

Footnotes

DEPARTMENT OF ACCOUNTING

From the Department Head

Eller COLLEGE OF MANAGEMENT



Dear Alumni and Friends of the Department,

We are happy to present our tenth issue of Footnotes and are so grateful to you, our alumni and

friends. Over the years you have helped maintain the Department's high caliber of teaching, research, and service we all have come to expect from the University of Arizona Accounting Department. We hope you will find this year's issue full of newsworthy updates on faculty, students, and our programs.

This year we have the opportunity to reflect on the decade that has passed since we began writing our annual newsletter. Let's take a look at the last ten years of successes that you have all shared with our Department. Our doctoral program has seen a dramatic increase in applicants, from 23 in 2000-2001 to more than triple that figure in 2010-2011. Additionally, the average GMAT scores among the Ph.D. candidates have increased by over 50 points. For the Master of Accounting program we have also seen outstanding increases in the number of applicants. In 2000-2001 we received 31 applications to our program and the 2010-2011 year brought in a staggering 159. The demand for our Undergraduate program continues to exceed our capacity to admit students to the major, as it has for the last several years.

Despite the dramatic increase in demand for all levels of our program, we have upheld the excellent quality of instruction and advising our students have come to expect. We have demonstrated this commitment by continuing to provide strong teacher to student ratios and ensuring the availability of faculty to assist and support students beyond the classroom. Our placement results have remained strong despite the prevailing economic conditions.

While the increased desirability of our programs makes us proud and renews our sense of purpose every day, we would not be where we are today if not for your overwhelming support. As you all know, state funding received by the Department continues to be reduced, squeezing our budgets ever tighter. However, donor contribution levels over the last decade have increased significantly, allowing us to enhance the services we provide. We are truly humbled by the strong commitment you continue to show our Department. We would like to wish everyone a happy and prosperous New Year.

Regards,

Dan Dhaliwal

Frances McClelland Endowed Chair
dhaliwal@eller.arizona.edu
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IN MEMORIAM

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DID YOU KNOW?

You can "like" the Department of Accounting on Facebook? Log on to Facebook and view our "The University of Arizona Department Accounting" page!



Retired Professor of Accounting Louis A. Myers Jr, Ph.D., CPA, passed away on March 19, 2011. Story found on page 4.

FACULTY AND STAFF NEWS



▶ Assistant Professor **Ted Goodman** was awarded \$1,000 for the Undergraduate Dean's Course Innovation Grant. The funds were used to design an Intermediate Accounting course (ACCT400E) for the Business Administration Evening Cohort. This new course was designed to

complement the strategy and innovation emphasis in the Business Administration major.



▶ **Katie Maxwell** Director of Undergraduate Programs for Accounting, was awarded the Don Wells Outstanding Faculty Mentor Award by the Eller College Student Council. Katie also received the Judi Prize from the Department of Accounting in recognition of her dedication to

excellence in teaching. Katie was also awarded the Outstanding Professor of the Tucson Evening MBA for her outstanding commitment and distinguished contributions to students. In addition Katie is involved in the community, having been recently elected to the Community Food Bank of Southern Arizona Board of Directors.



▶ Assistant Professor **Kirsten Cook** was awarded the Arizona Society of CPA's 2010 Excellence in Teaching Award. Kirsten demonstrates his consistent high standards in education while teaching Introduction to Federal Taxation.



▶ The Department welcomes our newest Assistant Professor, **Paul Michas**. Paul joined the faculty in August of 2011. He recently earned his Ph.D. in Accounting from The University of Missouri – Columbia. Paul will be teaching "Information Quality and Assurance – a Management Perspective" and Audit Theory in the spring. Paul recently published "The Importance of Audit

Profession Development in Emerging Market Countries", in the Social Science Research Network.



▶ The Department is looking forward to the return of Professor **Leslie Eldenburg** in the spring of 2012. Leslie served as the Vice Dean of Eller since 2008; she also served as the Interim Dean during her tenure in the Eller Dean's office. Leslie's experience with the Eller Dean's office will be a valuable asset to our Department.



