

2024 NEBRASKA

LEDGER



SCHOOL OF ACCOUNTANCY

College of Business

UNIVERSITY of NEBRASKA-LINCOLN

SCHOOL OF ACCOUNTANCY POINTS OF PRIDE

#14

Tax Archival Research
in the World

BYU Accounting Rankings for Research Productivity

85%

MPA Students'
Average CPA
Exam Scores

#16

Students'
Average CPA
Exam Scores
in the Nation

*Latest National Association of State
Board Accountancy University Rankings*





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College of Business



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On the Cover

Ten College of Business students won two undergraduate national case competitions hosted by Deloitte (pages 4-5).

College of Business

ALUMNI TAILGATE

Saturday, November 2

Nebraska vs UCLA

Register at go.unl.edu/AlumniTailgate

MESSAGE FROM THE DIRECTOR

Greetings on behalf of the School of Accountancy. The past academic year had many successes to share as students and graduates continued to excel in all that they do.

A shining example of these successes was our student case competition teams (as shown on the cover and featured on pages 4-5) winning national titles in two national Deloitte case competitions — the Audit Innovation Campus Challenge and the FanTAXtic National Case Study Competition. Additionally, a recent graduate of the school, Lane Knott, earned the prestigious Elijah Watt Sells Award for his performance on the CPA exam (pages 6-7). Another bright spot of the school is its Beta Alpha Psi chapter that brought home a national championship last fall for its best practices (page 11). Finally, our newly developed course, Research and Communication in Accounting was recognized for its innovation in business education by the MidAmerican Business Deans Association (pages 8-9).

All of these successes speak to the quality of our faculty and students. Declared undergraduate accounting major students increased to 504 in the fall of 2023 from 494 in 2022. We also saw increased spring 2024 enrollments, partially

attributed to our recruitment programs, Discover Accounting and Professional Development Days. Our Master of Professional Accountancy enrollments increased to 67 students from 54 in fall 2022. The MPA program now includes a CPA exam review course, which 39 students successfully completed this spring. We also received final approval that both the undergraduate and MPA programs are STEM designated, potentially attracting more international students as this designation supports them in obtaining a two-year extension to work in the U.S.

I hope these updates make you proud to be a Husker. People like you enable these great things to happen. Your input and support are critical for our continued success in building a premier accounting program and developing the next generation of accountants. We ask you to consider donating to the school, in which most of our private donations are applied to student scholarships and faculty development.

On behalf of the faculty and students in the School of Accountancy, I thank you for your support and Go Big Red!

Jimmy Downes

Jimmy Downes
Director





FORVIS ESTABLISHES ACCOUNTANCY CHAIR

FORVIS leaders from left to right include: Amy Shreck, '04 & '05, partner; Joe Heim, '97, managing director; Chris Lindner, partner; Jason Bombeck, '93 & '94, partner; Aaron Wiegert, '04 & '05, partner; James Anderson, partner; and Kristin Tynon, managing director.

FORVIS forged a strong partnership with the College of Business with many Nebraska accounting graduates establishing careers with the firm. In recognition of that partnership, the FORVIS Chair of Accountancy was created to invest in the college's faculty.

"FORVIS is proud to support the UNL School of Accountancy and its outstanding students," said Tim Wilson, FORVIS' managing partner for Nebraska. "We have a wonderful relationship with the university, having welcomed many graduates into our firm over the years. FORVIS prides itself on being a place where our people can build remarkable careers, and we've seen that bear out with Husker graduates time and again. We look forward to continuing our relationship for a long time to come."

FORVIS, LLP was created by the merger of BKD, LLP and Dixon Hughes Goodman in 2022. After the merger, the firm took the name FORVIS. The firm has a long history of supporting the College of Business. Its Nebraska employees have served on the School of Accountancy Advisory Board and Junior School of Accountancy Advisory Board. In 1991, Baird, Kurtz & Dobson (BKD) established an accounting support fund through the University of Nebraska Foundation, which became a professorship in accounting. With a gift from the FORVIS Foundation, the fund now elevates to the FORVIS Chair of Accountancy.

"We are grateful to FORVIS for their support, which helps us better compete with our Big Ten peers for the best and most innovative accounting faculty," said Dean Kathy Farrell. "Our faculty inspire and prepare students to lead the future of business by understanding the language of business, accounting."

Dirk E. Black, associate professor, currently holds the FORVIS Professorship of Accounting. Black worked as an audit associate for KPMG, LLP

before moving to academia. He earned his Ph.D. in business administration with a specialization in accounting from the Fuqua School of Business at Duke University and his research interests include performance measurement and evaluation.

"The support from FORVIS allows the School of Accountancy to retain our excellent faculty, like Dirk, by supporting their research efforts and providing a mark of recognition to an individual's scholarly achievements," said Jimmy Downes, director of the School of Accountancy and associate professor. "It allows the faculty to shape the direction of their field and mentor students in a meaningful way."

FORVIS Nebraska has offices in Lincoln and Omaha, with 71 of its approximately 120 full-time Nebraska employees earning degrees from the School of Accountancy. The firm specializes in assurance, tax and consulting services for the financial services, commercial products, nonprofit and higher education, construction and real-estate and private client industries throughout the region. The firm's partners, retired partners and team members in Nebraska made contributions to the FORVIS Foundation to establish the chair.

The gift was made as part of Only in Nebraska: A Campaign for Our University's Future. The campaign is a historic effort to engage at least 150,000 benefactors to give \$3 billion to support University of Nebraska students, faculty, academic and clinical programs and research to address the needs of the state. A key campaign priority is to establish endowed chairs and professorships to recruit and retain faculty who are a source of intellectual capital for Nebraska, as well as the inspiration and teachers of the next generation of students.

NEBRASKA FIRST TO WIN TWO NATIONAL ACCOUNTING COMPETITIONS



Business students won two national accounting competitions hosted by Deloitte over this past year. They include: (front row, from left) Alvan Tran, Morgan Wallinger, Trinity Hansen, Ava Hollingsworth, (back row, from left) Cole Frye, Alex Nguyen, Bruno Weiss Salles, William Wood, Ethan Heinemann and Ethan Twesme. They are pictured with team advisors Deb Cosgrove (left) and Kay Maresh (right).

Two teams of accounting majors at the University of Nebraska–Lincoln accomplished a feat no other university has achieved. In less than a year, they won two of the four national case competitions for undergraduates hosted by Deloitte.

Last April, Huskers took first place in the eighth annual Deloitte National Audit Innovation Campus Challenge, where they were asked to consider the profession’s role in driving rigor and discipline with environmental, social and governance reporting. Then in January, Nebraska won Deloitte’s 22nd annual FanTAXtic National Case Study Competition, in which the team presented the best analysis on a complex, issues-driven business tax case.

Unaware a Nebraska team recently won Deloitte’s audit competition, the tax team faced off against 16 teams and experienced a roller coaster ending.

