

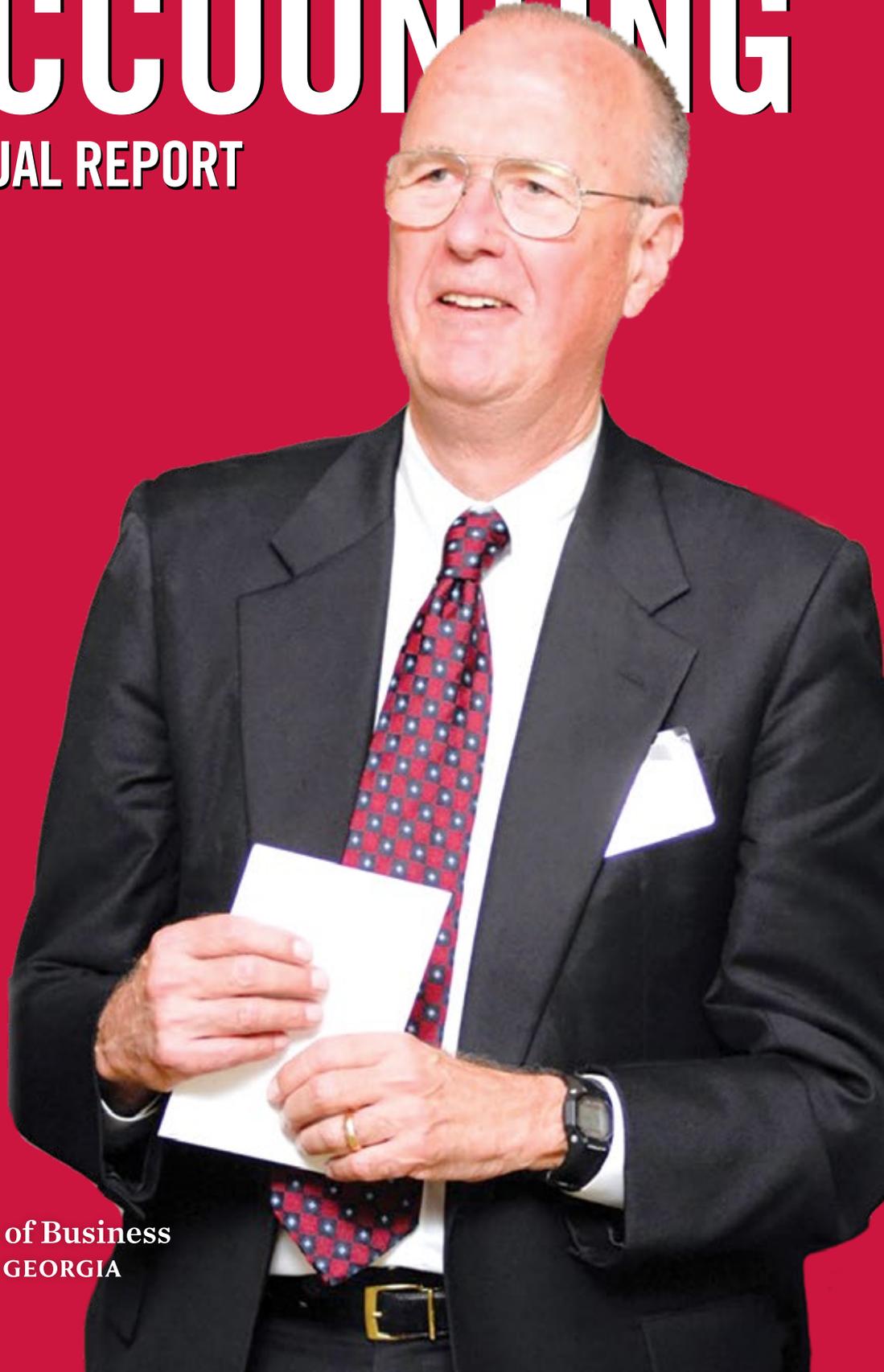
J.M. TULL SCHOOL OF ACCOUNTING

2018 ANNUAL REPORT

PROFESSOR.
MENTOR.
FRIEND.

**DAN
SMITH**

1942-2019



Terry College of Business
UNIVERSITY OF GEORGIA

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**TERRY COLLEGE
OF BUSINESS**
Benjamin C. Ayers, *Dean*
Earl Davis Chair in Taxation

Jennifer L. Chapman
*Director of MAcc Program,
Senior Lecturer*

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J.M. Tull School of Accounting graduate students gather just before the start of the 2019 Terry College Graduate Convocation ceremony in May.

FROM THE DIRECTOR

Onward and upward

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

YEAR	UNDERGRADUATE	MAcc	PhD
2013	9	9	10
2014	8	7	12
2015	7	7	9
2016	8	7	9
2017	8	10	10

Source: Public Accounting Report

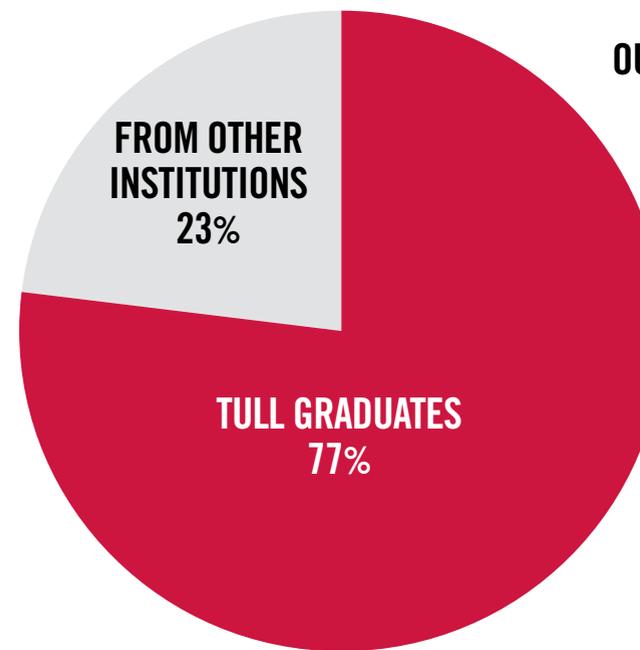
• Tull graduates ranked No. 1 among large programs and No. 3 among all programs for first-time pass rates on the Uniform Certified Public Accountant Examination during 2017, the second time in three years Tull students achieved this ranking.

