Richard Orin (BS BA – Accountancy, 1949) being awarded the Lifetime Contribution to Ethics Education Award by Joan Gabel, Dean of the Trulaske College of Business, University of Missouri

NASBA – Center for the Public Trust student chapter established at Mizzou
Message from the Director

Dear School of Accountancy Alumni and Friends:

Greetings from the University of Missouri! It’s been a great year here at Mizzou and I am writing to update you on our activities and points of pride for the year.

We have had several notable events during this academic year, including:

- a bumper research year for Mizzou accountancy faculty
- several high-profile, value-added professional development events for our students
- recognition of Richard Orin (BSBA ’49 and sponsor of the Orin Ethics Symposium) with the Lifetime Contribution to Ethics Education Award
- establishment of the National Association of State Boards of Accountancy – Center for the Public Trust (NASBA-CPT) student chapter
- a new faculty hire in the tax area, with the Brown Smith Wallace Faculty Scholar named faculty position
- a comprehensive review of our accountancy curriculum
- study abroad initiative for our Master’s students
- AACSB learning assessments in progress subsequent to recent reaccreditation.

Our faculty accomplishments are detailed on pages 4-11. Our faculty consistently publish in top-tier journals (as evidenced in BYU’s accounting research rankings and Academic Analytics research productivity metrics), engage in high quality teaching, and maintain high levels of service to both the academic and professional accounting communities. The School’s 150-hour and graduate programs continue to flourish as well (please see pages 37-56). The quality of our programs’ faculty and student body is affirmed in our national rankings (e.g., ranking of 11th for undergraduate and graduate programs in the 2013 Public Accounting Report rankings). Just as importantly, we excel in areas such as student quality, internships, placements, attention from a variety of recruiters, and alumni’s financial support.

Collaborative learning opportunities for our students, faculty, and alumni abound. Many of these are described and pictured in this newsletter, including:

- a keynote address by former Chair of the Federal Deposit Insurance Corporation (FDIC) Sheila Bair at the Orin Ethics Symposium (pages 13-17)
- a talk by Jerry Carlson (BSBA, 1981), KPMG – Washington DC office managing partner, to our admit class on accounting careers and the profession (pages 39-40)
- a keynote address to our graduating class by Andy Miller (BSBA, 1978), EY Tax Partner, reflecting on evolution of the accounting profession and fruitful directions for the future (pages 41-44)
- a visit from PwC’s Missouri Tax Market Leader & Partner Bob Kimes (BSBA, 1994) to our Tax Club and tax research class (page 49)
- a forum on career planning and success with Rick Mills (BSBA, 1978), CBIZ MHM’s COO, emphasizing paths and attributes for success in the accounting profession (pages 50-51)
- a visit by Becky Sproul, KPMG’s National Managing Partner - University Relations and Recruiting, with our students and faculty (page 52)
• a visit by Alexa Merschel, PwC’s US Campus Recruiting Leader, with our students and faculty (pages 53-54)
• a presentation by Alfonzo Alexander, NASBA’s Center for the Public Trust (page 51)
• guest lectures by advisory board members and selected alumni (pages 54-55)
• presentations by several professionals such as Terry Richardson and Chris Barbee (PwC); Denise Mills (LeaderFuelNow LLC and Six Degrees Solutions LLC); Mike Zwonitzer (AMC Theaters); John Gamble, John Vaclavek, and Troy Norton (Williams Keepers); Dana Thomann (Caterpillar); Angela Morelock (BKD); and so many others (including those who attended Professor-for-a-day events during Business Week in the Spring).

Our student organizations (pages 21-24) continue their strong linkages with the professional community. Our employer and donor support also continue to be impressive. For example, we have several named faculty positions such as those provided/supported by BKD, Brown Smith Wallace, CBIZ MHM, Deloitte, Ernst & Young, KPMG, Missouri Society of CPAs, Nikolai, PwC, Williams Keepers. These positions are indicative not only of our alumni’s strong support but also of the positive value that their respective organizations affix to our nationally reputed accountancy program at Mizzou. Combined with student scholarship support from accounting firms and private donors (pages 25-26), they underline the excellent ties that we at Mizzou have with our alumni and the professional accounting community.

On the hiring side, we are pleased to welcome Stevie Neuman, our newest tax faculty member from Texas A&M, who will also hold the Brown Smith Wallace Faculty Scholar named faculty position. Other enhancements include an expansion of our study abroad program for accountancy students (pages 45-46). Also, as you may recall, our AACSB maintenance of accreditation project was successfully completed two years ago. We are full steam ahead with ongoing assessment of learning programs and have also just completed a comprehensive curriculum review, involving area teams of our faculty and advisory board. We are on course with our continuous improvement to our programs – both the integrated 150-hour accountancy program and the Ph.D. program.

To maintain – and enhance – our activities, I request your continued support. Your financial contributions toward supporting faculty research and teaching as well as student scholarships would be greatly appreciated. You can make a financial contribution by filling out the “Alumni & Friends Update” form at the end (inside back cover) of this newsletter. In addition, I ask that you please stay in touch with us. You can send us information by e-mail to accountancy@missouri.edu. You can also visit us on the web at http://accountancy.missouri.edu. Our Facebook page at https://www.facebook.com/MizzouAccountancy continues to grow with event pictures, memories, and the Mizzou Tigers’ school spirit!

On behalf of the faculty and staff of the School of Accountancy at Mizzou, I wish you all a great 2014-2015! Thank you.

Best Regards,

Vairam Arunachalam
Director, School of Accountancy
Faculty Activities

Vairam Arunachalam (PhD, Illinois ’91), Director of the School of Accountancy & PricewaterhouseCoopers / Joseph A. Silvoso Distinguished Professor, continues his teaching in the area of Fraud Examination and Forensic Accounting. In addition, he helps coordinate and organize the Orin Ethics Symposium, Dawdy Speaker Series, and other educational forums for students, professionals, alumni, and faculty. This past year, Professor Arunachalam completed his service as Chair Emeritus of the Institute of Management Accountants (IMA) Research Foundation and has now been selected as a member of the IMA Board of Regents for 2014-2017. This past year, he also served as a member of the nominating committee of the Accounting Program Leaders Group (APLG) and as a member of the University of Illinois’ Accountancy Advisory Board. In addition, he continued his service as a member of the Board of Directors of the Missouri Society of CPAs (MSCPA). Professor Arunachalam also continues to serve as a member on AACSB accounting accreditation teams and will be chairing another visit team this upcoming year. This past year, he had articles published in Journal of Information Systems, Journal of Forensic & Investigative Accounting, and Journal of Vocational Behavior. He also visited Vietnam in January to teach graduate business students at Vietnam National University in Ho Chi Minh City. In addition, he made a presentation titled “Vietnam: Emerging economic trends and implications for education” as part of the Vietnam’s Friends for Growth Seminar Series sponsored by the University of Missouri’s Vietnam Institute.

Billie Cunningham (PhD, North Texas ’80), EY Teaching Scholar and teaching professor. Professor Cunningham currently teaches the first undergraduate elementary accounting course and the MBA Accounting for Managers course. She continues to serve as the advisor to Beta Alpha Psi. This year, she and Loren Nikolai published the fourth edition of Accounting Information for Business Decisions. In addition she was among 30 international accounting educators to have a chapter published in The Routledge Companion to Accounting Education. The chapter title is “Developing Critical Thinking in Accounting Education.” She serves on the editorial board of Issues in Accounting Education and the editorial advisory board of Accounting Education: An International Journal. Cunningham continues to serve as chair of the School of Accountancy’s 150-Hour Program Policy Committee. This past year, she served as President of the Missouri Association of Accounting Educators. She currently serves on the Steering Committee for the American Accounting Association’s Conference on Teaching and Learning in Accounting.

Jere R. Francis (PhD, University of New England, Australia ’82), is the Curators’ Professor, Trulaske Chair, and Director of the Accountancy Ph.D. program. He teaches doctoral research seminars and the School’s 5th year capstone course, Accounting & Strategic Financial Analysis, a case-based course that inter-relates corporate strategy, accounting, financial analysis, and business valuation. During the 2013-14 academic year, Professor Francis published papers in The Accounting Review, Contemporary Accounting Research, and Auditing: A Journal of Practice & Theory. He also presented his research at the annual meeting of the American Accounting Association and the European Auditing Research Symposium. Professor Francis serves on the editorial board of The Accounting Review, Review of Accounting Studies, and Auditing: A Journal of Practice & Theory.

Matt Glendening (PhD, University of Iowa ’12) joined the faculty as an assistant professor in 2012. He continues to teach intermediate financial accounting and began teaching an international accounting course that concluded with a student trip to London, UK. Professor Glendening’s research interests pertain to the areas of financial reporting and disclosure. His current research examines MD&A disclosures quantifying accrual estimation uncertainty. His other research focuses on the determinants and consequences of conservative financial reporting. He is a member of the American Accounting Association.

Kristen Hockman (MAcc, University of Missouri ’00), Assistant Teaching Professor and Williams-Keepers Teaching Scholar, continues to teach Computer-Based Data Systems, Governmental Accounting, Audit Theory and Practice I, and Advanced Auditing. She also continues to serve as the Course Coordinator for the Computer-Based Data Systems course, which typically offers 14 sections each semester. She acts as an instructor and mentor to 20-30 Trulaske
College of Business students who are working in internship positions during the summer. Professor Hockman is the Campus Coordinator for the Becker CPA Review course. In this role, she informs students about the CPA Exam, assists students with the CPA Exam application process, schedules the review classes, instructs an online section of the review course for Mizzou students each semester, and provides students with support and guidance as they prepare for the CPA Exam. Professor Hockman was named the Williams-Keepers Teaching Scholar and was presented with the O’Brien Excellence in Teaching Award in 2013.

Inder Khurana (PhD, Arizona State University ’89), KPMG/Joseph A. Silvoso Distinguished Professor, taught the capital markets seminar in the Ph.D. program and the capstone course focusing on business strategy, financial statement analysis, and valuation in the 150-hour accountancy program during the past academic year. Several of his research papers were presented at the annual meetings of the American Accounting Association (AAA) and the European Accounting Association and the Mid-year meetings of the AAA. These papers are in the financial and auditing areas. His new projects examine the effects of regulatory oversight and the incentives facing the credit rating agencies. His coauthored papers titled “The Impact of Eliminating the Form 20-F Reconciliation on Shareholder Wealth: Evidence from U.S. Cross-Listed Firms” and “Did the 2007 PCAOB Disciplinary Order against Deloitte Impose Actual Costs on the Firm or Improve Its Audit Quality?” have been accepted for publication in The Accounting Review.

Elaine Mauldin (PhD, Nebraska ’97), is an associate professor and the BKD Professor. She teaches Accounting Information Systems and Information Security. Professor Mauldin also conducts research in auditing and corporate governance. For example, her project examining auditor response to internal control deficiencies was accepted for publication in Contemporary Accounting Research and her project examining board of director advising and monitoring effectiveness was published this year in Journal of Accounting & Economics. Her article (with Matt Beck) titled “Who’s Really in Charge? Audit Committee versus CFO Power and Audit Fees” was also accepted this year for publication in The Accounting Review. She has published papers in other leading accounting journals such as The Accounting Review, Journal of Information Systems, and Accounting Organizations & Society. She is also serving the profession as a member of the American Accounting Association’s (AAA) Council and Strategic Task Force. In addition to serving as a reviewer for The Accounting Review and various accounting journals, Professor Mauldin is completing a term as Associate Editor for Journal of Information Systems.

Penny Kleen (PhD, University of Missouri ’96), assistant teaching professor, joined the faculty in 2007 after serving as a visiting professor at MU for a few years. Professor Kleen enjoys teaching Financial Accounting Theory & Practice I, II, and III to the accounting majors and Financial Accounting Concepts to the finance majors. She continues to serve as the faculty advisor to the Association of Accountancy Students (AAS), serving since 2009.

Kyonghee Kim (PhD, Pittsburgh ’05), Assistant Professor, CBIZ MHM Faculty Scholar. Professor Kim’s teaching interests are in financial and managerial accounting. She currently teaches cost and managerial accounting course. Her research focuses on incentive compensation design, corporate voluntary disclosure and financial reporting, and corporate governance. She has published in scholarly journals such as Journal of Accounting and Economics, The Accounting Review, Journal of Management Accounting Research, Journal of Business Finance & Accounting, Journal of Corporate Finance, and The Financial Review. Her paper published in Journal of Management Accounting Research received the best paper award from the journal for the year 2012. She is an active member of the American Accounting Association and Missouri Society of Certified Public Accountants. She also serves as an ad hoc reviewer to journals, such as The Accounting Review, Journal of Corporate Finance, Journal of Banking and Finance, and The Financial Review.
Faculty Activities

Nate Newton (PhD, Texas A&M University '13), is an assistant professor and the Missouri Society of CPAs Faculty Scholar. He teaches Auditing Theory and Practice I. His research interests relate to current issues facing the audit profession. He published a co-authored paper investigating how local competition among audit firms affects the likelihood of client restatements in *Auditing: A Journal of Practice and Theory (AJPT)*. Professor Newton is also investigating how auditors can overcome bias when dealing with accounting estimate uncertainty. He is active in the American Accounting Association (AAA) and has served as a moderator, reviewer, discussant, and presenter at AAA annual and audit-section meetings as well as a reviewer for the AAA’s publication, *AJPT*. Professor Newton’s first year at Mizzou has been very enjoyable, and he has been impressed by his interactions with the students, alumni, and accounting professionals connected to Mizzou.

