J.M. TULL SCHOOL OF ACCOUNTING
2018 ANNUAL REPORT

PROFESSOR. MENTOR. FRIEND.

DAN SMITH
1942-2019

Terry College of Business
UNIVERSITY OF GEORGIA
J.M. Tull School of Accounting graduate students gather just before the start of the 2019 Terry College Graduate Convocation ceremony in May.
This was a great year for the Tull School of Accounting! I’ll give you a brief summary here and you’ll find additional details throughout this report.

- **BLC Finished**: The third phase of the Business Learning Community (BLC), including Ivester Hall and Sanford and Barbara Orkin Hall, is now complete! Although the formal dedication of Phase III will take place later this fall, we will begin offering classes in the new buildings in August. We’re so fortunate to have such amazing facilities!

- **Student Activities**: The Tull School hosted the SEC Tax Challenge case competition in February. Not only did our students perform very well (garnering 2nd place honors overall, among other awards), but all who attended from various schools across the Southeastern Conference had an excellent experience.

- **New Faculty**: We are pleased to welcome two new faculty members. Nikki Skinner completed her PhD at the University of Colorado at Boulder. Nikki earned her BS and MAcc degrees at the University of North Carolina at Chapel Hill and then worked as an auditor for EY in Atlanta and Denver. While in Denver, she also worked as an internal auditor for SM Energy Company. Kristen Valentine earned her BS and MAcc degrees at Brigham Young University. She then worked as an auditor for Deloitte in Salt Lake City before moving to the University of Texas at Austin, where she completed her PhD. Both Nikki and Kristen will teach intermediate financial accounting for us here at UGA.

- **Faculty News**: Ben Whipple was recently promoted to the rank of associate professor with tenure. We’re very proud of Ben’s many accomplishments and look forward to his increased involvement with our students and alumni.

We’re proud of our students and faculty and appreciate everything our alums and friends do to support us. We’re looking forward to another great year!

Sincerely,
Ted Christensen, Director
J.M. Tull School of Accounting and Terry Distinguished Chair of Business
tedchris@uga.edu

---

**BY THE NUMBERS**

**PROGRAM RANKINGS**

<table>
<thead>
<tr>
<th>YEAR</th>
<th>UNDERGRADUATE</th>
<th>MAcc</th>
<th>PhD</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>9</td>
<td>9</td>
<td>10</td>
</tr>
<tr>
<td>2014</td>
<td>8</td>
<td>7</td>
<td>12</td>
</tr>
<tr>
<td>2015</td>
<td>7</td>
<td>7</td>
<td>9</td>
</tr>
<tr>
<td>2016</td>
<td>8</td>
<td>7</td>
<td>9</td>
</tr>
<tr>
<td>2017</td>
<td>8</td>
<td>10</td>
<td>10</td>
</tr>
</tbody>
</table>

Source: Public Accounting Report

- Tull graduates ranked No. 1 among large programs and No. 3 among all programs for first-time pass rates on the Uniform Certified Public Accountant Examination during 2017, the second time in three years Tull students achieved this ranking.

- The MAcc program was ranked 10th among public institutions specialty master’s programs by U.S. News & World Report. The BBA program was ranked No. 7 among public institutions by U.S. News & World Report.

- Tull was chosen the fourth most-admired accounting public program in country by Public Accounting Report.

- The MAcc program had 97% placement for graduates in Fall 2018; for Spring 2019, placement was 99% at graduation; for Summer 2019 placement was 100%.

**MAcc PROGRAM STATS**

- **TULL GRADUATES** 77%
- **FROM OTHER INSTITUTIONS** 23%
- **OUT-OF-STATE** 17%
- **IN-STATE** 74%
- **INTERNATIONAL** 9%

**MAcc SUMMER 2018–SPRING 2019 ADMISSIONS**

- Average Overall GPA: 3.63; Upper-Level Accounting GPA: 3.32; GMAT: 601

**STUDENT ADMISSION PROFILES**

- **BBA**: Average Starting Salary: $56,727
- **MAcc**: Average Starting Salary: $54,267
Terry College’s six-building Business Learning Community is complete, as the final two buildings — Ivester Hall and Sanford and Barbara Orkin Hall — joined Amos Hall, Benson Hall, and Moore-Rooker Hall (opened in 2017) and Correll Hall (opened in 2015) and represent one of the largest capital projects in the University System’s history. Totaling $140 million, construction of the Business Learning Community was fully funded through a 50-50 split between the State of Georgia and private donors.
Dan Smith, Professor Emeritus of the Tull School of Accounting, passed away on February 28, 2019. Dan was born in Michigan and grew up in Northern California. He completed his undergraduate work at Baylor University and earned his master’s and PhD at The Ohio State University. He was on the faculty at the University of Florida for 20 years, until accepting a position as a professor at the Tull School of Accounting in the fall of 1991, serving until his retirement in 2010.

In his long and distinguished academic career, Dan influenced so many lives, both students and faculty. He developed a financial accounting curriculum and teaching methods still used by accounting faculty across the country. Linda Bamber (Tull Professor Emerita) notes “it is exceedingly rare for an instructor’s unique teaching methods to exert significant influence beyond their classroom, not only throughout their own institution, but also beyond. Dan’s methods continue to influence how financial accounting is taught at Tull, and also at many other institutions, through his influence on former Tull faculty and PhD students, and through his many national invitations to present seminars on teaching financial accounting.”