• 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*.

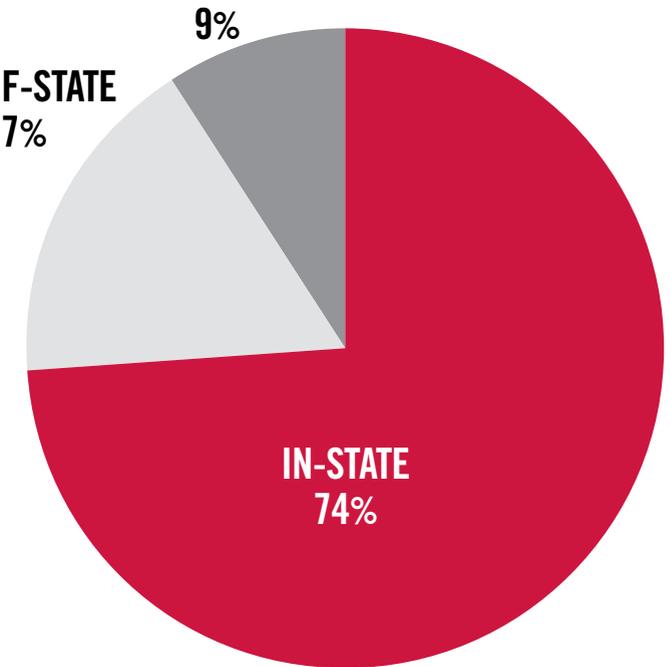
• Tull was chosen the fourth most-admired accounting public program in country by *Public Accounting Report*.