“They announced that the University of Nebraska–Lincoln won, and I screamed and jumped up to the stage with my teammates. We were surprised but knew our team chemistry and presentation skills carried us to our win. Finding out we were the second team of Huskers to win nationally made it even better,” said Ethan Twesme from Monument, Colorado.

Debra Cosgrove, ’88 & ’89 MPA, professor of practice in accountancy, advised the audit team and Kathryn Maresh, ’85 JD, assistant professor of practice in accountancy, advised the tax team. Cosgrove believes the recipe for their students’ success includes stretching their strengths, healthy collaboration and not being afraid to put in the prep work to be competition-ready.

“We are incredibly proud of these students for their hard work, putting in nearly 400 hours to prepare. They played to their strengths. Some were better



The Nebraska team celebrates their win in the Deloitte FanTAXtic National Case Study Competition in January.

at research, some better at creative thinking, some better at writing, and some better at working on the presentation. Everyone was solely focused on performing to the best of their ability,” Cosgrove said. “They were very open to constructive feedback and became good friends along the way. They were surprisingly candid when critiquing each other during presentation rehearsals.”

The teams won \$2,000 for each student and two \$10,000 prizes for the School of Accountancy for a total of \$40,000 in competition prizes from Deloitte. They also further built their technical competencies and explored practical issues accounting professionals encounter every day.

“These case competitions provide an exceptional platform for our students to cultivate invaluable relationships with peers, faculty and professionals at Deloitte while gaining practical experience,” Maresh said. “We are thankful for the opportunity to engage in these competitions and for Deloitte’s unwavering commitment to this program.”

Megan Boyer, senior campus recruiter for Deloitte, attended Nebraska’s practice meetings and helped both teams navigate their competitions held at Deloitte University in Westlake, Texas. She shared how the competitors displayed skills she has come to expect from Nebraska accounting graduates.

“As a recruiter, what I appreciate about Nebraska graduates is their level of preparedness. They come from an academic program that provides a solid foundation of strong technical skills but also cultivates critical thinking and problem-solving abilities. They communicate well and work very effectively in teams. These qualities make them well-rounded candidates,” Boyer said.

Bruno Weiss Salles, from Porto Alegre, Brazil, shared how the audit challenge was his first opportunity to participate in a case competition.

“Participating in a case competition is an amazing opportunity that challenges you and helps you gain valuable experience and perspective. It also shows that you are willing to take risks, work hard and pursue excellence — qualities highly valued by employers and graduate schools,” he said. “I highly recommend taking advantage of these opportunities to embrace the challenge, work hard and enjoy the experience. Who knows? You may surprise yourself and achieve something remarkable.”

Beyond the achievement, Morgan Wallinger, from Stuart, Nebraska, shared how meaningful it was to win one of the two national titles for Nebraska.

“This is a huge accomplishment for our School of Accountancy and shows Nebraska Business continues to be a national leader in providing high-quality education and real-life experiences for students,” said Wallinger.



The Nebraska team won Deloitte’s National Audit Innovation Challenge last spring.

KNOTT EARNS PRESTIGIOUS ELIJAH WATT SELLS AWARD

Ce of Fame and Scholarship Honorees



Presented the Elijah Watt Sells Award from Jimmy Downes, director of the School of Accountancy, Lane Knott, '21 & '22 MPA, earned the award for his high scores on the Certified Public Accountant exam.

University of Nebraska–Lincoln alum Lane Knott, '21 & '22 MPA, received the prestigious Elijah Watt Sells Award from the American Institute of Certified Public Accountants. Earning the honor for his high scores on the CPA test, he now applies the skills learned as an accounting student to his daily work at Labenz & Associates.

“The CPA exam is known for its difficulty, and it covers a wide range of accounting and business topics,” said Jimmy

Downes, director of the School of Accountancy and associate professor of accountancy. “Earning the Elijah Watt Sells Award is a testament to Lane’s exceptional knowledge and understanding of the subjects. It also reflects his high level of competence in accounting and related areas.”

Knott received the award due to his cumulative average score above 95.5 across the four sections of the CPA exam and passing them all on his first attempt.

“The award is named after the country’s first CPA. Winning it can be a significant career milestone for individuals in the accounting profession and demonstrates to employers, colleagues and clients

that recipients are highly knowledgeable and skilled in their field, which can open up opportunities for career advancement and increased earning potential,” Downes said.

He added that only 0.07% of the 67,000 candidates who took the CPA exam in 2022 earned the Elijah Watt Sells Award. Knott joins an elite group, which includes three School of Accountancy graduates: Caleb Krohn, '20, who completed the exam in 2020, and Douglas Coons, '16 and Ashley McDowell, '17 & '18 MPA, who both completed the exam in 2018.

“The Elijah Watt Sells Award is impactful to my career because it helped make all the hours spent studying even more worth it. It was enough for me to just to pass the CPA exams, but the additional recognition from the university and my employer makes it even more special,” said Knott at the Celebration of Excellence event, where he was honored this fall.

Close to completing the requirements needed for his permit to practice as a CPA, Knott currently assists in preparing individual and business tax returns. He also helps with business valuations and review and compilation services.



After moving from Petersburg, Nebraska, and graduating from Lincoln Southwest High School, Knott was selected for the Nebraska Business Honors Academy.

“My degrees helped me get my position at Labenz & Associates by providing the baseline knowledge necessary for a career in the accounting field,” said Knott. “Labenz & Associates also works closely with the College of Business to hire interns during busy seasons. I interned for two tax seasons,” said Knott.

As part of the split semester internship program at the School of Accountancy, he completed accelerated courses during the spring semester.

He then worked full-time for the rest of the semester at the accounting firm while still earning college credit.

“The ability to participate in the split internship program was incredibly valuable to me in choosing my career path,” he said. “I felt right at home at Labenz from the beginning. The atmosphere and culture at the firm was and is perfect for me.”

Originally from Petersburg, Nebraska, Knott moved to Lincoln during middle school. He graduated from Lincoln Southwest and then enrolled at Nebraska.

“I chose UNL largely because I’ve been a Husker fan my whole life. The new College of Business was also a key reason, as was the Nebraska Business Honors Academy. My major was initially in business administration, but I switched because of the Introductory Accounting courses I took,” he said.

He shared how the Federal Tax Accounting undergraduate course taught by Kathryn Maresh, ’85 JD, assistant professor of practice in accountancy, was his favorite.

“Professor Maresh did a great job of applying her experience from the accounting industry to classroom teaching. I enjoyed each class she taught,” he said.

Maresh also taught him during his Master of Professional Accountancy experience at Nebraska.

“Lane was attentive, inquisitive and excelled in each of the classes. I could always count on him to bail me out when I asked a question and everyone in the room was silent! In addition to his academic excellence, he is a sincere and genuine individual who works well with others,” Maresh said.

Knott shared how many of his college memories center around the College of Business and Howard L. Hawks Hall. The Nebraska Business Honors Academy also was a big part of his undergraduate experience.