Former Tull Professor Andy Call (currently professor and director of the School of Accountancy at Arizona State University) and Tull Associate Professor John Campbell explain why Dan’s teaching contributions have been so important and continue to live on. Call explains that “before diving into the accounting, students need a rich understanding of the economic contract or transaction. Otherwise, they resort to memorization of the accounting treatment, which does not serve them well in the short term or the long term.”

Campbell notes, the next step is to “discuss the incentives this contract or transaction creates, and then, and only then, discuss the accounting rules.” When students understand the economic context, Call says “the accounting treatment almost always makes intuitive sense and requires no memorization.”

This approach fosters understanding and long-term retention and also helps students become thinkers rather than accounting robots. Students are much more engaged in their own learning, and they appreciate both the accounting and the broader business landscape that it serves.” Importantly, Campbell adds that once schooled in Dan’s teaching approach, students are also “more likely to develop conceptually sound solutions to those cases where a formal accounting rule does not exist.”

In addition to his nationally renowned methods of teaching financial accounting from an economic (as opposed to rote memorization) perspective, Dan’s commitment to the scholarship of teaching and mentoring was unparalleled. He was not only a teacher of students, but he was also the quintessential “teacher of teachers” throughout his long career.

Bamber knew Dan long before she came to UGA. “Dan took me under his wing 35 years ago when I was a new assistant professor at Florida,” she recalls. “He helped me both with content and style. Dan had taught managerial as well as financial accounting, and generously shared his teaching notes. Whatever I may have learned about teaching style and philosophy, I learned from Dan.”
“Dan was my main teaching mentor at UGA,” says Tull Professor Jackie Hammersley. “He offered advice and suggestions (sometimes unsolicited) that really improved my teaching early on and shared my satisfaction later when things went well. He was a strong advocate for setting high expectations both for student learning and for the quality of faculty teaching. I know I am a better teacher because I was lucky enough to have him as a colleague for seven years. Now, as I work with our doctoral students on their teaching, I find myself passing along his advice. Dan’s influence on future teachers will continue.”

Call says, “From time to time I am asked to outline my teaching philosophy or strategies for success, either formally or in a conversation with another faculty member, and I always find myself going back to things I either learned from Dan or that were reinforced by Dan. I was fortunate to have started my academic career at UGA, teaching the same courses Dan was teaching. He kindly let me sit in his classes, where I got to learn from the master and see Dan in action.”

Even faculty who came to Tull after Dan retired continue his teaching methods. “I never had a chance to sit in Dan Smith’s classroom,” says Campbell, who joined Tull in 2010, the same year Dan retired. “When I first got to UGA I was told I’d be teaching Dan’s intermediate accounting class. I received his teaching notes and was sent on my way. It took me about a year of teaching from Dan’s notes before his brilliance sunk in.”

Dan also mentored many of the Tull PhD students who went on to teach in other distinguished accounting programs. “Dan was THE master teacher, and he helped me find my inner teacher,” recalls Isabel Wang, 2005 Tull PhD graduate and professor of accounting at Michigan State University. “Accounting can be a tough subject to teach, but Dan was the best mentor I ever had when it comes to teaching. I sat in his class all semester and was amazed by his ability to explain the most complex accounting issues with such eloquence and clarity. Dan showed me step by step how to get the students’ interest by linking accounting to real-life examples, and then explaining the intuition behind each accounting standard. More importantly, Dan taught me how to motivate and challenge students to reach their full potential. From Dan, I learned that teaching is not just part of my job, but it’s an art. Because of Dan’s influence, I’m now able to help my colleagues improve their teaching.”

Above all else, Dan genuinely cared about his students. As Call says, “Students respond better to a professor who cares about them than to one who is just doing his or her job. Dan cared about the students and their lives and they knew it. This helped students feel welcome in his class, and to be open to Dan’s teaching and to his insights.” Similarly, Wang recalls, “I was impressed with how much the students loved him and his class. Sitting in his class felt like being near a fireplace in a family gathering, because the class was filled with energy and warmth.” The lines outside Dan’s office were legendary at a family gathering, because the class was filled with energy and warmth. “The lines outside Dan’s office were legendary at a family gathering, because the class was filled with energy and warmth.”

“I was impressed with how much the students loved him and his class. Sitting in his class felt like being near a fireplace in a family gathering, because the class was filled with energy and warmth.”

“Dan was THE master teacher, and he helped me find my inner teacher,” recalls Isabel Wang, 2005 Tull PhD graduate and professor of accounting at Michigan State University. “Accounting can be a tough subject to teach, but Dan was the best mentor I ever had when it comes to teaching. I sat in his class all semester and was amazed by his ability to explain the most complex accounting issues with such eloquence and clarity. Dan showed me step by step how to get the students’ interest by linking accounting to real-life examples, and then explaining the intuition behind each accounting standard. More importantly, Dan taught me how to motivate and challenge students to reach their full potential. From Dan, I learned that teaching is not just part of my job, but it’s an art. Because of Dan’s influence, I’m now able to help my colleagues improve their teaching.”

