

Eagle Accounting News

A Newsletter from the Department of Accounting



Welcome to the fall 2017 edition of Eagle Accounting News



Time flies like an eagle, an UNT eagle! It's hard for me to believe that I have already completed a year at this amazing institution. During the past year, we have been busy making modifications and changes to our BBA and BS/MS programs to make them more distinguished and responsive to employer-needs and to the rapidly changing field of accounting. We launched the Accounting Scholars Program. Other changes include encouraging our students to earn expert-level Excel certification and learn Big Data skills. We have also added a second taxation course at the undergraduate level, and embedded a required professional exam competency course into our MS program. I expect these changes to gain final approval and take effect in the fall 2018 catalog year.

Our faculty composition is also changing: we are proud to welcome three new faculty members to the Department of Accounting. Each of these new faces is profiled in this newsletter. Last but not least, we have some new faces on our Senior Advisory Board, and have created a Junior Advisory Board with the enthusiastic support of over 30 alumni. I look forward to working with all our constituents with the overarching goal of continuous improvement.

The fall 2017 semester has been rather good to us: Our undergraduate accounting program got ranked among the top-25 in the nation for its faculty size! Also, our accounting program earned separate endorsement by the Institute of Management Accountants (IMA), making us one of only 32 other programs in the nation that have been so endorsed. Of course, our accounting program is already separately accredited by AACSB International, the premier benchmark for business education quality, and also endorsed by the Institute of Internal Auditors (IIA) under its Internal Audit Educational Partnership program. We can now boast that we are the only accounting program in the DFW area to have separate AACSB accreditation along with dual IIA/IMA endorsements. We have a thriving internship program, and our successful graduates are highly sought after by employers in public accounting, corporate accounting, government agencies, and not-for-profit organizations (for example, 94% of our spring 2017 interns were offered permanent positions). Simply put, we believe that we are the best choice in the DFW area and beyond for accounting majors.

What makes an accounting program succeed? One of the factors is good students, and in this news letter we highlight the perspectives of 6 talented graduate students.

I thank you for being a part of our success.

Dr. Ananth Seetharaman, Accounting Chair
Don and Donna Millican Endowed Professor of Accounting



Randy Donald
Advisory Board Chair

It has been a pleasure to serve on the UNT Accounting Advisory Board since 2011 and I look forward to continuing to serve in my new role as Chair. During our Spring meeting, the Advisory Board elected new officers for the upcoming term and we are grateful for their leadership in the advancement of the Accounting programs at UNT. The current Accounting Advisory Board officers are:

Chair - Elect - Valerie Wolbrueck, Lennox International

Chair - Development Committee - Susan Adams, Huselton, Morgan & Maultsby

Chair - Student Programs Committee - Ivan Muzljakovich, Peterbilt Motors

The Accounting Advisory Board meets twice a year and is given the opportunity to interface with students, faculty, alumni, and administration with the common goal of creating the best opportunities for current and future accounting students. Although many of us are far removed from academia, it is exciting to hear of the many things the accounting department is doing to enhance the overall readiness of UNT's accounting students. It is refreshing to see how this group of accounting professionals, students, and faculty approaches the current challenges facing the department. 'It is especially rewarding to see how Dr. Seetharaman, the outstanding faculty, and the university embrace new ideas and actually execute on them. If you are interested in "giving back" and would like to join the accounting Advisory Board, please email me at randy.donald@ryan.com.

In addition, we are pleased to announce the formation of the Junior Accounting Advisory Board. This board is designed to offer more opportunities for recent alumni to participate in the process. An information session was held over the summer to gauge interest and communicate the future plans for the board. The turnout for this initial session was great and it is exciting to see the energy and enthusiasm these recent graduates bring to the table. We look forward to input and feedback from this group to further advance the Accounting Programs at UNT. If you are interested in participating, or have any questions about the Junior Accounting Advisory Board, please contact Chris Sundberg at csundberg@deloitte.com.

Advisory Board

2017/2018 Members



Susan Adams
Huselton, Morgan
& Maulsby



Chris Ausec
Trinity Marine
Products, Inc.



John Bodden
CF Accountants &
Consultants



Meagan Chaddick
SSG Ltd.



Tracey Childress
Texas Instruments



Craig Fischer
KPMG



Lori Johnson
Ryan, LLC



Tyler Jones
Grant Thornton LLP



Tom Klammer UNT
Emeritus Faculty



Michael Means
Armano LLP



Mark Merki
Merki &
Associates, P.C.



**Ivan
Muzljakovich**
Peterbilt Motors



Robert Schwenn
Schwenn &
Associates



Brandt Self
CliftonLarson
Allen



Bryce Tawney
Retired



**Valerie
Wolbrueck**
Lennox
International



Scott Woods
KPMG



Scott Wrenn
Ernst & Young



Junior Advisory Board



2017/2018 Members

The Department Is proud to announce our new Junior Accounting Advisory Board

The Junior Accounting Advisory Board (JAAB), had their first kickoff meeting in July of 2017.

The JAAB is comprised of UNT alumni in public accounting, industry or government. Members are 2 to 5 years (flexible) out from graduation, with appropriate professional qualifications. Each member is asked to make a commitment of 2 - 5 years. The JAAB will also include presidents or other appointed representatives from each accounting-related student organizations as non-voting members.

The main charge of the JAAB is to advise the Chair of the Accounting Department regarding curriculum and professional development issues. This advice may come in the form of actionable items classified into four groups: Audit, Tax, Technology, and other issues. Other issues will include feedback on how UNT alumni perform relative to their peers from other competing schools.

The JAAB will meet in-person at least once per semester. The liaison from the senior Advisory board and the Chair of the Accounting Department are invited to these meeting. In addition to one meeting per semester, the JAAB will meet once per year with the senior advisory board.

The Accounting Department along with the Senior Advisory Board are excited to work with our talented alumni in this new endeavor.

Some members are pictured below:



Krystle Aguirre



Therese Camacho



Kevin Camacho



Mario Castro



Dustin Clanton



Leslie Damerau



Rachael Gerber



Elizabeth Godwin



Phillip Hernandez



Aleks Jovanovic



Daryl Kemp



Kelly Keyser



Chris Sundberg



Katelyn Woods



Warren Dane

Krystle Aguirre
Southwest Airlines

Megan Bolden
PwC

Nicole Boydston
PwC

Kevin Camacho
Dallas County

Therese Camacho
KPMG

Mario Castro
Toyota

Dustin Clanton
BKD

Taylor Crow
Grant Thornton

Leslie Damerau
BKD

Warren Dane
Anderson, Spector &
Company

Esthela Delgado
Southwest Airlines

Karolyn Diaz
PwC

Rachael Gerber
Boeing

Elizabeth Godwin
Whitley Penn

Phillip Hernandez
Karsten Advisors

Tom Huffman
Anheuser Busch

Aleks Jovanovic
Azure Midstream
Energy LLC

Daryl Kemp
Grant Thornton

Kelly Keyser
Deloitte

Brendan Knickerbocker
Hubble

Drew Mauldin
PwC

Keeton McWhorter
Grant Thornton

Bryanca Miller
Whitley Penn

Chelsea Pardue
Howard, LLP

Jessica Reneau
Solera Holdings, Inc.

Steven Richer
Fisher 59

Riyasat Rob
Ernst & Young

Luigi Ruiz
PwC

Sophia Shah
Ernst & Young

Chris Sundberg
Deloitte

Chris Wicker
Ernst & Young

Katelyn Woods
Whitley Penn

Student Highlights



Veronica Castro
MS Taxation

What is your favorite accounting school-related memory from the University of North Texas?

One of my favorite accounting related memories at the University of North Texas was the Beta Alpha Psi Fall Banquet of 2015, which was the first time I attended. It was nice to spend some time with fellow classmates and at the same time meet new people in the accounting field. It was a fun “casino night” theme and I was lucky and happy to win not once, but twice, at the raffle!

Do you have a favorite accounting faculty member or mentor who helped shape who you are today?

My favorite accounting mentor is Christine Ellis. She has been such a significant influence in my life and always cheers me on to take those next steps to go further in my personal and educational goals. She helped convince me to enroll in the BS/MS program which has been greatly beneficial. I appreciate how approachable and helpful she is and I will always be thankful for all that she has done to help shape who I am today. Thanks to her can-do spirit and motivating attitude, I am now in my third semester of Graduate school and closer to graduation!

