

# J.M. TULL SCHOOL OF ACCOUNTING

2019 ANNUAL REPORT



UNIVERSITY OF  
**GEORGIA**  
Terry College of Business







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## TERRY COLLEGE OF BUSINESS

**Benjamin C. Ayers, Dean**  
*Earl Davis Chair in Taxation*

## J.M. TULL SCHOOL OF ACCOUNTING

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Professor, EY Faculty Fellow*

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Senior Lecturer*

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2020 Tull graduates (clockwise from top left): Ryley Beaumont, Grace Jafojo, Preston Martin, Hannah Michaelis, James Marbaugh, Kari Knickerbocker, and Emilee Mau



# Moving forward in uncertain times

The Tull School continues to thrive in a period of unprecedented challenges. I am very proud of our students, faculty, and staff for the resilience and creativity they have demonstrated through this global pandemic. Despite passing through difficult times, we have experienced significant progress this past year:

- **Program Growth:** Our programs continue to grow as students have been drawn to major in accounting. Our enrollment is very close to record numbers. We have 186 students enrolled in our MAcc program this fall and we have approximately 550 students enrolled in our BBA program. Moreover, our new Double Dawg program allows non-accounting undergraduate students to take all of the prerequisites required to enter the advisory track of our MAcc program. We currently have 56 students in this track. Our faculty, advisors, and staff have done an excellent job of recruiting the best and brightest from Terry into accounting! Moreover, our MAcc placement rate for the 2019-2020 year is 98%, which is very good in this environment. Finally, I note the final approval of a joint MAcc/MS in Financial Planning degree program.

- **PhD Program Placements:** Despite a very challenging job market over the past two years, our students have continued to land excellent jobs at respected universities. Our last four students have placed at Texas A&M, the University of British Columbia, the University of Virginia, and Temple University.

- **Faculty Recognition:** As Jackie Hammersley completes her three-year term as editor of *The Accounting Review*, the flagship academic journal of the American Accounting Association, Margaret Christ begins her three-year term as editor. Moreover, John Campbell is also beginning a three-year term as editor of *Contemporary Accounting Research*, another premier academic journal. More broadly, our faculty are recognized as world-class researchers and teachers. In addition, they serve in various leadership roles at UGA and in professional organizations around the country.

- **Alumni Support:** In November of last year, we launched the Dan Smith Campaign to establish an endowed faculty chair in accounting named in his honor. Within the first three months of the campaign, our amazing alumni rallied together to pledge a quarter of our expected goal. We have put this effort on hold through the pandemic, but will circle back to many of you after life returns to a more normal state. I am also very excited about alumnus George Azih's company topping the Bulldog 100!

It is truly an honor to be associated with the Tull Family. Our faculty, staff, students, and alumni continue to inspire me! It is my hope that we will all be able to safely navigate the coming months and that researchers and medical professionals will develop a long-term solution to COVID-19.

Sincerely,  
Ted Christensen, Director  
J.M. Tull School of Accounting and  
Terry Distinguished Chair of Business  
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## BY THE NUMBERS