Above all else, Dan genuinely cared about his students. As Call says, “Students respond better to a professor who cares about them than to one who is just doing his or her job. Dan cared about the students and their lives and they knew it. This helped students feel welcome in his class, and to be open to Dan’s teaching and to his insights.” Similarly, Wang recalls, “I was impressed with how much the students loved him and his class. Sitting in his class felt like being near a fireplace in a family gathering, because the class was filled with energy and warmth.”

The lines outside Dan’s office were legendary at a family gathering, because the class was filled with energy and warmth. “The lines outside Dan’s office were legendary at a family gathering, because the class was filled with energy and warmth.”

“I was impressed with how much the students loved him and his class. Sitting in his class felt like being near a fireplace in a family gathering, because the class was filled with energy and warmth.”

“I was impressed with how much the students loved him and his class. Sitting in his class felt like being near a fireplace in a family gathering, because the class was filled with energy and warmth.”

“I was impressed with how much the students loved him and his class. Sitting in his class felt like being near a fireplace in a family gathering, because the class was filled with energy and warmth.”

“I was impressed with how much the students loved him and his class. Sitting in his class felt like being near a fireplace in a family gathering, because the class was filled with energy and warmth.”

“I was impressed with how much the students loved him and his class. Sitting in his class felt like being near a fireplace in a family gathering, because the class was filled with energy and warmth.”
Fighting a fire at a monastery. “Overall Kosovo was not bad transporting troops across the country. He notes that two right decision. They were absolutely correct; my deployment immediately found out that I did not like it. I took the core Terry entrance classes and immediately found a true passion for accounting. I always heard account- ing was the ‘weed-out’ course for business majors so I took the class very seriously. I have been challenged more than I ever have with accounting thus far and believe it has been one of the best decisions of my life.

Remaining active in the National Guard while tackling one of the most difficult majors does have its challenges. “Both take up a large amount of my time and they overlap each other frequently,” Andrew admits. He must report to the National Guard the standard one weekend per month and two weeks each summer. But being in aviation, his commitment entails much more. “I report to my unit on average one or two times per week to fly to maintain my currency for flight status,” he explains. “I have had many occurrences of being called to active duty for hurricanes or other natural disasters and I have been called and deployed throughout the U.S. The UGA has always been accommodating to my commitment to the National Guard and I have never had a problem with my professors about rescheduling tests, quizzes, and assignments.”

Though Andrew is typically just a bit older than most other students in his classes, he’s still much younger than the typical student veteran. Even so, he’s noticed that other students’ problems differ from his. “I have to decide how I’m going to manage being deployed for a hurricane with several exams the following week while others are deciding which tailgate to go to on game day. It definitely becomes stressful but I have managed to keep every thing under control and I am a much better person because of it. I am definitely committed to everything I do and I believe the military instilled that trait into my bones.”

On the contrary, Andrew, who was accepted to UGA in May of 2019, she plans to intern with the PCAOB in the fall and will then begin work as a Postgraduate Technical Assistant with the Financial Accounting Standards Board. "Those conversations were very insightful, but given the importance of a career path I did not know much about, and pursuing a PhD is something I am now interested in. With PwC Nashville, TN. "I think that having faculty who knew my goals of going to school and who were willing to speak up for me was instrumental," she says.

Jennifer (BA ’17, MACC ’18) is employed with EY in their Assurance Services practice. She credits faculty relationships for her nomination. “I think that having faculty who knew my goals of going to school and who were willing to speak up for me was instrumental,” she says.
Annual Honors Banquet

The J.M. Tull School of Accounting Annual Honors Banquet was on April 18 at the Georgia Center on the University of Georgia campus. This year’s keynote speaker was Shane Todd, a Tull School alumnus and current Chick–fil–A operator. Instead of an onstage presentation for the multitude of awards given, attendees enjoyed a slideshow presentation of the winners, which allowed time for socialization among members of the faculty, firms, and fellow classmates.

Flexible Products Award
Will Angus

Educational Foundation of the Georgia Society of CPAs Accounting Scholarships
Natalia Rivera Chica, Megan Fowler, Robert Warren, Lauren Mattingly, Samantha Sanderford, Runhuay (Joyce) Zhu

Grant Thornton Leadership Award
Morgan Caudill, Charles (Garrett) Vaughan, Charles (Chas) Williams

HLLB Gross Collins Scholarship
Lanier Olliff

KPMG Outstanding Undergraduate Student Award
Joe Duffy

KPMG Outstanding Graduate Student Award
Taylor Lameier

Moore Colson Accounting Achievement Award
Nathan Arians

Moore Stephens Tiller Scholarship
Samantha Sanderford

Nichols, Cauley & Associates Scholarship
Chris Stanziale

PricewaterhouseCoopers Scholarship
Robin Smith

RSM US Scholarships
Colin Grief, Adelaize Young

Society of CPAs Accounting Scholarships
Educational Foundation of the Georgia Society of CPAs

Leadership programs in Accounting were supported by the following firms:
Bennett Thrasher PC Scholarships
Charlotte Accounting Society
Crowe Horwath Outstanding Senior Scholar Award
Robert Warren