Raynolde Pereira (PhD, Arizona '01) is an associate professor and the Andersen/Silvoso Professor. He teaches in the area of taxation and financial reporting. His research interests primarily involve corporate tax, accounting and disclosure quality, and international accounting and auditing. He has also carried out research in the areas of corporate financing, international auditing, and not-for-profit and regulatory reporting. His work has been published in leading accounting, finance, and law journals such as the *Journal of Financial and Quantitative Analysis*, *Journal of Accounting Research*, the *Accounting Review*, *Review of Accounting Studies*, *Contemporary Accounting Research* and the *Journal of Law and Economics*. His work has been presented at international, national, and regional accounting and finance conferences. He is an active member of the American Accounting Association with involvement in the international accounting and tax sections. He continues to serve as an ad hoc reviewer to several top accounting and finance journals.

Ken Shaw (PhD, Wisconsin ’95), associate professor and Deloitte Professor. He currently teaches Intermediate Financial Accounting and Corporate Governance and Financial Reporting in the Masters of Accountancy program. He also teaches Accounting for Managers in the online executive MBA program. He is the faculty advisor for the School’s student chapter of the Association of Certified Fraud Examiners. His current research examines issues relating to stock option accounting, pension accounting, securitizations, and corporate governance. In addition to serving as an ad hoc reviewer for several accounting, finance, and business journals, Professor Shaw serves on the editorial boards of the *Journal of Business Research* and *Research in Accounting Regulation*. He serves on the Trulaske College of Business Strategic Development Board and is the chair of the College’s Internationalization Committee.

Chris Prestigiacomo (PhD, University of Missouri ’95), Associate Teaching Professor. He serves as the coordinator of the School’s (and College’s) AACSB maintenance of accreditation efforts. He has taught the second principles course (2037), cost/managerial (3347), the intermediate financial course for finance majors (4356), the capstone (8450), the course required for minors (2010), two MBA modules in financial statement analysis and a hybrid financial statement analysis/investments course in the executive MBA Program. He was honored as the Faculty Member of the Year (May 2008) by the students of the Trulaske School of Business, Teacher of the Year (June 2009) by the Kansas City Alumni, Williams-Keepers Teaching Excellence Award (2008 and 2010), the Lambda Chi Alpha Professor of the Year (2010) and the Bruce and Pam Walker Outstanding Faculty Service Award (2012). He has earned the Chartered Financial Analyst (CFA) designation as well as that of Certified Management Accountant (CMA). Recently, he served as an editor for Cengage Publishing. Effective Fall 2011, Professor Prestigiacomo was appointed to the Nikolai Teaching Scholar position.

Musa Subasi (PhD, Texas-Dallas '12), Assistant Professor. Professor Subasi teaches Intermediate Accounting classes. His research interests lie in the areas of financial accounting and capital markets. His current research focuses on investor conferences and institutional trading activity around earnings announcements. In particular, in various research projects, Subasi explores the following aspects of investor conferences: Investor conferences as a source of institutional investors’ informational advantages, investor conferences as a research service provided by
sell-side analysts to select institutional clients, access to management at investor conferences and the informativeness of analyst research, and the impact of investor conferences on investor recognition and stock liquidity. His paper on investor conferences as a research service was recently submitted for second round review at the Journal of Accounting and Economics. Subasi also has co-authored a paper which examines the relationship between investor size and trade size around earnings announcements. This paper has been accepted for publication in Journal of Accounting Research. Another co-authored paper titled “Access to management and the informativeness of analyst research” has been accepted for publication in the Journal of Financial Economics. Subasi is an active member of the American Accounting Association and has served as reviewer, discussant, and moderator at several AAA annual and FARS midyear meetings.

**Rachel A. Wilson**, (LLM, New York University ’00). Professor Wilson currently teaches several sections of Introduction to Taxation, Taxation of Corporations and Shareholders, Tax Research and Procedure, and Multijurisdictional Taxation (a class that combines state and local taxation and international taxation). This year, Wilson acted as faculty advisor to students competing in accounting competitions, including the PwC xACT Competition and the Deloitte FanTAXtic National Competition. She advised and accompanied the University of Missouri student team that advanced to the national round of the Deloitte FanTAXtic National Competition held in Dallas in January 2013. Wilson serves as a board member of the University of Missouri Law School’s Tax Law Society.

**Qiuhong Zhao** (PhD, Colorado ’10), Assistant Professor. Qiuhong Zhao is a member of the American Accounting Association. Qiuhong’s current research focuses on the consequences of regulations and financial reporting standards and the role of financial intermediaries. First, her research helps explain whether regulations have effectively remedied market failure and/or financial crisis. Second, her research addresses the significant role of financial intermediaries (or monitors) in the capital markets. Qiuhong will present her study, “Enhanced Disclosure of Credit Derivatives, Information Asymmetry, and Credit Risk,” coauthored with John Howe, at the upcoming European Accounting Association Annual Conference this May.

---

**Faculty Members with Named Faculty Positions**

<table>
<thead>
<tr>
<th>Name</th>
<th>Position and Affiliation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vairam Arunachalam</td>
<td>Director &amp; PricewaterhouseCoopers/ Joseph A. Silvoso Distinguished Professor</td>
</tr>
<tr>
<td>Billie Cunningham</td>
<td>Ernst &amp; Young Teaching Scholar</td>
</tr>
<tr>
<td>Jere Francis</td>
<td>Robert J. Trulaske, Sr. Chair and Curators’ Professor</td>
</tr>
<tr>
<td>Kristen Hockman</td>
<td>Williams Keepers Teaching Scholar</td>
</tr>
<tr>
<td>Inder Khurana</td>
<td>KPMG/Joseph A. Silvoso Distinguished Professor</td>
</tr>
<tr>
<td>Kyonghee Kim</td>
<td>CBIZ MHM Faculty Scholar</td>
</tr>
<tr>
<td>Elaine Mauldin</td>
<td>BKD Professor</td>
</tr>
<tr>
<td>Nate Newton</td>
<td>MSCPA Faculty Scholar</td>
</tr>
<tr>
<td>Raynolde Pereira</td>
<td>Arthur Andersen &amp; Co. Alumni/ Joseph A. Silvoso Distinguished Professor</td>
</tr>
<tr>
<td>Chris Prestigiacomo</td>
<td>Nikolai Teaching Scholar</td>
</tr>
<tr>
<td>Kenneth Shaw</td>
<td>Deloitte Professor</td>
</tr>
<tr>
<td>Stevie Neuman</td>
<td>Brown Smith Wallace Faculty Scholar</td>
</tr>
</tbody>
</table>
Erin Anderson (BSAcc, MAcc, ’00) University of Missouri), spent the past twelve years in the public accounting sector as a Certified Public Accountant. She began her career in Chicago in the audit practice of Arthur Andersen before transitioning to the audit practice of Deloitte. The majority of her time in Chicago was split between auditing a publicly traded multinational pharmaceutical company and a large privately owned management and hotel ownership company. While working for Deloitte, Erin transferred to the Cambridge, England office. In Cambridge, she expanded her portfolio by working on smaller start-up companies. After five years with Deloitte, Erin moved to Ernst & Young in Cambridge and continued as a manager in their audit practice where she spent the next six years. After eight years in the UK, Erin and her husband returned to Columbia. Back in Columbia, Erin has taught Accounting 7310, is working on redeveloping Accounting 2026 and 2027 in conjunction with Mizzou Online, and also helps as a job coach to students involved with business internships through MU’s Professional Development Program.

Koni Daws, (MAcc ’93), is the Assistant Director of the 150-Hour and Master of Accountancy Programs. Koni is assisting in the formulation and implementation of a variety of strategic initiatives as well as operational functions to further enhance our nationally ranked accountancy program. She advises students in the program, works with firms to increase internships and full-time placement, coordinates the study abroad class and trip, and teaches a variety of classes. Koni is the faculty advisor for NABA (National Association of Black Accountants) and during the 2013-2014 academic year, she taught Acct 2010 (Intro to Accounting for non-business majors), Acct 3347 (Cost and Managerial Accounting), and co-facilitated Acct 8419 (International Accounting), a winter intersession study abroad course. The study abroad program went to London, England in January 2014. Koni holds a Master of Accountancy degree from Mizzou, Masters of Sport Administration from Wichita State University and a BSBA Accounting from the University of Nebraska-Lincoln. She has extensive experience in a variety of academic/advising positions in athletics at Texas A&M-Commerce, Southern Methodist University, and Oklahoma State University. She has served as Director of Finance for the National Association of Intercollegiate Athletics (NAIA), the College of Education at Oklahoma State University and most recently the athletic department at University of Nebraska at Kearney. Koni holds an inactive CPA certificate in the State of Missouri and is a member of the Missouri Society of CPAs (MSCPA).

Sandra A. Freese has been the Vice President of Internal Audit at Landmark Bank since 2008. Landmark Bank is a $2 billion privately-owned financial institution with 40+ locations in Missouri, Oklahoma, and Texas. She serves as the President of the Central Missouri chapter of The Institute of Internal Auditors. Sandra has 19 years of experience in the financial services field and 14 years of audit experience. Her professional experience also includes working at Ernst & Young LLP (St. Louis office) and Edward Jones.

Kari Gingrich, CPA (MAcc, University of Iowa ’08), Adjunct Professor, began her career in higher education teaching introductory accounting and economics courses at the University of Iowa, where Professor Gingrich earned the Byron G. Ross award for excellence in accounting instruction. Kari worked for KPMG in Chicago and Des Moines before relocating to Columbia with her husband and son to pursue a career teaching. She began teaching the Introduction to Federal Income Taxation course at MU, which Kari currently teaches, as well as Introduction to Accounting, a required course for business minors, Financial Accounting Concepts, an intermediate accounting course for business majors, and Governmental Accounting. Kari also works as a job coach to students involved with business internships through MU’s Professional Development Program. Professor Gingrich enjoys the opportunity to work closely with students from the Trulaske College of Business as they enter their working lives. Kari is a licensed CPA in the state of Missouri and serves as President of the Board of Directors for The Language Tree, a language immersion preschool in Columbia.
Roy Greenway, CPA, CFE, CIA, CFF, CF1, CRT (MS Acc, Texas Tech Univ.), Adjunct Professor at MU and is (and has been) the General Auditor for the City of Kansas City MO for the past 13 years. He held numerous positions in Internal Audit and Corporate Tax at Phillips Petroleum for 22 years and prior to that had 8 years in public accounting. This year, Roy began his MU career by teaching one section of the Investigative and Forensic Accounting Class. This class focuses on increasing awareness of fraud, identifying its red flags and continues with instruction on investigative techniques including interview / interrogation approaches. Students can select from a variety of projects to expand their learning by presenting case studies of recent criminal fraud, testing several quarters Earnings Per Share data for publicly traded companies for compliance with Benford's Law and a completing challenging “find the fraud” project that simulates a real world scenario. The class also focuses on the litigation aspects of forensic accounting, requirements of expert witnesses, valuation methodology and related skills and techniques. In the Fall semester, Roy also was a guest lecturer in Dr. Vairam Arunachalam’s Fraud Examination class where he introduced the students to successful interviewing / interrogation techniques. In February 2013, Roy was selected to speak at the Association of Certified Fraud Examiners 24th Annual Conference in June 2013 on the topic of vendor auditing. He also gave presentations on Congregational Fraud at the Harding University’s Lectureship in October 2012.

Karen Hajicek (BBA, Harding ’92, JD, MU ’95) is an Attorney and Certified Public Accountant practicing in the areas of taxation, business planning, estate and trust planning and administration for the past nineteen years. She currently practices with the law firm of Brown, Willbrad, Simon, Powell & Lewis, P.C. in Columbia, MO where she has been for 16 years. Karen is currently a member of the American Institute of CPAs, the Missouri Society of CPAs, the American Bar Association (where she is a member of the Section of Taxation and the Section of Real Property, Trust and Estate Law), Missouri Bar Association and the Boone County Bar Association.

Chad M. John (Masters in Forensic Accounting, Florida Atlantic University, ’10; BS Acc, University of Missouri ’92), CPA-CFF, CFE, Adjunct Professor, is in his second year teaching Forensic Accounting, a graduate level elective course in the School of Accountancy. Chad graduated from the University of Missouri with a BS in Accountancy. Chad brings to the classroom 17 years of experience investigating complex white collar crime as a Special Agent with the Federal Bureau of Investigation. The Forensic Accounting course Chad teaches provides students with not only an academic understanding of the skills required and opportunities available for forensic accountants, but also real-world experiences through expert guest speakers in the law enforcement and forensic accounting professions. The course includes a hands-on capstone case wherein the students perform a forensic investigation, requiring an interview of an identified suspect. Chad continues to accept public speaking invitations throughout the year to civic, professional, and academic groups regarding today’s white collar crime. Chad is a licensed CPA in the state of Missouri, Certified in Financial Forensics, and a Certified Fraud Examiner.