▶ Professor **Jeffrey Schatzberg** will be starting his term as the Vice Dean of Eller in January of 2012. Jeff recently received both the 2011 Arizona Society of CPA's Excellence in Teaching Award and was named the Outstanding Professor of the Scottsdale Evening MBA. Jeff's record of accomplished service will benefit the Eller College.



▶ Associate Professor and Associate Dean of MBA **Dan Bens** received the 2011 Eller MBA Distinguished Faculty Award. In January 2012 Dan will be leading a webinar discussing "Does Investment-Related Pressure Lead to Misreporting? An Analysis of Reporting Following M&A Transactions" with corporate executives through the Eller College's Center for Leadership Ethics program.

DEPARTMENT UPDATE

Undergraduate Program

Our program currently has 318 students who have declared Accounting as their major. We anticipate 44 students graduating in December 2011 and 136 graduates in May 2012.

During the last academic year, 180 students received accounting degrees; 44 in Fall 2010, 111 in May 2011, and 25 students graduated in Summer.

Master of Accounting Program

Fifty-two students are currently enrolled in the Master of Accounting program. We anticipate 10 students graduating in Fall of 2011 and 33 graduates in May 2012.

In the Fall of 2010, 13 Master of Accounting students successfully completed the program and the spring of 2011 saw our largest group of graduates to date, with 52 students receiving their Master of Accounting degree.

Ph.D. Program

There are currently 15 students working towards a Ph.D. in our Department. One student will defend his dissertation in the fall of

2011 and one student is expected to defend in the spring of 2012. At least one student will graduate from our program with their Ph.D. in Management, Accounting option in the spring of 2012.

Three students received their Doctorate in Spring 2011. Placement information can be seen in the Alumni News section.

DATES TO REMEMBER

Spring 2012

- February 3, Accounting Careers Day
- February 9, Meet the Firms
- April 4, MAcc Information Session
- May 11, Graduation Breakfast

Fall 2012

- September 7, Accounting Careers Day
- September 18, Meet the Firms
- October 10, MAcc Information Session

ALUMNI NEWS

Academic jobs:

Fabio Gaertner joined the Nanyang Technical University in Singapore as an Assistant Professor of Accounting.

Ronen Gal-Or joined Northeastern University in Boston as an Assistant Professor of Accounting.

Logan Steele joined the University of Connecticut as an Assistant Professor of Accounting.

Trevor Goss, Rachelle Bailey, and Heather Larson were in the Top 10 highest cumulative scores of the CPA exam in Arizona. Trevor had the highest score in Arizona and is currently employed at Ernst & Young in Phoenix. Heather is currently working for Heinfeld, Meech, & Co., P.C. as a Staff Auditor.



In addition, **Trevor Goss** received the 2010 Elijah Watt Sells award. This award is given annually to the candidates with the 10 highest cumulative scores in the nation on the CPA Exam.

Carla Keegan received the ASCPA Public Service Award. Carla is the President and Director of Taxation at Keegan, Linscott & Kenon, P.C. Her hard work has helped more than 11 nonprofit organizations achieve success. The award highlights her dedication to the community.

PwC xACT CASE COMPETITION

PricewaterhouseCoopers and the Accounting Department teamed up to present a case competition opportunity for students called xAct. Students who participate in xAct are allowed two weeks to prepare a 12-minute presentation and an additional 10 minutes of Q&A regarding a business case scenario. There were a total of 45 student participants, 9 accounting faculty, and 12 PwC professionals involved in the Fall 2010 competition.

The first place team of this demanding competition was awarded \$1,000 and the chance to compete at Nationals. Congratulations to the 2010 first place team who consisted of Feng Zhao, Kelly Bryank, Michael Matthews, John Jieavitt, and Allison Grace. The faculty advisor was **Bill Waller** and the PwC Advisor was **Mike Rosales**.

The second place team consisted of James Fowler, Andrew Snyder, Lingkun Li, Brandon Kelley, and Thomas Leibreich. The faculty advisor was **Jeff Schatzberg** and the PwC Advisor was **Rena Martinez**.

BUSINESS CAREERS AWARENESS PROGRAM

Ernst & Young (E&Y) and the University of Arizona's Department of Accounting sponsored the seventh annual Business Careers Awareness Program (BCAP). Thirty-three high school seniors from across Arizona participated in week long activities that allowed each student to experience the accounting profession and Eller College of Management.