• 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

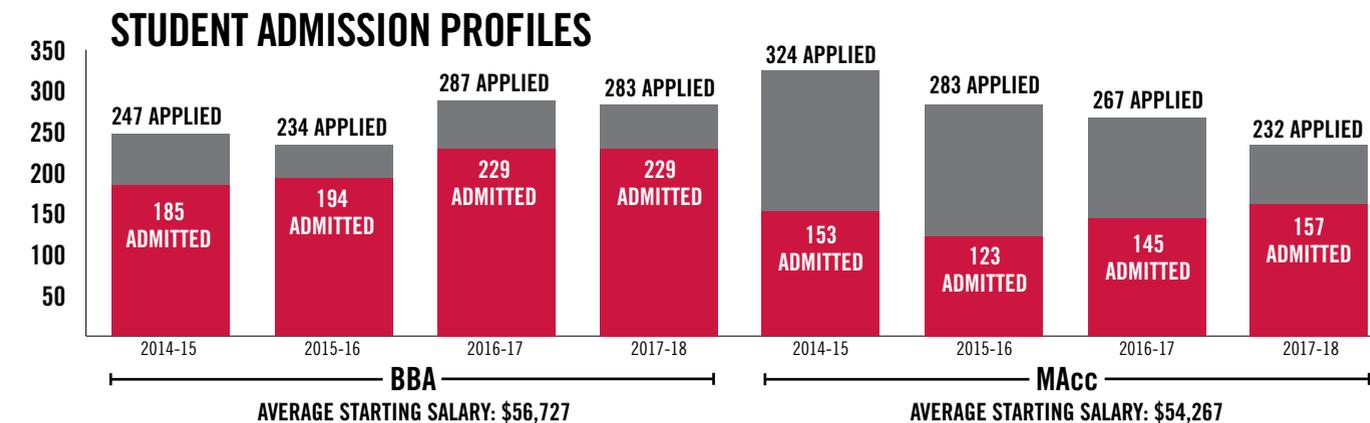


INTERNATIONAL



MAcc SUMMER 2018-SPRING 2019 ADMISSIONS

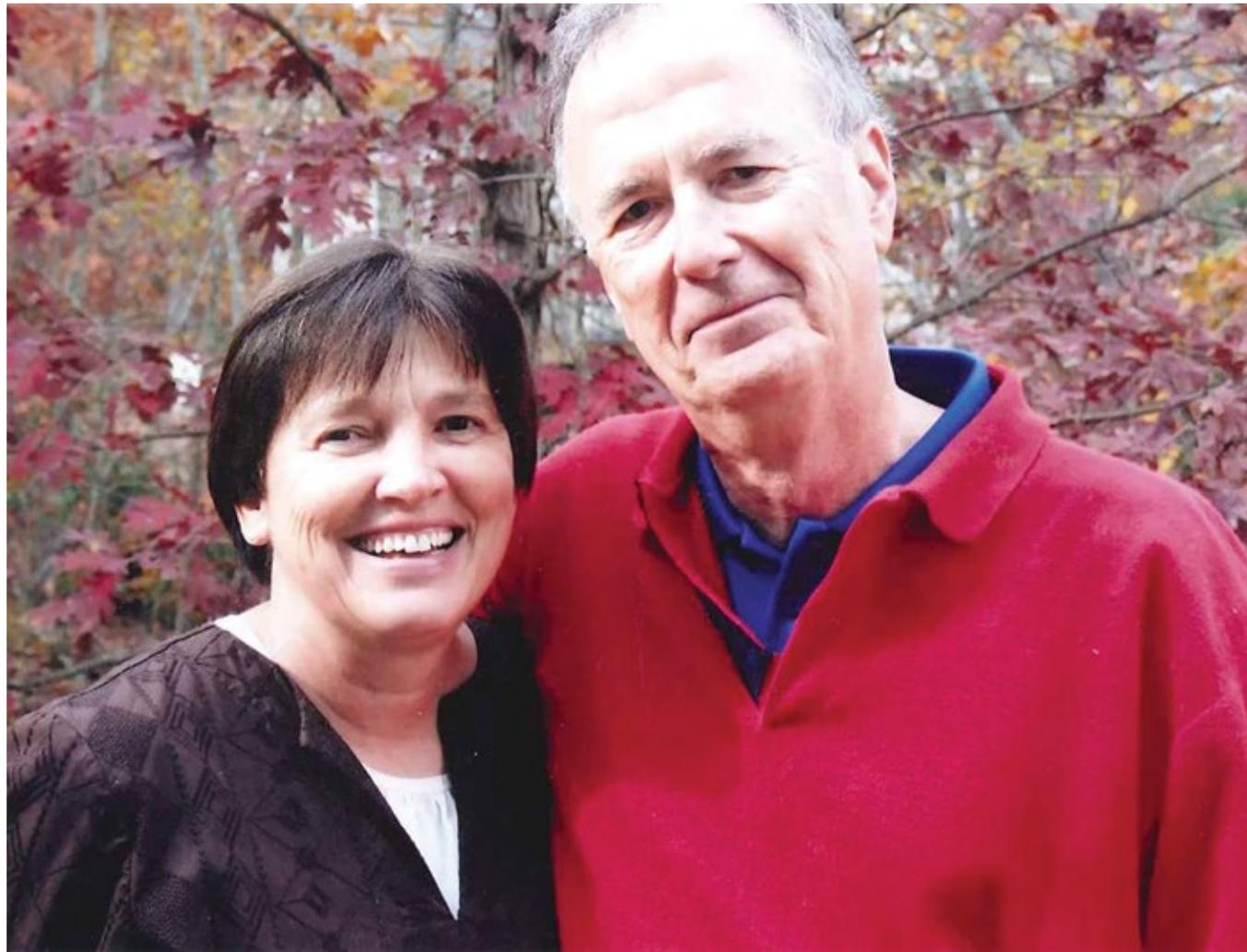
Average Overall GPA: 3.63; Upper-Level Accounting GPA: 3.32; GMAT: 601





ALL IN PLACE

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. Totalling \$140 million, construction of the Business Learning Community was fully funded through a 50-50 split between the State of Georgia and private donors.



MASTER TEACHER

Dan Smith, who won the Tull School's Outstanding Teaching Award 11 times, is remembered as a teacher of teachers who truly cared about the success of his students.

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 this 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 treat-

ment, which does not serve them well in the short term or the long term."

As 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 Smith and his wife Dixie (above) were together for 53 years. His first role as an accounting professor was at the University of Florida, where he taught for 20 years. He then came to Athens in 1991 and remained until he retired in 2010. Students and faculty frequently credit Smith's (with MAcc students right) teaching as a significant reason for Tull's elite first-time pass rate on the (notoriously difficult) CPA exam, which is generally much higher than the national average.



Students

“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 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 elegance 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 Tull, and included students from across the grade spectrum.

“He took just as much pleasure in helping a C student achieve the upper bounds of their ability as he did in challenging an A student,” says Bamber. “Students knew this, and they worked harder in his class (harder than most of them thought possible), because they wanted him to be proud of their work.”

Given his unique teaching methods and his genuine devotion to his students, it is no surprise that Dan “received more student awards than any other instructor I have known,” says Bamber. “At the University of Florida, he received the annual teaching award so many years in a row that the school finally created a new award (one given periodically, which deemed him “Master Teacher”) so that other faculty would have a chance to receive the annual teaching award that year.” During his 19 years at UGA, Tull’s Beta Alpha Psi chapter awarded Dan the Percy Yeargen Outstanding Teacher Award (named for Tull’s department head through 1971) 11 times, including the last six years he was with the school. Dan was named more than once Terry College’s Outstanding Teacher, Outstanding Accounting Professor by Alpha Kappa Psi, and Honors Day Outstanding Professor.

Former students remember Dan and recognize the impact he has had on their careers and lives long after they’ve left Tull. Allison (Karl) O’Kelly, Tull BBA ’94 and CEO of Mom Corps says, “In the four years I spent at UGA and the two years I spent at Harvard Business School, I never had a professor I respected more than Dr. Dan Smith. One of the things that was most impressive was his dedication to students outside the classroom. He was always willing to help his students — every time he held office hours, there was a long line out of his door waiting to see him. In addition, he was instrumental in helping his students secure internships and jobs with accounting firms. It was so obvious that he cared about the success of his students. This really is a rare trait and one that makes him a mentor to me and many of the other students who were lucky enough to have learned from him.”

Kathryn (Woodward) Bolinger, MAcc ’09 graduate now with Grant Thornton, fondly remembers her time spent in Dan’s class and at those famous office visits. “I realized that he wasn’t just coaching my studying habits; he was coaching my lifestyle. I considered Dr. Dan Smith a fabulous teacher, a wonderful coach, a terrific mentor, and above all a friend. He lived his life to the fullest, and he encouraged me to do the same with mine.”

While Dan was best known as a master teacher, he was also an outstanding researcher. Dan received the American Accounting Association’s Competitive Manuscript Award (effectively a best dissertation award) for the paper based on his dissertation completed at Ohio State.