Katelyn Kraft, CPA (MAcc, University of Missouri ’09), Adjunct Professor, began her career in the private sector helping launch a website and specialized search engine. Katelyn worked for servicenoodle.com as the accounting manager until accepting an audit position with Williams Keepers, LLC. During her time at Williams Keepers, Katelyn focused primarily on clients within the banking industry, local governments and student financial aid audits. Currently she is teaching Financial Accounting Concepts, an accounting course for finance majors and works as a job coach to students enrolled in the Professional Development Program BA 4500. Professor Kraft is a licensed CPA in the state of Missouri.
Adjunct Faculty Activities

**Sarah Nichols** (BS in finance, ’98, JD ’02, University of Missouri) is currently a Tax Attorney / Senior Manager for Panera Bread Co. in St. Louis. Prior to this, Sarah worked as a Tax Manager for Emerson, and as a Tax Consultant for both Ryan, the largest independent state and local tax consulting firm in the United States, and PricewaterhouseCoopers, LLP. Her emphasis has been in state and local tax and experience includes tax research, audit defense, tax recovery and strategic tax planning. She is actively involved in RISTAP (Restaurant Industry Sales Tax Audit Professionals) and speaks on various topics relating to sales tax.

**Loren Nikolai** (PhD, Minnesota ’73). As an EY Professor Emeritus, he taught one section of the first honors elementary accounting course in the fall semester and one section of the second honors elementary accounting course in the spring semester on a volunteer basis, primarily for the Cornell Leadership Program students. In November, he participated in the Missouri Association of Accounting Educators meeting. In March, he was selected as the winner of the inaugural Outstanding Honors College Faculty Award, given to the faculty member who possesses a consistently superior record of teaching honors students at MU. During the year, Billie Cunningham and he published Volumes 1 and 2 of the 4th edition of Accounting Information for Business Decisions. He only played 214 rounds (not to be confused with the 263 rounds the previous year because of the warm winter) of golf last year to surpass his goal of 200. Because of the recent snowy winter, he is only shooting for 190 rounds this year. However, his goal may not be achieved because he is now taking piano lessons and has again volunteered to teach one section of the first and second honors elementary accounting courses next academic year.

**John J. Sheehan**, CPA (JD/MBA St. Louis University) Adjunct Professor. John teaches a section of Taxation of Business Entities in the Masters of Accountancy Program. The course focuses on tax technical issues involving various forms of business entities including corporations, subchapter S entities and partnerships. The students as well complete assignments involving tax compliance, tax research and tax planning impacting the various types of business entities. He is a partner with Williams Keepers LLC and is located in Jefferson City. His practice includes tax advisory services to closely-held businesses and their owners. He is past chairman of the Jefferson City Chamber of Commerce and the Jefferson City YMCA and is currently active in a variety of civic and community boards. He is also a Board member of the Missouri State Board of Accountancy.

**Ryan Verkamp**, CPA (MAcc University of Missouri), Adjunct Professor, teaches the Accounting Information Systems course in the School of Accountancy. This course covers Enterprise Systems, Enterprise Risk Management, and the accounting and controls related to the business processes included an accounting information systems. This course incorporates real life experience by including hands on lab work on two different types of systems allowing students to use the most widely used Enterprise Resource Planning software in the marketplace. The lab work also has students create a Database Management System allowing students to create a fictitious company from scratch using the system they created to run their company. The course also includes expert guest speakers in the Advisory and Assurance accounting professions. Ryan is a licensed CPA in the state of Missouri, and is a member of the Missouri Society of CPAs. Ryan has also taught Computer-Based Data Systems in the School of Accountancy. Ryan started his career with KPMG and has worked for various telecommunications companies while currently positioned as the CFO of ShareTracker LLC.
Stevie Neuman (BS, MAcc, Texas A&M ’10, PhD, Texas A&M ’14) is an incoming assistant professor of accounting and the Brown Smith Wallace Faculty Scholar. Stevie teaches and conducts research in the area of taxation. Her research interests are primarily directed at investigating aspects of firms’ tax strategies, as well as firms’ tax risk. Specifically, Stevie is interested in the determinants of tax strategy choice, the properties of sustainable tax avoidance, and the measurement of firms’ tax risk. She has published her research in *Contemporary Accounting Research*, was chosen to be a fellow at the 2013 AAA/Deloitte/J. Michael Cook Doctoral Consortium, and was presented the *Dean’s Award for Outstanding Research by a Doctoral Student* in 2013. Stevie and her husband, Matt, enjoy running, kayaking, and hiking in their spare time.

### 2013-14 Research Workshops

- **Ilia Dichev**, Emory University, presented “Quality of Earnings: Insights from Comparing GAAP to NIPA?” on October 11, 2013.
Papers Published


Papers Accepted/Forthcoming

Cunningham, B., “Developing Critical Thinking in Accounting Education,” The Routledge Companion to Accounting Education.


The Orin Ethics Symposium series is designed to increase awareness and understanding of the ethics issues in business and accountancy. Past speakers have included former US Senator Paul Sarbanes, Madoff whistleblower Harry Markopolos, former Senator Chris Dodd, and PCAOB Board Member Jeanette Franzel. In Spring 2014, our featured speaker was former Federal Deposit Insurance Corporation (FDIC) Chair Sheila Bair, as detailed in the announcement below. The event was very well attended and Sheila Bair provided an informative overview of financial markets, with insights into the future of financial services.

At the conclusion of the symposium, Richard Orin was presented with the Lifetime Contribution to Ethics Education Award by Dean Joan Gabel. This award marks a recognition of Mr. Orin’s many contributions to increasing students’ awareness of ethics and regulatory issues in the business world. In conjunction with establishment of the NASBA-CPT student chapter, it also highlights our focus on developing ethics and public trust. Snapshots from the symposium, capturing different components of the event, follow.

Sheila C. Bair

Former Chairman, Federal Deposit Insurance Corporation

“The Future of Financial Services”

Orin Ethics Symposium

Friday, April 25, 2014
11:00 a.m. - 12:15 p.m.
Bush Auditorium
Cornell Hall

Ms. Bair served as the 19th Chairman of the Federal Deposit Insurance Corporation from 2006 through 2011. As FDIC Chairman, Ms. Bair presided over a tumultuous period in the nation’s financial sector, working to bolster public confidence and system stability. Ms. Bair also led FDIC resolution strategies to sell failing banks to healthier institutions. The FDIC’s resolution process was extended to large, systemically-important financial institutions, effectively attacking the doctrine of too-big-to-fail. The FDIC was also given joint authority to order the restructuring of an entity that cannot demonstrate, through a continually-monitored resolution plan, that it can be unwound. Ms. Bair has been a leading advocate for common-sense capital and leverage ratios, including backing a key provision in Dodd-Frank that requires large financial entities to have capital cushions at least as strong as those that apply to U.S. community banks. Ms. Bair’s work at the FDIC also focused on consumer protection and economic inclusion. Under her leadership, the FDIC issued early calls for interagency guidance addressing high-risk mortgages, and was among the first to see the dangers of these unaffordable mortgages to the broader banking sector and to the economy as a whole. In 2008 and 2009, Forbes Magazine named Ms. Bair as the second most powerful woman in the world, after Germany’s Chancellor Angela Merkel. Also in 2008, Ms. Bair topped The Wall Street Journal’s annual 50 “Women to Watch List.”

Robert J. Trulaske, Sr.
College of Business
University of Missouri

MU accountancy alumnus Richard M. Orin (BSBA ’49), has established the Orin Ethics Symposium in the Trulaske College of Business. Mr. Orin is an attorney and CPA in New York. He earned a BSBA in 1949 from MU and was elected into Beta Gamma Sigma business honor fraternity and Alpha Pi Zeta. While at MU, he was also a member of Alpha Epsilon Pi fraternity. He earned two degrees from New York University: a JD in 1955 and an LLM in taxation in 1957. Mr. Orin is a founding member and former president of the American Association of Attorney-Certified Public Accountants. He was a 1988 DR Scott Memorial Lecturer and is the author of Professional Ethics published by the Foundation of Accounting Education. Mr. Orin served in the US Navy in World War II and in the US Army in the Korean conflict. He is the recipient of the Meritorious Service Award presented by the US Selective Service System. He resides in New York and has two children and six grandchildren. He is a member of the College’s Herbert J. Davenport Society.
Orin Ethics Symposium

Sheila Bair presented on financial services

Sheila Bair described turmoil in the financial markets and outlined some questions and thoughts for the future.

Dean Joan Gabel presenting Sheila Bair with a certificate of appreciation
The event was very well attended by students, professionals, and alumni. Richard Orin providing his remarks at the conclusion of the symposium, summarized in a special article that he wrote for the event.

A standing ovation from the audience upon presentation of the Lifetime Contribution to Ethics Education Award to Richard Orin by Dean Gabel (please also see cover photo).
Having the opportunity to communicate with and learn from Ms. Sheila Bair, the 19th Chairman of the Federal Deposit Insurance Corporation (FDIC), at the Orin Ethics Symposium was remarkable. The manner in which she conducted and expressed herself made fairly complex financial capital market issues easily understandable. Ms. Bair managed to communicate politically sensitive information in an objective and smooth fashion.

During the breakfast, Ms. Bair described the instrumental FDIC policies implemented in order to promote stability and confidence during the recent recession. I am extremely appreciative that the School of Accountancy has provided and continues to provide excellent speakers that effectively convey value-added information and, most importantly, reinforce ethical values. Lastly, hearing insightful words from Mizzou Alumnus, Mr. Richard Orin, was incredible. He is a champion of integrity and serves as a prime example of respect, responsibility, discovery, and excellence. The students sincerely appreciate his continued generosity.

- Andrew Borowick
150-hour accountancy program student
Michael G. Oxley, former Congressman and Chairman of the House of Financial Services Committee, serves clients in the areas of corporate governance, investigations and government policy. In addition to his position with BakerHostetler, Mr. Oxley also is Senior Advisor to the Board of Directors of NASDAQ OMX Group, Inc. After a 25-year career representing Ohio’s Fourth Congressional District, Mr. Oxley is best known for his co-authorship of the landmark Sarbanes-Oxley Act of 2002, which restored America’s confidence in the capital markets early in the decade and created a new accounting oversight board for publicly traded companies. While in Congress, Mr. Oxley backed pro-business, low-tax, pro-competition and free trade positions as the best policy atmosphere to support strong economic growth. He is a well-known advocate for free trade agreements and international business engagement and has consistently backed the nation’s law enforcement, intelligence agencies and military in the fights against drugs, crime and terrorism. From 2001 through 2006, Mr. Oxley served as Chairman of the House Financial Services Committee. The Committee’s scope included banking, insurance, securities and exchanges, housing and monetary policy. He led the panel through the aftermath of the tech bubble, the difficult post-9/11 period, and the rash corporate scandals early in the decade that destroyed investor confidence and sent the markets into a tailspin. Known for his ability to bring Republicans and Democrats to agreement, Mr. Oxley successfully completed many significant pieces of legislation in the Financial Services Committee, many of which are now law. Prior to his election to Congress in 1981, he was a special agent of the FBI in Washington, Boston and New York, and a member of the Ohio General Assembly. Mr. Oxley earned his undergraduate degrees from Miami University in 1966 and his J.D. from The Ohio State University Michael E. Moritz College of Law in 1969.
Dr. Kelly Pope (DePaul University) was the featured speaker in this year’s Dawdy Speaker Series. She presented on fraud committed by seemingly ordinary citizens, with a focus on the US’s largest municipal fraud case in Dixon, Illinois. Students had an opportunity to interact with Dr. Pope in informal settings before and after her presentation.

Kelly Pope, PhD, CPA
DePaul University & Founder of Helios Digital Learning, Inc.

“When Ordinary People Commit Extraordinary Crimes”

Dawdy Speaker Series
Friday, February 7, 2014
11:00 a.m. - 12:15 p.m.
Bush Auditorium
Cornell Hall

Kelly Richmond Pope, Ph.D. CPA is an Associate Professor in the School of Accountancy and Management Information Systems at DePaul University, as well as, the founder of Helios Digital Learning, Inc., an education media company that offers a suite of educational, consulting and training products and services designed to help organizations understand, identify and prevent fraud. She is also a Visiting Associate Professor at the Wake Forest University School of Law. She teaches in the area of managerial accounting and publishes in the area of forensic accounting and whistle-blowing. Her research has been published in the Behavioral Research in Accounting, Auditing: A Journal of Theory & Practice, Journal of Business Ethics, CPA Journal and WebCPA. She is a co-author of the upcoming book, The A.B.C.’s of Behavioral Forensics: Using Psychology to Prevent, Detect and Deter Fraud. She is a contributing writer for Forbes.com and The Daily Beast Newsweek. She also is the creator and executive producer of the award winning educational white-collar crime documentary Crossing the Line: Ordinary People Committing Extraordinary Crime, which was a 2012 recipient of the American Accounting Association Ethics Committee’s Teaching Award and a recipient of the 2012 Mark Chain/FSA Teaching Innovation Award sponsored by the AICPA. Additionally, she was recently elected to the AICPA Governing Council for a 3-year term.