“The camaraderie built over the years while taking courses as a cohort in the Honors Academy helped build friendships that I cherish today. I was also involved in Beta Alpha Psi on campus, which gave me increased exposure to accounting firms in Lincoln and the surrounding area. It also helped me build social skills among my peers,” he said.

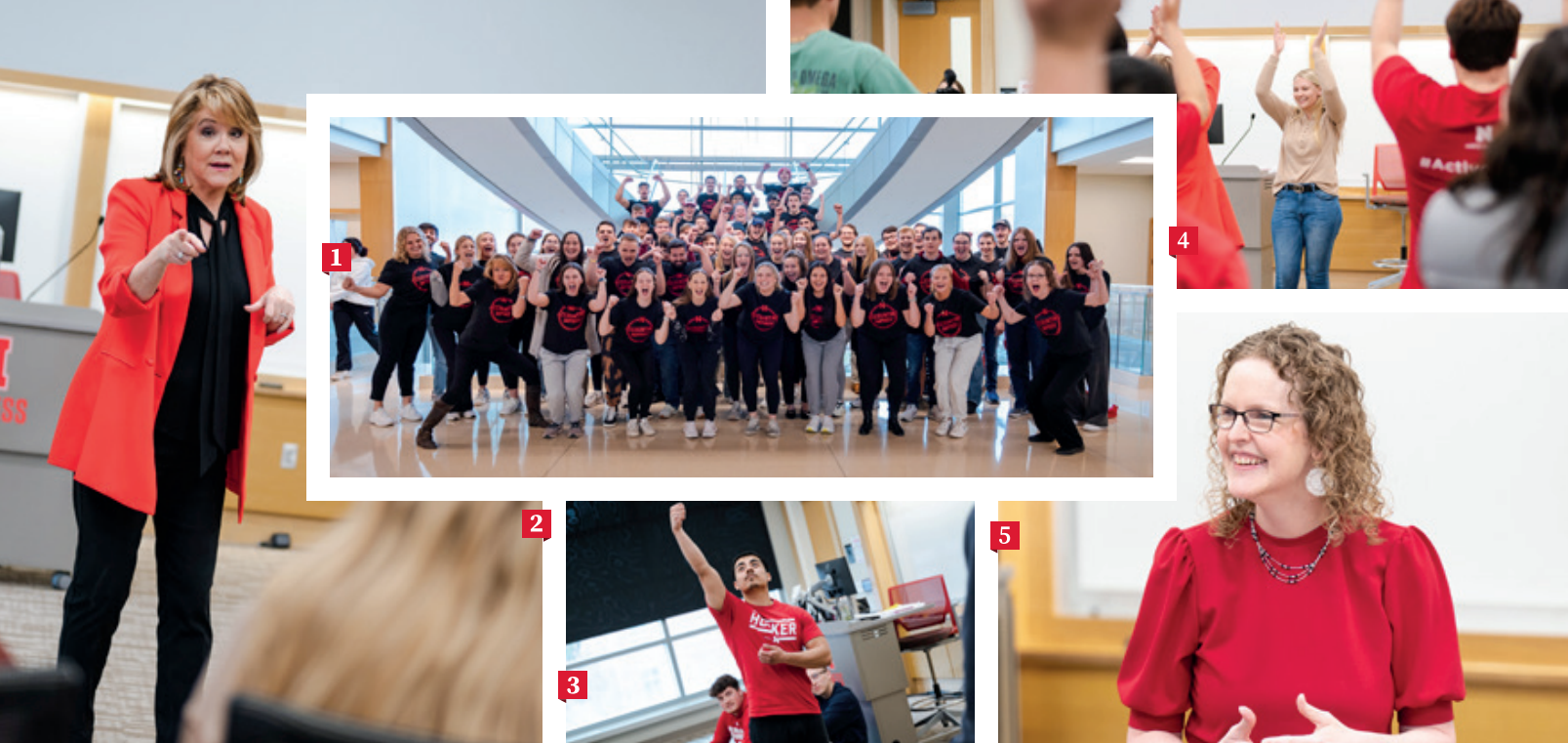
“The ability to participate in the split semester internship program was incredibly valuable to me in choosing my career path.”

- Lane Knott

Knott also earned minors in finance and mathematics at the university and worked at Campus Recreation in college. His experiences as a referee and staff assistant for intramural sports helped him learn valuable communication and teamwork skills.

He also prepped for the CPA test by taking the Becker CPA preparation course and recommends it to students preparing to take the exam.

“The College of Business was instrumental in preparing me for the CPA exam. My accounting courses covered many of the topics,” said Knott. “It was also very valuable to be in a community of students, many of whom were striving for the same goals. I am proud to be a University of Nebraska alum and looking forward to continuing my career as a future CPA.”



1 Amanda Gonzales and Julie Uribe celebrate winning a MABDA award with their Research and Communication in Accounting class. **2** Julie Uribe, lecturer in theater, co-teaches the course. **3&4** Students practice their improv techniques. **5** Amanda Gonzales, associate professor of practice in accountancy, co-teaches the course.

Accounting Improv Course Recognized for Innovating Business Education

The Research and Communication in Accounting (ACCT 455) class was recently recognized as an innovation in business education by the MidAmerican Business Deans Association (MABDA). Taught by Amanda Gonzales, '03, associate professor of practice in accountancy, and Julie Uribe, '84, an Emmy-winning lecturer in the university's Johnny Carson School of Theater and Film, the course empowers future accountants to communicate effectively in the workplace.

"At Nebraska, we're leading the future of accounting education by creating innovative undergraduate curriculum and professional development opportunities and building a culture where students help each other succeed," said Jimmy Downes, director of the School of Accountancy and associate professor of accountancy. "This class prepares the next generation of accountants by equipping students with the communication skills to thrive as future leaders through writing, research and improvisational techniques."

In the class, Gonzales focuses on strengthening students' research and written communication skills while Uribe uses her improv training from the Groundlings School in Los Angeles — with notable alumni like Will Ferrell and Melissa McCarthy — and

more than 25 years of experience in the television industry to expand verbal communication.

"We each planned our own curriculum with shared course objectives in mind. Our mutual goal is to help the students get hired, promoted and flourish in a diverse and fast-paced world," said Uribe.

While students might feel familiar with the traditional setting of Gonzales' classroom, Uribe takes students through unique improvisational exercises, often using full-body movement or short scenes created on the spot. The five weeks of applied improv training culminate in an experiential learning activity where students leverage their training to lead an unstructured, real-world role-play meeting. The interdisciplinary course sets Nebraska's accounting students apart from their peers through the skills gained through these experiences.

"It's impossible to overstate the importance of soft skills. In fact, they can be the difference between those we hire and those we don't," said Chris Lindner, audit partner for FORVIS.

For Faith Miller, '23, the class gave her confidence for her first full-time job interviews.

"Because of the improv training, I knew I had the skills to think quick on my feet. I was prepared for

any question they threw my way. This class gave me new energy, and it helped me land a job at New York Life,” she said.