Dan leaves his beloved wife of 53 years Dixie Lee Allison Smith and two sons, Daniel Bruce and his wife Susan Knipschild and children Daniel, Brian, and Sammie; and Gregory Brian and his wife Tamara Lei and daughter, Gabby. Dan also leaves siblings Neil and wife Melanie, Deborah Ann Williams, Lesley, Lori and husband Ron, five nephews, and a niece.



2019 Master of Accountancy graduates (above) gather before the annual Honors Banquet to celebrate their class gift. The class pledged nearly \$20,000 to the Terry College. Undergraduate Tull students (left) assemble for a group picture before Terry Convocation in May.

Andrew Dorminey

Taking flight in the classroom, as well as the National Guard

By their mid-20s, few people can tell such a full life story as Lilburn, GA native Andrew Dorminey, a current Tull student and United States Army helicopter pilot.

Though no one in his immediate family was in the military, Andrew had several extended family members who were. But it may have been baseball that ultimately led him to enlist.

“I played baseball in high school and dreamed of playing college ball,” recalls Andrew, who was a left-handed relief pitcher. “Around my junior year in high school I started to realize I just did not throw hard enough to play at the collegiate level. My left elbow was giving me a lot of problems and I knew it was not going to get better without surgery. So I decided to give it all up and enlist in the Army National Guard during the first couple months of my senior year. I always have loved aviation so I joined the Aviation Branch as a helicopter mechanic with aspirations of eventually going to flight school.”

Andrew did just that, serving as a helicopter maintenance technician for just over a year before being named Blackhawk Helicopter Crew Chief, a role he has held since early 2016.

Though aware of the possibilities of deployment, Andrew’s parents were supportive of his decision to enlist. He says his younger sister actually took it the hardest. “She was not a fan of the thought of me going away for several months at a time,” he says.

As a member of the National Guard, Andrew applied and was accepted to UGA. Shortly after his acceptance, he got the news that he was being deployed to Kosovo. “I was originally against going, as I’d planned on starting at UGA that fall,” Andrew recalls. “My leadership told me they needed me to go and sat down with me and convinced me it would be the right decision. They were absolutely correct; my deployment was one of the greatest things that has ever happened to me. I grew up so much.”

Andrew went to Kosovo in a peacekeeping capacity, transporting troops across the country. He notes that two of his unit’s “cooler” missions involved picking up Senator John McCain from the airport for a visit to the country and fighting a fire at a monastery. “Overall Kosovo was not bad



Andrew Dorminey serves as a helicopter pilot for the U.S. Army National Guard. He was named a Blackhawk Helicopter Crew Chief in 2016.

at all. It got extremely cold and the snow built up to several feet high; that was a first for me. I made some of my greatest friends on that deployment. The thing I missed the most other than my family was Chick-fil-A. I think that might have been my only food source for the next month after I returned!”

UGA was, in Andrew’s words, his “only” option for college. “My mom graduated from UGA back in the ‘80s so I grew up watching the Dawgs play football,” he says. “I always loved coming to Athens for tailgating and football games. When it was time to apply for college, it was the only place I applied.”

Andrew did not, however, initially intend to major in accounting, but rather engineering. “My first semester I took engineering classes and quickly 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 accounting 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 operational support missions located all over the U.S. 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 everything 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.”

One would assume with such a demanding schedule, Andrew would find little time for anything else. On the contrary, he is also involved with campus veterans’ organizations. He has served as both the treasurer of the Student Veteran’s Association and president of its Business Affinity Group. Currently he is the office manager of the Student Veteran’s Resource Center (SVRC).

Andrew completed an internship last summer and is a financial reporting intern at the Federal Reserve Bank of Atlanta (FRBA). “The SVRC made this opportunity available to me; I was just in the office working when a recruiter from the FRBA came in and asked if we had any student veterans interested in an internship. My director asked if I had a résumé on me, which I did. I interviewed and about 30 minutes later had an offer.”

Andrew is considering accepting a full-time position with the FRBA upon graduation in December, as well as pursuing his CPA license. “I am also considering other federal agencies for employment as well as the banking opportunities that will be available to me after my experience at the FRBA. Public accounting is also on the table.”

Andrew will have completed his six-year contract with the National Guard this September. “I am very thankful for my experiences thus far from the military but I now want to start my civilian career. The plan is to take a year break and if I miss it badly enough, to come back as a pilot.”



Felsing Hardister Smith

Tull graduate students named GAIN Fellows

Three Tull graduate students — Alexandra Felsing, Jennifer Hardister and Robin Smith — were selected as Georgia Impact Now (GAIN) Master’s Fellows since the program’s start in 2017. GAIN Fellows are hired as graduate research assistants, with a 12-month compensation of \$20,000 and a tuition waiver.

UGA’s Graduate Programs initiated the program, choosing 10 fellows campus-wide each year. Felsing was selected in 2017 and Hardister and Smith in 2018. Fellows are chosen from applicants to UGA master’s programs in disciplines with high impact on the economy of Georgia.

Alexandra (BBA ’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 graduate school and who were willing to speak up for me was instrumental,” she says.

Jennifer (BBA ’18) completed a Certificate of Personal Organizational Leadership as a Leonard Leadership Scholar, and served as a coordinator for the Terry Women’s Initiative. She was the executive director of ServeUGA. After graduating from the MAcc program 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.

Tull’s GAIN Fellows are grateful for the financial assistance provided by the program, but seem most impacted by the experience and new perspective their assistantships afforded them.

“The most insightful part of the program for me was speaking to professors about how they decided to pursue careers as professors and how research and publication works,” says Robin (MAcc ’19), who accepted a Tax Associate position with PwC Nashville, TN.