Which University/Accounting programs made a significant impact in your life? Why?

One of the most significant programs I had the opportunity to join at UNT is Beta Alpha Psi. It's significant because of how much I learned from professionals about accounting, what working in accounting is like, and the different career paths I can take. This program helped me get ready for meeting and networking with professionals in this field, as well as learn and understand about public accounting services. I like how this program helps all of us build relationships and connect more with our classmates who share similar goals.

Why did you choose your area of study in the College of Business?

When I transferred to the University of North Texas, I knew a business degree was something I wanted to pursue and accounting was my top choice. As I took my first upper level accounting classes and learned more about the program requirements, I knew it was a field that I wanted to join because of the many job opportunities and paths I will have with my degree. I enjoyed the accounting classes I had taken at my previous college and by taking these upper level classes I confirmed that this is what I see myself doing career wise.

What are your professional plans following graduation?

After graduation, I plan to work full-time in public accounting as a tax professional. My goal is to sit for and pass the CPA exam before I begin working, so that I can concentrate on learning more about working in tax accounting and possibly advancing in my career.



Katie Cline
MS Accounting

What is your favorite accounting school-related memory from the University of North Texas?

I have a lot of great memories from UNT. The accounting department hosts various events throughout the year specifically for accounting students. I really enjoyed participating in Meet the Firms Night. I felt very prepared and relaxed, thanks to Professor Ellis. She prepared her classes by helping us create a resume and going over etiquette for the evening.

Do you have a favorite accounting faculty member or mentor who helped shape who you are today?

Most of my professors have helped shape who I am today in one way or the other. However, I feel like Professor Ellis went out of her way to make sure that I knew she was there for me. Anytime I needed to talk, she was easy to get a hold of. I've noticed that she also is heavily involved with the accounting events throughout the year. It is obvious to me that she cares a lot about her students' success and the success of the department.

Which University/Accounting programs made a significant impact in your life? Why?

I have utilized the Career Center at UNT probably more than any other University program. The services that the Career Center offers have helped shape me into the professional that I am today. I am thankful that I will be able to utilize these services throughout my career.

Why did you choose your area of study in the College of Business?

I chose Accounting because it seemed to offer the most stability for my life. At the end of my sophomore year, I began to look at the overall cost of my degree. Seeing the total cost was very eye opening for me. I knew that I needed to make sure that I found a career that would enable me to pay back my student loans without feeling overwhelmed by them. After starting my accounting classes, I realized that it would not be an easy task to graduate with this degree. However, I knew that the degree would enable me to support my family for the rest of my life. So I kept working hard and have found that I really enjoy the work that I do.

What are your professional plans following graduation?

I plan on sitting for the CPA exam beginning in the summer of 2018. Then I will begin my career as a staff accountant in the public accounting sector.



Student Highlights



Bryan Holdegraver
MS Audit

What is your favorite accounting school-related memory from the University of North Texas?

My favorite memory from the Accounting Master's program is serving as the President of the ISACA/IIA/ACFE Student Organization. Serving as the President provided me with the opportunity to interact with students as well as professionals in various accounting fields on a more personal level. It was great to see professionals interact with the students and provide valuable feedback and expose the students to different careers they may consider once they have graduated.

Do you have a favorite accounting faculty member or mentor who helped shape who you are today?

I had two faculty members who helped me greatly during graduate school. Dr. Teresa Conover helped me more than I could ever imagine from the time I started the program, all the way through my graduation. Professor Matt Sargent was also a valuable mentor to me in my professional life. He was there every step of the way as I prepared for and passed the Certified Fraud Examiner exam and became a CFE.

Which University/Accounting programs made a significant impact in your life? Why?

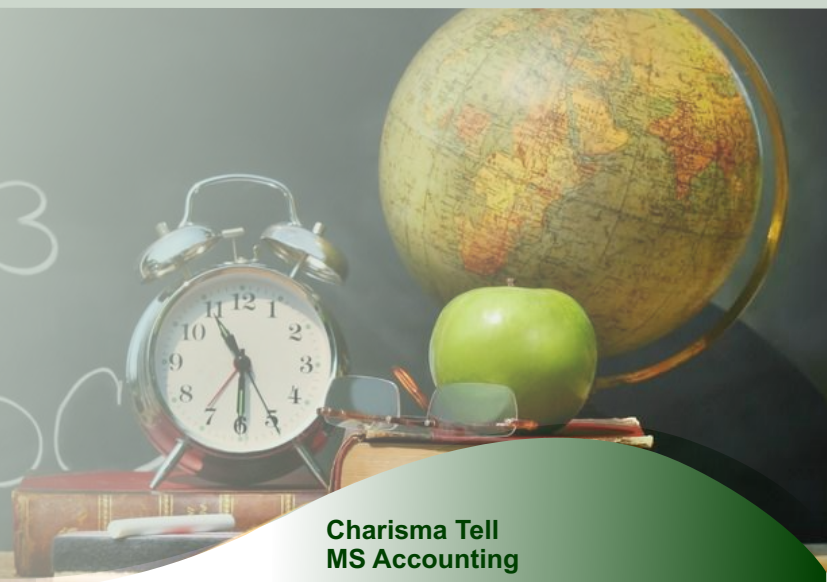
The accounting department as a whole made a significant impact on my life. All the professors from Professor Li in my Principles I class to Dr. Hutchison in the capstone offered new experiences or insights that benefitted my learning and growth. Every professor I had was never too busy to help with questions about school, work, and even professional directions I could go with my Master's degree. It was great to have professors that invested so much into the students they were teaching.

Why did you choose your area of study in the College of Business?

I chose the College of Business because I knew it was a great program and would prepare me to be successful in the future. My father was the Chief Internal Auditor at UNT and he had nothing but great things to say about the professors he interacted with in the Accounting Department. Seeing what my father did for a living and the challenges his job presented, made me want to choose the Accounting program because I knew I would enjoy the same challenges.

What are your professional plans following graduation?

I have both short term and long term professional goals. In the short term, I would like to study for and pass all four sections of the CPA exam. In the long term, I would like to pursue a career doing advisory work in fraud or forensic accounting.



Charisma Tell
MS Accounting

What is your favorite accounting school-related memory from the University of North Texas?

My favorite memory would be when I was admitted into the MS accounting program and then elected president of the UNT National Association of Black Accountants student organization.



Do you have a favorite accounting faculty member or mentor who helped shape who you are today?

There are many faculty members who have helped me along the way. I would say Mrs. Ellis would be the one who made the most impact on me because I could come talk to her about everything. Whether it was planning my class schedule, job opportunities, support for UNT NABA, and even my personal life outside of school, she was always there to help.

Which University/Accounting programs made a significant impact in your life? Why?

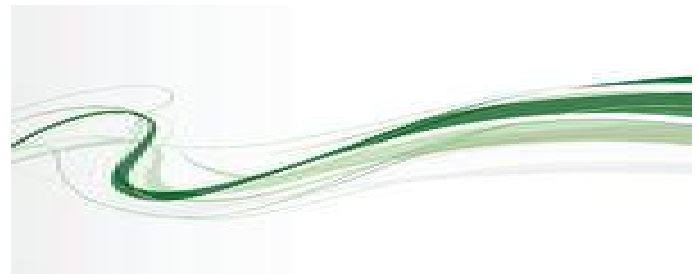
The accounting MS program has made a significant impact on my life by helping me become the first person in my family to obtain a masters degree. The program has helped me breakdown barriers and earn the respect of my fellow peers. By being admitted into such a prestigious program I carry the UNT brand everywhere I go which is one of the reasons why I have the opportunity to intern with one of the big four accounting firms in the world. I am truly grateful for all the opportunities that come along with being apart of the UNT MS Accounting program.

Why did you choose your area of study in the College of Business?

The opportunities with an accounting degree are endless.

What are your professional plans following graduation?

Following graduation, I plan to study and sit for the CPA exam before starting full time at PwC in Dallas.



Student Highlights



Jose Vega
BBA/MS Audit Accounting

What is your favorite accounting school-related memory from the University of North Texas?

My favorite accounting school-related memories from the University of North Texas is meeting all my great peers in the accounting program. Being around such intelligent and motivated people really inspired me to push on and contribute to the overall value of the class. It was a privilege to face the same academic challenges with my peers and to help and motivate each other throughout it all.