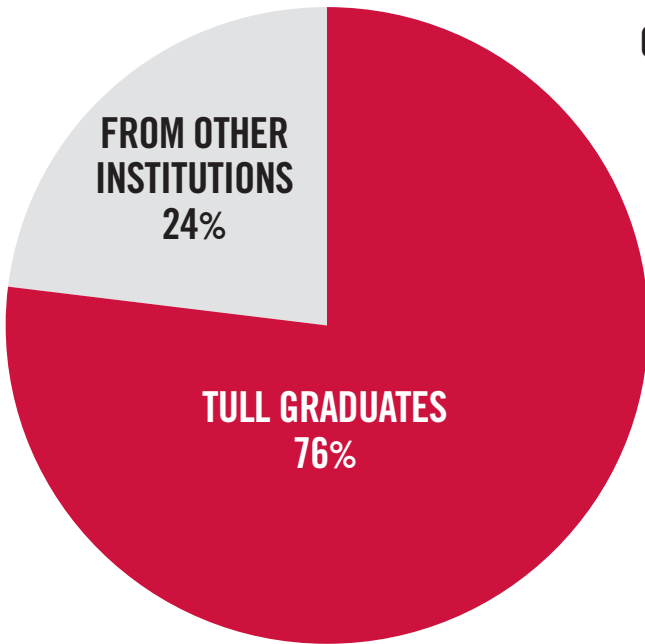
### PROGRAM RANKINGS

YEAR	UNDERGRADUATE	M <sub>Acc</sub>	PhD
2015	7	7	9
2016	8	7	9
2017	8	10	10
2018	8	10	9
2019	5	10	5

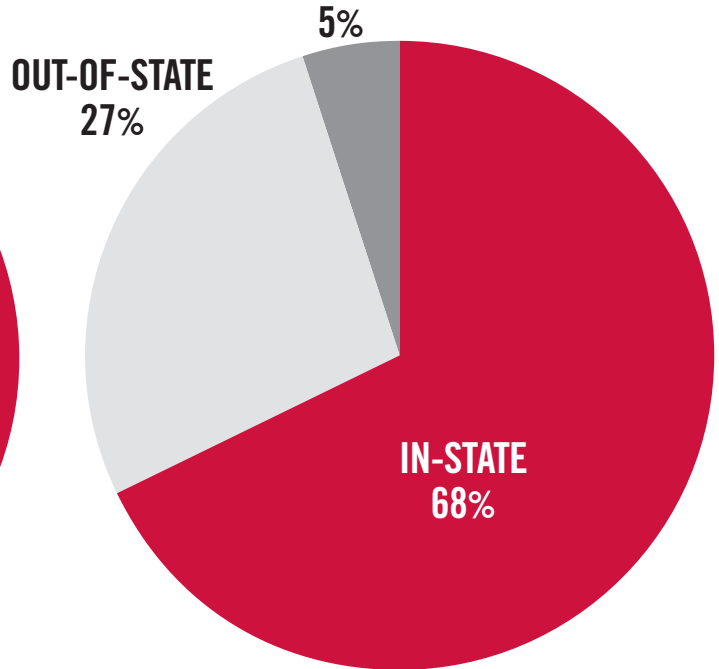
Source: Public Accounting Report

- UGA has ranked among the top 10 for first-time CPA pass rates for over a decade and in the top three among large programs five of the last six years.
- Tull was chosen the fourth most-admired accounting public program by *Public Accounting Report*.
- The M<sub>Acc</sub> program had 100% placement for graduates in Fall 2019; for Spring 2020, placement was 97% at graduation; for summer 2020 placement was 94%.
- The PhD program had 54 applicants and two were selected for 2018-19. There was a 100% placement for PhD graduates.