“Those conversations were very insightful, as I got to learn about a career path I did not know much about, and pursuing a PhD is something I am now open to in the future.”

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.

Robert Richardson Rice
Graduate Fellowship
Patrick Ryu

Behrend Family Scholarship
Ryan Summers

Voynich Family Graduate Fellowship
James Warren

E. Dan Smith Outstanding
Undergraduate Student Award
Michael Cohen

Dr. Linda S. Bamber Graduate Scholarship
Owen Davidson

FSA-Graduate Student Achievement Award
Nicholas Parris

Meli Arant Memorial Scholarship
Travis Boggs

Malcolm Byron Davis Memorial Scholarship
Jessica Su

Lisa L. Graves Memorial Scholarship
Omolara Giwa

Stuart S. Kennedy Memorial Scholarship
Victoria Williams

Ceasare & Mary Laverne Maestri
Scholarships
Joe Duffey, Koey Leverette

Roberta A. Allen Memorial Scholarships
**Emma Mandarino, Lauren Mattingly,
Nicholas Parris, Taylor Stevens**

J.M. Tull Outstanding Tax Research Award
Chris McCarter

Excellence in Accounting with
Emerging Technology sponsored
by Professor Margaret Christ
Natalia Rivera Chica

**Tull graduated 8 students
from the Leonard
Leadership programs in
spring of 2019:**

**Fellows: Adam Shindler, Charles
(Garrett) Vaughan, Charles (Chas)
Williams**
**Scholars: Morgan Feight, Jacob
Hanley, Mary Catherine Kelley,
Will MacArthur, Emily McCord**

Flexible Products Award
Will Angus

Educational Foundation of the Georgia
Society of CPAs Accounting Scholarships
**Natalia Rivera Chica, Megan Fowler,
Cara Heaney, Lauren Mattingly,
Victoria Petuhova, Samantha
Sanderford, Runhuan (Joyce) Zhu**

Aprio Merrill D. Wynne Scholarships
Galina Inserra, Victoria Williams

BDO USA Award
Cindy Zhang

Bennett Thrasher PC Scholarships
Ross Mathis, Nicholas Parris

Cherry Bekaert's Your Guide Forward
Scholarship
Koey Leverette

CohnReznick Scholarship
Kate Shi

Crowe Horwath Outstanding
Senior Scholar Award
Robert Warren

Deloitte Academic Excellence Award
Amanda Davis



Shane Todd

Deloitte Community Involvement Award
Wes Jackson

Dixon Hughes Goodman Scholarship
Joy Xiao

Driffin & Tucker Scholarship
Elizabeth Rose

Elliott Davis Scholarship
Lucy Xiao

Ernst & Young Outstanding Student Award
Galina Inserra

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

Frazier & Deeter Accounting Award
Lauren Mattingly

Gifford, Hillegas & Ingwersen, LLP
Scholarship
Abby Woolard

Grant Thornton Excellence in Community
Service Award
Maggie Carr



Grant Thornton Leadership Award
Morgan Feight

HLB Gross Collins Scholarship
Lanier Olliff

KPMG Outstanding Undergraduate
Student Award
Joe Duffey

KPMG Outstanding Graduate
Student Award
Taylor Lameier

Mauldin & Jenkins Scholarship
Emily McCord

Moore Colson Accounting
Achievement Award
Nathaniel Ayers

Moore Stephens Tiller Scholarship
Samantha Sanderford

Nichols, Cauley & Associates Scholarship
Chris Stanziale

Porter Keadle Moore's
Dennis R. Beresford Scholarship
Justin Boyd

PricewaterhouseCoopers Scholarship
Robin Smith

Robinson Grimes & Company's
Ross E. Robinson Scholarship
Koey Leverette

RSM US Scholarships
Colin Greeff, Adelaine Young

Turner Accounting Scholarship
Abby Woolard

Warren Averett Award
Hannah Hughes

Windham Brannon Excellence in
Accounting Scholarships
Chase Watson, Adelaine Young

BAY Percy B. Yeargan Outstanding
Undergraduate Teacher
Amanda Farmer

BAY Percy B. Yeargan Outstanding
Graduate Teacher
Erin Towery

2019 Deer Run Fellows
**Jordan Einstein, Morgan Feight,
Will MacArthur**

FASB/GASB Interns
Kyle Drenner, Hanna Xiao

PCAOB Interns
**Emilee Adams, Meredith Bertschi,
Robert Durand, Parker Jameson,
Kevin Quiterio, Chase Watson**

BAP Initiates
Fall 2018: **Nathaniel Ayers, Maddy
Bradley, Kelby Canada, Maggie Carr,
Jordan Conley, Matt Cunningham,
Amanda Davis, Maggie Davis, Clay
Denison, Brooke Fritz, Ali Garner, Ellis
Gill, Colin Greeff, Cara Heaney, Rachel
Hill, Hannah Hughes, Grace Jafojo,
Caroline Koch, Stephen Kruto, Ethan
Lancaster, Koey Leverette, Kathryn**