Deloitte Academic Excellence Award
Amanda Davis

Deloitte Community Involvement Award
Wes Jackson

Ernst & Young Outstanding Student Award
Galina Inserra

Ernst & Young GMAT Scholarships
Brandon Berrios, Melody Morales, Tushi Patel, Clarke Permenter

FASB/GASB Interns
Jordan Einstein, Morgan Feight, Will MacArthur

FASB/GASB Interns
Kyle Drenner, Hannah Xiao

FSA–Graduate Student Achievement Award
Owen Davidson

Federal Leadership in Diversity, Equity and Inclusion Scholarships
Natalia Rivera Chica

Deloitte Academic Excellence Award
Emma Mandarino, Lauren Mattingly, Roberta A. Allen Memorial Scholarships

Koey Leverette

Joe Duffey,

Mollie Arant Memorial Scholarship
Travis Boggs

Malcolm Byron Davis Memorial Scholarship
Jessica Su

Lisa L. Graves Memorial Scholarship

Victoria Williams

Stuart S. Kennedy Memorial Scholarship

Omolara Giwa

Undergraduate Student Award
E. Dan Smith Outstanding Undergraduate Student Award
James Warren

Voynich Family Graduate Fellowship

Ryan Summers

Yugmish Family Graduate Fellowship

J.M. Tull Outstanding Tax Research Award
Nicholas Parris, Taylor Stevens

Emma Mandarino, Lauren Mattingly,

Robert Warren, William Amos

Deloitte Academic Excellence Award
Amanda Davis

Flexible Products Award
Will Angus

Educational Foundation of the Georgia Society of CPAs Accounting Scholarships
Natalia Rivera Chica, Megan Fowler, Robert Warren, Lauren Mattingly, Samantha Sanderford, Runhuay (Joyce) Zhu

Grant Thornton Leadership Award
Morgan Caudill, Charles (Garrett) Vaughan, Charles (Chas) Williams

HLLB Gross Collins Scholarship
Lanier Olliff

KPMG Outstanding Undergraduate Student Award
Joe Duffy

KPMG Outstanding Graduate Student Award
Taylor Lameier

Moore Colson Accounting Achievement Award
Nathan Arians

Moore Stephens Tiller Scholarship
Samantha Sanderford

Nichols, Cauley & Associates Scholarship
Chris Stanziale

PricewaterhouseCoopers Scholarship
Robin Smith

RSM US Scholarships
Colin Grief, Adelaize Young

Society of CPAs Accounting Scholarships
Educational Foundation of the Georgia Society of CPAs

Leadership programs in Accounting were supported by the following firms:
Bennett Thrasher PC Scholarships
Charlotte Accounting Society
Crowe Horwath Outstanding Senior Scholar Award
Robert Warren

Deloitte Academic Excellence Award
Amanda Davis

Deloitte Community Involvement Award
Wes Jackson

Ernst & Young Outstanding Student Award
Galina Inserra

Ernst & Young GMAT Scholarships
Brandon Berrios, Melody Morales, Tushi Patel, Clarke Permenter

FASB/GASB Interns
Jordan Einstein, Morgan Feight, Will MacArthur

FASB/GASB Interns
Kyle Drenner, Hannah Xiao

FSA–Graduate Student Achievement Award
Owen Davidson

Federal Leadership in Diversity, Equity and Inclusion Scholarships
Natalia Rivera Chica

Deloitte Academic Excellence Award
Emma Mandarino, Lauren Mattingly, Roberta A. Allen Memorial Scholarships

Koey Leverette

Joe Duffey,

Mollie Arant Memorial Scholarship
Travis Boggs

Malcolm Byron Davis Memorial Scholarship
Jessica Su

Lisa L. Graves Memorial Scholarship

Victoria Williams

Stuart S. Kennedy Memorial Scholarship

Omolara Giwa

Undergraduate Student Award
E. Dan Smith Outstanding Undergraduate Student Award
James Warren

Voynich Family Graduate Fellowship

Ryan Summers

Yugmish Family Graduate Fellowship

J.M. Tull Outstanding Tax Research Award
Nicholas Parris, Taylor Stevens

Emma Mandarino, Lauren Mattingly,

Robert Warren, William Amos

Deloitte Academic Excellence Award
Amanda Davis

Flexible Products Award
Will Angus

Educational Foundation of the Georgia Society of CPAs Accounting Scholarships
Natalia Rivera Chica, Megan Fowler, Robert Warren, Lauren Mattingly, Samantha Sanderford, Runhuay (Joyce) Zhu

Grant Thornton Leadership Award
Morgan Caudill, Charles (Garrett) Vaughan, Charles (Chas) Williams

HLLB Gross Collins Scholarship
Lanier Olliff

KPMG Outstanding Undergraduate Student Award
Joe Duffy

KPMG Outstanding Graduate Student Award
Taylor Lameier

Moore Colson Accounting Achievement Award
Nathan Arians

Moore Stephens Tiller Scholarship
Samantha Sanderford

Nichols, Cauley & Associates Scholarship
Chris Stanziale

PricewaterhouseCoopers Scholarship
Robin Smith

RSM US Scholarships
Colin Grief, Adelaize Young

Society of CPAs Accounting Scholarships
Educational Foundation of the Georgia Society of CPAs

