPA student at Nebraska Business. He lives in Lincoln. See page 14.

Henry Bauermeister Jr., '62, was inducted into the Nebraska School of Accountancy Hall of Fame in October 2021. The former owner and general manager of Cummins Mid-America is retired and lives in Kansas City and Bonita Springs, Florida. See page 22.



Deb Cosgrove, '88 & '89 MPA, became the first in Nebraska Business history to be

promoted to full professor of practice, effective August 1. She was promoted from associate professor of practice in the School of Accountancy.

Bob Gropp, '95, joined Swanson Russell, a marketing communications agency, as director of finance in the Lincoln office.

Steven Hegemann, '97 & '99 MPA, earned promotion to associate professor of practice from assistant professor of practice in the School of Accountancy at Nebraska Business.

Norman R. Hedgecock, '73 & '75 MPA, was inducted into the Nebraska School of Accountancy Hall of Fame in October 2021. Now retired, he served as partner of BKD LLP. See page 22.

Derek Knorr, '04, was featured in various Lincoln media outlets in March for helping the Ukrainian employees of his company, Sprious. He is chief operations officer for Sprious, based in Lincoln.



Tom Kubick, '05, '08 MPA & '11 Ph.D., earned promotion from associate professor to full professor

of accountancy at the School of Accountancy in Nebraska Business, effective August 1. He also serves as the Ellsworth L. Fulk Chair.

Sierra Hassel, '20, appeared in a panel on Gallup's Called to Coach Webcast Series discussing the University of Nebraska-Lincoln's pioneering work supporting student-athletes in leveraging their name, image and likeness, how the university helps student-athletes develop life skills and how CliftonStrengths® are pivotal in student-athletes' self-knowledge and pursuit of career goals. She is currently pursuing her Master of Education in Sports Management at the University of Texas in Austin.

Mike Lee, '90, is EY's global leader of wealth & asset management based in New York City. He works alongside global teams to help clients address questions, devise and execute strategies and optimize their capabilities as they navigate a time of change. He recently co-

authored an article in Barron's called "Does Wealth Management Need a Hippocratic Oath for Data?"

Mackenzie Mapes, '20 MPA, passed her final section of the CPA exam. Mapes also serves as treasurer of the Teammates+ board of directors and works for EY in Chicago.

Matt Maser, '94 & '97 J.D., is an attorney at Koley Jessen in Omaha and Lincoln and general counsel for Speedway Motors and Speedway Properties in Lincoln. He and his family live in Grand Island, Nebraska.



Jina Morris, '94 & '98 MPA, earned promotion in 2021 to associate professor of practice from assistant

professor of practice in the School of Accountancy at Nebraska Business.



Chau Nguyen, '21, inducted into the 2021 Jackie Gaughan Multicultural Center Hall of Fame by the

University of Nebraska–Lincoln. The hall of fame honors outstanding multicultural alumni who have made a significant impact on students, university and community. The recognition is given to individuals who continue to serve as an advocate and support for students. Involved with the Asian Student Union, she was honored as part of the university's 2021 homecoming celebration. She currently lives in Wichita, Kansas.



Lifetime Achievement Award

JoAnn Martin, '75, posthumously received the Nebraska Business Lifetime Achievement Award in April for her outstanding leadership, time, energy and guidance provided throughout her career. Her daughters Jennifer Bartholomew, '03 industrial engineering grad & '07 MBA, of Omaha, Nebraska, and Kim Neuwirth, '05 finance grad, of San Francisco accepted the award at a celebration in Howard L. Hawks Hall. Her husband, Derrel, also attended. Martin served as a leader with Ameritas for more than 35 years, most recently as CEO. She passed away on October 20, 2021, at the age of 67.

Read more about Martin's unwavering support of the university at go.unl.edu/joann.

Tonn, '81, and **Holly Ostergard**, '80, received recognition for the Most Honored Citizens for 2021 at the Aksarben Ball, which honors the contributions of Nebraska residents and raises money for scholarships. Tonn is CEO of Crete Carrier. Holly is vice chair of the Crete Carrier board of directors and serves on the University of Nebraska Foundation board of directors.



Jill Trucke, '99 & '00 MPA, earned promotion to associate professor of practice from assistant professor of practice, in the

School of Accountancy at Nebraska Business, effective August 1.

Liz Wood, '03 & '04 MPA, serves as chief financial officer of TELCOR, a lab billing solutions company based in Lincoln, that serves almost 300 employees. Wood previously served as vice president of finance. She also is a certified public accountant and served as chair of the board for the American Red Cross serving Nebraska.



Aaron Crabtree was surprised with a tribute scholarship for students established in his name.

Aaron Crabtree Tribute Scholarship Established for Students

Honored at the School of Accountancy Celebration for Excellence in October, Aaron Crabtree served as director for the SoA for seven years prior to becoming the associate dean of master's programs and executive development at the College of Business last summer. The accounting community came together to show their appreciation and established the Aaron Crabtree Tribute Scholarship for accounting students at the University of Nebraska–Lincoln.

“This scholarship is from the accounting community, which means we have had contributions to the scholarship from faculty, alumni and accounting professionals,” Jill Trucke, assistant professor of practice in accountancy, said. “This demonstrates how Aaron’s impact has gone beyond the walls of the College of Business and how many people appreciate him and the work he has done. Our goal is for this scholarship to be permanently endowed.”

Crabtree joined Nebraska in 2004 after completing his Ph.D. at Virginia Tech. He became the director of SOA in 2014 and brought leadership, vision and growth through ideas to benefit students, which indirectly impacted public accounting firms and corporations. These efforts included starting the split internship program where students could work during the busy seasons for tax and audit professionals

without delaying graduation, Discover Accounting pre-college program offered in the summer for rising high school seniors, Professional Development Days for students to explore career paths and the university chapter of National Association of Black Accountants (NABA), a recognized student organization.

“I am truly honored by the scholarship. This is the most meaningful professional honor that I could receive.”

– Aaron Crabtree

“Crabtree is a true embodiment of selflessness and going the extra mile for those around him without the need for recognition. I’m eternally grateful for the countless times he supported me,” said Ahmed Ahmed, ’21, from Khartoum, Sudan.

Trucke shared how she appreciated his patience when she asked questions because “being a professor was

quite different from being an auditor.” She noted his skills in providing direction and suggestions, yet not micromanaging.

“Aaron created the most transparent, collegial environment in which I have worked. I will always consider Aaron a friend and a mentor because of his welcoming attitude and wise counsel. I am forever grateful,” said Dirk Black, assistant professor of accountancy.

Janet Near, associate dean of faculty and research, Howard L. Hawks Chair in Business Ethics and Leadership and professor of management, shared how Crabtree supported the development of newly hired faculty and students and provided a strong role model for them.

“Aaron serves as a trusted mediator in faculty discussions, which is especially helpful when a faculty group has to make a decision about a contentious curriculum or personnel question. Most importantly, he consistently treats others with respect and always shows a good sense of humor, even in the most challenging situations. These are the true hallmarks of an academic leader, and Aaron exemplifies all of them,” Near said.



Crabtree started teaching at Nebraska in 2004 and served as director of the School of Accountancy for seven years.

First announced at the SoA Celebration of Excellence this fall, the scholarship was a surprise to Crabtree.

“I am truly honored by the scholarship. This is the most meaningful professional honor that I could receive as it will have a positive impact on students even after I am gone. Thanks to those who made it possible,” Crabtree said.

To donate to the Aaron Crabtree Tribute Scholarship, contact Justin Swanson, development director, or go to: go.unl.edu/crabtreescholarship.

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