**Lewis, Will Lyman, Charlotte Matt,
John Myers, Emily Nadel, Nicholas
Parris, Catherine Pizza, Lele Popwell.
Caleb Pruitt, Nathaniel Reichard, Will
Romero, Parker Sachs, Will Schultz,
Lei Shi, Ansley Smith, Chris Stanziale,
Nikolay Stoykov, Robert Uniack, Jack
Wall, Shane Ward, Abby Woolard, Joy
Xiao, Lucy Xiao, Addie Young**
Spring 2019: **Drew Allen, Callie Ayer,
Maggie Barronton, Tanner Berry,
Sam Berry, CeCe Brants, Grace Buckel,
Cameron Buice, Helena Burke, Whid
Childs, Caroline Chipman, Leah Cote,
Garrett Davis, Alicia Davoudpour,
Danny de Quesada, Andrew Dorminey,
Amanda Feely, Taylor Forman, Carson
Gibb, Ellis Gill, Ansley Godfrey, Sarah
Hardell, Haley Harvard, Jake Harvard,
Caroline Henderson, Matthew Hitt,
Lynn Huang, Philip Husney, Matthew
Ingram, Jacob Jennings, Caroline
Jernigan, Braden Kendall, Lauren Kirk,
Jon Kratz, Lara Kruger, Chad Lail,
Tara MacMillan, Josh Marcinczyk,
Elizabeth Markham, Connor Matthews,
Emilee Mau, Kelley McNaull, Regan
Mitchell, Melody Morales, Andrew
Newell, Sushil Patel, Garrett Patterson,
Andruw Patton, Hannah Pincus,
Thompson Race, Makena Renz, Collin
Roberts, Brooke Rothwell, Chelsea
Rushworth, Rosemary Schofield,
Cameron Self, Nick Shook, Katerina
Stagl, Emily Ann Stroud, Will Swinson,
Morgan Thornton, Andrew Todd, Leah
Touchstone, Rita Tu, Luke Vollkommer,
Grant Walker, Luke Williams, Irene Xu,
John Zapata Mantilla**



CAROLINE CHIPMAN

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.”



WALKER HIGGINS

Walker Higgins accumulated a slew of awards during the 2019 season: fifth place in the 1,650 freestyle and a career-best time during the 2019 SEC Championships, along with his second All-American time at the NCAA championships.

“The difficult balance of schoolwork and athletics forces me to work daily on discipline and time management,” he said. “Although uncomfortable, this level of challenge has served to refine me as a person and has been indispensable in preparing me for my career. This experience is what college is all about, and I could not be more proud to represent Tull and the University of Georgia as a student athlete.”

Blake Atmore posted the eighth-best time in the 200 butterfly in Georgia history. He placed 11th in the 200 butterfly at the 2019 SEC Championships.

“The Tull School has been a great challenge since my acceptance,” he said. “This program, along with my finance major, has been incredibly rewarding and given me a better understanding of companies’ financials. I’ve thoroughly enjoyed my time so far in the Tull School.”



BLAKE ATMORE



EMMA MANDARINO

Emma Mandarino earned a nomination for the 2019 H. Boyd McWhorter Scholar-Athlete Post-Graduate Scholarship. She is pictured here competing in the 2018 NCEA National Championship held in Waco, Texas.

“It has been so incredibly fulfilling to be able to do the sport I love while getting a top education,” she said. “The challenges of daily 6 a.m. workouts, long practices, and tough competition while still balancing school have pushed me to truly understand the value of hard work.”

Faculty



Three Tull School faculty members received Outstanding Faculty Awards for their contributions to the Terry College and the University of Georgia. Professor Steve Baginski (left) was awarded the Distinguished Research Award. He has been at the Tull School since 2002, where he served stints as associate dean for academic programs and interim director. A premier expert in voluntary disclosure and earnings guidance, Steve has proven an excellent mentor while publishing at the highest level and continuing his longevity as a world-class researcher. Professor John Campbell (center) was awarded the Research Excellence Award. He joined the Tull School in 2010 and produced a strong record of publishing in premier journals while establishing an outstanding national reputation. Jason Matthews (right) was awarded with the Instructional Excellence Award. He has been at the Tull School since 2012, serving as a senior lecturer and has proven to be invaluable in the classroom, teaching in almost every program the Tull School has and serving as an “all-purpose infielder” by covering just about every class where coverage was needed.

FACULTY: ACTIVITIES/ACHIEVEMENTS

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 Ricci** (former Tull doctoral student) for their project titled “Using Audit Programs to Improve Auditor Evidence Collection.”



Denny Beresford (left) with National Association of Corporate Directors President Peter Gleason.



Carpenter



Christ



Hawk



Lark



Hammersley



Ramalingegowda

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.

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



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.

BABIES IN THE CORNER



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



On Sept. 22, 2018, Margaret and John Christ welcomed their new son James, pictured with his brother and sisters, Eloise, Adam, and Kate.



Elizabeth Lutz and husband John welcomed Alvanella Lucienne Lutz on May 1, 2019.

NEW FACULTY 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.



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.



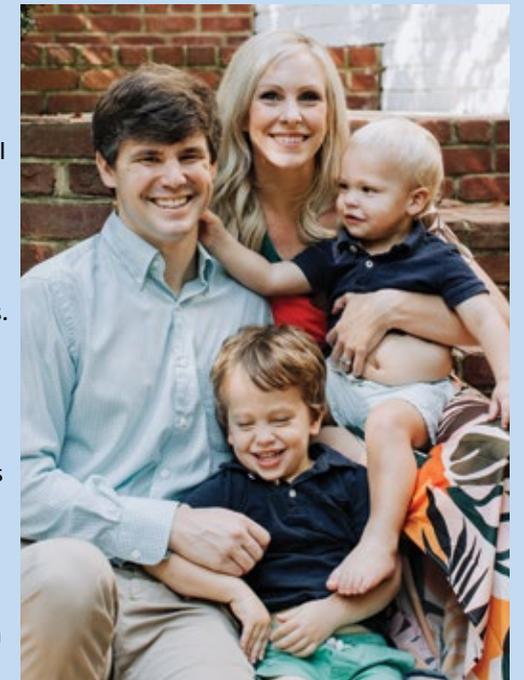
From left: Jane Song's parents Keming Song, Keliang Tang, Jane, her son Isaac, and brothers Wilbur and Luke

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 likes to spend her weekends exploring Athens.