Leadership programs in Accounting were supported by the following firms:
Bennett Thrasher PC Scholarships
Charlotte Accounting Society
Crowe Horwath Outstanding Senior Scholar Award
Robert Warren

Deloitte Academic Excellence Award
Amanda Davis

Deloitte Community Involvement Award
Wes Jackson

Ernst & Young Outstanding Student Award
Galina Inserra

Ernst & Young GMAT Scholarships
Brandon Berrios, Melody Morales, Tushi Patel, Clarke Permenter

FASB/GASB Interns
Jordan Einstein, Morgan Feight, Will MacArthur

FASB/GASB Interns
Kyle Drenner, Hannah Xiao

FSA–Graduate Student Achievement Award
Owen Davidson

Federal Leadership in Diversity, Equity and Inclusion Scholarships
Natalia Rivera Chica

Deloitte Academic Excellence Award
Emma Mandarino, Lauren Mattingly, Roberta A. Allen Memorial Scholarships

Koey Leverette

Joe Duffey,
Caroline Chipman, a third-year student, was named to the Southeastern Conference preseason watch list and continued to uphold her place on the SEC Honor Roll, where she has remained every semester since her arrival at UGA.

"Some of my accomplishments include getting the Best Newcomer award on my team for my freshman year and being named to the SEC watch list for this past year," she said. "I also have been on SEC honor roll all my semesters so far. When it comes to balancing school and athletics, it is extremely hard since soccer takes up around 20 hours of my week, but it's almost as if you're so pressed for time that it forces you to be more organized and ahead of the game. Also being a student-athlete has made me feel more a part of the school. Coming in as a freshman, I was scared of getting lost in the vastness of the University, but being a student-athlete has allowed me to feel really involved and more connected with the school."
Denny Beresford (at right) was named to the National Association of Corporate Directors “Hall of Fame” for his work on the boards of Fannie Mae, Kimberly Clark, Legg-Mason, and WorldCom (MCI). Denny was a partner at EY, chairman of the FASB from 1987 to 1997, on the Tull faculty from 1997 to 2003, and still serves as a Tull Executive in Residence. Denny was also named to the steering committee to oversee the development and implementation of the National Association of Corporate Directors Certified Professional Director program.

The Institute for Fraud Prevention Grant was awarded to “The Impact of Big Data and Data Analytics in Finding Fraud,” co-authored by Ashley Austin (former Tull doctoral student), Margaret Christ and Christy Sims (Tull doctoral student).

John Campbell’s paper, “Skin in the Game: Personal Stock Holdings and Investors’ Response to Stock Analysis on Social Media,” co-authored with Matt DeAngelis and Robbie Moon, received BlackRock’s 2018 Review of Accounting Studies Conference Best Paper Award.

“Data Analytics: Using Creativity and Innovation to Find Fraud,” co-authored by Tina Carpenter, Margaret Christ, Anna Gold and Tull doctoral student Rich Mautz, was awarded the Norwegian School of Economics Digital Audit Grant.

Terry Teaching Innovation Grants were awarded to Tina Carpenter and Jeffrey Lark for the 2018-19 school year.

For their “Investigating How Empowerment Improves Auditors’ Skepticism and Fraud Detection,” co-authors Ashley Austin (former Tull doctoral student), Tina Carpenter, Margaret Christ, and Christy Sims (Tull doctoral student) were awarded a Center for Audit Quality Access to Auditors Grant.

In 2018, the Center for Audit Quality awarded an Access to Audit Personnel Award to Jackie Hammersley, Justin Leiby and Christy Nielson (Tull doctoral student) for their project titled “The Effects of Changes in Technology on Audit Review Judgments.”

In 2019, the Center for Audit Quality awarded a Research Advisory Board Grant to Jackie Hammersley and Michael Rice (former Tull doctoral student) for their project titled “Using Audit Programs to Improve Auditor Evidence Collection.”

Holly Hawk is the recipient of the 2018 Emerging Scholarship of Teaching & Learning Scholar Award.

Santhosh Ramalingegowda has been named a Deloitte Faculty Fellow.

The Hugh O. Nourse Outstanding MBA Teacher Award was awarded to Bob Resutek.

Erin Towery received the Terry College of Business 2018 Outstanding Teacher Award.

Santhosh Ramalingegowda, Erin Towery and Ben Whipple have each earned a Terry-Sanford Research Award.

Ben Whipple has received the FARS Excellence in Reviewing Award.

Jackie Hammersley and former Tull PhD student Emily E. Griffith were the recipients of the 2019 Deloitte Foundation Wildman Medal Award for their paper, “Audits of Complex Estimates as Verification of Management

TULL PROFESSOR EMERITA LINDA BAMBER WINS NATIONAL SWIM TITLES

Linda Bamber won eight medals at the 2019 Masters National Meet (above) in April in Orlando, FL, placing second in the 1,650m and 200m freestyles, and 100m butterfly. She placed third in the 500m and 100m freestyles and 50m butterfly and fifth in the 50m freestyle and 50m backstroke. In June, Linda was a medalist at the 2019 National Senior Games (at left) in Albuquerque NM, earning the gold in the 500m freestyle, silver in the 100m butterfly, two bronzes in the 200m freestyle and 50m butterfly. She finished fourth in the 100m freestyle.