MU accountancy alumnus Jay Dawdy (BS Acc ’89), President-Gryphon Strategies, New York, established the Dawdy Speaker Series in the Trulaske College of Business. This series focuses on forensic accounting, fraud examination, and regulatory issues. It is intended to align with the School of Accountancy’s courses in forensic accounting and fraud examination — and is designed to augment the classroom experience by creating an opportunity for accountancy students and faculty members to collaborate with professionals and alumni. In conjunction with the speaker series, the School of Accountancy has also established a student chapter of the Association of Certified Fraud Examiners (ACFE), providing additional professional development and networking opportunities.
Kelly Pope presenting on how and why ordinary people commit extraordinary crimes

Students and Phyllis Moore at an informal breakfast event with Kelly Pope

Informal student Q&A with Kelly Pope

Dale Wright (Executive Director of Advancement), left, describing Cornell Hall resources to students, Kelly Pope, and Vairam Arunachalam
The Dawdy Speaker Series provides students the opportunity to learn from high-profile speakers with experience in fraud examination and forensic accounting. The real life experiences and knowledge shared by seasoned experts facilitates learning that even the best textbooks cannot offer. A recent speaker, Dr. Kelly Pope, is an innovative educator who truly educates “outside the box.” Dr. Pope is a distinguished educator, dynamic speaker, and published author. She captivated attendees with her award winning white-collar crime documentary *Cross the Line: Ordinary People Committing Extraordinary Crime*. The documentary captured, first-hand, why and how educated, respected professionals in the community cross the line between right and wrong. Her innovative approach to demonstrate the ethical line for students by capturing the unfortunate stories of white collar fraudsters is effective and impressive.
The Association of Accountancy Students

The Association of Accountancy Students (AAS) is a professional organization open to both current and prospective accounting majors of any class level. The goal of AAS is to offer innovative meetings that broaden students’ knowledge about the benefits of a career in accounting, promote communication within the School of Accountancy, and improve understanding of business etiquette and practices. By bringing in different companies to give presentations, AAS provides members with an excellent chance to begin networking with potential employers for internships and full time jobs. This spring we continued our community service around the Columbia area. Specifically, we are partnering with Williams Keepers to participate in the chili cook-off for the Boys and Girls Club. Association of Accountancy Students is a great way to get involved, not only within the business school, but also within the community. The following executive board committee leads AAS for the spring semester of 2014:

President: Haley Burch  
Vice President: Aaron Lorton  
Program Director: Rylee Miller  
Treasurer: Jialu Li  
Secretary: Kimberly Baker  
Public Relations: Ash Patel  
Recruitment Team: Brian Reamer  
Webmaster: Micah Thurmon  
Service Chair: Eliane Lian  
Student Council Rep: Shiyu Zhou

During the Spring and Fall semesters, the Association of Accountancy Students offers an assortment of innovative and informative meetings from a range of firms. The programs consist of a wide variety of topics ranging from interview and resume help, forensic accounting to financial advisors and auditing clients. This past year we were fortunate enough to have PwC, KPMG, Ernst & Young, Deloitte, CBIZ and other companies present at our meetings to share their insights regarding what to expect of the Accountancy program, internships, and the early years in the accounting field.

Email Haley Burch at hjbqmb@mail.missouri.edu with any questions or comments you may have. For more information, please visit the Association of Accountancy Students website at business.missouri.edu/aas/

Association of Certified Fraud Examiners

The Association of Certified Fraud Examiners (ACFE) is an international professional organization dedicated to fighting fraud and providing fraud prevention training and education. Both student and professional chapters exist and provide opportunities for networking among those interested in preventing and prosecuting fraud. The ACFE focuses primarily on white-collar crime, including embezzlement and financial misstatements.

The MU ACFE student chapter has enjoyed its fourth full year of existence at the University of Missouri. The chapter has assisted in hosting visits from Tom Golden, a retired PwC partner and Kristopher Bleich, Director of Forensic Services at SpearTip. Professionals devoted to fraud prevention in Big 4 accounting firms, the FBI, and specialty forensic firms have spoken at meetings in the past, providing opportunities for students to discover the anti-fraud field as well as network with professionals in the field. These connections have led to internships, job shadowing opportunities, and scholarships. Jamie

From left: Elaine Lian, Shiyu Zhou, Haley Burch, Micah Thurmon, Jialu Li, Aaron Lorton, Kimberly Baker, Ash Patel

From left to right: Hunter O’Donnell, Jamie Evans, Kent Dauderman, Dylan Hewlett, and Andrew Metz
Student Organizations

Evans and Hunter O’Donnell are two current members who received STL chapter ACFE scholarships for this academic year at the University of Missouri-Columbia. Email Kent Dauderman at kad5zb@mail.missouri.edu with any questions or comments you may have. For more information, please visit the Association of Certified Fraud Examiners website at acfe.missouri.edu.

President: Kent Dauderman
Vice President: Jamie Evans
Treasurer: Andy Metz
Secretary: Dylan Hewlett
Faculty Advisor: Ken Shaw

Beta Alpha Psi, Gamma Theta Chapter

Beta Alpha Psi is an international scholastic and professional organization for financial information professionals. At Mizzou, membership to Beta Alpha Psi is an honor exclusively for GPA qualifying accountancy students admitted to the 150-Hour Accountancy Program. Throughout the year, Beta Alpha Psi holds meetings with accounting firms and other professional organizations. BAP members learned about opportunities in the service lines of audit, tax, and advisory from the firms. This year we held meetings with all of the Big 4 accounting firms as well as Williams-Keepers LLC, Brown Smith Wallace, CBIZ, and Grant Thornton. We also explored career paths in the private sector when we held meetings with both Boeing and Caterpillar. We also had a panel of professors who spoke on getting a PhD and their choice to become a professor. Besides attending meetings with professionals, we participate in community service projects. Members of Beta Alpha Psi volunteer their time for the Central Missouri Food Bank, Adopt-a-Highway, D&D Animal Sanctuary, and Marine Parents. Members also assist the Trulaske College of Business by proctoring accounting exams and participating in Clean-up Cornell. In addition, the group participated in the College’s annual Business Week. This event includes a picnic, canned food drive, 5K walk/run, and many other opportunities throughout the week. Lastly, this spring we hosted our initiation banquet for our members at the Tiger Hotel.

For more information, visit our website at bap.students.missouri.edu or “like” our Facebook and Twitter page.

Firms who visited this fall and spring: Deloitte, KPMG, Caterpillar, Grant Thornton, Ernst & Young, Brown Smith Wallace, PwC, Williams Keepers, Boeing, CBIZ, and Becker CPA Review.

National Association of Black Accountants (NABA)

The mission of NABA is as follows: “As the Mizzou Student Chapter of NABA our mission as a professional organization is to unite students committed to academic and professional excellence while creating leaders in the world of Accounting, finance, and other business professions. While developing technical skills is one of our goals, we also aim to promote diversity and commit to our civic duties through giving back to our community”.

Our University of Missouri (MU) Student Chapter has made every effort to fulfill our national organization’s mission through several key programs and services designed to address the needs of all students majoring and partaking in the fields of accounting and finance. This past school year, MU NABA welcomed speakers from Ernst & Young, PwC, and Williams-Keepers, as well as influential members of our own university, in hopes of learning and understanding more about not only the accounting and finance industry, but also succeeding in the workforce as a whole.

To promote and develop professional skills, as well as present underclassmen with several leadership, internship and full-time job opportunities, MU NABA’s members
have continued to participate in networking events with established accounting firms and financial companies, community service events at the Food Bank, and other events in the Columbia community such as Tiger Night of Fun. Along with professional networking events NABA also hosts a few social events each semester so the members and any of those interested can network and socialize outside of the classroom environment. Just recently NABA hosted a bowling event, which was a great time involving board members and even some newly recruited members. MU NABA also continues to organize and lead the greatly received Accounting 2036 & 2037 Exam Review Sessions, which are open to all students in those courses.

In April of 2013, NABA had the distinct privilege of being selected, from a nationwide pool, for a special “New Executive Board Training” session, hosted by Ryan Kist, the Americas Inclusiveness Consultant for Ernst and Young. Mr. Kist works closely with the national NABA organization, and brought some much needed insight and direction to the new “E-Board.” The group is now more prepared to grow NABA and further develop NABA’s value proposition, which is to offer unparalleled personal and professional development, support, involvement, leadership, internship and job opportunities to minority students majoring in accounting and finance. Please contact Michael Diaz (madrm9@mail.missouri.edu) for more information about getting involved with NABA.

Two new student organizations started in 2013-14

**NASBA-Center for the Public Trust (CPT)**

Student CPT is a student-run ethics organization. The purpose of CPT is to raise the awareness of ethical dilemmas students will face once they enter their profession while building key leadership skills. The organization provides students with an opportunity to develop and apply ethical business practices and ethical leadership skills. It also provides students with the opportunity to socialize and network with a diverse group of students and professionals. Finally, the organization helps promote a positive focus on students and faculty who exhibit ethical leadership at Mizzou. Undergraduate and graduate students of any major are welcome to attend our meetings and become members of CPT. We will hold two meetings per semester. If you would like to know more about CPT, please e-mail Professor Hockman at hockmank@missouri.edu.

<table>
<thead>
<tr>
<th>President</th>
<th>Jack Buechel</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vice President</td>
<td>Shannon Gilmore</td>
</tr>
<tr>
<td>Treasurer</td>
<td>Jasmine Calerway</td>
</tr>
<tr>
<td>Secretary</td>
<td>Clint Metheny</td>
</tr>
<tr>
<td>Public Relations VP</td>
<td>Joe Grotha</td>
</tr>
<tr>
<td>Community Service VP</td>
<td>Caroline Boeger</td>
</tr>
</tbody>
</table>

From left to right: Brandon Spruill, Janelle Crockett, Andrew Sparks, David Sprowl, Michael Diaz, Jasmine Calerway, Travon McCain, Breyanna Taylor

Jack Buechel pictured at the CPT Leadership graduation. Pictured are Alfonzo Alexander, Chief Relationship Officer & President, NASBA-CPT, Jack Buechel and Jim O’Hallaron, President & CEO, Missouri Society of CPAs.
Tax Club

Tax Club is a student-run club for both the tax-committed and the tax-curious. The club serves three primary purposes. First, the club introduces students to what the practice of tax is really like in a fun and informative environment, seeking to dispel some of the common misconceptions about tax. Second, the club provides a forum for tax-inclined students to network with one another and create lasting relationships that can mutually benefit each other’s careers. Third, students have the opportunity to socialize with Mizzou alumni working in the tax field. During the course of the academic year, events sponsored by Tax Club include hosting important speakers, holding social gatherings, and providing tax-related field trips. Students in their sophomore through graduate years are welcome to attend Tax Club events. If you would like to know more about Tax Club, email Professor Rachel Wilson at wilsonrac@missouri.edu, or follow Mizzou Tax on Twitter (@MIZ_TAX).

Mission

The mission of the School of Accountancy is to provide programs that are at the forefront of accounting education. The mission is three-fold in nature: educational, research, and service. The School’s educational mission is to provide students with the knowledge, learning capabilities, and personal and professional skills necessary to excel in professional and academic careers. The School’s research mission is to create economic and social value through the discovery, application and dissemination of knowledge related to accountancy theory, practice and education. The school’s service mission is to maintain a close relationship with the accounting profession and to fulfill its service responsibilities to the academic community and society.