The idea for the course emerged during a discussion with industry professionals serving on the School of Accountancy’s advisory board. They needed accountants who were also great communicators, so Gonzales found a way to best prepare Nebraska graduates for career success.

“Accountants work with people and in teams to solve problems for their clients. Graduates need to be able to respond quickly and communicate well to build relationships and persuade an audience during fast-moving conversations with clients and colleagues,” said Gonzales.

The competitive MABDA Curricular Innovation Award came with a modest stipend. Gonzales decided to plan a surprise to say thank you to Uribe.

“I wanted to do something to honor Julie’s amazing work with this course. Because I know Julie loves students and is so invested in their learning, I wanted to incorporate students into the honor. She believes in the work — and the results speak for themselves — so I knew getting the message out on T-shirts would be meaningful,” she said.

The shirts had words students shared about their experience — transformative, empowering, collaborative, engaging, impactful and supportive.

“Julie often does her work behind the scenes, investing in each individual student. Students often write in their reflections about the confidence they have gained and the impact Julie has on them. Many describe Julie’s impact as life-changing,” she said.

Gonzales delivered the shirts to those currently in the class and invited Uribe to stop by. The whole classroom joined in the surprise and celebrating their achievement.

“The way everyone came together to share in the win highlights what is special about our Nebraska Business community,” said Dean Kathy Farrell.

MABDA also honored the college’s Inclusive Business Leaders program with the Innovation in Business Education award in the Student Engagement category. MABDA provides a forum for chief administrative officers of member organizations in 17 states to share and discover trends and innovations in higher education and industry that impact and foster student success.

MANCIO FINDS FUTURE IN ACCOUNTING

As a young boy in Porto Alegre, Brazil, Nikolas Mainieri Mancio dreamed of studying in the U.S. Earning a scholarship to attend the University of Nebraska–Lincoln, the junior decided to move and make his time at the College of Business matter — leading to three distinct honors this spring. He was selected to attend the U.S. Naval Academy Leadership Conference, named the February College of Business Student of the Month and was accepted into the Innocents Society.



Nikolas Mainieri Mancio

“I dreamed about studying in the United States because I wanted to pursue a better education than I could find in my home country. When I came to Nebraska, I had a cousin who was studying mechanical engineering, and it was important for me to have family around to make the transition easier,” he said. “As an international student, I did not have the opportunity to visit campus, so he showed me around through videos. I fell in love with the College of Business and its programs.”

Mancio always enjoyed working with numbers. In fact, he found them essential for both his majors in finance and accounting.

“Those numbers are telling me what projects to proceed with, how healthy a company might be and other useful information for making decisions. That fascinates me,” he said.

He shared how his transition from Brazil to college life in Nebraska included many barriers, such as homesickness and cultural differences. He joined the Brazilian Student Association, which became a crucial anchor, providing a sense of belonging and a supportive network of individuals who shared similar experiences.

“I challenged myself academically by actively participating in class discussions, proactively seeking assistance when needed and forming study groups. This improved my English proficiency and fostered academic success and integration into the academic community,” he said.

While looking for opportunities to give back to the community, Mancio found the university’s Volunteer Income Tax Assistance (VITA) program. The program allowed him to use his accounting skills while assisting low-income individuals with their tax returns.

“The VITA program allowed me to apply my academic knowledge in a practical setting while making a

Continued on Page 15

Pettinger Turns Accounting Degree into Mergers and Acquisitions Career

Named to the School of Accountancy Hall of Fame in October, Paul Pettinger, '69, started in auditing after graduating from the University of Nebraska–Lincoln. By applying what he learned while earning his accounting degree to positions in sales and finance, he also gained insight leading to successful career in mergers and acquisitions.

“The first thing you need to know about Paul Pettinger is that he is incredibly humble and modest. He’s had an impressive career that we don’t know much about because he doesn’t share many of the details. But if you spend enough time with him, he’ll share a few stories. He’s a builder, who bought businesses, built them up and did a tremendous job of fixing them,” said Matt Boyd, '99, of Omaha, who met Pettinger when working at the University of Nebraska Foundation.

First moving to Nebraska with his parents when he was three, Pettinger attended elementary and middle school in Grand Island and high school in Omaha. After graduating from the university, he worked at McGladrey & Pullen for only a few months before being drafted into the U.S. Army. He served his country for two years before returning to the firm.

“I was single and moved out of state for my first job. They shipped me around the country to their other offices to deal

with smaller concerns. I did audits in Illinois, Iowa, Indiana and Montana, which is where I got my love of travel and seeing other places,” Pettinger said.

After nearly three years, one of his clients offered him an opportunity to utilize his skills in a new field — computer processing sales.

“I surprised myself and accepted a job in sales, and right after doing so thought, ‘What am I doing? I don’t know anything about selling?’ When I attended college, there was no Center

for Sales Excellence or Center for Entrepreneurship at the university like there is now, which I sure could have used,” he said.

He shared how he fell for the sales line about how the product sells itself and that they offered him three times his CPA salary, making it harder to say no. Applying what he learned at Nebraska, he thrived in the new role, selling data processing services to smaller businesses.

“This was 50 years ago and at least 10 years before there were personal computers. All the processing was done on mainframes, but the work had to be sent by mail. So, a business owner in small-town Nebraska had to be convinced to mail in copies of all accounting records,

“The most important thing I’ve learned overall is you need to know how to sell yourself and learn as much as you can from others.”

- Paul Pettinger



Jimmy Downes, director of the School of Accountancy, congratulates Paul Pettinger, '69, of Las Vegas and Minneapolis, on his induction into the School of Accountancy Hall of Fame.

cash receipts in the check register, and at the end of the month, we would process all that information and mail back all of the business' accounts payable, accounts receivable and other appropriate accounting reports, as well as some management reports," Pettinger said.

After moving to Minnesota, he became chief financial officer at John H. Crowther Inc. in 1976.

Jack Crowther became one of his business partners, and Pettinger helped start or acquire more than 15 branch operations. After four years, he left to start or acquire other small businesses and also worked for Arthur Young, which later became Ernst & Young and then EY.

"Jack and I went back into business together years later. This time we wanted businesses that were struggling in any industry. We laid a few ground rules and acquired eight more small businesses, most of them distressed with less than \$1 million in revenue and we tried to salvage them," he said. "As I learned from those in the Center for Entrepreneurship at the College of Business, some were too far gone. We were successful in most of those operations, ranging from software and data processing to a small medical device firm."

Partners for 20 years, the two looked at more than 200 companies. One of their many successes was Priority Data Systems, a customized insurance rating software company.

At the SoA induction, Pettinger talked about his diverse career experiences to an audience of accounting students, faculty and advisory board members. Jimmy Downes, director of the School of Accountancy, said Pettinger is a great example of what an accounting degree makes possible.

"Paul highlights to our students the flexibility of what you might do with their career when they start in public accounting. While many find career-long success in public accounting, the skill set from it opens other avenues for people to pursue," Downes said.