The Program's focus is to provide high school students from underrepresented groups the opportunity to network with professionals and to learn about the career possibilities within accounting. The Spring 2011 program was facilitated by **Leslie Eldenburg, Katie Maxwell, Alyse Ramirez, Krissel Varela, Carlos Fimbres, Sean Ostrander, Christina Gage, and Rob Stussie**.

FACULTY PUBLICATIONS

This year our faculty members have published in the following journals:

The Accounting Review

Contemporary Accounting Research

Journal of the American Taxation Association

Asia Pacific Journal of Accounting & Economics

Journal of Accounting & Economics

Journal of Accounting Research

Accounting, Organizations & Society

Accounting Horizons

Journal of Accounting, Auditing & Finance

Journal of Business, Finance & Accounting

ACCOUNTING FOCUS NEWSLETTER

Accounting Focus is published online by faculty of the University of Arizona, Department of Accounting. Our goal is to keep our students up-to date on current events in the accounting world, including FASB, IASB and SEC happenings. Major issues discussed in the current newsletter are Condorsement on the Horizon, PCAOB Proposals, Convergence Nears Completion, and SOX and Policies. The newsletter is available for download on the Department website at: <http://accounting.eller.arizona.edu/news/accountingfocus.asp>.

Alumni and friends of the Department, who wish to receive email notifications of future issues, please contact the Department staff at: accounting@eller.arizona.edu.

HOMECOMING GOLF TOURNAMENT

The Accounting Department holds an annual golf tournament the Friday before Homecoming where accounting professionals and students are paired together. The golf tournament, sponsored by ASA and Beta Alpha Psi, was held at Quail Canyon Golf Course. This year's tournament was enjoyed by 78 participants: 33 professionals from 13 firms, 41 students, and 4 faculty. The event provides a casual networking opportunity while enjoying the beautiful Tucson scenery and weather. If you are interested in participating next year, please contact Katie Maxwell at: maxwellk@email.arizona.edu.

BIRTH ANNOUNCEMENTS

Former Undergraduate Student **Audrey Greenberg** (BSBA, 1994) and her husband, Amiel, happily welcomed the arrival of their daughter, Lauren Harper Gross, in November 2010. Audrey recently left her job as Chief Financial Officer at CB Richard Ellis Investors and will be looking for new employment in the coming year.

J. Scott Judd (current Ph.D. student) and his wife Cheryl welcomed the arrival of their son Logan Scott on November 24, 2010.

On July 20, 2011 **Dianne Leshinski** (Adjunct Lecturer) and her husband Stephen L. Tooker were blessed by the birth of their daughter Ellery Jane Tooker.

Spring 2011 Ph.D. graduate **Fabio Gaertner** and his wife Katie announced the birth of their son Jonathan on November 3, 2011.



IN MEMORIAM LOU MEYERS

The Department of Accounting pays tribute to and honors the memory of Louis A Myers Jr, Ph.D, CPA, retired Professor of Accounting (1/8/1922 - 3/19/2011). Lou received his B.S.B.A.

in 1943 and his M.S. in 1950 from U of A. Lou served in the US Army from 1943-1946. During his tenure at the U of A, Lou served as Head of the Accounting Department from 1959-1966, and was a member of the Board of Directors of Arizona Alumni Association. Lou also served three terms in the University of Arizona Faculty Senate. Professor Myers was deeply involved in U of A athletics and was inducted into University of Arizona Sports Hall of Fame in 1984. Lou enjoyed teaching Financial Accounting and was the recipient of the Bobcat Outstanding Faculty Award, the Honorary Bobcat Award, and the U of A Creative Teaching Award. Our sincerest sympathies are with his family and friends.

STUDENT ORGANIZATIONS

Beta Alpha Psi

Our faculty advisor **Karen Otto** and the Beta Alpha Psi members have been working very closely with the community this year. Beta members volunteer at Ben's Bells, Ronald McDonald House Charity, Tucson Community Food Bank, and Pima Animal Community Center. We also will be participating in the Eller College Philanthropy, Make a Difference Day. Our members participate in a variety of activities to serve the community and have an opportunity to become more connected with many different accounting firms. To help our members with their professional growth, we have scheduled office visits, socials and information sessions with local firms as well as larger firms in Phoenix. It is our goal to give our members as many opportunities as possible to grow professionally, help out in the community and network with fellow accounting majors.