### M<sub>Acc</sub> PROGRAM STATS

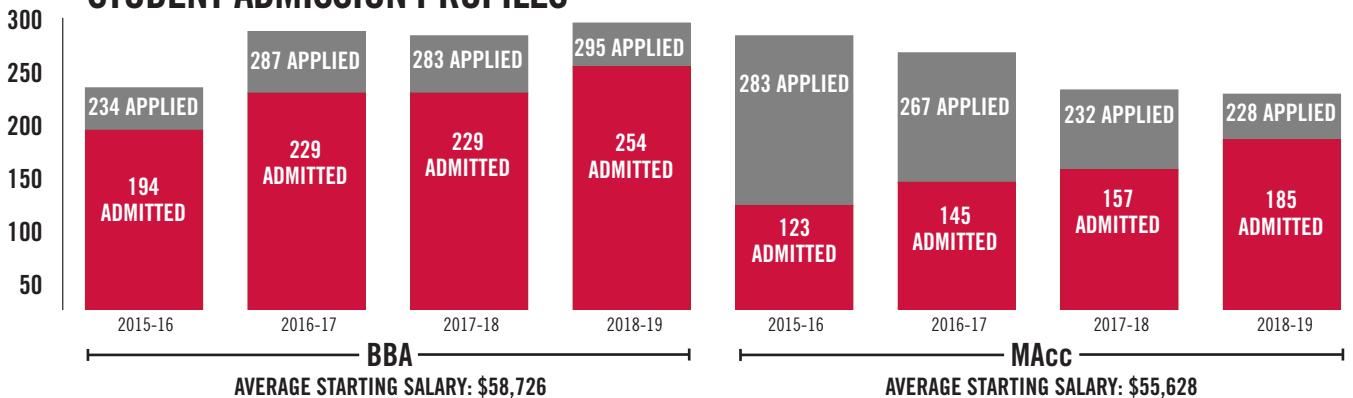


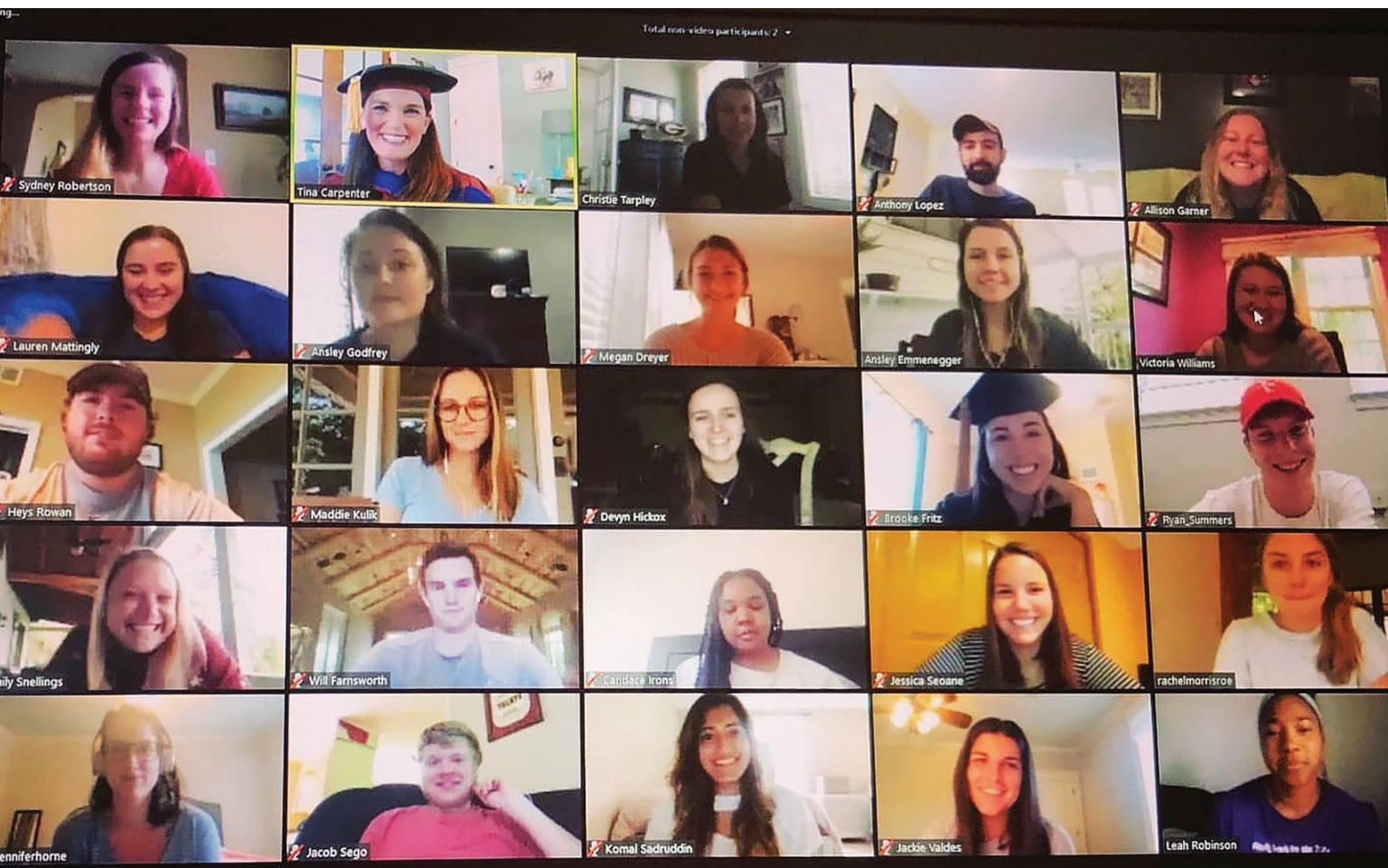
### INTERNATIONAL



**M<sub>Acc</sub> SUMMER 2019-SPRING 2020 ADMISSIONS: 231 applied, 158 admitted**  
 Average Overall GPA: 3.62; Upper-Level Accounting GPA: 3.36; GMAT: 598

### STUDENT ADMISSION PROFILES





# ABOUT FACE

*Tull School students, faculty, and staff embraced the move to online learning, using new technology to stay connected, and stay the course.*

When the spring 2020 semester began, neither students nor faculty could possibly have imagined how it would finish. COVID-19 turned the world upside down and the University had to roll with the punches. No one involved would say it was easy, but Tull students, faculty, and staff proved to be resilient and met the challenges of an unprecedented environment.

UGA suspended classes the two weeks following spring break to allow time to prepare for the next step — online classes. The need to quickly pivot to online classes required many decisive actions to maintain the health and safety of students, faculty, and staff and ensure a successful finish to the spring semester. Students were allowed back to campus only long enough to collect their belongings from residences. Most students were far from Athens — some out of state, others out of the country — and faced a future of sheltering in place, and finishing the semester virtually.

Only essential University employees were permitted to work on campus. The rest, like the students, returned to campus only to retrieve necessary work materials.

The suspension gave faculty, staff, and teaching assistants the time to prepare for the transition to an online curriculum. With the loss of two weeks of instruction during the transition, faculty worked diligently to rework class to maximize student learning for the semester. Due to bandwidth concerns, lectures were recorded and uploaded for student viewing. Students submitted assignments electronically and