Do you have a favorite accounting faculty member or mentor who helped shape who you are today?

My favorite accounting faculty member who helped shape who I am today is professor Dr. Eric Rapley. I took intermediate one with Dr. Rapley and it was at this point that accounting started to really click in my head. Many different concepts that to this point were still muddled and somewhat confusing became clear and straightforward. Accounting became exciting and something I actually enjoyed learning. Thanks to Dr. Rapley's class I realized this and decided to keep working hard and apply a similar method of learning to all my subsequent accounting classes.

Which University/Accounting programs made a significant impact in your life? Why?

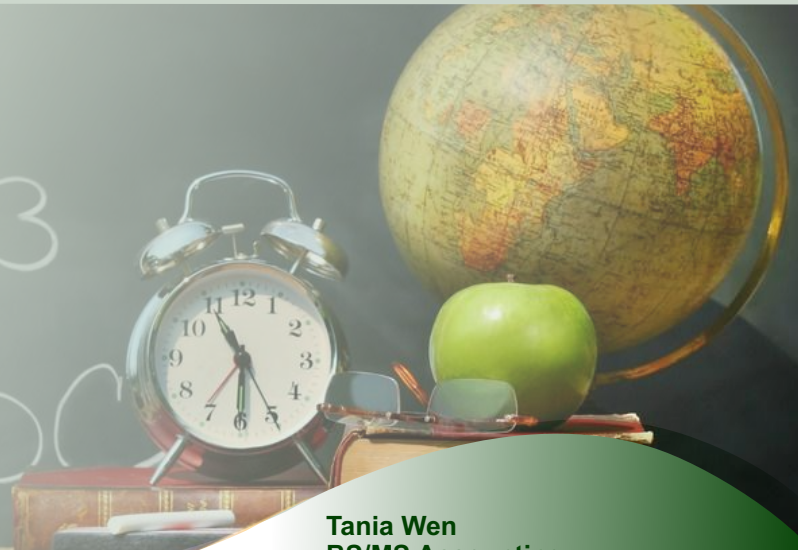
The professional development course offered by the accounting program made a significant impact in my life. I took the course with professor Christine Ellis and the advice she offered has helped my professional career an enormous amount. This course helped me understand such things as how to interview, apply for jobs and how to prepare a resume. I learned many more things from this program which I think is extremely important for graduates looking to find a job in the accounting field.

Why did you choose your area of study in the College of Business?

I chose my area of study in the College of Business because I feel at home in my accounting classes and with other accounting majors. I wanted to specialize in something in business and apart from liking my accounting curriculum, I really enjoyed the atmosphere and culture of the accounting program in the College of Business. It is because of this that I chose to study at UNT and more specifically, to focus my studies in the field of accounting in the College of Business.

What are your professional plans following graduation?

My professional plans following my graduate school education are to become a CPA and work as an auditor for a public accounting firm. I recently graduated with my bachelor's degree in May. I am currently planning to attend graduate school at The University of North Texas while also preparing to sit for the CPA exam.



Tania Wen
BS/MS Accounting

What is your favorite accounting school-related memory from the University of North Texas?

Last summer, I was a speaker on the accounting panel for the Business Palooza. It was a fun opportunity to share my experiences with incoming business students about what accounting is like, and why it is a great career path.



Do you have a favorite accounting faculty member or mentor who helped shape who you are today?

My mentors have made all the difference thus far in my college career. Christine Ellis always presents new opportunities for me to learn and is a great adviser when I encounter different obstacles. My Professional Development (PLP) mentor, Samuel Goh, a UNT alumni and IRS auditor, helped me realize the importance of incorporating my values into my professional goals.

Which University/Accounting programs made a significant impact in your life? Why?

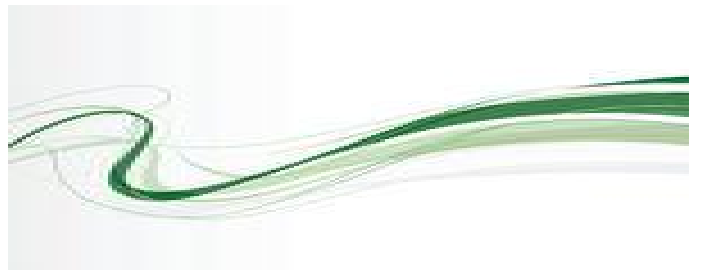
The Professional Leadership Program has made such a huge impact in my life. I met professionals in a variety of industries who all practiced servant leadership and shared their best practices of how to create better teams and work environments. I was also paired with a mentor in my field who helped guide me through the recruiting process and has become a good friend.

Why did you choose your area of study in the College of Business?

I took accounting classes in high school for an elective credit and enjoyed it enough to want to pursue it as a degree at UNT. I have learned so much since my time here and developed a passion for it, and I am glad that it is the right fit for me.

What are your professional plans following graduation?

I hope to receive my CPA within a year after graduation and continue my career in public accounting.



Internship Placement



Spring 2017 Placement

Armanino LLP - Nicholas Massie

BDO - Zander Villinger

BKD - Veronica Castro; Jack Swygman

BKM Sowan Horan - Darielle Schenk

CliftonLarsonAllen - Veronica Elsberry; Garrett Hardy; Cambria Henderson

Crowe Horwath - Sean Lopez

Ernst & Young - Ryan Harding

Grant Thornton - Uchenna Abakwue; Colby Cameron; Sherry Davis; Lane Duncan; Samantha Luft;

Tyler Morris; Kaitlyn Newton; Austin Nix; Caroline Roberson; Mackenzie Roberts

David Rodriquez; Elizabeth Seago; Lauren Smith; Tanya Phung Vu

Behlen Wall; Matthew Yenny

Hein & Associates - Renfred Tihfon

Hess & Rohmer, P.C. - Sue Hampton

Howard CPAs - Alec Overn

Howard LLP - Inez Aguirre; Alec Overn; Rachel Wolf

KHA Accountants, PLLC - Nicklaus Jimenez; Christopher Sanchez

KPMG - Joshua Brookshire; Daniel Gerleman; Audrey Reese; Lindsay Reese; Katy Watson

Lane Gorman Trubitt - Shannon Davidson

Montgomery Coscia Greilich LLP - Maren Garcia; Margaret Schwanke

PriceWaterhouseCoopers - Alyssa Garcia; Jacqueline Herrera; Kasey Robey; Ryan Swaim

RSM US - Susan Dickson

Salmon Sims Thomas & Associates - Jessie Coulston

Saville Dodgen & Company - Meredith Massie; Kristi Vaughan

Travis Wolff - Bettina Cooke; Brian Kennedy

Weaver & Tidwell - Madalyn Cox

Whitley Penn - Katie Cline; Matthew Galdeano; David Leerssen; Emily Owens; Kelci Slaughter

“ We are proud of our spring 2017 interns. Ninety-four percent received full-time job offers.” Dr. Ananth Seetharaman

Good Work Students

Summer 2016 Placement

ERNST & YOUNG

Urooj Raza

EKS & H

Chul Nam

MONTGOMERY COSCIA GREILICH, LLP

Tyler Hodgson

PRICEWATERHOUSECOOPERS LLP

Jiapeng Li

Heriberto Rios

TRAVIS WOLFF

Jesus Hernandez



Internship Spotlight

ACCOUNTING



Uchenna Abakwue

Internship



I am in the BS/MS program in Taxation. During my time at UNT, I joined multiple student organizations. Freshman year, I was a part of Freshman Intern program for the Student Government Association as well as a member of the African Students Organization (ASO). Sophomore year, I stayed in the Student Government Association, but I became a Senator and a mentor. I volunteered at a law firm and joined the National Association of Black Accountants (NABA). This is the decision I am most proud of. My junior year and senior year, I continued with NABA and ASO. I also became a Becker Ambassador and joined the American Moot Court Association. For my last year, I will represent the students in the Accounting department as a Senator. I loved many of the organizations I participated in and learned a lot about myself through the journey. Nevertheless, if I could change anything from my college career, I would focus my time with just one or two organizations that I love.

If there is one word I heard from every single one of my accounting professors it was: INTERNSHIP. When I first started hearing about the recruiting process and how vigorous it could be, I was nervous. However, I had many classes with teachers that explained the process thoroughly. The recruiting process is usually done one year before your internship. For me, this was March-May of 2016 during my junior/senior year. During this process, I signed up for my interviews in March. The steps were: campus interview, social events, and formal dinner. Each of these events were weeks apart. At the end, I was given an internship offer. I was pleased to have my internship at Grant Thornton.