Semi-retiring in 2005, Pettinger lives in Las Vegas and Minneapolis. He also continues to consult with nonprofit organizations across the country.

"I've always been proud of being from Nebraska," he said. "The most important thing that I've learned overall is that you need to know how to sell yourself and learn as much as you can from others."



Paul Pettinger

BETA ALPHA PSI TEAM WINS SECOND IN WORLD AT COMPETITION

This fall, three accounting majors in the university's chapter of Beta Alpha Psi won second place in the world in Las Vegas for the Beta Alpha Psi International Best Practices Competition in the Reimagining Career Aspirations category. The students — Blake Kokes, senior accounting and finance major from Grand Island, Nebraska; Alvan Tran, junior accounting major from Lincoln, Nebraska; and Morgan Wallinger, '23, Master of Professional Accountancy student from Stuart, Nebraska — placed first among all 253 active U.S. chapters, making them the national champions. In 2023, the team won first place at the organization's mid-year meeting in Seattle. For their project, they planned and implemented a panel discussion on various certifications available to accounting and finance graduates. Their advisor is Debra Cosgrove, '88 & '89 MPA, professor of practice in accountancy.



The international champions include from left to right: Alvan Tran, Morgan Wallinger and Blake Kokes.

2024 FACULTY UPDATES



Herita Akamah, '07
Associate Professor

I taught Seminar in Financial Accounting (ACCT 803) in the fall and Business Valuation & Financial Statement Analysis (ACCT 808) in the spring. My current research projects seek to provide insights into the costs and benefits of several accounting regulatory initiatives. I currently have two projects under revise and resubmit at top journals. I am polishing several articles to be submitted to elite journals by June 2024 after which I will make progress on newer projects. I was an invited speaker on a panel session at the 2023 American Accounting Association Annual Meeting. I was also invited to discuss a paper for a top journal conference in Liverpool, England. I serve on two editorial boards. One for our elite journal, The Accounting Review, and the other for a top journal, The International Journal of Accounting. I continue to serve on the board of Lincoln Literacy Center and Clinic with a Heart.



Arthur Allen
Associate Professor

I taught Intermediate Accounting I (ACCT 313) and Advanced Accounting (ACCT 804). Both classes incorporate research into the FASB standards and writing reports. My current research interests include misleading tax reports in charitable organizations and factors influencing accounting fees in private foundations. I recently published in the Journal of Public Budgeting, Accounting, & Financial Management (2024) about the relationship between financially supported nonprofits and financial reporting. I published in the Journal of Accounting and Finance (2023) on the subject of information uncertainty during the 2008-2009 financial crisis. Finally, I published a book chapter (2023) on the subject of private foundations.



Dirk Black
FORVIS Professor of Accounting

I enjoyed teaching Accounting and Data Analytics (ACCT 850) in the MPA Program and a Ph.D. seminar during the Fall 2023 semester. This academic year marked my first time teaching a Ph.D. seminar, and I enjoyed learning with the students. I had co-authored research accepted for publication this academic year in Contemporary Accounting Research and Advances in Accounting. I currently serve as an associate editor at the Journal of Accounting, Auditing and Finance and Advances in Accounting. Moreover, I serve on the editorial boards of The Accounting Review, the Journal of Business Finance & Accounting, and the Journal of Management Accounting Research. Finally, I am currently serving as the Chair of the American Accounting Association's Financial Accounting and Reporting Section (FARS) Midyear Meeting Best Paper Award Committee.



Aaron Crabtree
Associate Dean of Master's Programs and Executive Development, KPMG Faculty Fellow in Professional Accounting and Associate Professor of Accountancy

I am finishing up my third year as associate dean responsible for online graduate programs. I taught Federal Tax Accounting (ACCT 312) this past year. My recent research was published in the Global Finance Journal and examined the impact of stock overvaluation on the bond credit market. My current research is focusing on executive experience and corporate debt. I am excited to start my 20th year in Nebraska in the fall.



Deb Cosgrove, '88 & '89
Professor of Practice

The 2023-24 year has been excellent, and I have loved teaching Accounting Information Systems (ACCT 309) for the past 22 years. For the first time post-COVID, I taught the Advanced Accounting Information Systems (ACCT 809) and had forgotten how fun it is to be with graduate students in a small class. Beginning fall 2024, I will teach Managerial Accounting (ACCT 308) and Accounting for Business Decisions (ACCT 200). Though sad to leave AIS, I am excited to try something new. Last year, the

Audit Innovation Campus Challenge team headed to Deloitte University and brought home a first place win (see pages 4-5). Our team won among the 60 schools invited to participate from around the country. I am so proud of their hard work and outstanding performance. I am also the advisor for Beta Alpha Psi, and our chapter had a very large and enthusiastic candidate class this spring semester. One of our best practices competition teams won second place at the mid-year meeting in San Diego and will compete at our annual meeting in August in Orlando. The officer group was outstanding and brought a lot of energy to the group. (Read about the 2023 team's success on page 11.)



Stuart Dearden
Assistant Professor

I have taught Auditing (ACCT 410) and the Seminar in Auditing (ACCT 831) since 2018. Before academia, I was promoted to audit manager 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. I have several studies published in *Auditing: A Journal of Practice & Theory*. Some of my current research examines how multi-office audit partners affect audit quality and how clients disassociate themselves from lower-quality audit offices.



Amanda Gonzales, '03
Associate Professor of Practice

This year, I had the opportunity to teach students across the undergraduate curriculum: first-year Nebraska Business Honors Academy students in Introductory Accounting I (ACCT 201H), sophomores and juniors in Intermediate Accounting I (ACCT 313), and seniors in Research and Communication in Accounting (ACCT 455). I enjoyed carefully tailoring each course for its audience and it was rewarding to be named a finalist for the College of Business (CoB) Excellence in Teaching Award. ACCT 455 was honored with the MidAmerican Business Deans Association Innovation in Business Education Award for Pedagogical or Curricular Innovations. I also received a CoB Teaching and Learning Center grant to implement generative AI techniques into ACCT 455. Finally, I worked with faculty and staff across the CoB to propose changes that will invigorate the CoB core curriculum to provide students with a personalized,

distinctive educational experience aligned with real-world demands and foster a vibrant community within the CoB.



Ling Lin Harris
Assistant Professor

In 2023, I was thrilled to teach Intermediate II (ACCT 314) because it was my first time teaching our accounting undergraduate students. Interacting with these students was a very rewarding experience. I have continued to work on research studies regarding individuals' judgments and decisions and presented my papers at workshops and conferences. I also continue to provide my service to the university by serving on multiple committees for the School of Accountancy and the College of Business. In addition, I continue to engage in student research by serving as a dissertation committee member and a graduate research advisor, and conducting research with Ph.D. students. For professional outreach, I attended several research conferences and served as a reviewer for several research journals.