took quizzes and exams online. Instructors and graduate assistants modified much of the class curricula, including group projects, then relayed these changes to students, whom they would not see again for the remainder of the semester.

“Completing the semester online gave me an opportunity to practice what I preach,” says Karen Czarick, who teaches Tull’s two professional communications courses. “Beyond altering course content and the mode of presenting it, the transition required additional (and a total overhaul of existing) written instructions, guidelines, and due dates for the students with regards to reviewing class content and completing and submitting assignments, projects, and assessments.

“It was not enough to simply ‘rewrite’ expectations for the rest of the semester and upload lectures,” she says. “Continuing to communicate clearly, precisely, and regularly with students during this time without advantage of in-person classes or meet-

ings was crucial. Keeping connected was difficult, but paramount to the transition’s success on every level.”

Technology, already a key player in most Tull classes, now took center stage.

“My class was relatively well-suited for the transition to online learning,” says Margaret Christ, who was teaching accounting analytics last spring. “However, I had to navigate quite a few software and technology issues that would not have arisen in a traditional format. Normally we use the computer classroom for instruction and students have access to

**“I learned how incredibly resilient and outstanding our students are, and how dedicated everyone is in creating a successful class for these students.”**

*Patrick Ryu, PhD student*



MOORE-ROOKER HALL





all necessary software there, but with the switch to remote learning, students had to download programs, and several students didn't have the right equipment (e.g., Macs instead of PCs). Students who didn't have access to everything they needed had to work with others over Zoom to essentially watch someone else complete the assignment. It was not ideal, but it worked in a pinch."