Accounting Student Association

The Accounting Student Association (ASA) is an organization comprised of about 150 student members, 13 executive board members, and **Phillip Blanchard** as the faculty advisor. ASA is open to all students, regardless of their major, including underclassmen, upperclassmen, and graduate students, and is focused on providing them with resources and opportunities within the accounting field. The club offers great opportunities to network with local, national, and global firms at bi-weekly meetings where volunteers and recruiters from a variety of accounting firms speak to and interact with the members. The club also participates in philanthropies and hosts social events alongside additional recruiters and Department faculty, focusing on preparing their members for the accounting industry and enriching their collegiate experience. In spring of 2011, ASA was recognized as the #1 Outstanding Large Eller Organization by the Federation of Eller Student Organizations.



In April 2011, the Department, faculty and friends celebrated Professor William Felix's retirement after 40 years of excellence in teaching, research and service. Bill received his Bachelors and Masters degrees from University of Montana, Missoula and in 1970

completed his Ph.D. in Accounting from The Ohio State University. He was a CPA in both Montana and Arizona. Bill served at three different academic institutions during his career: the University of Montana from 1964-1966; the University of Washington from 1970-1983; and the University of Arizona from 1983-2011. During his tenure at the U of A Bill also served as Acting Department Head for Accounting in 1994, 2003, 2004, and 2010, as well as Acting Dean of the Eller College of Management from 1994-1996. Bill's excellence was demonstrated not just in service and research, but also in the classroom. He was recognized for his abilities with numerous awards including the AAA Outstanding Auditing Educator award in 1989, the AAA Outstanding Accounting Educator Award in 1991, and the Innovation in Accounting Education Award from the AAA in 1993.

STUDENT NEWS

Accounting Outstanding Senior awards were given to **Tatiana Stroitleva** in Spring 2011, and **Gabrielle Geesey** in Fall 2010. Both joined the MAcc program following their undergraduate studies. Tatiana is currently working part time as the Accounting MAcc Graduate Coordinator and is looking forward to starting her career with Deloitte in Las Vegas in the fall of 2012. Gabrielle was awarded a 2011 summer internship at PricewaterhouseCoopers LLP. After completing her Master in Accounting in the fall of 2011, Gabrielle will start her career at PricewaterhouseCoopers LLP in Phoenix.

Lisa Glasgow and **Lauren Todd** received the Outstanding Academic Achievement award in May 2011. **Brittany Creek** and **Sonja Wieduwilt** earned the award in December 2010. This award is given to the graduating seniors with the highest cumulative GPA.

Fabio Gaertner was awarded the 2010-2011 KPMG Minority Doctoral Scholarship and the 2009-2011 PricewaterhouseCoopers Inquiries award. Fabio completed his Accounting Ph.D. program in the spring of 2011 and is currently an Assistant Professor at Nanyang Technical University.

Christina Gage was awarded the Ernst & Young Foundation Scholarship in Fall of 2011. Christina completed her B.A. in Accounting in the Spring of 2011 and joined the MAcc program in the Fall of 2011. After receiving her Master in Accounting in the Spring of 2012, Christina will start her career at Keegan, Linscott, and Kenon in Tucson.

Paige Weber, May 2011 graduate and U of A Intercollegiate volleyball captain, was a recipient of the Tom Hansen Pac-10 medal. The Pac-10 Conference medal recognizes the conference's outstanding senior male and female student athletes based on their performance and achievement in scholarship, athletics and leadership.

Cydney Pierce was the recipient of the ASCPA Master of Accounting \$2,000 scholarship. Cydney is currently in the MAcc program and will graduate in May 2012.

Jacqueline Mast and **Jennifer Yong** were awarded the Fall 2011 ASCPA undergraduate \$1,000 scholarships.