Why is it important to complete an internship?

- Employers want experience
- Employers are creating internship programs as a path to hiring
- Enables you to take your career for a test drive
- Opportunities to connect with a mentor in your field
- Apply classroom knowledge to the real world
- Develop and sharpen skills
- Gain confidence
- Could earn college credit



New Faculty



John Abernathy

Dr. Abernathy received his Ph.D. in Accounting from the University of Alabama in 2010. Prior to joining the faculty at the University of North Texas, he served on the faculty at Kennesaw State University and at Oklahoma State University. He also has over ten years' experience in accounting, auditing, and financial reporting. His non-academic experience includes work as a staff accountant for Deloitte & Touche, an internal auditor at Ernst & Young, senior accountant at Dixon-Hughes, a consultant to startup companies, and controller/CFO for an architectural/engineering firm. John's research primarily addresses issues related to financial reporting quality, auditing, and corporate governance. John has published in academic journals such as the Journal of Business Finance & Accounting, The Journal of the American Taxation Association, Advances in Accounting, and the Journal of Accounting Literature.



Peter Kipp

Dr. Kipp earned his Ph.D. at the University of South Florida, his Master in Professional Accounting from the University of Texas at Austin, and his BBA from Pittsburg State University. His general research interests include AIS and auditing topics with a behavioral and decision making focus. His research received the "Outstanding Research Award" for the 2017 Joint Midyear Meeting of the AIS and SET Sections of the American Accounting Association. Dr. Kipp maintains an active CPA license in the state of Kansas.



Roy Rumbough

Mr. Rumbough has a depth of accounting experience which includes jobs in both public accounting and industry. After earning his undergraduate degree in accounting from North Carolina State University in 1986, Rumbough went to work for Deloitte and Touche in New York City as an auditor. Rumbough left Deloitte in 1989 to work for Maytag Corporation. During his career at Maytag, he held internal audit, financial planning and analysis, and division controller roles before being named the VP Corporate Controller and Chief Accounting Officer in 2002. After Maytag was sold to Whirlpool Corporation in 2006, Rumbough accepted a similar position as the VP Corporate Controller and Chief Accounting Officer for Lennox International, a role he held until 2017. In his fifteen years as the Chief Accounting Officer for two global public companies, Rumbough has significant experience with SEC reporting and complex accounting areas such as pensions, derivatives, foreign currency, acquisition accounting and consolidations.

Rumbough has always had a love for teaching and taught Advanced Accounting as an Adjunct Professor at the University of Texas at Dallas while he was working at Lennox International. In addition to his Accounting degree from North Carolina State University, Rumbough also has an MBA from the Kellogg School of Management (Northwestern University). He is a Certified Public Accountant and a Certified Management Accountant.

to be best in any
point of view.
Professor [prə'fe
person who is a
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Interesting Facts

John Abernathy

Dr. Abernathy played the position of pitcher in college baseball. His first collegiate strikeout was in his sophomore year against Wendell Magee, who went on to be the starting Center fielder for the Philadelphia Phillies. He also ran one full marathon in the year 2000 and other races such as: 10-k, duathlon and half marathons until 2005.

Peter Kipp

Dr. Kipp recently got married and while on his honeymoon he and his wife tracked mountain gorillas in Rwanda.

Roy Rumbough

Mr. Rumbough, at the age of 60 ran a full marathon. Previously he ran five half marathons. Mr. Rumbough is devoted to raising his son. Since his son was six months old, Roy and his son do something together every Thursday night. This is known as their man's night out.



Job Placement

EMPLOYMENT AGREEMENT

between:

Name:.....

Address:.....

MS Students' Profile and Placement

	Fall 2016	Spring 2017
Percentage of graduates who completed for-credit internships	85%	68%
Of the graduates who completed for-credit internships, percentage who received job offers at their internships sites (placed through internships)	91%	100%
Of the graduates who were seeking employment, percentage who got job offers or got placed at the time of graduation.	92%	91%
Percentage of graduates who came here to do MS from other institutions.	18%	19%
Percentage of graduates who came from the integrated BS/MS program.	73%	70%
Percentage of graduates who came from our BBA program. (BBA/MS at UNT).	9%	11%

Average Starting Salary not counting sign on bonus. \$55,720



The course or progress through life a profession or an occupation that work accomplished over a long period consecutive progressive achievement in professional, public, or business

Upcoming Events

Meet the Firms Night

February 2, 2018 4-6pm, Gateway Ballroom

Business Career Fair

February 28, 2018

CPA Town Hall Meeting

Coming Soon

Student Organizations



Association of Latino Professionals For America (ALPFA)

ALPFA is a business organization which aims to prepare students for leadership positions in the global economy. As a global organization, we strive to have diversity of thought, experience, and membership.

During the 2016/2017 school year, ALPFA invited various professionals from the DFW area to present during the weekly meetings. In the course of the meetings, these professionals presented on different topics and held a workshop teaching students how to become successful leaders in the business world. At the meetings, students were able to interact with professionals and receive valuable feedback to help them prepare for internships and full time employment. ALPFA encourages team work and collaboration among peers, proudly participating in joint meetings with NABA and Beta Alpha Psi.

This year UNT ALPFA was present in various networking events, student symposiums, and the national convention which took place at the Gaylord Texan. In support of these events, the UNT ALPFA chapter helped create local growth opportunities at the personal and professional levels. The UNT ALPFA chapter also recognizes the importance of giving back to the community. The organization gives back to the community through its members volunteering for a canned food drive for the Denton Community Food Center and through cleaning up the environment during Adopt-a-Block and Keeping Denton Beautiful Events. These experiences have strengthened the bond in our ALPFamilia. For more information you can find us at: www.alpfaunt.com or www.orgsynnc.com/10712/chapter

Beta Alpha Psi - Beta Pi Chapter

Beta Alpha Psi (BAP) is an international honors organization for students in accounting, finance, and ITDS. We have grown our membership to over 90 members and have extended our network of professionals throughout the DFW area. We encourage our members to grow professionally, academically, and socially. We do this by sponsoring professional events, community service events, and other activities. Our professional events consist of inviting local firms to present on a professional development topic that will increase our knowledge of the industry while allowing us to network with professionals in the Dallas/Fort Worth area. We encourage our students to take advantage of the many opportunities to interact with professionals and ask them questions or talk to them on a one-on-one basis. We have twenty-one sponsors this year that include a wide variety of public accounting firms, both large and small, as well as industry companies. Our sponsors provide us with specific knowledge in accounting, business, and help with professional growth. As part of the professional growth, we actively encourage members to attend the UNT Career and Internship Fairs, Meet-the-Firms Night, resume workshops, and many other workshops offered by UNT.

In addition to this, we offer members the opportunity to volunteer their time for local community service activities. This year we will be sponsoring boot camp sessions for students taking the Accounting 3110 Entrance Exam.

As part of our outreach activities, we were able to sponsor our officers to attend the BAP Annual Meeting in Anaheim, California. We were also able to attend the BAP Southwest Regional Meeting in Dallas, Texas. Both of these events helped us to come up with more ideas to grow our chapter membership as well as create a better experience for our members. We are committed to the professional development of student organizations at UNT by collaborating with them and co-sponsoring events. The Beta Pi Chapter of Beta Alpha Psi is committed to developing our members into professionals and leaders that will meet the future demands in the accounting, finance, and ITDS professions. For more information, please visit us at <http://unt-bap.weebly.com/> or follow us on Twitter @UNT-BAP

Student Organizations



ISACA/IIA/ACFE/IMA/IMA

ISACA/IIA/ACFE and our newest organizational member, the IMA, had an exciting semester. We began the spring semester incorporating the IMA into our organization. The IMA is the Institute of Management Accountants and we were grateful that Lecturer, Richard Carroll, was willing to assist in expanding our group to include managerial accounting students. Once the semester began, our organization was pleased to have had such a talented group of speakers during each of our meetings.

At our first meeting, we invited Mr. Jason Cabeles and Mr. Greg Streder. Mr. Cabeles has worked as a fraud examiner in the insurance industry and Mr. Streder works as an internal auditor for GDT. Both Mr. Cabeles and Mr. Streder are members of the Association of Certified Fraud Examiners. Both men spoke about their own personal career choices in forensic accounting and internal auditing and how the careers have led them to pursue fraud examination. Members were able to ask questions about how to become a certified fraud examiner as well as other career possibilities.