Steve Hegemann, '97 & '99
Associate Professor of Practice

I have been teaching Introductory Accounting I (ACCT 201) for the last few years. This is the first experience most students have with accounting. I leverage my experience — growing up in small town Nebraska, entering the University of Nebraska–Lincoln as a non-traditional student after serving in the Army, completing my BSBA and MPA at Nebraska, and working as an auditor and forensic accounting consultant in New York City for over 15 years — to challenge students' perceptions about what an accountant is and does.



Tony Kang
Deloitte Haskins & Sells Chair and Associate Professor

This past year, I taught two different courses, Business Valuation and Financial Statement Analysis (ACCT 808) and Financial Accounting (GRBA 809), to MPA and MBA students. In addition, I participated in academic conferences in the U.S. and Europe. I am currently working on research projects on financial statement audits, XBRL reporting and earnings clawbacks.



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

During the past year, I taught Federal Tax Accounting (ACCT 312) to undergraduates and Corporate Tax Accounting (ACCT

413/813) to students in the Master of Professional Accountancy program. I serve as the Ph.D. program director, and I am currently teaching a Ph.D. seminar in empirical tax research (ACCT 969). I continue to research topics in the areas of financial accounting, incentives, governance and taxation, and I have several papers progressing through the review process. During the past year, my papers appeared or have been accepted for publication in The Accounting Review, Auditing: A Journal of Practice and Theory, Journal of Banking and Finance, and the Journal of Accounting and Public Policy. I also co-author an undergraduate tax textbook "Principles of Taxation for Business and Investment Planning," and I serve on the editorial boards of Contemporary Accounting Research, Journal of Business Finance and Accounting, and Journal of International Accounting Research.



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

I continue to enjoy teaching Federal Tax Accounting (ACCT 312), Tax Research and Planning (ACCT 815), Partnership Tax (ACCT 819), and Ethics and Accounting (ACCT

407/807). In my classes, I connect course concepts to practical application through student research and return projects. It has been rewarding to hear students say they are preparing their own tax returns this year because they can do so due to the projects they work on in class. Outside the classroom, I serve as the SoA Accounting Internship Director and the UNL representative on the Nebraska State Board of Public Accountancy Education Advisory Committee. The accounting internship program continues to grow, and I appreciate the valuable learning opportunities employers provide for our students through these internships. I am also the faculty advisor for the UNL Deloitte FanTAXtic competition team, and this year's team won first place at the national competition (pages 4-5). We are lucky to have such talented students in our accounting program!



Sam Melessa
Assistant Professor

I am teaching Intermediate Accounting I (ACCT 313) to junior-level accounting and finance students. It has been a joy getting to know the 180 students I

have in class, and this year I worked to add to the course more content related to critical thinking in accounting. On the research front, several co-authors and I are working on a study evaluating and analyzing the definitions and uses of various cash flow constructs, e.g., operating cash flows. We demonstrate that seemingly minor adjustments to how cash flows are defined and measured can significantly alter the properties of cash flows. We also demonstrate how one defines cash equivalents is critical to the measurement of investing and free cash flows. Our findings are timely given the Financial Accounting Standards Board's current statement of cash flows project.



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

The MPA program has its largest graduating class of 48 MPA students this spring. It is exciting to help them navigate the CPA

exam process and our first offering of the CPA Exam Review Course (ACCT 996) was a success. It is great to see the students be able to complete most of their CPA exams before starting their next adventure into full-time employment. My days are filled with advising MPA students, teaching all the Managerial Accounting (ACCT 202) students, helping with awarding scholarships to the MPA students due to the many generous donors to our School of Accountancy, and working with the students and employers of our graduate internship course, ACCT 890. This past year, we had 43 students complete both public and private internships.



Todd Thornock
Associate Professor

I teach Managerial Accounting (ACCT 308) and the Controllershship (ACCT 857) to the MPA students. The latter course is a new offering where we focus on

practice and academic views of management control systems. I enjoy helping students discover meaningful connections between class and real

life — accounting touches so many areas! This past year my research was published in the Behavioral Research in Accounting and Auditing: A Journal of Practice and Theory. I also published a practitioner article in Strategic Finance. My Ph.D. student, Bret Sheeley, successfully defended his dissertation and is taking a tenure-track position at the University of Pittsburgh starting in the fall of 2024. My work with amazing colleagues on various additional projects continues to make excellent progress, including one project receiving a grant from the Institute of Management Accountants. Also, I continue to serve in a leadership role for the American Accounting Association, leading committees evaluating our best research.



Jill Trucke, '99 & '00
Associate Professor of Practice

In addition to teaching a variety of accounting classes, I also spend time recruiting students to the accounting major. Because of my role, I see students advance from high school to college and then their career. It's a joy to highlight the benefits of an accounting degree at the Discover Accounting Pre-College Program or other high school events hosted by the College of Business. It is even more rewarding as an instructor to see them grow in their accounting knowledge and professional skills while at Nebraska. A highlight of my week is when students stop by my office to say hello or to ask questions about graduate school, the CPA exam or internships. Before long, they have graduated and I'm contacting them to come back to share their accounting journey with current students.



Biyu Wu
Associate Professor

This past year, I taught Managerial Accounting (ACCT 308) and Introductory Accounting II (ACCT 202H for Honors). My current research focuses on firms' financial reporting quality, the role of financial intermediaries (e.g., auditors, underwriters) in initial public offerings (IPO), and implications of regulatory oversight on financial intermediaries in the capital markets. In the past year, one of my articles was published at Review of Accounting Studies. I also have two articles currently under revise and resubmit at top-tier accounting and business journals. A reproducibility project I collaborated on with other members was accepted for publication at Management Science. I attended the American Accounting Association mid-year meeting, PCAOB Conference on Auditing and Capital Markets and Review of Accounting Studies Conference, among others. I also served as a reviewer for several journals and conferences.

Brazilian Finds Future in Accounting

Continued From Page 9

meaningful impact on the lives of others. This experience not only deepened my understanding of taxation but also heightened my sense of social responsibility. It was rewarding to witness the relief on people's faces when they realized they could navigate the complexities of tax filing with free assistance," Mancio said.

He also became a member of the university's chapter of Beta Alpha Psi, an honors organization for financial information students and professionals.

"These experiences have not only broadened my understanding of the business world but have also allowed me to establish meaningful connections with individuals who share a passion for excellence in the field of accounting and finance," Mancio said.

One of five College of Business students selected to attend this year's U.S. Naval Academy Leadership Conference, Mancio traveled to Annapolis, Maryland, in January.

"At the U.S. Naval Academy, the biggest leadership lesson I learned is that as leaders, we should not wait until we have all the information to make a decision, because that will never happen. Once there is enough information, we must decide and deal with the consequences," he said.

Rachel Wesley, assistant director of Business Advising and Student Engagement, served as the advisor coordinating Nebraska's presence at the conference.

"Nick exemplifies what it means to be a College of Business student. He excels in the classroom while holding leadership positions in student organizations and helping create a community. He's taking advantage of every opportunity from internships to competing in the Tenaska Business Challenge," Wesley said.