Congratulations to Accounting Majors **Rachael Coury**, **Kyle Gifford**, **Taylor Hall**, **Sheetal Singh**, **Garrett Voge**, and **Steven Zonsius** for receiving the McCord scholarship in Spring 2011. Six of the 11 McCord Scholars last year were Accounting majors. These students receive \$10,000 each for being the most outstanding students in Eller College of Management.

Lisa Theis and **Lisa Glasgow** were the recipients of the American Woman's Society of Certified Public Accountants 2010 Scholarship. They received \$750 to help with their educational expenses.

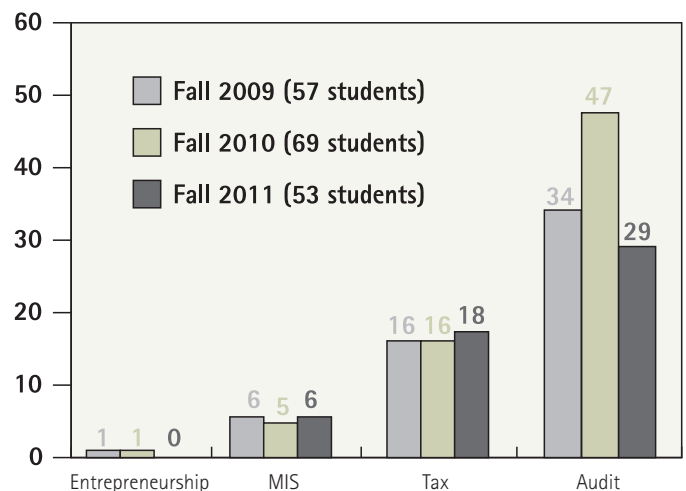
The Department was deeply saddened by the death of **Tracy Villarreal** who was in her senior year as an Accounting major. We originally met Tracy as a high school student through the Accounting Careers Awareness Program. She started at the U of A in 2008 and was on track to graduate with her undergraduate degree in Accounting in May 2012. Following graduation, Tracy planned to attend our Master of Accounting program. She interned last summer with Ernst & Young in San Diego and was planning to return to that office in the summer of 2012. A scholarship in her honor has been established by **Ron Butler**, Arizona Managing Partner of Ernst & Young.

MASTER OF ACCOUNTING PROGRAM UPDATES

The Master of Accounting program offers students an option between four different tracks of study: Audit, Tax, Management Information Systems (MIS), and Entrepreneurship. These tracks provide our students with a curriculum specifically aimed to support their post-graduate career goals. More information regarding the courses within each track of study can be found at: <http://accounting.eller.arizona.edu/master/curriculum>.

The Master of Accounting Program offers Teaching Assistant positions to students in the program. We currently have 20 TAs in the Master Program. Donations made to the Department help fund TA positions make the Master of Accounting Program more affordable for students.

Number of Students Enrolled in Each Track



THANK YOU FOR YOUR SUPPORT

Gifts to the Arizona Accounting Benefactors Club are divided into the following categories: Business (matching and non-matching) contributions and individual contributions.

Business and Levels (in donation order within level)

| | |
|-------------------|---------------------|
| Benefactor | \$40,000 or more |
| Executive | \$20,000 – \$39,999 |
| Partner | \$10,000 – \$19,999 |
| Director | \$5,000 – \$9,999 |
| Leader | \$2,500 – \$4,999 |
| Friend | Up to \$2,499 |

Individual Levels (in alphabetical order within level)

| | |
|-------------------|-------------------|
| Benefactor | \$10,000 or more |
| Platinum | \$5,000 – \$9,999 |
| Gold | \$2,500 – \$4,999 |
| Silver | \$1,000 – \$2,499 |
| Bronze | \$500 – \$999 |
| Copper | \$100 – \$499 |
| Brass | Up to \$99 |

We wish to thank the following individuals and employers for their contributions to benefit fiscal year 2010-2011, as posted by the University of Arizona Foundation. If we have excluded you, or have not correctly acknowledged your contribution, please call the Accounting Department at (520) 621-2697 so we can correct any error in acknowledging your generosity.

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William Perius
Margaret Raihl
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Karina Rivera
Nancy Rochman
Eugene Stout
Elroy Voss
Hugh Warren

Brass

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The Department of Accounting Needs Your Support

Throughout the year, our alumni, donors, staff, faculty, students, and corporate partners make countless contributions to the Eller College. These generous partnerships and commitments help us strengthen our mission, achieve excellence, and educate students.