Carpenter Christ Hawk

Lark Hammersley Ramalingegowda

Resutek Towery Whipple

Numbers: How Institutional Pressures Shape Practice,” which they co-authored with Kathryn Kadous of Emory University. It was published in the fall 2015 issue of Contemporary Accounting Research. Griffith is an assistant professor at the University of Wisconsin-Madison, where she teaches auditing at the undergraduate and graduate level. She received her PhD from UGA in 2014. This American Accounting Association award, which is sponsored by the Deloitte Foundation, was presented to Griffith, Hammersley and Kadous in the form of a medal and monetary prize at the plenary in August at the AAA Annual Meeting in San Francisco, CA.
NEW FACULTY

Kristen Valentine, PhD, CPA, joins Tull in 2019 as an assistant professor of accounting. She earned her PhD from the University of Texas at Austin and her master’s and bachelor’s degrees from Brigham Young University. Before starting the PhD program, she worked as a financial statement and internal control auditor at Deloitte for four years. Her research examines the role of disclosure and regulation in the capital markets. She has previously taught introductory financial accounting and will be teaching Intermediate Accounting II.

Nikki Skinner, PhD, CPA, joins the Tull School as an assistant professor in 2019. She graduated with her PhD from the University of Colorado Boulder and also holds both a Master of Accounting degree and a Bachelor of Arts in Economics from UNC Chapel Hill. She spent several years working as an external and internal auditor prior to earning her PhD, and is a CPA licensed in the state of Colorado. Her research focuses on the role of managerial incentives in shaping financial reporting and disclosure decisions, and how those decisions play a role in stock price formation. Nikki teaches financial accounting to undergraduates.

Jackie Hammersley professor and KPMG Fellow, has been with Tull since 2003. She lives in Athens with her husband Mike Parker, her step-daughters, Shelby and Hannah, and their dogs, Max and Ferris. Jackie and her 13-year-old son Isaac share their home with two cats. Isaac is actively involved in track and field, soccer, and piano, as well as church activities. In her “spare” time, Jane enjoys traveling, dining out, and spending time with friends and family. In the last year, Jane traveled to Costa Rica, Mexico, Washington, D.C., Salt Lake City, New Orleans, Orlando, and many other locations for work and leisure. She lives in the Boulevard area and is excited to spend her weekends exploring Athens.

Jane Song is an assistant professor at Tull who joined the faculty in 2018 after receiving her PhD from the University of Iowa. She has lived all over the U.S., including New York, California, Wisconsin, and Indiana, before calling St. Louis, MO, home for 10 years. Jane and her 13-year-old son Isaac share their home with two cats. Isaac is actively involved in track and field, soccer, and piano, as well as church activities. In her “spare” time, Jane enjoys traveling, dining out, and spending time with friends and family. In the last year, Jane traveled to Costa Rica, Mexico, Washington, D.C., Salt Lake City, New Orleans, Orlando, and many other locations for work and leisure. She lives in the Boulevard area and is excited to spend her weekends exploring Athens.

NEW FACULTY

FACULTY: OFF CAMPUS

Jenny McCallen, assistant professor, started with the Tull School in the fall of 2018 after finishing her PhD at the University of Massachusetts. She moved to Athens with her husband, Sean, and two boys, William (4) and Brooks (2) in the summer of 2018. Her family quickly settled in and loves the town of Athens, spending as much time outdoors as possible. They live in the Five Points neighborhood and love walking to nearby restaurants for lunch on the weekends. William loves to help Jenny in the kitchen and go for runs in the neighborhood, and Brooks loves to play hide-and-seek and read books. The family loves to travel and William and Brooks are excited to visit Uncle Cory who lives in a treehouse in Northern California this summer!

Christie and Adam Tarpley with daughter Emma and new son Connor, born on Sept. 11, 2018.

From left: Jane Song’s parents Keming Song, Keliang Tang, Jane, her son Isaac, and brothers Wilbur and Luke

Jackie Hammersley professor and KPMG Fellow, has been with Tull since 2003. She lives in Athens with her husband Mike Parker, her step-daughters, Shelby and Hannah, and their dogs, Max and Ferris. Shelby is a UGA junior studying English education and sociology (NOT accounting!). She is studying at UGA Oxford this fall. Hannah is a high school freshman who is active in band — concert and marching — and loves music and reading. When they married a few years ago, Jackie and Mike built a house in the Boulevard neighborhood of Athens and now Jackie can walk to work and the whole family enjoys being close to downtown. Mike and Jackie love working on their new yard and traveling together. In 2018, they finally took a honeymoon and spent a week in Italy soaking up the culture along the Ligurian coast. This summer the whole family traveled to San Francisco for vacation and Wisconsin to visit Jackie’s family.

Jenny McCallen, assistant professor, started with the Tull School in the fall of 2018 after finishing her PhD at the University of Massachusetts. She moved to Athens with her husband, Sean, and two boys, William (4) and Brooks (2) in the summer of 2018. Her family quickly settled in and loves the town of Athens, spending as much time outdoors as possible. They live in the Five Points neighborhood and love walking to nearby restaurants for lunch on the weekends. William loves to help Jenny in the kitchen and go for runs in the neighborhood, and Brooks loves to play hide-and-seek and read books. The family loves to travel and William and Brooks are excited to visit Uncle Cory who lives in a treehouse in Northern California this summer!