Mancio was one of 13 new members of the Innocents Society chosen to carry on the university chancellor's senior honorary society's traditions and goals.

"After graduation, I would like to get into the Master of Professional Accountancy program at Nebraska to get the credit hours necessary for the Certified Public Accountant license. Then I'd like to work for a public accounting firm in audit for a few years before hopefully getting into consulting," Mancio said.

SCHOOL OF ACCOUNTANCY ALUMNI CLASS NOTES

Editor's 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. Submit your news to go.unl.edu/classnotes for the next Ledger.*

Anna L. Andersen, '99, is a manager in Risk and Financial Advisory at Deloitte in Chicago. She is also a Certified Project Management Professional through the Project Management Institute.

Kaylee Bahun, '19, is a Deloitte audit project integrator under the Deloitte National Office. She previously had experience in Deloitte A&A practice (senior level) in Omaha, Nebraska, and Tempe, Arizona offices. She lives in Scottsdale, Arizona.

Jeff Ballew, '97, managing director of Financial Services Office assurance at EY. He serves on the Nebraska School of Accountancy Advisory Board and lives in Houston, Texas.

Janet Barnard, '81, retired executive vice president & chief people officer at Cox Automotive from Atlanta, served as a panelist in a session called "Creating a Business in Which Women Thrive" at the Women Lead: Shattering Glass Ceilings conference, March 1. A collaboration between the College of Business and the College of Law, the sold-out event was held at Nebraska Innovation Campus.

Clarke Beller, '10, is a director at Lutz in Omaha.

David Cargill, '14, financial advisor with LPL Financial, based in Phoenix, was interviewed on the Influential Entrepreneurs Podcast discussing "How To Select The Best Financial Advisor" in August 2023.

Kayla Cody, '18, is an audit & assurance manager at Deloitte in Charlotte, North Carolina, currently focused on the aerospace and defense industry.

Ryan Cook, '07, is a shareholder at Lutz in Omaha.

Zach Crom, '17 & '18 MPA, is a manager at Labenz & Associates in Lincoln, Nebraska.

Eric Cruise, '04 & '06 MPA, tax managing director at KPMG, serves on the School of Accountancy Advisory Board and lives in Lincoln.

Ellen Dasher, '91, vice president of global taxation at Valmont Industries, Inc., serves on the School of Accountancy Advisory Board. She lives in Omaha.

Holly (Heidemann) Dorathy, '04 & '05 MPA, is a healthcare manager at Lutz in Lincoln. She lives in Seward, Nebraska.

Todd Dross II, '22 & '23 MPA, is a staff auditor with Deloitte in Phoenix.

Ella (Janochoski) Feldner, '20 & '21 MPA, is an audit senior for Deloitte in Omaha.

Kelsey Folkers, '20 & '21 MPA, was recently promoted to senior tax accountant at Lutz in Omaha. She also obtained her CPA in 2022.

Taylor Gehring, '18 & '19 MPA, is a CPA and recently named a 2023 rising star for Eide Bailly LLP. She is based in the Omaha office, where she is an audit manager.

Amanda Gonzales, '03 MPA, teaches as an associate professor of practice in accountancy at the College of Business. She was honored for 10 years of service to the university in a celebration in the fall of 2023.

Jeff Hansen, '86 & '90 JD, the executive vice president and general counsel at Troon, a luxury golf management, development and marketing company, was named to the Reye Partners Asset Management Sports Practice Advisory Board, which provides outsourced chief investment officer capabilities to high-net-worth individuals and family offices. Before joining Troon, Hansen was a partner at Simmons Olsen Law Firm, based in Scottsbluff, Nebraska. Hansen also earned a juris doctor from the University of Nebraska College of Law and is a member of the Nebraska State Bar Association.

Steve Hegemann, '97 & '99 MPA, teaches as an associate professor of practice in accountancy at the College of Business. He counters accountant stereotypes for students by sharing his experience as a U.S. Army veteran, auditor and forensic accounting consultant working in New York City after the Sept. 11, 2001, terrorist attacks.

Carter Johnson, '17 & '18 MPA, is a partnership taxation specialist at Nelnet in Lincoln.

Matt Johnson, '07 & '08 MPA, is partner at Baker Tilly US LLP. He serves on the School of Accountancy Advisory Board and lives in Eden Prairie, Minnesota.

Reid Hammitt, '17 & '18 MPA is an audit manager for Lutz in Omaha.

Crystal Hearst, '90, is a tax senior at Deloitte living and working in Atlanta.

Thomas Helligso, '94, is a shareholder of Lutz. He lives in Omaha.

Anna Howorth, '15 & '19 & '20 MPA, is a healthcare senior accountant at Lutz in Omaha.

Taylor Hoyt, '18 & '19 MPA, is a tax senior at Lutz in Omaha who also manages the international workforce team and creates and leads training and development for interns.

Samantha (Karr) Keller, '19, is a senior tax accountant with Lutz in Omaha.

Taylor (Pugh) Kendall, '10 & '11 MPA, is a shareholder at Lutz in Omaha and serves on Nebraska's School of Accountancy Advisory Board.

Thomas Kerr, '22, is a staff accountant at Lutz in Omaha, where he started working full-time in 2023, and passed the CPA exam.

Brian Klintworth, '15, was recently promoted to partner at HBE LLP, a Nebraska-based certified public accounting and consulting firm that serves clients in Nebraska and throughout the U.S. He joined HBE in 2015 as an intern and began his career there full-time as an accountant. He served as a trusted tax advisor to various businesses and clients, most recently as the firm's tax director. While at HBE, Klintworth earned his Master of Taxation in 2019 from the University of Denver Sturm College of Law. Klintworth specializes in income tax preparation and consulting, specialized tax consulting, reviews and compilations, and estate/trust and agriculture specialty groups.

Lane Knott, '21 & '22 MPA, received the prestigious Elijah Watt Sells Award from the American Institute of Certified Public Accountants. The honor recognizes exceptional performance on the Uniform CPA Exam. He works full-time at Labenz and Associates in Lincoln. (See story on pages 6-7)

Jim Kruger, '86, is chief financial officer at Nelnet and serves on the School of Accountancy Advisory Board. He lives in Lincoln.

Alec Lake, '17 & '19 MPA, is an audit senior at Lutz in Lincoln.

Derick Lorentz, '08, was named chief financial officer of Grand Island Regional Medical Center in 2023. He provides



Howard L. Hawks, '57, and his wife, Rhonda, were honored by the University of Nebraska Board of Regents with the university's highest honor, the Regents Medal, in May 2023. Established in 2006, the Regents Medal recognizes individuals whose service to the University of Nebraska benefits in furtherance of the goals and mission of the institution. The board selects the Regents Medal recipients. Honored at a private ceremony, the Hawks received their award in Howard L. Hawks Hall, home of the College of Business, for which they were the lead donors. Hawks Hall opened in 2017.