Our next meeting was just as informative as we had two guest speakers representing the Institute of Internal Auditors or IIA. Ms. Loretta Salvatore who is a Senior Auditor for the Fort Worth Independent School District and Ms. Debbie Dever who is a bank financial auditor spoke to

National Association of Black Accountants (NABA)

National Association of Black Accountants (NABA) is a national professional business organization that help African Americans and other minority groups in Accounting, Finance, and other business related professions. NABA mission is to promote and develop the professional skills of our members and to encourage and assist minority student members entering their profession.

To help develop our member's skills we have weekly meetings where firms from the DFW area come out and present to us. Our members are committed to professional and academic excellence and unite together in order to help each other succeed. This is an important part of the NABA motto, "Lifting as we climb."

We also provide opportunities for our members to fulfill their civic responsibility by offering community service

our group about their own experiences and career paths in auditing. We were presented with information on the certification process for several different auditing and accounting certifications. After hearing about Ms. Salvatore's experiences, at least one student plans on pursuing a career in internal audit in an educational setting and was very excited about the networking she obtained through our organization.

During our final meeting Mr. Carroll invited a member of the IMA to speak at our meeting. Mr. Jerry Ratigan, Chief Accounting officer with SVP Finance, is an IMA member and gave a wonderful presentation on "Critical Leadership skills". This was a new topic and we were excited to receive such valuable information for our career development.

During the year our organization provided our members with insightful and valuable information for their future. Our members were further educated on all of the different certifications available in the accounting profession, as well as the educational and testing requirements. We were also fortunate to have one of our members and Vice President, Melissa Duvall, receive the ACFE Dallas Chapter top scholarship award. We are excited about membership growth this semester as we feel our organization is a valuable asset to the university.

events, we partner with UNT and hold joint events with ALPFA, another professional organization at UNT. We have increased professional development and networking opportunities through our regular meetings with our professional chapter. For example, members had the opportunity to attend the pre-conference hosted by our professional chapter at Ernst & Young in Dallas. In addition, with the help of the accounting department, we are sponsoring 15 members to attend the annual Western Region NABA Student Conference in Houston, TX. Members will also have the opportunity to participate in "A Day With NABA", hosted by our professional chapter at PricewaterhouseCoopers in Dallas. NABA is committed to giving our members opportunities to become successful. For more information follow us on twitter @untnaba or contact us by email: untnaba@gmail.com.

Beta Alpha Psi & ISACA



Congratulations

Beta Alpha Psi Officer's



Katy Watson
President, Beta Pi
Chapter



Michael Babich
Vice President, Beta
Pi Chapter



Beta Alpha Psi Board of Directors

Beta Alpha Psi Board of Directors congratulates the UNT Beta Pi Chapter on their outstanding efforts during the 2016-2017 academic year. The board has announced that the chapter has received international recognition as a Superior Chapter and will receive an award of \$500. The financial support for this award is sponsored by KPMG and the KPMG Foundation.

The Beta Pi Chapter exceeded baseline requirements of Beta Alpha Psi and has excelled in academics, professionalism and leadership.

The Accounting Department is proud to recognize our UNT Beta Alpha Psi chapter and the acknowledgement of the significance of the Superior Chapter award.

ISACA

ISACA, a long-time supporter of our accounting program, just contributed \$5,000 to help fund scholarships, student groups, and Certified Information Systems Auditor (CISA) review materials.

Additionally, ISACA hosted a CISA boot camp last fall for 19 UNT students who had a 71% pass rate on the CISA exam. Their ongoing commitment to our academic excellence is recognized as a key component to our coverage of accounting systems and its associated ID audit components.

Many thanks to Accounting Lecturer, Jose Lineros, for spearheading the CISA initiative on campus and for being the Director of Academic Relations.



Jose Lineros
Accounting Lecturer



The department is happy to report that all three of these students have now successfully passed their CISA exams. They were attendees at our first annual UNT CISA boot camp in November 2016.

Left to right: Tim Pike (passed December 2016), Caitlin Butler (passed June 2017), and Chelsea Pardue (passed December 2016).

Accounting Scholars Program



Your path to a successful career starts here.....

The UNT Accounting Scholars Program is open to incoming freshmen and transfer students (transferring in 45 semester hours or less), and is designed to prepare UNT's highest-achieving scholars for a successful professional career in accounting.

Through mentorship and priority considerations, students will gain the skills and insights necessary to graduate with a bright future, beginning with their freshman year.

Where you go with your degree is up to you, but the UNT Accounting Scholars Program will give you the resources, preparation and skills you need to get there.



Benefits of being an Accounting Scholar

1. Accounting faculty mentor assigned to students in their first year.
2. Professional mentor assigned to students in their junior year to help explore career options.
3. Guaranteed admission to the integrated Bachelor of Science and Master of Science (B.S./M.S.) program in Accounting or Taxation.
4. Priority consideration for graduate-level scholarships (merit-based)
5. Waived from the GMAT requirement for admission into the integrated B.S./M.S. Accounting or Taxation program.

Admission Requirements

Requirements for admission into the program include:

Composite ACT score of at least 28, or a combined SAT score of at least 1340.

High school GPA of at least 3.6 (weighted or unweighted).

Completion of the online application form to the UNT Accounting Scholars Program.

To remain enrolled in the program, accepted students must:

Have at least a 3.5 cumulative GPA at the close of the first year, and each semester thereafter.

Complete selected coursework and other "passport" activities, as determined by the UNT Accounting Department

Maintain regular contact with the Accounting Scholars Program faculty mentor.

For More Information

Please contact

Mrs. Madhuri Bandla at

AccountingScholars@unt.edu

cob.unt.edu/acct/accounting-scholars-program



PhD Program

Dissertations



Weerapat "Go" Attachot successfully defended his dissertation on March 20, 2017. The dissertation is entitled: "Determinants of Corporate Governance Choices - Evidence from Foreign Firms Listed on U.S. Stock Exchanges." Committee members: Dr. Carol A. Frost, Chair; Dr. Lili Sun; and Dr. Robert Pavor.



Binod Guragai successfully defended his dissertation on November 28, 2016. The dissertation is entitled: "Firm Performance and Analyst Forecast Accuracy Following Discontinued Operations: Evidence from the Pre-SFAS 144 and SFAS 144 Eras." Committee members: Dr. Paul Hutchison, Chair; Dr. Eric Rapley and Dr. Robert Pavor.

Graduate Student Teaching Excellence Program

Along with the various ways in which our students gain research expertise, all of our students now participate in the Graduate Student Teaching Excellence Program to help prepare for their teaching careers; five of our students graduated from the program this year.

Picture from left to right: Subash Adhikari, Philipp Klaus, Dongfang Nie, Megan Seymore and Dr. Mary B. Curtis, PhD Coordinator.



Doctoral Research



Hutchison, Paul D., Farris II, Theodore M., **Adhikari, Subash**. (Accepted) "C2C in the Oil and Gas Industry: A Brief Review and Benchmark". *Petroleum Accounting and Financial Management Journal*.



Li, Chan, Raman, K.K., Sun, Lili, **Wu, Da**; "The Effect of Ambiguity in an Auditing Standard on Auditor Independence: Evidence from Nonaudit Fees and SOX 404 Opinions". *Journal of Contemporary Accounting & Economics*, 2017, 13 (1), pp. 37-51

Li, Chan, Raman, K.K., Sun, Lili, **Wu, Da**; "The Sox 404 Internal Control Audit: Key Regulatory Events", *Research in Accounting Regulation*, 2015, 27(2), pp. 160-164

Wu, Da. "Liquidity Risk Disclosures and Bankruptcies of Oil and Gas Firms". *Petroleum Accounting and Financial Management Journal*, 2016, 35(3), p96.

Congratulations

The department would like to give special recognition to Phillip Klaus, Dongfang Nie and Megan Seymore.

Philipp was selected as the Outstanding Doctoral Student for the year, Dongfang was selected to attend the AAA/Deloitte/J.Michael Cook Doctoral Consortium in June. Megan received an Institute of Internal Auditors (IIA) fellowship this spring through the IAEP Internal Audit Education Program (IAEP).

Welcome

We have three new students in the program this fall.