For more information, follow us on...

accountancy.missouri.edu
facebook/MizzouAccountancy
University of Missouri School of Accountancy
Email: accountancy@missouri.edu
2013-14 Accountancy Awards

Accountancy Alumni Scholarship
Andrea E. Beyer
Shannon E. Gilmore
Licheng Wang
Liu'an Yang

Accountancy Doctoral Scholarship
Matthew J. Beck
Nicholas J. Hallman
Anne Podany

ACFE - St. Louis Chapter
Jamie K. Evans
Hunter S. O’Donnell

Alumni With Arthur Andersen LLP Award
Adam T. Abdelhadi

Kim R. Bailey Memorial Scholarship
Ashley M. Elfrank
Taylor N. Reger
Heidi K. Strayhorn

BKD Accountancy Scholarships
Jared J. Anderson
James G. Benoist
Joseph P. Bricker
Robert N. Daugherty
Kelly P. Dobbs
Megan N. Doering
Courtney A. Engle
Megan N. Elmendorf
Julianne C. Gaughan
John W. Hirner
Landon R. Hood
Aaron P. Lorton
Mitchell C. Morse
Ethan D. Stark
Alex G. Sudbrock
Ryan C. Toarmina
Jill C. Walsh
Megan A. Westhoff
Chance P. Williams
Shiyu Zhou

Kenneth L. Brown Scholarship
John F. Stigall

Grace Botner Butler Endowed Scholarship
Adam T. Abdelhadi

Stephen G. Butler/KPMG LLP Scholarship
Maikiea A. Brantley
Janelle K. Crockett
Michael A. Diaz
Darren S. Ervin
Michael A. Helbig

Deloitte & Touche Foundation Fellowship
Krista R. Rademeyer

Kenneth E. Dimitry Memorial Scholarship
Josh L. Gunn

Raymond C. Dockweiler Scholarship
Alexander J. Gavin

Ernst & Young Accountancy Scholarship
Lucy R. Egan
Gage M. Fink
Joel A. Fitts
Jessica N. Hulett
Paul C. Kim
Colton A. Kruep
Michael A. Mahieu
Michael B. McNulty
Andrew T. Reilly
Jacob D. Rohne
Fanyi Tan
Hannah M. Varel

Federation of Schools of Accountancy Award
Jordan Duke

Financial Executives Institute Accountancy Awards
Kansas City Chapter – Andrew R. Borowick

Gregg & Cheryl Givens Scholarship
Callie J. Bartok
James L. Burst

Grant Thornton Scholarship
Jeffrey M. Crowe
Kelly P. Dobbs
Zachary M. Lester
Nicholas R. Lucas
Cody I. Miller
Lucas J. Singer

Arthur Wm. Hoffman Scholarship
Patrick G. Austin

C. Ray Holman Scholarship
Hangbiao Zhu

Ronald N. Kohl Memorial Scholarship
Jonathan R. Braun
Ryan P. Miener

KPMG LLP Scholarship Award
Matthew A. Baker
Andrew R. Borowick
Megan N. Guinn
Kelly E. Griffin
Jason C. Kuziel
Megan E. Libbert
Megan M. Marshall

Clyde D. Mason Memorial Scholarships
Chen Chen

W. Mark & Linda Meierhoffer Scholarship
Brianna L. Johnson

Missouri Society of CPAs LEAP Scholarships
Haley Burch
Michael Diaz
Shannon Gilmore
Paul Kim
Colton Kruep

Monsanto Scholarship
Brian K. Brown

C. Richard Morehead Scholarship in Accountancy
Jeremy D. Keller

Outstanding Graduate Teaching Assistant Award
Nicholas Hallman
Scholarships

Outstanding Graduate Research Assistant Award
Matthew Baugh
Wei Wang

Bobbye & Scott Picker Scholarship in Accounting
Maggie E. Inman
Raymond Tiu

PCAOB Scholarship
Mitchell Morse

Pricewaterhousecoopers LLP Foundation Scholarships
Alejandro Ayala
Christopher R. Battocletti
Alexandra J. Brown
Charles N. Dent
Thomas A. Deuschle
Bradley A. Erdbruegger
Timothy W. Fedder
Ryan C. Gleason
Laura N. Greenfield
Ashley L. Hoffman
Will A. Hovater
John Huddleston
Melissa S. Kaplan
Lauren E. Krone
Adam M. Latham
Marilyn Liu
Jeremiah B. Meyer
Hanna R. Miles
Cody L. Miller
Hunter S. O’Donnell
Timothy A. Pettay
Amanda L. Rhodes
Katherine E. Ruppe
Alec G. Russell
Melanie K. Saunders
Leland D. Schoenhoff
Michael C. Stern
Justin R. Stillson
Curtis Strubinger
Micah T. Thurmon

John W. Rader Accountancy Scholarships
Xiaoke Cui
Yaoying Wu
Mengbing Yan
Wenyue Zhang
Yiwen Zhang

Rubinbrown Scholarship
Sarah D. Alexander

School of Accountancy Advisory Board Scholarship
Michael Ikemeier
Jacob Kutz
Patrick Williams

The John Schweitzer Accountancy Grant
Andrew S. Long
Lucas J. Singer

The St. Louis Chapter Tax Executives Institute
Megan E. Libbert

Dr Scott Memorial Scholarship
Brad A. Schlosser

Patricia Vasterling Memorial Scholarship
Natalie Essman

Weiss Family Scholarship
Bryan J. Wolz

Maxine (Jagels) Wharton & Lee L. Wharton Scholarship Endowment
Tyler J. Benson
Robert S. Hofman
Richard J. LaPlant
Paul J. Ruppe
Alexandra G. Yslas

Earl Wilson Doctoral Scholarship
Matthew J. Beck

Mizzou 39
Each year, the Mizzou Alumni Association and the Alumni Association Student Board recognizes 39 outstanding students for their academic achievement, leadership, and service to the University of Missouri and the community. The number 39 is in honor of MU’s founding in 1839. Jordan Duke received the award this year.

MSCPA Student of the Month
Jordan Duke has been named the Missouri Society of CPAs (MSCPA) Student of the Month for December 2013.
The semi-annual meeting of the School of Accountancy Advisory Board was held in Columbia on November 15th with 19 members present. Topics discussed included faculty hiring, departures and appointments, 150-Hour Program update, study abroad program update, presentations from faculty regarding the curriculum (financial, tax and audit), CPA Exam, and revenue/funding matters.

The second meeting of the Advisory Board was held on May 2 with 19 members present. Topics discussed were the 150-Hour program, study abroad program, the student chapter for NASBA Center for the Public Trust, curriculum review and new program/revenue ideas. Snapshots of Board members at the meetings are presented below.

School of Accountancy Advisory Board Members, 2013-14

**Lori Caster**  
BS Acc ‘88  
former Group Vice President  
Schnucks Markets, Inc.  
St. Louis, MO

**Frederick K. Helfrich**  
BS Acc ‘94  
Partner  
BKD LLP.  
St. Louis, MO

**Joseph P. Maloney, Jr.**  
BS BA ‘83, MA ‘84  
Manager  
KPMG LLP  
St. Louis, MO

**Jeffrey Comotto**  
BS BA ’80, JD ’83  
Vice President, Taxes (Retired)  
Anheuser Busch Companies  
St. Louis, MO

**Michael W. Hickenbotham**  
BS Acc ‘92  
Partner  
Ernst & Young LLP  
St. Louis, MO

**Bob Maus**  
BS BA ’81  
Director of Global Business Strategies  
Monsanto Company  
St. Louis, MO

**Julie Cubbage**  
BS Acc ‘95  
Senior Vice President & Principal  
Cassidy Turley  
St. Louis, MO

**Marty Doerr**  
BS BA ’76  
Member in Charge  
Brown Smith Wallace LLC  
St. Louis, MO

**Bob Kimes**  
BS Acc ‘94  
Partner  
PricewaterhouseCoopers LLP  
St. Louis, MO

**Ed Miles**  
BS BA ’74  
AVP Financial Analysis  
AT&T  
Dallas, TX

**Michael W. Hickenbotham**  
BS Acc ‘92  
Partner  
Ernst & Young LLP  
St. Louis, MO

**Lisa Klempert**  
BS Acc ‘93  
Partner  
SFW Partners LLC  
St. Louis, MO

**Rick Mills**  
BS BA ’78  
Chief Operating Officer  
CBIZ MHM  
Leawood, KS

**Nikki Krawitz**  
MS Acc ’82  
Vice President for Fin & Adm  
University of Missouri System  
Columbia, MO

**W. David Myers**  
BS Acc ’84  
Manager  
The Whitlock Co.  
Springfield, MO

**Jack Lay**  
BS BA ’76  
Sr Exec VP/CFO  
Reinsurance Group of America, Inc.  
Chesterfield, MO

**Randy Oberdiek**  
BS Acc ’84  
Partner  
BKD LLP  
Kansas City, MO

**Brett L. Lewis**  
BS Acc ’84  
Office Managing Partner  
Grant Thornton  
Kansas City, MO

**Janine A. Orf**  
BS Acc ’81  
Vice President-Investor Relations  
Patriot Coal  
St. Louis, MO
John Passanisi  
BS Acc ’93  
Partner  
Ernst & Young LLP  
Kansas City, MO  
Laura Ray  
BS Acc ’01, M Acc ’01  
Partner  
Deloitte LLP  
Chicago, IL  
Brad Richmond  
BS BA ’79  
Senior VP & CFO  
Darden  
Orlando, FL  
Greg Rottjakob  
BS Acc ’87  
Tax Managing Partner  
Deloitte LLP  
St. Louis, MO  
David Swiney  
BS BA ’86  
Principal – Forensic  
KPMG LLP  
Dallas, TX  
Steve Sutton  
BS ACC ’82 M Acc ’84, PhD ’87  
KPMG Professor  
University of Central Florida  
Orlando, FL  
Paul L. Vogel  
BS Acc ’89, M Acc ’90, JD ’93  
President & CEO  
Argos Partners, LLC  
St. Louis, MO  
Brent Wilson  
BS Acc ’94  
Managing Director  
CBIZ MHM  
Kansas City, MO  
 shortages  
Joined Board during the year  
Rotated off Board during the year
Five Accounting Alumni Among 2013 Inductees in the Robert J. Trulaske, Sr. College of Business Davenport Society

The 25th annual banquet of the college’s Herbert J. Davenport Society was held in Columbia on Oct. 25, 2013. Named after the college’s first dean, the society promotes private participation in the support and development of the college. The School of Accountancy is very proud that five of the 2013 inductees are accountancy alumni. New members are Carol DiRaimo, Brett Lewis, Michael McRobert, Mark Merlotti and John Slusher. The new members are pictured below.

Carol DiRaimo, BS Acc ’83
Vice President of Investor Relations and Corporate Communications
Jack in the Box Inc.
San Diego, CA

Brett Lewis, BS Acc ’84
Office Managing Partner
Grant Thornton LLP
Kansas City, MO

Michael McRobert, BS Acc ’82
Chief Executive Officer & President
Maxus Properties Inc.
Kansas City, MO

Mark Merlotti, BS BA ’78
Senior Vice President
Aon Hewitt
St. Louis, MO

John Slusher, BS BA ’66
Accountant & Business Manager (retired)
Rockwell Collins
Marion, IA
Alumni Citation of Merit

Trulaske College of Business bestows the Alumni Citation of Merit as the highest honor for alumni and friends of the college. This year, we are proud to note that four of the recipients are accountancy alumni. Their profiles and accomplishments are detailed below.

Gary L. Belske  
BS BA ’77, Rockhurst College  
MA ’78, University of Missouri  
Americas Deputy Managing Partner and Chief Operating Officer, Ernst & Young

Gary is the Americas deputy managing partner and chief operating officer (COO) for Ernst & Young’s practices in the Americas and is a member of Ernst & Young’s Americas executive board and global management investment committee. The Americas operations at Ernst & Young (EY) include its practices in the United States, Canada, Mexico, and Central and South America. Gary started his career in accounting with EY in 1978 after graduating from the University of Missouri. He was recently named by ExecRank as one of the Top 30 COOs of private companies. During his 36-year career at EY, Gary has been active in the community and has served as an officer of the Mental Health Association of Dallas, on the Parish Council of St. Vincent de Paul Catholic Church and is on the National Board of College for Every Student. Gary is a long-standing supporter of the Trulaske College of Business and School of Accountancy at the University of Missouri. He has contributed greatly to strengthening the relationship between EY and the college. He has helped students connect with the firm and has also helped establish a relationship between EY’s London office and the school’s international accounting study abroad program. Two years ago, Gary was the keynote speaker to the school’s 2012 Admit Class. Gary and Sue met at Ernst & Young and have been married for 32 years. They have two children, Michael and Marissa.

José M. Gutiérrez  
BS ACC ’84, University of Missouri  
M ACC, ’85, University of Missouri  
MBA ’90, Northwestern University  
President, Wholesale Solutions and Access Management, AT&T Business Solutions

José leads a domestic and international organization of professionals responsible for delivering a full portfolio of end-to-end voice, data, mobility, IP, outsourcing and professional services solutions to wholesale customers globally. He also leads the Access Management organization, which is responsible for local, switched and special access acquisition for AT&T’s mobility, domestic and global (non-USA) multinational customer base. With employees serving 115 countries, Access Management
leads the acquisition process with carriers, negotiates and optimizes AT&T unit cost associated with access, and manages the performance of the suppliers in line with AT&T and customer expectations. With over 22 years experience in the industry, José served as president and CEO of AT&T Advertising Solutions from 2010 - 2012. Prior to this, he led AT&T’s Global Enterprise Solutions organization, serving the top 30,000 AT&T business retail customers around the world. He was also President and CEO of AT&T Southwest (formerly Southwestern Bell). Before joining AT&T, José, as a licensed CPA, held positions in strategy, consulting and auditing at KPMG Peat Marwick. José is a dedicated member of the Trulake College of Business Strategic Development Board and a past member of the MBA Advisory Board. As part of the college’s Centennial Celebration, José will be featured in the Centennial Speaker Series, available at business.missouri.edu. He also serves on the Missouri 100 Advisory Board and as co-chairman for the National Campaign at the University of Missouri. He is Vice-Chairman of the Thompson Foundation for Autism and Neurodevelopmental Disorders and is a board member of the World Affairs Council and Denny’s Corporation. José and Diane are generous members of the Davenport Society. They have two children, Elena and Charles.