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!



Sean and Jenny McCallen and their sons William (center) and Brooks.

FACULTY PUBLICATIONS ACCEPTED IN 2018

Baginski, Demers, and Yu. "Linguistic Tone and the Small Trader," *Accounting, Organizations, and Society*.

Brockman, **Campbell**, Lee, and Salas. "CEO Internal Experience and Voluntary Disclosure Quality: Evidence from Management Forecasts," *Journal of Business, Finance, and Accounting*.

Campbell, Cecchini, Cianci, Ehinger, and Werner. "Tax-Related Mandatory Risk Factor Disclosures, Future Profitability, and Stock Returns," *Review of Accounting Studies*.

Bentley, **Christensen**, Gee, and **Whipple**. "Disentangling Managers' and Analysts' Non-GAAP Reporting," *Journal of Accounting Research*.

Bradshaw, **Christensen**, Gee, and **Whipple**. "Analysts' GAAP Earnings Forecasts and their Implications for Accounting Research," *Journal of Accounting and Economics*.

Black and **Christensen**. "Policy Implications of Research on Non-GAAP Reporting," *Research in Accounting Regulation*.

Christensen, Pei, Pierce, and Tan. "Non-GAAP Reporting Following Debt Covenant Violations," *Review of Accounting Studies*.

Gaver and Utke. "Audit Quality and Specialist Tenure," *The Accounting Review*.

Ramalingegowda and Yu. "Accounting Conservatism and Capital Structure Adjustments," *Journal of Accounting, Auditing, and Finance*.

Lewellen and **Resuttek**. "Why Do Accruals Predict Earnings?" *Journal of Accounting and Economics*.

Ayers, Seidman, and **Towery**. "Taxpayer behavior Under Audit Certainty," *Contemporary Accounting Research*.

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

CARPENTER

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

DEMÉRÉ

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, Champaign, 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

MCCALLEN

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

Alumni



Tull alums continue to share their commitment to the Terry College. At top left, former Coca-Cola First Generation Scholar Jia Liu (BBA '12, MAcc '13) was the guest speaker at the Coca-Cola First Generation Scholars dinner in April. She works for PricewaterhouseCoopers, specializing in internal auditing for multi-national public clients assessing their business and IT risks and process gaps. At top right, John Schraudenbach (BBA '80, MAcc '81), who recently retired as the Americas Assurance Senior Client Service Partner at EY, was named a 2019 Terry College Distinguished Alumni Award winner. At bottom right, Katy Paulson (BBA '07, MAcc '08), Patrick Ragan (BBA '03, MAcc '03) and Patrick Kim (BBA '98, MAcc '99), members of the Public Company Accounting Oversight Board, shared their knowledge with Terry students during a campus visit during the spring semester.



FAMILY MAN

John Schraudenbach
(BBA '80, MAcc '81)

Karole Lloyd, a Tuscaloosa native, University of Alabama alum and diehard Crimson Tide fan, remembers the day John Schraudenbach turned her into a Georgia Bulldog.

Named the EY managing partner for the Southeast region in 2009, Lloyd arrived in Atlanta seeking to build her management team and wanted Schraudenbach to be her deputy manager. In nearly three decades with EY, Schraudenbach established a reputation of providing top-notch client service, finding first-rate recruits and offering his knowledge to anyone who sought his counsel. At first, he wasn't sure about joining Lloyd's team — he enjoyed the role he was in — but when he did one of the first recommendations he made was one close to his heart.

Go to Athens.

“So John and I get in the car and drive to Athens and we meet Dean [Benjamin] Ayers. We spend a good amount of time with him, and before we leave Dean Ayers shares with us that EY needs to renew its support,” Lloyd remembers. “At that point, John looks at Dean Ayers and says, ‘oh, we’ll just

throw a party at Karole’s house.’ And that’s exactly what we did. Just two to three months into my experience of coming to the Atlanta marketplace I became a University of Georgia Bulldog fan. ... John is bound and determined, like everybody else that knows him, to make you part of his Georgia family.”

It’s fair to say family is a paramount part of John Schraudenbach’s life. There’s the family he grew up with — his three sisters, who helped raise him after their father died when he was 2 and opened their home after their mother died when he was 17. There’s the family he made with his wife Terri (BSEd '81, MEd '85): two daughters, Brooke (BS '07) and Katie (BBA '10), and son Adam (BBA '14, MAcc '14), all University of Georgia graduates, and the joys of his life. And now there are grandchildren being added to the fold. There’s his UGA and Terry College family, where Schraudenbach is “someone I can always call on if I need something and he’d answer and say yes,” Ayers says.

And there is his family at EY, a company he retires from in June after decades of service.

“Family is absolutely first and foremost,” says Schrauden-

bach, the Americas Assurance Senior Client Service Partner at EY. “I like to tell people I have truly lived the American dream. I grew up not needing anything but also not wealthy by any stretch of the imagination, and through hard work and luck and doing the right things I’m sitting here financially at a great point of my life. I’ve got an unbelievable family that all live within 30 minutes of us and are great friends with each other and hang out all the time. I have a great church life, I’ve got lots of great friends. You couldn’t be at a much better spot than I am right now. I’m blessed beyond belief.”

“If you talk to John he probably defines family a lot of different ways,” Ayers says. “It’s clear that family is a priority. He is a great father, great husband, and is also committed to his faith. I believe that definition of family extends to the Terry College. He definitely is, from our standpoint, a key part of our family and the relationship we have is very much like a family member.”

Georgia plays a prominent role in those ties, the state where Schraudenbach grew up, attended school, and spent his entire working life.