Junnan Cui, Steven Kaszak and Tram Nguyen

Eagle Society Donations



June 1, 2016 - May 31, 2017

Presidential Eagle

KPMG Foundation
Don Millican

Imperial Eagle

Paul Caster
Kelly Hamilton
Huselton, Morgan & Maultsby
TEI Dallas Chapter
Scott Woods
Harvey Zimmerman

Bold Eagle

Susan Adams
Barry Adamson
Armanio LLP
Michelle Brekken
CliftonLarsonAllen
Craig Hamilton & Company
Crowe Horwath LLP
Mary Curtis
Melisa Denis
Randall Donald
Don W. & Toni J. Finn
James Giese
Judith Giese
Grant Thornton Foundation
Tim Hafer
Carol Haman
Carla Johnson
Lori Johnson
K. Bibb LLC

Citation Eagle

Billie Mayne
Renee Olvera
Melody Rohmer
G. Louis Allen
Ben Morris
Jerry Whitt
Steven Reid
William Littlepage
David Coleman
Tommy Watson
Carlton Schneider

Thomas Klammer
Stanley Levy
Dixon Low
Michael Means
Mark Merki
Moss Adams LLP
Kimberly Norrell
Peterbilt Motors
Lydia Radnik
Lori Schwenn
Andrew Springer
SSG Ltd
Texas Instruments Foundation
Texas Instruments Inc.
The U.S. Charitable Gift Trust
Trinity Industries Inc.
Everlyn Williams
Valerie Wolbrueck

Soaring Eagle

Bill Goforth	Lorrin Wagner, II
Barbara Illes	Matthew Peck
Billie Cunningham	Molly Gerik
Brandi Ewoldt	John Lee
Brian Matlock	Trey Bayne
Charles Secord	Peggy Davis
Eric Rapley	Sarah Holmes
Fidelity Charitable Gift Fund	Stacy Cooke
James Remley	William Rice
John Armour	
John Nabil	
Kenneth Acklie	
Kevin Kemp	

Eagle

Jane Ellington
Diane Mickelson
Harold Leo Shipman
Marilyn Haynie
Darlene Wilver
James Peacock
Robert Michaelson
Kelly Keyser
Donald McConnell, Jr.
Bracken Operating, LLC
Gina Craigie
William Breckinridge
Dolaras Berryhill

Scholarships

2017/2018 Awards

Alumni Doctoral Research Scholarship - Junnan Cui; Steven Kaszak;
Tram Nguyen; Jan Philipp Klaus; Linh Le; Dongfang Nie; Megan Seymore

BKD, LLP Scholarship - Alyssa Garcia; Elizabeth Ahrens

Charles & Ann Nobles Scholarship- Marcela Garza

Christina & Kenneth Kieley Scholarship - Jessica Lindley

CliftonLarsonAllen Scholarship- Madalyn Cox; Li Zhang

Crowe Horwath, LLP Scholarship - Brody Hust

Don W. & Toni J. Finn Scholarship - Emilee Bean

Emily Mauzy Scholarship - Jacqueline Herrera Cachay

Enterprise Advisory Service Inc., & Robert E. Carter Scholarship - Rahat Hossain, Marcela Garza

GA "Jack" Robason Scholarship - Ryan Harding; Austin Nix

George & Nesha Morey Scholarship - Yanxia Jiang

Grant Thornton Doctoral Fellowship Scholarship- Sonja Hightower

Harold R. Fuller Scholarship - Omar Ruiz

Horace Brock Merit Scholarship - Courtney Friesen

Huselton, Morgan & Maultsby Scholarship - Jack Swygman; Elizabeth Seago

ISACA Scholarship - Brandon Mosley; Rachel Fuhrmann

J.W. Giese Scholarship - Darielle Schenk

Jennifer A. Kemp Scholarship - Leslie Holt

Josephine Hughes Sterling Scholarship - Charisma Tell; Rahat Hossain; Christian Sutanto

Ken & Ann Sibley CLA Scholarship - Paul Wells

Tom and Pat Klammer Management Accounting Scholarship- Rachel Fuhrmann

Mark & Debbie Merki Scholarship - Veronica Castro

Norman & Evelyn Luke Scholarship - Kathryn Cline

Ryan Scholarship - Shae Hampton

Tax Executives Institute - Dallas Chapter Scholarship - Mackenzie Roberts; Behlen Wall; Tanya Vu

The Accounting Advisory Board Excellence Scholarship- Kelci Slaughter

The Giuseppe C. Gagliardi Scholarship - Mikayla Hudson

Thomas & Minnie Liddell Scholarship - Brittney Norris; Kasey Robey; Tracy Hoong; Rachel Fuhrmann

Tom Rose Memorial Scholarship - Samir Shaikh; Sam Aminzadeh

Outstanding Student Awards 2017/2018

Undergraduate Students

Elizabeth Ahrens
Megan Gorski

Audit Students

Emily Munoz
Andria Sims

Tax Students

David Farmer
Yanxia Jiang

Doctoral Student

Jan Philipp Klaus

Federation of Schools of Accountancy Excellence Award

Claire Sophie Ruaro

Texas Society of Certified Public Accountants Excellence Award

Zander Villinger



Fall 2016

**BBA In Accounting
Fall 2016**

Akwei, Michael Adotey
Alvarado, Laura Edith
Banwo, Babalola O.
Barajas, Yajaira E.
Baxter, Randi Therese
Biggs, Scott Albert
Burgess, Bradford Lawrence
Cunningham, Cole Mitchell
Cunningham, Zachary Lane
Dai, Yumeng
Dang, Nga Thi Viet
Daramola, Oyinwonuola
Dassonville, Brittney A
Dickson, Danielle Jo
Dinh, Jasmine
Ellis, Christopher Royce
Escobedo, Devon Don
Everitt, David Mitchell
Farmer, Kelle
Flores, Armando Alvaro
Garay, Osbaldo
Garcia, Maren Cain
Goess, Bryan Alan
Gonzalez, Ray
Good, David Richard
Gunter, Andrew Fagan
Hagos, Newton Moses
House, Holly Fradelis
Janday, Puneetpal Singh
Johnson, Justin Robert
Johnson, Victor Devon
Krstic, Silvana
Lazo, Esteban
Leblanc, Gregory Aarron
Lopez, Eric
Luong, Trang Nguyen
Martinez, Dianna
Morata, Zachary A
Murray, Garrett Matthew
Naik, Jay Chetan

**BBA Continued
Fall 2016**

Navarro, Kassandra Nelly
Ndong Elong, Helene C
Negreiros, Bruno Pinheiro
Nguyen, Anh Hoang Phuong
Olanipekun, Seyi
Palaba, Vanessa Mitshiabu
Patterson, Michael
Patterson, Tess Marie
Pena, Jacob Issacc
Perry, James Robert
Peterson, Summer Renee
Porter, Katie Lynne
Price, Vanessa Marie
Quinlan, Patrick
Radu, Andrei Lulian
Rawlings, Kelle Renee
Raza, Urooj Fatima
Realageno, Jocelyn Natalie
Ruiz, Maufrend J
Sikich, Brian Christopher
Spinks, Michael Trent
Taylor, Alexander
Thomas, Tatom Ryan
Tran, Phuong Khanh
Tran, Tung Thanh
Troutman, Zachary David
Tshishiku, Vanessa
Urribarri, Gauri Dasl
Villinger, Zander Michael
Voyles, Lauren M
Whittaker, Allison
Wilson, Mitchell

**MS In Accounting
Fall 2016**

Allman, Haley Katherine
Alrizgan, Ahlam Mohammed A.
Baghini, Zohreh
Butler, Caitlin Carroll
Cummings, Diana Cheryl
Dalton III, Trey George
Dang, Xue
Eckhardt, Matthew Steven
Franta, Taylor Morgan
Fries, Tyler Bradford
Huffstutler, Shane Allen
Kernen II, James Allen
Law, Payton Garrett
Michaels, Kyle Martin
Najmizadeh Baghini, Zoreh
Nguyen, Van Ky Bich
Ramzy, Aghiad
Rivera, Jerry
Robertson, Jordan Leeann Dawn
Robinson, Tristan J
Short, James P
Viridin, Kyle