Randy D. Oberdiek  
BS ACC ’84  
University of Missouri North Region Accounting and Auditing Director, BKD, LLP

Randy oversees the BKD accounting and auditing practice throughout Missouri, Illinois, Iowa, Nebraska, Kansas and Colorado. He assists engagement teams in resolving complex accounting and auditing technical matters and performs technical reviews on large engagements including filings with the U.S. Securities and Exchange Commission. Randy is a member of the firm’s accounting and auditing committee and previously served on the American Institute of Certified Public Accountants depository institution expert panel. Randy received the Silver Medal award on the Missouri CPA exam in 1984 and obtained accreditation in business valuation in 2000. In 2012, he received the BKD PRIDE Award. This award is given each year to one partner and one employee who exemplify the firm’s PRIDE values: passion, respect, integrity, discipline and excellence. BKD partners and employees nominate their peers for the award and the firm’s governing board chooses the winners. Randy is a dedicated member of the School of Accountancy advisory board and previously served on the governing board of the Mizzou Alumni Association (MAA) where he chaired the finance committee. Randy also serves as the treasurer for the Kansas City chapter of MAA. Randy and Pam are members of the Davenport Society and Jefferson Club and generously support scholarships in the ‘Trulake College of Business, including the School of Accountancy.

Roy J. Sundermeyer  
BS Acc ’01, University of Missouri  
M Acc ’01, University of Missouri  
Senior Vice President and  
Chief Financial Officer, Central Bancompany Inc.

Roy is the Chief Financial Officer for Central Bancompany Inc., a bank holding company based in Jefferson City, Mo., with 13 subsidiary banks and roughly $10.5 billion in assets. He leads the company’s finance, accounting and tax functions, and he is a member of the executive committee responsible for setting the organization’s long-term, strategic direction. Before joining Central Bancompany in October 2013, Roy worked as a financial statement auditor at PricewaterhouseCoopers LLP for more than 12 years in the firm’s St. Louis, Kansas City, and Florham Park, NJ offices. Roy is a member of Trulakse’s department of management advisory board and previously served two terms on the recent alumni advisory board. He is a sponsor-level member of the Davenport Society, a distinguished fellow-level member of the Jefferson Club, and a Tiger scholar-level donor in the department of athletics’ Tiger Scholarship Fund. He has participated in many Trulakse College of Business initiatives, including the St. Louis chapter of the Mizzou Alumni Association, Alumni Mentor Program, job shadowing program, and various résumé review functions for students. Roy is a certified public accountant (CPA) and a member of the Missouri Society of CPAs and the American Institute of Certified Public Accountants. Roy enjoys attending and watching Mizzou sporting events, terrorizing mid-Missouri golf courses with triple-digit scores, and accumulating useless knowledge to keep his trivia skills honed.
Robert L. Kvam, professor emeritus of accountancy at the University of Missouri, passed away Thursday, Sept. 19, 2013, at Lennoir Woods after a short illness. He was 92. A memorial service was held at 11 a.m. Wednesday, Sept. 25, at St. Andrew’s Lutheran Church, 914 West Blvd. S. in Columbia.

Robert Kvam was born in 1920 to Anton Kvam and Ora Rockwell Kvam in Sioux City, Iowa. His parents were musicians, and he loved music his whole life. He began playing trumpet at age 5, playing in some of the first jazz bands at his South Sioux City, Iowa high school. He enjoyed playing dance band music professionally with his friends and brother at the time.

After attending Midland College for one year, Dr. Kvam enlisted in the Army Air Corps in 1943, graduating from basic training and receiving his wings. He then transferred to the Army Signal Corps, where he was stationed in Liege, Belgium until 1946. After the end of World War II, he received a Bachelor of Science degree in accounting from the University of South Dakota in 1949. His first position was chief accountant for Equity Creameries in Aberdeen, South Dakota.

Dr. Kvam married Betty Gustavson on Sept. 23, 1950, in Sioux City, Iowa. They began their life together in Minneapolis, Minn., where Dr. Kvam worked as a staff accountant and auditor for Strand & Roe. In 1952, he completed his Master of Science degree in accounting at the University of Colorado. He then relocated to Louisiana State University where he was an instructor of accounting, earning his CPA certificate in 1955 and Ph.D. in accounting in 1957. In 1957, Dr. Kvam became a professor of accounting at Michigan State University, teaching many undergraduate courses and graduate seminars in auditing. He moved to the University of Missouri in 1960 where he taught advanced accounting, auditing, and consolidated statements. He also led special seminars on generally accepted accounting practices each year until his retirement in 1985. He began the honors program in the School of Accountancy.

While at the University of Missouri, Dr. Kvam edited the Collected Writings of DR Scott, Lucas Brothers publishers in 1964. His professional affiliations included the Missouri Society of CPAs, with memberships on various committees and participation on the Board of Accountancy.

Dr. Haseman was a field artillery officer in the 17th Airborne Division and 26th Infantry Division in World War II and was awarded the Bronze Star for meritorious service in Eastern France and Luxembourg. After the war, he graduated from Harvard University with a master’s degree in business administration and started his teaching career in 1947 at Syracuse University, earning his Ph.D. in economics in 1955. He was granted a Fulbright Fellowship to lecture in Finland and moved there with his family for the 1958-59 school year. He came to the University of Missouri in 1960 as an associate professor of accounting and taught courses in cost accounting and management accounting until his retirement in 1985. An author of a managerial accounting textbook and numerous articles in professional accounting journals, Dr. Haseman served as director of Graduate Studies, associate dean of the College of Business and Public Administration and founder of the Mid-Missouri Chapter of the Institute of Management Accountants. He was active as a volunteer for Kiwanis, Veterans Hospital and Meals on Wheels.

Survivors include his wife, June of Columbia; sons Leonard (Judy) Haseman of Minneapolis, Minn., Bob (Brenda) Haseman of Helena, Mont., and Rick (Nancy) Haseman of Albuquerque, N.M.; daughters Dianne (John) Rademacher of Klamath Falls, Ore., and Carol (Jim) Roller of Columbia; nine grandchildren; eight great-grandchildren; and a sister, Jessie Johanson of Seattle.

He was preceded in death by two brothers.

Memorial contributions may be made to First Presbyterian Church, 10 Hitt Street, Columbia, MO 65201. A scholarship fund has also been established in the School of Accountancy.
of Directors. He was coordinator of elementary and intermediate accounting classes and the Master of Accountancy degree program. Dr. Kvam served as a member and/or chairman of many Ph.D. dissertation committees and was also the faculty sponsor for the honorary accounting fraternity, Beta Alpha Psi. Honors include being named a distinguished alumni at the University of South Dakota, being “tapped” as a member of QEBH, twice being voted Professor of the Semester by accounting students and being voted a life member of the Missouri Society of CPAs.

After retirement, Bob enjoyed attending music concerts and traveling with his wife, Betty. He also enjoyed playing tennis and golf. In later years, he took daily walks, participated in various activities at the Senior Center and met with friends for brunch and coffee at a local café.

Robert Kvam was preceded in death by his wife, Betty, in 1990; his brother John Kvam of Edina, Minn.; and brothers-in-law Oliver and Clifford Gustavson of Sioux City, Iowa.

He is survived by his three children: Janet Kvam-Holub of Woodstock, Ill., her husband, Roy Holub and daughter Katy; Nancy Kvam of Santa Cruz, Calif., and longtime friend Guy Neenan of San Jose, Calif.; Kenneth Kvam, his wife, Wendy Warnken Kvam, and children Lauren and Eric, of Columbia; and sister-in-law Dorothy Kvam of Minneapolis, Minn., Twila Gustavson of Sioux City, Iowa, and Joan Gustavson of Sioux City, Iowa.

Memorial contributions can be made to the University of Missouri Jazz program. A scholarship fund has also been established in Dr. Kvam’s name in the School of Accountancy.

In Memoriam

Donald E. Steen, BS BA ’68 of Dallas, Tex., passed away May 13, 2014 at 67. Upon graduation, he went to work for Touche Ross (Deloitte) in St. Louis for 5 years and then entered the healthcare field in 1973 with Hospital Affiliates International (NYSE) and was quickly promoted to Group Vice President. Don left the hospital company to start Medical Care America, which became the largest provider of outpatient surgery services at that time. He sold the company in 1994 to Hospital Corporation of America. He stayed with them for 4 years and left as International President. In 1998, Don founded United Surgical Partners International (USPI). Today USPI is the leader in the short stay surgical industry with 218 facilities across the country. Don remained Chairman of the Board for USPI where his leadership and knowledge guided the strategic direction for the company and industry. In addition, he was Chairman of the Board of Aspen Healthcare, a London based private acute hospital system. In 2004, Don also became Chief Executive Officer of Ameripath, a leading anatomic pathology provider based in Dallas. Don was involved with numerous charitable organizations.
Experiences at Mizzou

The passing of Dr. Kvam and Dr. Haseman inspired a nostalgic recollection of my experiences at the University of Missouri–Columbia. The University enrollment was about 9,000 students when I was a freshman in the fall of 1954; the tuition for a full-time student was $67.50 per semester — an average of about $4.50 per semester hour. I took courses that would prepare for a major in Arts and Science or transfer to the Business School for the junior and senior years. The first 2 accounting courses were taken in the sophomore year, and I immediately decided to major in accounting. Prior to that time, I had little knowledge about the profession, which has changed considerably since then. When my parents were told about the decision to major in accounting, they were surprised that I was not planning to be a high school teacher. Little did they or I know that I would later devote more than 40 years to the education of college students for careers in accounting.

When I transferred to the Business School (Business and Public Administration located in what is now Pickard Hall), I first experienced accounting professors with a Ph.D. I particularly remember Drs. Paul Kohler and Joseph Silvoso. Dr. Silvoso was my Auditing Professor in 1958; as I remember it some 55 years later, he generally lectured without reference to notes. In addition to a Ph.D., he had worked for one of the large public accounting firms; I think the firm name was Touche Ross and Co. (now Deloitte). He later authored a popular auditing textbook (South-western Publishing Co., 1965) and founded the School of Accountancy at the University of Missouri–Columbia in 1975.

When I started working toward the MA in Accountancy in the fall of 1967, Dr. Silvoso was Chair of the Accounting Department; Drs. Kohler and Silvoso were the only two faculty members left from my undergraduate years. In 1967 my advisor for the Master’s degree was Dr. Robert Kvam. He and Dr. Wilber Haseman joined the faculty about 1960; however, I did not have Dr. Haseman for an instructor until I took Advanced Managerial Accounting in 1972 as part of the Ph.D. program.

Dr. Kvam was a very personable individual and was very concerned about the welfare of the Masters candidates. A friend (Terry Loveland) and I were often together when we consulted with Dr. Kvam; he thought it was very unusual that he rarely saw one of us without seeing the other. In one course, Dr. Kvam emphasized the computation of weighted average common shares outstanding under extremely complex situations. This impressed me and over 40 years of teaching Intermediate Accounting, I usually included an earnings per share problem requiring analysis of multiple types of stock activity during the year.

In the Ph.D. Program (1972), I took Professional Accounting Problems with Dr. Kvam. At one meeting, my assignment was to present the solution to a Pension Plan problem that had been on the CPA exam in the 1960s. The problem was oriented toward accounting required of the Pension Trustee and did not illustrate the relatively new requirements of APB Opinion No. 8 concerning accounting and reporting by the sponsoring Co. Without consulting Dr. Kvam, I distributed the suggested solution to the CPA problem without explanation and presented another problem illustrating the more relevant requirements of APB Opinion No. 8. Dr. Kvam was calm and composed about the change and made no comment of approval or disapproval. I guess he thought it was alright as I received a good grade in the course.

When I returned to the University in 1971, Dr. Haseman was director of the Ph.D. program and Dr. Silvoso was Chair of the Department. I took Advanced Managerial Accounting with Dr. Haseman, and for the first time became seriously interested in cost and managerial accounting. One day Dr. Haseman discussed the slight variations between Horngren’s standard cost variances and the standard cost variances as presented in another popular textbook. I became interested in these variations and developed an explanatory diagram which I used in several classes over the next decade or so. One benefit from this experience was that preparation time for teaching standard cost variances was always minimal.

When I finished the Ph.D. coursework in the summer of 1973, the University had implemented a new policy about eligibility to direct Doctoral dissertations, and Dr. Silvoso was the only eligible faculty member in the Department at the time. There were several
candidates ready to start dissertations, so Dr. Silvoso assigned another faculty member (Dr. Lampe) to work with me on the dissertation until the later stages. My dissertation committee included Drs. Silvoso, Kvam, Haseman, and Peterson (Finance). Toward the end of my final defense, Dr. Silvoso asked how I would react if he said he believed that a stock dividend represented a distribution of earnings to stockholders. My response was that he would need additional education on the subject. That response got sort of a wry smile; however, after a short deliberation, my dissertation was approved.

My educational experiences include a small, one-room country grade school, a high school class of 39, and three degrees from the University of Missouri–Columbia. I very much appreciate the many rewarding experiences and opportunities provided for me by the University and Faculty such as those recalled in this narrative.