Christie and Adam Tarpley with daughter Emma and new son Connor, born on Sept. 11, 2018.

From left: Jane Song’s parents Keming Song, Keliang Tang, Jane, her son Isaac, and brothers Wilbur and Luke
2018 FACULTY PRESENTATIONS

CAMPBELL
AAA Annual Meeting, Washington, DC
ATA/KPMG Doctoral Consortium, New Orleans, LA
Chinese University of Hong Kong Conference on Financial Economics and Accounting, New Orleans, LA
Lehigh University
FGV Business School at Sao Paulo Florida Atlantic University
Journal of Accounting, Auditing, and Finance Conference, Jeju Island, South Korea
Journal of Business, Finance, and Accounting Conference, Dublin, Ireland
Peking University
Washington University

CARNER
International Symposium on Audit Research, Maastricht, Netherlands

CHRIST
AAA Intensive Data & Analytics Summer Workshop, Orlando, FL
AAA Management Accounting Section Teaching Symposium, Toledo, OH
Georgia State University
Southeast Summer Accounting Research Conference, Atlanta, GA
University of Massachusetts at Amherst
University of Pittsburgh

CHRISTENSEN
Georgetown University
Hong Kong Polytechnic University
Louisiana State University
Santa Clara University
Texas Christian University

CANTER
Hawaii Accounting Research Conference, Honolulu, HI

FORTUNA
Gulf-South Summit on Service Learning and Civic Engagement through Higher Education, Birmingham, AL

HAMMERSLEY
Auditing Section Doctoral Consortium, Portland, OR
Illinois Audit Symposium Doctoral Consortium, Champagne, IL
Lehigh University
Northeast Behavioral Accounting Research Seminar
University of Kentucky

HAWK
AAA Southeast Region Meeting, Greenville, SC
KPMG Masters of Accounting Data and Analytics Leadership Conference, Orlando, FL
University of Georgia

HEFLIN
AAA Annual Meeting, Washington, DC
Harvard University
Hong Kong University of Science and Technology
Singapore Management University
University of Florida
University of Southern California

MCALLAEN
AAA ABO Midyear Meeting, Phoenix, AZ
AAA Audit Midyear Meeting, Portland, OR
University of Tennessee

RAMALINGEGOWDA
AAA Annual Meeting, Washington, DC
University of Technology Sydney

RESUTEK
FARS Midyear Meeting, Austin, TX

SONG
National Taxation Association Annual Conference, New Orleans, LA
University of Georgia
University of Utah

TOWERY
Auburn University
IRS Research Conference, Washington, DC

WHIPPLE
Washington University in St. Louis, MO

Accepted in 2018


Bradshaw, Christensen, Gee, and Whipple. “Analyzing GAAP Earnings Forecasts and their Implications for Accounting Research,” Journal of Accounting and Economics.


Gaver and Utke. “Audit Quality and Specialist Tenure,” The Accounting Review.


2018 FACULTY PRESENTATIONS
John Schraudenbach (BBA ’80, MAcc ’81) — Terry College Dean Benjamin Ayers

John Schraudenbach is one of the most well-regarded partners at Ernst & Young (EY), where he has spent nearly four decades. He is a graduate of the University of Alabama, where he earned a BBA in 1980 and an MAcc in 1981. Schraudenbach is a native of Tuscaloosa, Alabama, and attended the University of Alabama, where he was a member of the football team.

Schraudenbach has been a key player in the growth and success of EY. He has been involved in numerous initiatives, including the Atlanta marketplace, where he helped建立 the firm's presence. He has also been involved in recruitment efforts, bringing in top talent to the firm.

Schraudenbach is known for his strong work ethic and commitment to the firm. He is respected for his ability to build and lead successful teams. He has been involved in the firm's audit of the Fortune 100 company, and he has been a constant recruiter, making several trips to campus to find the best talent.

Schraudenbach is also known for his commitment to community service. He has served as chairman of the Terry College Advisory Board and is active in the Gwinnett Chamber of Commerce. He is a member of the J.M. Tull School of Accounting Advisory Board.

Schraudenbach has received numerous awards and recognitions for his contributions to the firm and the community. He has been recognized as one of the top 100 alumni of the University of Alabama, and he has been named one of the top 100 alumni of the J.M. Tull School of Accounting.

He is married to his wife, Terri, and they have three children. He enjoys spending time with his family, and he is an avid football fan. He is a member of the University of Alabama Crimson Tide football team, and he is often seen at games.

Schraudenbach is a true example of what it means to be a leader in the accounting profession. He is respected for his knowledge, his commitment to the community, and his dedication to his family. He is a true example of what it means to be a Terrier College Dean.

Terry College Dean Benjamin Ayers
Trio of Tull alums serve as SEC fellows

The J.M. Tull School of Accounting has been well represented in the Office of the Chief Accountant (OCA) of the Security Exchange Commission (SEC) over the last four years. Two Tull alums have served as Professional Accounting Fellows (PAF) in the OCA and one Tull alumnus has served as the OCA Academic Fellow.