**MS In Taxation
Fall 2016**

Babiker, Israa Adham
Bremner, Adam Sinclair
Brown, Paige McKone
Burks, Leslie Ann
Cardenas, Giselle
Combs, Jacob Carter
Crotty, Robert P
Durant, Grace Anne
Esqueda, Daniel Antonio
Hart, David Hagen
Hernandez, Jesus
Kummer, Brandon Scott
Luna, Jose Fernando
Mitchell, Christopher Jr.
Nam, Chul Hun
Samad, Mohammad
Shumate, Michael James
Verhovshek, Stephen R
Willson, Grace Ann



Spring 2017

BBA In Accounting Spring 2017

Aquirre, Allison
Alig, Andrew Scott
Arredondo, Cecilia
Asasira, Bridget
Badjie, Bakary
Banda, Guillermo Jr.
Beasley, Davonte B
Blake, Maggie Ann
Broom, Jasmine
Da'Shawn
Caballero, Carolina
Carlson, Melissa Dawn
Castruita II, Francisco
Martin
Cerdeira, Rudy
Chapman, Andrew
Joseph
Collins, Alayna Noelle
Cottrell, Zachary Adam
Cruz, Lorena
Do, Khoa Dang
Edge, Debra Kay
Eldred, Stanley H
Eldridge, Teshlon Chevae
Ferrer, Norma
Foote, Cameron Wade
Garba, Harrison M
Gentry, Savannah M.
Hamp, Jonathan Kenley
Hands, Shaun Michael
Harvey, Abigail Christine
Henry, Brandon Willis
Hunt, Quadarius D.
Ibanez, Samuel Jr.
Jefferson, Trenton Jarrod
Joines, Kolton Reed
Kerby, Marissa Ann
Kidd, Taylor Nicole

BBA Continued Spring 2017

Kiumarsi, Faraz
Kral, Christina Marie
Kruger, Jacklyn Deana
Laughlin, Devin Leigh
Lemos, Cynthia Ann
Lopez, Eric Michael
Martinez, Aurora Lopez
Martinez, Israel
Meyer, Lauren M
Mitchell, Marlon Dorsay Jr.
Montgomery, Madison Renea
Mooney, Amy Katherine
Ngo, Helen Cam
Novotny, Jordan Lewin
Olanipekun, Seyi Habib
Oyediran, Talwo Ahmed
Parker-Gilkes, Cryshonda Denise
Quilimaco, Stephanie Nichole
Quinlan, Patrick Michael
Rangel, Martin Jr
Reali, Jennifer Nicole
Sagna, Khady
Salazar, Mariana
Simpson, Shelby A
Tshiamala, Yves Luboya
Vargas, Luis Albert
Vega, Jose Roberto
Villalobos, Alejandra
Villalta, Ismael

Walker, Daniel Thomas
Webb, Andriana Kenndie
Whatley, Charles Winslow
Yanez, Jose M.
Zamora, Jose Alberto
Zhou, Jiayu

MS In Accounting Spring 2017

Ademaj, Ilir
Antoine, Christine Elaine
Chacko, Jason Stanley
Dunson, Steven Thomas
Farmer, David Arthur
Gallahan, Kathryn Mary
Gonzales, Roberto
Hodgson, Tyler John
Jiayin, Hao
Knight, Tana Leigh
Leach, Lydia Anne
Lee, Lauren McKenzie
Moseley, Adam Lucas
Muirhead, Andrew Gregory
Munoz, Emily Yesnia
Robinson, Stacey Marisa
Rosales, Omar Alberto
Ruaro, Claire Sophie Caroline Magali
Seale, Kirt Alan
Sims, Andria Howard
Trinh, Chau Bao
Wright, Dadrian Antonio
Zarsuela, Charles Norman

MS In Taxation Spring 2017

Avilla, Elizabeth
Bassel, Katherine
Bouchez, Courtney Nicole
Brower, Parker Ryan
Butler, Corey Darnel
Li, Jiapeng
Macias, Anett Karen
Riazuddin, Yesha
Ross, Nicholas Jamere
Rostro, Nereida
Smart, Scott Matthew Jr.
Snyder, Lauren Nicole
Tollack, Elizabeth Anne
Wood, Reese K



1st Annual North Texas



Bruce Runyan
Lecturer



Community College Accounting Conference

We are thankful to Accounting Lecturer, Dr. Bruce Runyan, for spearheading the First Annual North Texas Community College Accounting Conference.

The conference was held on April 7, 2017 and well attended. There were over 18 participants from several community colleges within the Dallas/Fort Worth area.

Goals of the conference included:

- share best practices across colleges and districts,
- make sure that the community colleges kept UNT in mind when advising/directing accounting students

Participants positive feedback of the departments excel certification program, the accounting 3110 (Intermediate Accounting I) entrance exam boot camps, and the 3110 entrance exam, supports our vision of generating efficient accounting graduates.

Thanks also to Dr. Carol Ann Frost, Lecturer, Jose Lineros, and Dr. Lili Sun for helping make the conference a success, and many thanks to Administrative Coordinator, Kathy Nichols, for her cheerful efficiency in taking care of the logistics.

*Great Conference.
Please Continue.*



Conference Feedback/Comments/Suggestions:

As an adjunct accounting/business instructor @ TCC I found this very informative. My goal was to obtain a few tidbits of advice on instruction and class management, and I achieved that objective. But, I found the day so much more nourishing given the breadth of topics discussed. I look forward to next year's conference. Thank you for the opportunity to attend.

*I enjoyed very much. Looking forward to more conferences like this.
Thank you all!*

*Great lunch
Great facility
Wonderful opportunity to meet & gather
Thank you so much for facilitating this meeting*

Faculty Publications



Dr. Mary B. Curtis
Horace Brock Centennial Professor

Curtis, M.B., Conover, T., Vinson, J., Luciantti, I., Battista, V. (In Press) "National Culture and Ethical Judgment: A Social Contract Approach to the Contrast of Ethical Decision-Making by Accounting Professionals and Students from the U.S. and Italy." *Journal of International Accounting Research*.

ABSTRACT

Globalization defines the business world today, yet globalization also leads to many types of misunderstandings. We apply the theory of social contracts for the purpose of aiding the understanding of moral diversity arising from globalization. Specifically, we seek to better understand how country of origin, and role within country, lead to community "microsocial" norms that inform social contract ethical judgments.

A total of 695 managerial accounting professionals and accounting students from Italy and the U.S. completed the survey. Employing moderated mediation, we find that country of origin is significantly related to intended behaviors in two business situations, and this relationship is mediated by social contract ethical judgment. Further, the impact of national culture on social contract ethical judgment is moderated by role (professional versus student).

Robinson, S., Curtis, M., Robertson, J., Lucianetti, L, Battista, V. (In Press). "Disentangling the trait and state components of professional skepticism: Specifying a Process for State Scale Development." *Auditing: A Journal of Practice and Theory*.

ABSTRACT

In recent years, professional skepticism (PS) has drawn extensive attention from both regulators and academics. While prior research theorizes that both stable personality traits and temporary states influence PS (e.g., Hurtt 2010; Nelson 2009), this literature tends to focus on either trait PS or contextual factors that influence judgments and behavior without disentangling the trait and state components of PS. We propose that state PS is a distinct construct from trait PS and provide the first measure of state PS. We validate our process for measuring state PS using rigorous analyses, demonstrating convergent and divergent validity with data collected from both professional and student samples. Furthermore, we replicate the Hurtt (2010) trait PS scale, which forms the basis for our state PS measure. Future researchers can employ our measure or, alternatively, replicate our process for measuring state PS in various experimental contexts.



Dr. Govind Iyer
Hershel Anderson Tax Professor

Jimenez, P., Iyer, G.S. (2016). Tax Compliance in a Social Setting: The Influence of Social Norms, Trust in Government, and Perceived Fairness on Taxpayer Compliance. *Advances in Accounting*, Vol 34, pp 17-26.

ABSTRACT

Voluntary tax compliance is important for governments around the world as they try to manage budget deficits. Traditional methods to improve tax compliance, such as increased audits, can be costly to implement. The purpose of this study is to examine the influence that social factors have on individuals' tax compliance intentions. Results of a survey of 217 U.S. taxpayers found support for the influence of social factors on tax compliance. This research concludes that social norms influence compliance intentions indirectly through internalization as personal norms. Specifically, as the strength of social norms in favor of tax compliance increases, personal norms of tax compliance also increase, and this leads to a subsequent increase in compliance intentions. We also conclude that trust in government has a significant influence on both perceived fairness of the tax system and compliance decisions. This study adds to current tax research in two important ways. First, the results suggest that the influence of social norms on tax compliance is largely through internalization as personal norms. Second, to the best of our knowledge this is also the first tax compliance study in which perception of fairness is modeled as a function of trust rather than vice-versa. This research may help taxing authorities develop less costly and more effective strategies for increasing taxpayer compliance.