Kenneth E. Stone
Professor Emeritus of Accounting
University of Central Missouri

Reflections and Appreciation for the Accountancy Program at the University of Missouri

I started my college teaching career at Sacred Heart University in Bridgeport, Connecticut in 1966. While teaching, I also began the Doctoral Program in Accounting at New York University. Teaching four courses a semester and taking the train two times a week to New York City proved to be both a time and financial challenge. In 1968, my wife and I decided we needed to focus full-time on only a Doctoral program. One of my favorite accounting professors in undergraduate school at the University of Massachusetts (Dr. Carl Dennler) was a graduate of the University of Missouri. He had many fond Missouri memories he shared with me. I decided it was one of the Universities I should apply to. Professor Dennler was kind to write me a letter of recommendation. Of all the Universities I applied to, NO ONE was more gracious and supportive than Dr. Joseph Silvoso, Department Chair at the University of Missouri-Columbia. He offered complete financial assistance for tuition, a stipend for my teaching responsibilities as a PhD candidate in the Program, suggestions to apply for other scholarships from the American Accounting Association, gave advice for campus housing for my wife and I and our daughter, and even provided small scholarship awards for textbooks. Dr. Wilbur Haseman was responsible for putting together a program of courses for me, which he did with great clarity and organization. Honestly, we were completely delighted and amazed at our good fortune to find such a supportive and welcoming University to join.

In 1969, we sold our home in Connecticut and moved to Columbia. We drove across the country with a U-Haul trailer attached to our car with great excitement. We had a graduate apartment just off campus in University Terrace. I could walk to school each day. My wife was in Education and Missouri provided an opportunity for her to earn a Masters degree. Our second daughter was born in Daniel Boone Hospital in Columbia. We truly feel we owe much of our success in life to the good people of Missouri and to the Outstanding Professors at the University of Missouri.

In the Accountancy Doctoral Program at Missouri, the expectations were set very high. As Doctoral students, we all clearly understood the need to give our very best. In this regard, Professor Silvoso quietly but firmly established the highest standards of behavior and expectations for everyone. Along with the expectations was the understanding that we had the support and encouragement of the faculty. We all worked hard for each other to succeed. Through the advice and encouragement of Professor Silvoso, I was able to apply for and receive extra funding each year from American Accounting Association Scholarships. The last year in the program I applied for and received a Doctoral Dissertation grant from Arthur Andersen, which paid for the entire last year of my studies. All this at the suggestions of Professor Silvoso and Professor Haseman. Along with these fine individuals, there were outstanding accounting courses with Professors Paul Kohler, Robert Kvam, James Stallman, Ralph Skelly, and Jim Parker.

When it became time to research and write my dissertation, Professors Robert Kvam and Jim Parker were my advisors and critics and mentors. Honestly, I owe much of my success in education to them. Both so generous with their time, both so critical and insightful in their comments to ensure a great finished product, both so determined to make me rise to their highest expectations. Frequent meetings with Professor Kvam on his front porch of his home in the spring of 1972 going over chapters and revisions. A kinder and more generous man I have never met. Following up my constant revisions with Professor Parker in his office. Jim Parker always provided excellent thinking and advice for
direction in my work. Such devotion and care shown by such dedicated people. My dissertation was defended in the summer of 1972. I submitted an article based on the dissertation, which won the 1973 American Accounting Association Manuscript contest and was subsequently published in two articles in *The Accounting Review*.

Over my 42 year career as an accounting educator at the University of Connecticut, I am SO thankful for the good citizens of Missouri, for the many outstanding professors I met at the University of Missouri, and especially to Professors Robert Kvam and James Parker. May God always bless all of these truly fine and dedicated people.

With greatest appreciation,

Richard Kochanek
Emeritus Professor of Accounting at University of Connecticut
A team of students from the University of Missouri Trulaske College of Business competed in the PricewaterhouseCoopers (PwC) Challenge Tax Competition National Finals in Washington, D.C. this past January. Their mentor and assistant teaching professor of tax, Rachel Wilson, traveled with them.

Team Green Machine – Xiaoke “Jessica” Cui and Megan Libbert, both graduate accountancy students; Hai Kim, a junior in accountancy; Kenny Cygeirt, a junior in international business; and Hannah Ingram, a freshman in business – did not win, but placed well in the final round.

“As a Mizzou alum and PwC’s relationship partner for the university, I am proud of the out-of-the box thinking that the students engaged in with this challenge, which simulated real-life events,” said Bob Kimes, tax leader for PwC’s Missouri market and School of Accountancy advisory board member, who was there to support the team throughout the event.

“It’s an outstanding accomplishment and a testament to the quality education and support they are receiving from a nationally ranked accounting program. The energy and enthusiasm that the students brought to this competition was impressive, and the skills they displayed are the characteristics that will serve them well as they graduate and enter the workforce,” he said.

During the competition, the team had to present a plan for a fictional state that was experiencing declining fuel tax revenues due to increased use of fuel-efficient and green vehicles. The proposed tax solution needed to solve the crisis while remaining revenue neutral and continue to sustain the state’s culture.

“We learned about PwC, the tax profession, real-world policy issues, and how to remain flexible under the most trying circumstances. At one point, we were even given an emergency update to the case minutes before presenting,” said team member, Hai Kim.

It was a multi-step process to even reach the final round. First, the team had to be selected as one of the top five in the country. They competed against 5,000 students and 85 other universities, including other teams within the UM System.

Their winning presentation was recorded and sent to a panel of judges from PwC who selected four finalists (the University of Delaware, the University of Florida, the University of Southern California and the University of Virginia). The fifth spot was to be determined by a vote on Facebook.

The social media competition for the fifth spot included teams from Bentley University and University of Georgia. Team Green Machine produced a Hunger Games-inspired video within the 48-hour timeframe, and won the popular vote – earning the fifth spot at nationals.

Team Green Machine’s students are thankful for the support they received and know that this was a once-in-a-lifetime experience. Hai Kim said, “We learned to leverage individual members’ strengths, to consider the “big picture” at hand, and to exercise the ever-important improvisation maxim of ‘Yes, and.’ This competition taught us valuable skills in organization, time management, research, teamwork, communication, creativity, and much more.”

The winning campus team advancing to the regional round in Dallas was Allison Marshall, Hannah Roth, Bryan Wolz and Megan Marshall (pictured). Note that
Brig Clark replaced Allison Marshall at the Regional competition as she had to miss the trip due to illness.

KPMG’s International Case Competition allows students to discover the fast paced world of casework and tests their ability to develop innovative solutions to complex real-world business issues. Students gain insight into what it’s like to work with clients, while building a social and professional network. Students progressed through a campus, regional and national competition to earn the opportunity to represent the US at the international final in Sao Paulo, Brazil. The winning 2014 campus team represented MU proudly at the regional competition in Dallas but fell to USC who would go on to become the US representative in Brazil.

**Deloitte Tax Competition**

Under the tutelage of Professor Rachel Wilson, two teams of students participated in Deloitte’s US National FanTAXtic Case Competition this year. The students included Cheyenne Bartlett, Kara Graessle, Mark Hart, Michael Ikemeier, Kurt Jensen, Jacob Kutz, Kimberly Mallian, Curtis Strubinger, Jeremy Terman, and Jack Zhang. The competition commenced with a networking dinner on November 1 and the regional qualifying event on November 2 in Kansas City. An issues-based case that focused on a hypothetical, real life scenario was distributed to teams approximately 3 weeks in advance of the competition. On the day of the competition, the teams engaged in a case simulation exercise with Deloitte professionals, finalized and made their presentation, and engaged in Q & A with the judging panel. A Deloitte Tax professional debriefed and reviewed the solution with the group. The students and faculty advisor had a positive learning experience with Deloitte’s FanTAXtic case competition again this year.
In August 2013, we welcomed 149 new admits to our 150-hour program. The outstanding class is made up of students from at least 7 different states and at least 3 countries, and boasted an average incoming GPA of 3.7.

Students were welcomed into the program with a new admit workshop, held the first week of school. At the workshop, students had the opportunity to network with each other and get to meet their EY Accounting Excellence Mentors (outstanding seniors in our program selected to be mentors to the incoming class), who assisted these students working on the Accounting 3326 “Practice Set,” which is designed to refresh students’ knowledge over recording transactions, preparing closing and adjusting entries, and creating financial statements. Completion of the Practice Set enables the students to start their first Financial Accounting course on solid footing.

A week later, the School of Accountancy hosted a New Admit Dinner at the Reynolds Alumni Center. The dinner was another chance for the new class to get to know each other, but also to network with accounting professors and recruiters from across the state and country. Gerald Carlson, KPMG’s Washington DC Office Managing Partner, an alumnus of our program, served as the keynote speaker for the event. Mr. Carlson’s message to the new admits was clear: majoring in accounting is a great decision! We, of course, wholeheartedly agree.

Phyllis Moore welcoming the new admits and recruiters
2013 New Admit Class Orientation

Keynote speaker Jerry Carlson, KPMG - Washington, DC office managing partner

Jerry Carlson delivered an inspiring message to all newly admitted students

The admit class banquet was preceded by a workshop

Newly admitted students perusing their information packets

The turnout was impressive, with the admit class, faculty, staff, and representatives from all our accountancy recruiters

Anne and Jerry Carlson (seated) with KPMG staff and Mizzou accountancy faculty/staff
On April 24, 2014, a banquet was held at the University of Missouri Alumni Center for members of the 2014 graduating class of the 150-Hour program to celebrate their graduation and to commemorate their experience at MU. The banquet was attended by faculty and staff. The keynote speaker was Andy Miller (BSBA 1978), EY Tax Partner. Andy delivered a very insightful and inspirational talk to our graduating students. Here are some of the memories from the event!

Phyllis Moore and Koni Daws with the Graduation Committee
2014 Graduation Banquet

Andy Miller conversing with Professors Nate Newton and Loren Nikolai

Professors Glendening and Wilson at the event

Professor Francis interacting with graduates

Denise and Andy Miller with Professor Prestigiacomo

Students enjoying the graduation milestone

Students checking to make sure their names are on the graduation list!
Jordan Duke being presented the FSA Outstanding Graduate Award by Vairam Arunachalam

Future donors award!

Phyllis Moore congratulating the graduates and welcoming keynote speaker Andy Miller

Andy Miller delivered an excellent message to our graduating class

Alfonzo Alexander (NASBA-CPT) as a special guest at the graduation event

Extra-studious student awards

First to make accounting firm partner award
2014 Graduation Banquet

Kristen Hockman receives outstanding faculty member award

Students convey their appreciation to Koni Daws and Phyllis Moore, our invaluable program advisors

A picturesque cake for the graduating Class of 2014!
In January 2014, students enrolled in the International Accounting course travelled to London for an experiential learning adventure. The course is delivered in blended format, with the students spending six weeks in class at Mizzou prior to travelling to England to see the learned concepts first-hand.

The students, along with Assistant Director Koni Daws and Assistant Professor Matt Glendening, arrived in London Saturday morning, January 4. The group, along with a tour guide, spent the first day exploring several London sites including Westminster Abbey, Big Ben, House of Parliament, Piccadilly Circus, St. Paul’s Cathedral, and of course, Buckingham Palace. On Sunday, the group saw the Crown Jewels during the tour of the Tower of London, had a welcome lunch at Albert Pub, and viewed the city of London from the London Eye. The day was capped off by visiting the British Museum.

On Monday, January 6th, the group began its schedule of professional site visits, where over the next three days the group visited six organizations. Starting with a meeting with Michael Wells at the International Accounting Standards Board (IASB), the students were updated on the implementation status of the International Financial Reporting Standards (IFRS) in various countries and where the United States is in that process. This was an excellent visit as it set the platform for IFRS discussions during the remaining profession visits. The day was rounded off with a visit to St. Louis-based FleishmanHillard, an international communications agency with more than 80 offices in 30 countries, which introduced the students to the public relations and marketing issues that face many industries globally.
During the professional visits, the students were encouraged to ask questions and engage in discussion with speakers, all of which were high-level managers or executives with a wealth of knowledge and experience to share. The next couple of days the students visited the following:

- Three international public accounting firms – Grant Thornton, PricewaterhouseCoopers, and Ernst & Young.
- Association of Chartered Certified Accountants (ACCA) - the global body for professional accountants. ACCA works to strengthen a global profession based on the application of consistent standards.

The students made the most out of their limited free time exploring the city of London.

The School of Accountancy is currently planning next year’s trip to London, which will include visits to public and private accounting firms, the IASB, FleishmanHillard, and hopefully one of the European football programs.
The Beta Alpha Psi Initiation banquet was held Thursday, April 10 at Tiger Hotel. In attendance were all new BAP initiates and officers, accountancy faculty/staff, and representatives from all our recruiters.
Beta Alpha Psi Initiation Banquet

BAP officers (incoming and outgoing) with faculty advisor Billie Cunningham

BAP initiates for 2014
Tax Club

Bob Kimes, a tax partner at PricewaterhouseCoopers LLP and Missouri tax market leader, spoke to tax classes and Tax Club students at Mizzou this past Fall.