He grew up in East Point, a community not far from the airport that was “an idyllic place to grow up,” he says, “it was like Mayberry.” He doesn’t remember much about his father, a salesman for Quaker Oats, but his mother, who worked as a secretary for Delta Air Lines, provided a strong foundation for him and his sisters. “My mother was a very moral person

and taught the difference between right and wrong and did it by example,” Schraudenbach says. “All of us, my sisters and myself, are all about doing the right thing for people.”

The East Point community also looked out for the young Schraudenbach, as local small-business owners became father figures and helped him during his adolescence. When his mother died midway through his senior year of high school, he moved in with his older sister. A solid, but not an overly serious high school student, Schraudenbach wasn’t sure what he wanted to do. He thought he would wind up being a high school basketball coach.

But that changed during his first years at West Georgia, where he “stumbled” into an accounting course.

“I took it knowing nothing about it, but it came pretty naturally,” he says. “I was taking basic business classes because I had no idea what I wanted to do, and I took accounting and really liked the professor.”

He moved that foundation to UGA, though the main reason for the transfer was for Terri, his future wife and high school sweetheart who was an undergraduate in Athens. He spent the summers loading planes for Delta, giving him the money he

needed to keep his education going. By graduation, the non-serious high school student was being recruited by every Big 8 accounting firm. Ernst & Whinney, the second largest accounting firm behind Arthur Andersen, was tops on his list.

“We were No. 2 and a distant No. 2 to Arthur Andersen, but what excited me was Mike Trapp,” Schraudenbach says of his mentor and former EY managing partner for the Southeast area. “Mike said ‘We’re going to grow this practice,’ so I was joining the up-and-comer and we began to close the gap very quickly. In a time when most firms did not aggressively pursue growth we were almost like gunslingers. It was fun!”

His first client at EY was The Coca-Cola Company, and for the next 11 years, he was on the audit of the Fortune 100 company. He was also a constant recruiter, making several trips a year to Athens and returning with recruits who would help define EY’s future.

A steady presence in his community, Schraudenbach was asked to leave EY and become president of the Gwinnett Chamber of Commerce in 1993. It required a different set of skills and gave him a new (or better) sense of what it takes to run a small business. But after two years he wanted to return to EY. Seeing Schraudenbach’s recent experience working with smaller businesses, Trapp brought him back to grow his own book of business. It was the early days of the dot-com boom, and Schraudenbach thrived.

“At one point I had 26 clients,” he says. “I was able to learn how

people do business because I was there in the early stages with direct access to the founders. I was learning about companies going public. I picked up WebMD, which when we called on them they had four employees. So I was working with startups and then over time I moved back upstream to larger clients. Since then I’ve been the lead audit partner on Genuine Parts Co., Delta, Coca-Cola Enterprises, and Acuity Brands, among many others.”

“John is very humble,” Ayers says. “I’ve never had a conversation with him where he would espouse how successful he’s been or the role he’s played in EY. You never get that from him, which is a great example of being a leader.”

He also leads by “voting with his feet,” says Lloyd. At Terry he’s served as chairman of the Alumni Board and was a member of the J.M. Tull School of Accounting Advisory Board. In his community, he serves as chairman of the personnel committee at his church and is active with United Way.

“Your professional job is to give back, of your time and your money,” Schraudenbach says. “I’ve been on a nonprofit board and/or church board for the last 25 years. It’s what I believe — being a good steward of what I’ve been given.”

“John is very humble. I’ve never had a conversation with him where he would espouse how successful he’s been or the role he’s played in EY. You never get that from him, which is a great example of being a leader.”

— 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 alum 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 '05, 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 audited SEC registrants located in New York and Atlanta.

He is a Certified Public Accountant in Georgia and a member of the American Institute of Certified Public Accountants.

Hansen is serving both the Accounting Group and the Professional Practices Group in the OCA during his one-year academic fellowship.

He supports both groups by serving as a resource for the OCA in auditor and registrant matters that can draw on academic accounting research and participates in OCA projects that frequently involve the SEC's oversight of standard-setting.

He is visiting from his faculty position as an associate professor of accounting at Weber State University in Ogden, UT where he will return and assume the department head role when he is finished at the SEC.

He teaches auditing and his research interests include topics on auditing, corporate governance, and earnings management. Prior to attending 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 directed him to the University of Georgia to further his education and his time at the J.M. Tull School of Accounting helped to give him a phenomenal 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.

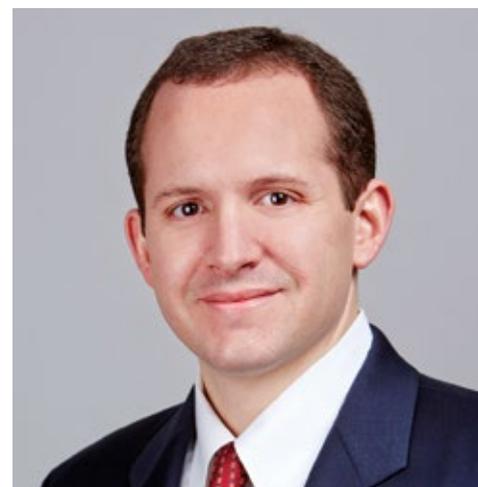
After his first year as a senior



MICHAEL BERRIGAN



JAMES HANSEN



BRIAN STANISZEWSKI

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 professors 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 GSCPA's Leadership 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 The American Institute of CPAs (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 a director role in risk advisory and compliance services before becoming a partner.



Boyd

Tiffany Kunkle (MAcc '01) 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.



Kunkle

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



Leiter

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.



Powell

For the annual list of Tull School donors for 2018, please go to: terry.uga.edu/news/newsletters/tull-annual-report



Terry College of Business

J.M. Tull School of Accounting

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