Iyer, G.S., Reckers, P. (2017). "Leader-Follower Dynamics in Ethical Lapses in Tax Practice." *Advances in Accounting*, Vol 36, PP 1-10.

ABSTRACT

This study posits that unethical behavior in the corporate arena is often a result of destructive leaders influencing willing followers. Destructive leaders manipulate followers using either their dominant/coercive power or their prestige/charisma. Followers obey the instructions of destructive leaders because they are either conformers (afraid to confront the leader) or colluders (believe in the leader or participate for material gain). Based on an experiment, we show that unethical acts are performed in the presence of dominant leaders. We also find that charismatic leaders influence colluders to engage in unethical acts.

Faculty Publications



Dr. Paul D. Hutchison
Associate Professor

Jones, J.R., Hutchison, P.D., Holmes, A.F. (In Press). "Mantras Ambulance Services, Inc.: Case 1: A Seller-Side Business Valuation Case." *Journal of Case Studies*. <http://sfcrr.org/jcs>.

ABSTRACT

The purpose of this decision case is to discuss business valuation in the context of a privately-owned service company. Marie Wade owned and operated Mantras Ambulance Services, Inc., a successful ambulance company, for 30 years. In 2017, as she approached retirement age, she was concerned about the future of her business. After Marie received an email from a prospective buyer, she enlisted the help of Sarah Washington, the company's CPA, to help her approximate the value of the business. Students are asked to assume the role of Sarah Washington to assist Marie by using various approaches to business valuation.

Jones, J.R., Hutchison, P.D., Holmes, A.F. (In Press). "Mantras Ambulance Services, Inc.; Case 2: A Buyer-Side Business Valuation Case." *Journal of Case Studies*. <http://sfcrr.org/jcs>.

ABSTRACT

The purpose of this decision case is to discuss business valuation in the context of a privately-owned service company. Daniel Gustafson has worked in the health care industry since his college days and has purchased two medical transport companies which he turned into successful, thriving businesses. He would like to increase market presence by purchasing existing "mom-and-pop" type ambulance companies in the northeast region of the United States. With the help of his Chief Financial Officer, Penny Nicholson, he has identified Mantras Ambulance Services, Inc., as a company he is interested in purchasing. Students are asked to assume the role of Penny Nicholson to assist Daniel in the process of identifying relevant information and preparing an analysis for business valuation.

Garner, S.A., Hutchison, P.D., Conover, T.L. "Economic Consequences of SEC Regulation Pertaining to Financial Expert Definition." *Advances in Accounting*. Vol. 36, March 2017, pp 75-86.

ABSTRACT

This study examines the economic effects of issue dates pertaining to the definition of audit committee financial expert regulation by the U.S. Securities and Exchange Commission (SEC) and discussion of the definition by news services on firms traded on U.S. equity exchanges. This research uses the methodology of Zhang (2007) to extend DeFond, Hann and Hu (2005) and Krishnan and Visvanathan (2008) by using event dates previously untested to provide additional insights regarding SOX regulation and market perceptions. Findings suggest that companies traded on U.S. capital markets experienced significant negative returns around SEC financial expert regulation event dates, while media disclosure events were mostly not significant. Also, larger firms were more negatively impacted than smaller firms by this SOX requirement.



Dr. Jesse Robertson
Associate Professor

Robinson, S., Curtis, M., Robertson, J. (In Press). "Disentangling the Trait and State Components of Professional Skepticism: Specifying a Process for State Scale Development." *Auditing: A Journal of Practice and Theory*.

ABSTRACT

Professional skepticism (PS) has drawn extensive attention from both regulators and academics. While prior research theorizes that both stable personality traits and temporary states influence PS (e.g., Hurtt 2010; Nelson 2009), this literature tends to focus on either trait PS or contextual factors that influence judgments and behavior without disentangling the trait and state components of PS. We provide the first measure of state PS and validate our measure using rigorous analyses, demonstrating convergent and divergent validity with data collected from both professional and student samples. Future researchers can employ our measure or, alternatively, replicate our process for measuring state PS in various experimental contexts.

Dr. Lili Sun
Associate Professor



Wu D., Sun, L., Li, C., Raman K.K. (2017). "The Effect of Ambiguity in an Auditing Standard on Auditor Independence: Evidence from Non Audit Fees and SOX 404 Opinions." *Journal of Contemporary Accounting & Economics*, 13(1). 37-51. <http://www.sciencedirect.com/science/article/pii/S1815566917300073>.

ABSTRACT

We examine the relation between non audit fees and SOX 404 opinions on the effectiveness of a client's internal control over financial reporting. We find a negative association between non audit fees and the auditor's propensity to issue an adverse SOX 404 opinion during 2001-2006 (when AS2 was applicable standard), but not in 2007 or 2008 (when AS5 was the applicable standard). These findings suggest that AS5 reduced ambiguity relative to AS2 and improved auditor independence. Our paper contributes to two literature streams: (1) the sparse literature on the adverse effects associated with ambiguity (lack of precision) in an auditing standard, and (2) the AS5 literature by documenting that AS5 contributed to a more effective audit via greater auditor independence.

Other News

Meet the Firms Night

The Accounting Department hosted the third annual Meet the Firms Night in February. The event helped kick off the spring recruiting season. We had 34 firms participate in the event.

Firms attended:

BDO USA, LLP	Howard, LLP
Beaird Harris & Co., P.C.	Huselton, Morgan & Maultsby, P.C.
BKD, LLP	KHA Accountants and Advisors, PC.
BKM Sowan Horan, LLP	KPMG, LLP
Cain Watters and Associates	Lane Gorman Trubitt, LLP
Chapman, Hext & Co., P.C.	Moss Adams, LLP
CliftonLarsonAllen, LLP	PMB Helin Donovan, LLP
Cornwell Jackson	PricewaterhouseCoopers, LLC
Crowe Horwath	Ryan, LLC
Deloitte	Salmon Sims Thomas & Associates, PLLC
Dixon Hughes Goodman LLP (DGH)	Saville, Dodgen & Company
EKS & H, LLP	Strait Capital
Ernst & Young, LLP	Texas Instruments
Goldin Peiser & Peiser, LLP	Travis Wolff, LLP
Grant Thornton	Weaver and Tidwell, LLP
Hein & Associates, LLP	Whitley Penn, LLP
Henry & Peters, P.C.	

FEI Job Shadowing Program

Each spring, the Dallas Chapter of the Financial Executives Institute (FEI) invites UNT students to follow in the footsteps of local executives.

This is a three-part program with an etiquette dinner, a day of job shadowing, and an evening of networking at the local Dallas Chapter.

For more information you can contact our Accounting Graduate Advisor, Christine Ellis at 940-565-3087 or christine.ellis@unt.edu.

The following accounting students were a part of the 2017 program:

Michael Babich - BBA Accounting
Aldwin Erning - BS/MS Accounting
Laura Griffin - BS/MS Accounting
Rahat Hossain - BS/MS Accounting
Mikayla Hudson - ?
Christian Sutanto - BBA Accounting

Alumni Accomplishments



Our graduates continue to excel. We are proud to announce two special accomplishments. First, Dr. Byron Pike, (pictured on the left), is an Associate Professor at Mankato State University. He was selected to present the Douglas R. Moore Research Lecture. This is a university wide research award and Byron was the first professor from MSU College of Business to receive this recognition. Second, Gopal V. Krishnan, Trustee "Professor of Accountancy at Bentley University, has been named as the Co-Editor of The Accounting Horizons journal.

The Department would like to congratulate Lecturer, Madhuri Bandla, for accepting an invitation to serve on the Texas Society of Certified Public Accountants (TSCPA) Relations with Educational Institution Committee. Ms. Bandla's active engagement as a TSCPA volunteer brings positive visibility to UNT.



ALPFA Hosts Cumberland Foster Home Easter Egg Hunt

ALPFA volunteered at the Denton Cumberland Foster Home and helped with their annual Easter egg hunt.

Each student organization has community service requirements that are very rewarding.

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