The School of Accountancy

Lessons Learned from Career in Tax

Robert Kimes
Tax Leader
PricewaterhouseCoopers
Missouri Market

Bob currently serves as the Tax Leader for the Missouri Market of PricewaterhouseCoopers, serving clients in St. Louis, Kansas City, Fayetteville, Arkansas, mid-Missouri, and Nebraska.

As a Tax Partner aligned with the Industry Services Group, Bob specialized primarily in transaction related tax services as well federal tax consulting for a variety of both public and privately held clients in the Missouri Market. As the Market Tax Leader, his top priorities are his clients and his partners and staff. Bob is actively involved in recruiting, developing and retaining top tax resources. He is focused on developing a deep understanding of his client’s businesses and providing them with premier tax services that add value as they execute on their respective business strategies.

Bob holds a Bachelor of Science degree in accounting from the University of Missouri - Columbia as well as a Masters of Business Administration from Washington University - Olin School of Business. He is on the Accounting & Advisory Board of the University of Missouri - Columbia. Bob is a Certified Public Accountant licensed in the state of Missouri and is a member of the American Institute of Certified Public Accountants. Bob resides in St. Louis, Missouri with his wife, Emily and their four daughters.

Wednesday, September 18, 2013  •  11 Cornell Hall  •  12:30 PM

Bob Kimes visits with Tax Club students

Bob Kimes speaking in Professor Wilson’s tax research class
Career Planning and Success
Rick Mills, Chief Operating Officer of CBIZ MHM, presented a School-wide workshop on Career Planning and Success on Friday, October 18.

“CAREER PLANNING AND SUCCESS IN ACCOUNTING AND BUSINESS”

Rick Mills
Chief Operating Officer
CBIZ MHM, LLC

Friday, October 18, 2013
11:00 a.m. - 12:15 p.m.
Bush Auditorium
Cornell Hall

Rick Mills, who started with the firm in 1978, recently was promoted to Chief Operating Officer of CBIZ MHM, LLC. Prior to this promotion, Rick was President of CBIZ MHM, LLC – Kansas City. In addition, he was responsible for offices in St. Louis, Topeka, Wichita and Tulsa. Rick’s current responsibilities at a corporate level include business development, marketing, strategic planning, national training and organizational efficiency. Previously, Rick has also been the Kansas City and Midwest Regional Attest Leader. For many years, he consulted with clients on a variety of topics, including acquisitions, strategic planning, succession planning and improving profitability. His clients included not-for-profit organizations, construction companies, manufacturing and distribution companies. Rick’s expertise spans technical review and quality control of audit/attest engagements, financial statement reporting, and business consulting. Rick is a 1978 accountancy graduate of MU. He is a CPA, and Past Chairman of the Board of the Missouri Society of CPAs. In addition, he is active in a number of charitable organizations.

Rick Mills delivered several key pieces of advice on career planning and success
Accountancy and Business students participated in the workshop
Alfonzo Alexander, Chief Relationship Officer of NASBA and President of NASBA’s Center for the Public Trust (CPT) presented an overview of NASBA Center for the Public Trust on Wednesday, February 26, 2014.

Alfonzo D. Alexander
Chief Relationship Officer of NASBA and President of NASBA’s Center for the Public Trust

Alfonzo Alexander serves as Chief Relationship Officer of NASBA and President of NASBA’s Center for the Public Trust (CPT). As Chief Relationship Officer, Alexander is responsible for providing strategic leadership to NASBA’s Communications, Marketing and Human Resources departments. He also has oversight responsibility of leadership development for managers and supervisors, as well as a number of special projects working with the CEO. In his role as President of the CPT, Alexander oversees the day-to-day operations and the growing number of CPT programs, including the Ethics Network, the Being a Difference Award program and the Student Center for the Public Trust (SCPT), all of which position the organization to accomplish its mission to champion public trust.

Alexander joined NASBA in 2006 as a staff director and Vice President of the CPT. Some of Alexander’s accomplishments with the CPT include development and implementation for CPT-hosted, leadership development conferences and the creation of a successful strategic plan within the CPT. Alexander has also served as a keynote speaker on multiple occasions for SCPT chapter meetings.

Alexander earned a Bachelor of Science degree in Business Administration with an emphasis on Human Resources Management from Tennessee Technological University. He also earned a Master of Business Administration degree from Lipscomb University.
Special Events

KPMG Success Dinner

Becky Sproul, KPMG’s National Managing Partner – University Relations and Recruiting, visited Mizzou on April 8, 2014 for the annual KPMG Success dinner.

Becky Sproul addresses KPMG hires and Mizzou faculty

Joe Maloney (KPMG St. Louis partner) addresses the group

The event was attended by KPMG staff, interns, and full-time hires, along with accountancy faculty and staff

Joe Maloney with Earl Wilson (former KPMG Professor and Director)

KPMG staff with accountancy faculty/staff

School of Accountancy
Alexa Merschel, PricewaterhouseCoopers’ US Campus Recruiting Leader, visited Mizzou on April 17, 2014. As part of her visit, she and other individuals from the firm held PwC Explore for accounting students.
Special Events

Guest Lectures

Several advisory board members and alumni assisted with guest lectures this past year. Participants included Mel Niemeyer (PwC), Marty Doerr and Doug Eckert (Brown Smith Wallace), Scott Picker (Deloitte), and Paul Vogel (Argos Partners). Snapshots are presented below (except of Paul Vogel, who will be back to teach Partnership Taxation with the Law School – and will be pictured in next year’s newsletter!).

Mel Niemeyer (PwC US Deals Partner & PwC COO of US Deals Practice) presented with a certificate of appreciation for his lecture and case study on mergers & acquisitions
Scott Picker (seated, 3rd from left), Deloitte Tax Partner, reviewing an ASC740 case study presentation

Marty Doerr and Doug Eckert (Brown Smith Wallace) presenting on multijurisdictional tax issues

Vairam Arunachalam thanking Brett Lewis and Nate Vander Hamm (Grant Thornton) for their presentation on contrasting fair value concepts with the new AICPA Financial Reporting Framework for SMEs
Other Snapshots from the Year

Visiting Brown Smith Wallace in St. Louis

Chris Barbee (right) and Terry Richardson (2nd from right) of PwC with students at Harpo’s after guest lectures in Forensic Accounting and Tax classes, respectively.
Alumni News

**Chris Barbee**, BS BA ’76, retired in June 2014 from PwC, Philadelphia. Chris served as Global head of Forensic Services for PricewaterhouseCoopers.

**Boyd Behnke**, MBA ’78, retired in March 2014 from KPMG. Boyd served as Partner in Charge of KPMG’s Audit Quality and Process Monitoring Group in New York.

**Elise Bartley**, MAcc ’08, was recognized as 2014 Westminster Faculty Member of the Year.

**Matthew Beck**, PhD ’14, will join Michigan State University as an Assistant Professor of Accounting.

**Craig David**, BS BA ’93, BSAcc ’95, was appointed director of the Office of Sponsored Programs Administration (OSPA) at the University of Missouri.

**David Fowler**, BS BA ’76, retired office managing partner of KPMG – Kansas City, was a 2013 inductee into the Greater Kansas City Hall of Fame by Junior Achievement of Middle America.

**Greg Garrison**, BS BA ’76, retired in June 2014 from PwC, New York. Greg served as Vice Chair of Clients & Markets and Chief Operating Officer for PricewaterhouseCoopers.

**Josh Gunn**, PhD ’14, will join University of Pittsburgh as an Assistant Professor of Accounting.

**Nathan Hutson**, BS Acc ’12, MAcc ’12, is a recipient of an AICPA Elijah Watt Sells Award for excellence performance on the CPA examination. The award is given to candidates who passed all four sections of the CPA exam on their first attempt with a score of 95.5 (or higher) across all exam sections. In 2013, more than 94,154 individuals took the exam – and just 55 candidates qualified for this award. Nathan currently works for RubinBrown in St. Louis.

**Kimberly McKay**, MAcc ’92, was named the new managing partner of BKD’s Houston office, replacing Dave Hayob, BS BA ’76, who has been the Houston managing partner since 2000. Kimberly will relocate from the firm’s Colorado Springs office. She sits on the firm’s companywide health care committee, is the vice chair of the American Institute of CPA’s Health Care Expert Panel and will begin chairing the panel in October.

**Ryan Rapp**, BS Acc ’04, MAcc ’04, was selected to succeed Jane Closterman as Controller of the University of Missouri System. Ryan joined the University May 2010 and has held the position of Associate Controller since that time. Ryan is responsible for overseeing the financial reporting, tax, and sponsored programs activities of the University. Prior to May 2010, Ryan worked for PricewaterhouseCoopers and was a member of the Internal Audit engagement team for the University of Missouri. Ryan earned his Bachelors of Science in Accountancy and Masters of Accounting and Accounting Information Systems from the University of Missouri-Columbia. He is a Certified Public Accountant, serves as audit committee chair for the Central Association of College & University Business Officers, and is a member of NACUBO.

**Steve Rasche**, BS Acc ’82, was named senior vice president and chief financial officer of The Laclede Group in St. Louis. The Laclede Group, Inc., headquartered in St. Louis, Mo., is a public utility holding company.

**Shelby (Leavitt) Reed**, BS Acc ’07, MAcc ’07, is a financial reporting manager for Smith Electric Vehicles in Kansas City, Mo.

**Spencer A. Vaughn**, BS Acc ’05, MAcc ’05, is attending the Tuck School of Business at Dartmouth University working on an MBA degree.

The *St. Louis Business Journal* named the following alumni as 2014 CFO of the Year Award winners:

**Steven P. Rasche**, BS Acc ’82, Laclede Group/Laclede Gas Company for large corporations

**Michael C. Wylie**, BS Acc ’94, Contegix for small corporations

**Mike R. Oligschlaeger**, BS Acc ’88, Ascension Health, Inc. for large nonprofits

**Latriece Kimbrough**, BS Acc ’99, MAcc ’99, St. Louis Regional Health Commission for small nonprofits

**Becky Lynn Young**, BS Acc ’85, MICDS High School for small nonprofits
TOP PROGRAM FOR TOP STUDENTS

Leading CPA pass rate The average first-time pass rate on the Uniform CPA Examination is above 75 percent - impressive, as the average nationwide rate is below 50 percent.

400 students Approximate number of students in the program. Our small size helps foster a unique sense of community with students.

Scholarships Nearly $150,000 in scholarships are awarded by the School of Accountancy annually in addition to University of Missouri scholarships.

Internships Most students complete a professional accounting internship for academic credit. About 75 percent result in full-time placement.

Jobs and Salary About 95% placement rate for graduates with an average starting salary well above $50,000.

Not Just Public Accounting Though the program is geared towards public accounting, students also take positions with corporations, governmental agencies, non-profits, and start their own firms.

CAREER PREPARATION

Today’s successful accountant needs a breadth of skills. CPAs are essential to good stewardship of a company’s goals and assets, understanding the dynamic marketplace and the bottom-line impact of major business decisions.

WHAT OPPORTUNITIES EXIST AT TRULASKE?

Accounting Student Organizations Association of Accountancy Students, Association of Certified Fraud Examiners, Beta Alpha Psi, National Association of Black Accountants, NASBA-CPT, Tax Club

Specialization Track Graduate Certificate in Taxation

Business Case Competitions Deloitte Tax Competition, KPMG International Case Competition, PwC xACT and xTax Competitions, AICPA Case Competition

Speaker Series We bring in experts in accounting to share industry insight.

Uses of the Business Graduate Supplemental Fee

- 150-Hour Program staff
- Orientation events
- Graduation events
- Teaching resources
- Databases (e.g., RIA tax database + FASB Codification database)
- Newsletter and alumni/recruiter relations
Alumni & Friends Update

Let us hear from you

Please take time to complete the Alumni Update form provided on this page. Alumni information we report depends greatly on feedback received from each alumnus regarding developments in his/her life and career. Also, give us ideas on how we might improve future School of Accountancy newsletters. If there is insufficient space on the form to make all of your comments, feel free to include an additional page(s) and extend your remarks. And, of course, any financial assistance you can provide will be very helpful and very much appreciated.

Name __________________________________________
Home Address ____________________________________
E-mail __________________________________________
Employer _________________________________________
Business Position/Title _____________________________
Employer’s Address ________________________________

News About You
(recent promotions, professional attainments, etc.)

Suggestions for future articles
(who or what would you like to read about?)

☐ Yes, I would like to support the School of Accountancy Program.

I am enclosing $_______/pledging

☐ $10,000 ☐ $5,000 ☐ $2,500 ☐ $1,000
☐ $500 ☐ $100 ☐ $50 ☐ Other $_____

(Pledges, other than Jefferson Club or Davenport Society commitments, should be completed within 5 years.)

I would like my gift to be used to:

☐ provide for faculty development
☐ provide for technology
☐ provide for scholarships for qualified and deserving students
☐ provide general support for the School of Accountancy program
☐ other (please designate)

Checks should be made payable to the MU School of Accountancy and include an indication of the purpose for which the gift is intended.

Please return this form and/or your check to:
Director
School of Accountancy
303 Cornell Hall
University of Missouri
Columbia, MO 65211

an equal opportunity institution
RETURN SERVICE REQUESTED