Michael Berrigan (BBA '03, MAcc '04) has served as PAF since June 2016 and finished up his OCA service in June. Brian Staniszewski (BBA '03, MAcc '06) served as a PAF from July 2015 to June 2018. James Hansen (PhD ‘04) finished up a year as the OCA Academic Fellow in June.

Berrigan is a member of the Accounting Group in the OCA and his responsibilities include consulting with registrants on accounting and reporting matters, following the activities of U.S. and international accounting standard setters, and participating in the development of the Commission’s and other standard setting bodies’ rule proposals. Prior to joining the SEC, Berrigan worked in Deloitte & Touche’s national office in Wilton, CT and served as Senior Manager at PwC’s National Office. He has also worked in Deloitte & Touche’s New York and Atlanta offices.

Hansen is a member of the Accounting Group in the OCA and his responsibilities include consulting with registrants on accounting and reporting matters, following the activities of U.S. and international accounting standard setters, and participating in the development of the Commission’s and other standard setting bodies’ rule proposals. Prior to joining the SEC, Hansen worked for UGA, Hansen worked for Arthur Andersen in the Phoenix office.

He was born in Washington, D.C. and spent his high school years in Utah and earned bachelor’s and master’s degrees in accounting from Brigham Young University. One of his professors at Brigham Young University was Dr. Young Young, who directed him to the University of Georgia to further his education and his time at the J.M. Tull School of Accounting helped him to gain a foundation to educate the next generation of accountants.

Upon receiving his MAcc from Tull in 2006, Staniszewski completed a one-year rotation at the Financial Accounting Standards Board (FASB) in Norwalk, CT. After leaving the FASB, Staniszewski joined PricewaterhouseCoopers (PwC) in New York and worked his way from senior associate to senior manager. After his first year as a senior manager, he was tapped to take part in a two-year rotation at PwC’s National Office working in the Accounting Services Group.

He originally planned to return to PwC’s New York office after completing his national office tour. However, he was encouraged by firm leadership to consider the PAF program and served at the SEC for three years. Staniszewski is now a partner with PwC in Florham Park, NJ.

The OCA PAF program, which began in 1972, is designed to provide participating fellows with outstanding opportunities for public service, personal development, and career advancement. During the two-year term of the fellowship, fellows may lead and participate in teams assigned to study and develop rule proposals under the federal securities laws; liaise with accounting, auditing, and other professional standard-setting bodies; and consult with public companies and auditors on accounting, auditing, and reporting matters.

The OCA Academic Fellow program, which has been in existence for more than 20 years, is for research-oriented professionals with an interest in working closely with OCA leadership and staff on registrant or auditor issues.

Responsibilities of Academic Fellows include assisting in analyzing policy issues based on economic and accounting theories to better inform OCA leadership about strategic issues, for example, through the development of research models and data analysis.

Frazier & Deeter’s Clay Huffman elected Chairman of Georgia State Board of Accountancy

Clay Huffman (BBA ‘06, MAcc ‘07), Senior Manager at Frazier & Deeter, was elected by the members of the Georgia State Board of Accountancy (GSBA), as its new chairman. Huffman was appointed to the GSBA in October 2016 by Georgia Gov. Nathan Deal. Huffman previously served as the GSBA vice chair.

Huffman began his career in public accounting with a Big Four firm in 2007. In 2012 he joined the audit practice of Frazier & Deeter.

A member of both the AICPA and the GSCPs, Huffman serves as a member of the GSBA’s Council and Nominating Chair of the University of Georgia Terry College of Business’ Young Alumni Board.

AICPA Recognizes Tull graduate with Elijah Watt Sells Award

Brenden Hull (BBA ’16 Accounting and International Business, MAcc ’17), is a winner of the 2018 Elijah Watt Sells Award given by the American Institute of Certified Public Accountants (AICPA). He is employed with CohnReznick LLP in Atlanta, GA.

To qualify for the award, CPA candidates must obtain a cumulative average score above 95.50 across all four sections of the Uniform CPA Examination, pass all four sections on their first attempt and have completed testing in 2018. Nearly 86,000 individuals sat for the CPA Exam in 2018 with 110 candidates meeting the criteria to receive the Elijah Watt Sells Award.

The Elijah Watt Sells Award program was established by the AICPA in 1923 to recognize outstanding performance on the CPA Exam.

Also . . .

Billy Boyd (BBA ’03, MAcc ’04) of Roswell, GA was promoted to partner at Moore Colson. He joined the firm in 2005 and held several roles, advancing from associate to director role in risk advisory and compliance services before becoming a partner.

Tiffany Kunkle (MAcc ’07) of Atlanta was named CFO of Modern Luxury, the premier luxury lifestyle publisher headquartered in Atlanta. Previously she served as director of asset management at Cox Automotive.

David Leiter (BBA ’92, MAcc ’92) of Atlanta was named managing partner of KPMG’s Atlanta office. He has been with KPMG since 1992.

Jon Powell (BBA ’05) of Atlanta was promoted to partner at Moore Colson. He started his career with the firm 13 years ago and held several roles, advancing from associate to a risk advisory and compliance services director role before becoming a partner.