Most faculty implemented some technologies they had little or no experience with before the pandemic.

"I would have to say that I learned a tremendous amount and became much less intimidated by technology available to me," says Tim Keadle, Executive in Residence and former PKM partner. "Technology has never been my strong suit. I left that to others to do for me; that is not possible as a college instructor."

Some of the biggest heroes were the technology staff. Terry's IT professionals were available to all faculty, staff, and teaching assistants, including before and after-hours and on weekends. Natasha Barreto and the entire OIT staff worked graciously and tirelessly to assist and guide users, troubleshooting problems and brainstorming new ways to apply technology to teaching. The entire Terry Community found ways to help. The dean's personal assistant, Taylor Worley, worked around the clock (including weekends) to help with the closed captioning of online class content. Tull Director and faculty member Ted Christensen said, "We couldn't have made it through the semester without people like Taylor, who made himself available to close caption all of our intro accounting class videos. He truly went above and beyond the call of duty."

Keadle, along with many others, not only mastered new technologies to complete the semester online but discovered their potential for the in-person classroom.

"I can see many applications using Zoom even in classes taught live," says Keadle, who had minimal experience with the platform but plans to incorporate it in his Advanced Audit course to help graduate students understand how to better serve long-distance clients. "I do not have a desire to be an online teacher for sure, but I discovered some resources that enhance the delivery of otherwise live classes and plan to incorporate some of these practices in live classes going forward ... you CAN teach an ol' DAWG new tricks!"

For Czarick, the transition to teaching with technology had unexpected benefits that went beyond simply increasing technical skills.

"Since I had to pre-record my lectures, I obviously had to watch them," she says. "It was as close as I've ever come to putting myself in my student's place in the classroom in almost 20 years of teaching. Sometimes I was pleasantly surprised as I reviewed my recordings — sometimes not so much. I hope my future students will reap the rewards of some of those self-revelations!"

Technology didn't present the only challenges. The pandemic affected almost every facet of the daily lives of faculty, students, and staff; simply adjusting to an online semester proved daunting enough. But, everyone was doing so in a somewhat altered reality.

"The BIGGEST challenge," says Christ, "was I had to teach with four small children at home. And not only that, I was simultaneously trying to teach three of them an elementary school curriculum ... learning to read, reduce fractions, understand the branches of government. I was coordinating their many class meetings, enriching other time with nature walks, videos of Broadway musicals, and family read-alouds — not to mention trying to survey and care for the mental health of the family. It was utterly exhausting physically and emotionally."

Tull undergraduate advisor Jessica Ammons and her family welcomed a new baby in February. Ammons was still on maternity leave when the semester was suspended.

"I loved getting to stay home with my newborn longer than I had anticipated, but the quarantine time was definitely difficult from a working-mom perspective," she says. "I was usually holding a baby in my arms during virtual meetings while refereeing disputes between my two older sons," she says, calling the mute button "a miraculous thing."

Patrick Ryu was finishing his fourth year as a Tull PhD student and was one of three instructors teaching a section of ACCT 2101.

"The sudden transition to online classes was not easy for anyone. In March, students had just taken their second exam and were used to the way things were in our class. We had a good rhythm going. But with the transition, they suddenly had to get accustomed to the class all over again. With the new format, they had to learn a new way of learning. Many basic things taken for granted, such as being able to quickly ask questions after class, were no longer available," Ryu says. "We had to figure out how we were going to achieve the goals of the class in this unfamiliar and tough situation. And all this was in addition to dealing with the pandemic itself! Through all of this, I learned how incredibly resilient and outstanding our students are, and how dedicated everyone is in creating a successful

class for these students. The students actively engaged in the online class, quickly adjusting to the new environment, and they were all very cooperative and patient during the transition. Their performance in the class was great!"