As the College continues to advance and grow, we hope you will make a commitment to invest in the future of the Department of Accounting.

Your gift provides opportunities for our students and faculty that would not otherwise be available. For more information, or to make your pledge now, visit www.eller.arizona.edu/invest.

Yes! I/We would like to support the Department of Accounting as follows:

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Contribution

I/We wish to make a tax-deductible gift of \$ _____ to Eller College of Management DEPARTMENT OF ACCOUNTING

(check enclosed) Make check payable to UAF/Department of Accounting

CREDIT CARD DONATIONS: We can now accept credit card payments via our secure website at: <http://accounting.eller.arizona.edu/invest/>. Please choose the program you would like to support. We are most appreciative of your donations and continued support.

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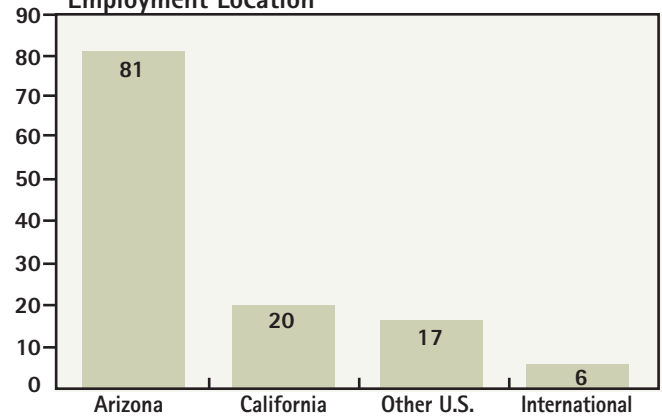
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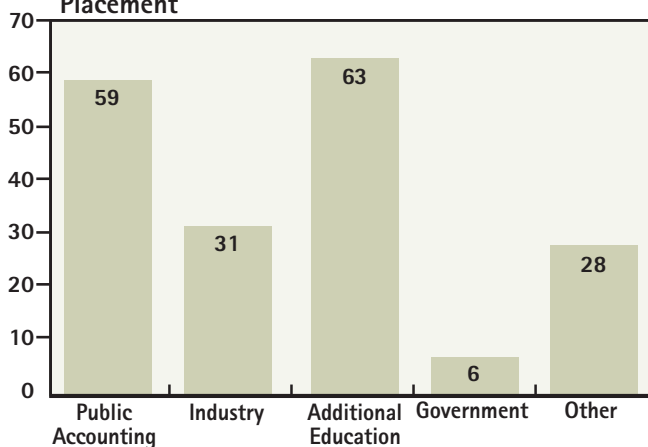
WHERE DO OUR GRADUATES GO?

A survey of our December 2010,
May 2011, and
August 2011 graduates says . . .

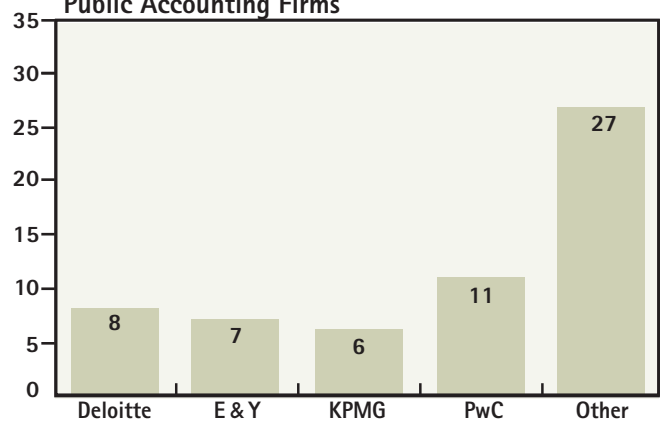
Employment Location



Placement



Public Accounting Firms



These numbers do not reflect all Undergraduate and Master of Accounting graduates, just those reporting.

Where are you and what's new?

Please share with us news of your work, family, and adventures with us. We may include your news in the future Alumni notes. You can bring us up to date by emailing the department at: accounting@eller.arizona.edu.