Howard served on the Board of Regents for 18 years, retiring in 2020. He served as chairman twice and chaired the NU presidential search committee in 2014. Additionally, Hawks served on the executive committee of the Campaign for Nebraska: Unlimited Possibilities, which raised \$1.9 billion in private support for the university.

In addition to their support for Hawks Hall, they contributed to an endowed chair in business ethics and leadership in the College of Business, Nebraska's Hawks Field at Haymarket Park, the Hawks Championship Center and Baxter Arena and more. Howard received the College of Business Lifetime Achievement Award. Howard Hawks is a member of both the Omaha and Nebraska Business Halls of Fame.

Howard founded Tenaska Energy, Inc., in 1987. He served as chairman and CEO of the company until 2010, growing it from a small operation in Omaha into one of the nation's largest and most successful independent energy companies. He continued to serve as chairman until 2023.

financial oversight and guidance at Merrick Medical Center in Central City, Nebraska. Lorentz most recently served as vice president and chief financial officer for Centura Health, headquartered in Centennial, Colorado. He led financial teams that served multiple hospitals. He previously earned his master of health administration from Walden University. He is active with the Healthcare Financial Management Association and Rotary Club, and coaches youth basketball and baseball.

John C. Lukowski, '20 & '23 JD, earned his juris doctor from Nebraska with distinction. He then joined the corporate department in the Koley Jessen law firm in Omaha that serves businesses and their owners as well as professionals in Nebraska and around the country.

Karli (Flanders) Mackley, '18 & '19 MPA, was recently promoted to manager at Labenz & Associates in Lincoln.

Mitchell McWilliams, '20 & '21 MPA, is a senior accountant at Lutz in Omaha.

Nathan Meisgeier, '95, was named the new president of Werner Enterprises effective January 2024. He will also continue in his role as chief legal officer. He was promoted to Werner's general counsel in 2016. He also served as chair of the American Trucking Associations' Legal Reform Advisory Committee. Meisgeier joined Werner in 2005. Prior to that, he was with Kansas City-based legal firm Stinson, Mag & Fizzell. Meisgeier graduated cum laude from Harvard Law School.

Tricia Montague, '92, is managing director at Deloitte in Omaha. She serves on the School of Accountancy Advisory Board.

Matt Muehling, '05 & '07 MPA, was recently promoted to tax managing director in the Omaha office of Deloitte Tax, where he has worked for more than 16 years. He specializes in serving closely held private companies, family offices, ultra high net-

worth individuals and fiduciaries with their tax compliance and consulting needs.

Megan Mulder, '94, is director of accounting and finance at Baird Holm LLP. She serves on the School of Accountancy Advisory Board and lives in Omaha.

Steven Nebbia, '12, is a director at Lutz in Omaha.

Anthony Pasternak, '03 & '04 MPA, is partner at FORVIS, based in Omaha. He serves on the School of Accountancy Advisory Board.

Lukas Petersen, '12, works at Lutz in Omaha.

Rose (Fleck) Pinkman, '10 & '11 MPA, is an audit manager for Lutz based in Lincoln.

Travis Pritchett, '99 & '99 MPA, is partner at Labenz & Associates in Lincoln. He serves on the School of Accountancy Advisory Board.

Angie Proctor, '00 & '01 MPA, is vice president of internal audit at Highlands Residential Mortgage in Allen, Texas, and serves on the School of Accountancy Advisory Board.

Brian Ruisinger, '87, is president and CEO of Republic Bank of Arizona. He serves on the School of Accountancy Advisory Board.

Tyler Rump, '17 & '20 MPA, is an audit senior for Deloitte in Salt Lake City, Utah. He is up for promotion to manager this year.

Victor Salerno, '21, is a senior accountant at Lutz in Omaha. He obtained his CPA Permit to Practice in 2023.

Eric Schiermeyer, '20 & '21 MPA, is a senior associate at Labenz & Associates in Lincoln.

Maclain Smigielski, '23, is an audit assistant at Deloitte working out of the Chicago office.

Ann Sullivan, '21 & 22 MPA, is a tax consultant II for Deloitte in Chicago. As a

member of the Transaction and Integration Services national team, she assists with Section 382 implications, transaction cost recovery, and basis and E&P calculations for companies throughout their corporate life cycle and major transactions.

Megan Sullivan, '15 & '16 MPA, is tax manager in mergers and acquisitions for Deloitte Tax in Chicago.

Ansel Uerling, '20, is a senior accountant at Lutz in Lincoln, who received the CPA license in 2023.

Cole Varicak, '22 & '23 MPA, is a corporate tax accountant at Nelnet in Lincoln.

Allie (Stromp) Vetter, '20 & '21 MPA, is a senior accountant at Lutz in Omaha. She previously worked in tax at KPMG in Omaha and received her CPA Permit to Practice in 2024.

Corey Watton, '92, was appointed president and CEO of Fusion, an Omaha-based healthcare company working to improve the clinician and patient experience. He oversees Fusion's three business units in Medical Staffing, Marketplace and Workforce Solutions. Watton joined Fusion in 2019, serving as the company's Chief Financial Officer. Previously, Watton served in various financial leadership roles at Home Instead Senior Care International, including chief financial officer. He was a partner at Lutz & Co., spending more than a dozen years there. Watton also is a CPA.

Zach Weis, '15 & '17 MPA, is a tax manager at Lutz in Omaha.

Sue Wilkinson, '90, was named president and chief operating officer of Ameritas, headquartered in Lincoln, in January 2024. She previously was executive vice president and chief financial officer.

Andrew Young, '07 & '08 MPA, is partner of RSM US LLP based in Omaha. He serves on the School of Accountancy Advisory Board.



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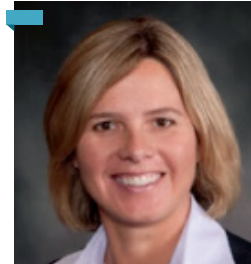
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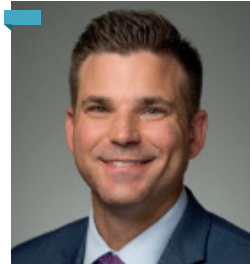
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Travis Pritchett, '99 & '99 MPA
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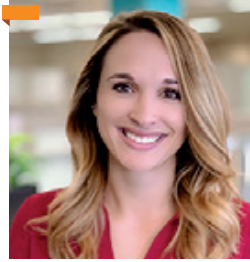
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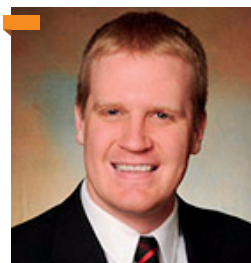
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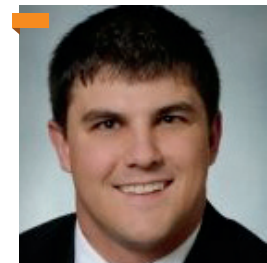
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