Savannah Brookshire completed her MAcc degree spring 2020. Numerous personal challenges compounded the pressure she was facing finishing her last semester remotely. Her husband is a law enforcement officer and remained exposed to the public. This prevented Brookshire from being able to visit and help her parents, both over 75 and with underlying medical conditions, as well as compromising her health, as she is an at-risk individual herself.

"There were numerous days where I was overwhelmed by these pressures, where I wanted to give up and call it quits. If it weren't for the kind and encouraging words of Tull professors Towery, Chapman, and McGinty, I do not believe I would have been able to successfully finish my 18-hour semester. While I had never been more physically isolated from peers and professors, I never felt more supported than I did during this crisis," she says.

Brookshire earned her MAcc and began a full-time position with RSM remotely in July.

Students, faculty, and staff realized the importance of staying "connected" on a personal, as well as academic and professional, level. Most cited this as the transition's biggest negative impact on online teaching and learning. Faculty got the material to their students, staff helped faculty and students with logistical issues, and students continued to complete their studies. But the personal

element was, while not absent, significantly altered.

Graduate advisor and MAcc program coordinator Christie Tarpley was, along with everyone else, thankful for video meeting platforms, noting how students overwhelmingly chose to communicate via video rather than through emails or even phone calls.

"I think it did us all some good to see a familiar face and to know the other person was doing well during a time of uncertainty," says Tarpley. "I missed my students dearly, but I was so happy we had these ways of keeping in touch with one another."

**"I taught quite a few seniors. I sent graduation cards to them. I've never done that before. But it gave me the opportunity to stop and think about each of them personally. I found I had something personal and individual to say about each of them. It was a nice way to reflect and realize that, although it was cut short so abruptly, we still had a really good semester."**

*Margaret Christ, Associate Professor,  
PwC Faculty Fellow*



Before the pandemic, Tull professor Tina Carpenter received a grant from UGA's Student Enrichment Fund, a program invested in social events that take place outside of school.

She intended to use the funds to host an end-of-semester lunch at her home, and she ultimately followed through on her plan. The only adjustment was, while she was at home, her students were at home too, and all enjoyed an online lunch via Zoom.

Arguably, graduating students took the hardest emotional hit from the transition. They left UGA for spring break with no idea they'd not return as students. The University at large did a lot to recognize these students but some of the most important steps to help them know that it was all worth it came from simple acts by Tull faculty and staff, who did their best to ensure that graduates had the best send-off possible.

"I taught quite a few seniors. I sent graduation cards to them," says Christ. "I've never done that before. But it gave me the opportunity to stop and think about each of them personally. I found I had something personal and individual to say about each of them. It was a nice way to reflect and realize that, although it was cut short so abruptly, we still had a really good semester."

The entire graduate tax faculty held a virtual graduation

ceremony with their MAcc students. Similarly, Carpenter hosted her own graduation ceremony for the graduating MAcc audit students online.

"I dressed up in my cap and gown and had 'Pomp and Circumstance' playing in the background of the Zoom call," she says. She read the name of each student, congratulated them, and invited them to walk across the virtual "stage."

"I played the UGA fight song at the closing and tossed my 'grad cap' in the air for them – we all then chanted in unison, 'Go Dawgs!'" Many of the graduating MAcc students expressed appreciation for the thoughtful gestures of their faculty who did their best to make their passage from student to professional a meaningful experience.

Graduating students were not the only ones to express gratitude for faculty's willingness to keep in touch.

"In addition to taped lectures and virtual meetings with some students, I was sure to tape and post for all my students at least one short video check-in a couple times each week," says Czarick. "Sometimes I barely mentioned anything class-related. These took literally minutes to put together but were more impactful than I could have imagined. Everyone was so appreciative of the effort – a nice reminder that our students want to connect with the messenger, not just the message."

# Five Tull students secure top positions with standards boards

Five Master of Accountancy students from the University of Georgia secured highly competitive positions with three of the organizations that set accounting standards in the United States and abroad.

The Financial Accounting Standards Board determines the accounting rules that public companies must follow in the U.S., and the International Accounting Standards Board does the same for public companies in other parts of the world. The Governmental Accounting Standards Board sets the accounting rules for state and local governments.

“Together, the FASB and GASB only hire about 20 students a year from across the country, so the fact that four of our students were offered positions does set UGA apart from the pack,” said Jeff Lark, a lecturer in the Tull School of Accounting who worked for the IASB. “Most universities are happy to have one student hired, but several times we’ve placed four per year.

“To have a fifth student hired by the IASB is exceptional,” Lark added. “It’s quite rare for a student from an American university to apply, get noticed, and be hired. That is unique.”

The students chosen for the post-graduate positions come from diverse backgrounds but share a common desire to think critically about accounting and the future of the profession.

“We are very proud of these students. They are among the finest in the country, and they represent UGA well,” said Ted Christensen, director of the Tull School of Accounting and the C. Herman and Mary Virginia Terry Distinguished Chair of Business. “We have been fortunate over the past five years to have placed many students in these types of positions, indicating that UGA has one of the elite accounting programs in the country.”

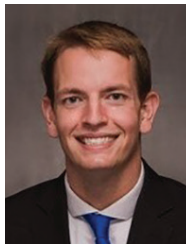
The five MAcc students will graduate this year and begin their post-graduate technical assistantships with the three standards boards in either July 2020 or January 2021.

Financial Accounting Standards Board (Norwalk, Connecticut):

**Emma Mandarino**, from Bedminster, NJ,



Boyd



Gorge



Mandarino



Summers



Wall

graduated with her MAcc degree in May and began her year with the FASB in July. While at UGA, she served as captain of the equestrian team for two seasons and was nominated for the NCAA Woman of the Year Award in 2019. She graduated summa cum laude with a bachelor’s degree in accounting in 2019. She previously served as a business tax services intern at KPMG and as a leadership development intern at Verizon.

**Jack Wall**, from Rome, GA, will graduate with his MAcc degree in December and begin his year with the FASB in January. Wall graduated magna cum laude in accounting and management information systems with an emphasis in data analytics. He previously served as an advisory intern at Frazier & Deeter. He’s also a student entrepreneur, founding his own business, DLCR Enterprises, while he was still in high school.

Governmental Accounting Standards Board (Norwalk, Connecticut):

**Justin Boyd**, from Cumming, GA, graduated with his MAcc degree in May and began his year with the GASB in July. He previously served as an assurance intern with EY and went on to participate in EY’s international student internship program. Boyd has served as treasurer for the fledgling nonprofit Breaking the Shackles, which works to raise awareness of, and bring an end to, human trafficking and modern slavery.

**Ryan Summers** of Atlanta will graduate with his MAcc degree in December and begin his year with the GASB in January. Summers was chosen for the Deer Run Fellowship Program and earned a Certificate in Personal and Organizational Leadership from the Terry College of Business. He is studying for the CPA exam and will intern with EY this summer.

International Accounting Standards Board (London):

**Zach Gorge**, from Indianapolis, IN, graduated with his MAcc degree in May and began a two-year position with the IASB this summer. He received his bachelor’s degree in accounting from Brigham Young University and interned with EY before entering the master’s program at UGA.

# Students



Clockwise from top left: Ali Garner with guide dogs Maia and Moon at Sanford Stadium; Annabelle Victoria Williams hanging out with Hairy Dawg; Kayla Frazier dressed for the virtual Tull Annual Banquet; Faith Harmon working at the UGA Tutoring Center.

# OPPORTUNITY KNOX



産業株式会社  
代表取締役 伊牟田直人

市幾野六丁目四五十一  
御崎六丁目三一  
吉川雄幸

平成二十三年二月初午建之  
御鎮座壹千参百年記念

年十一月吉日建之

十七年十月吉日建之

## *Knox Watson shares his story of how and why he has chosen a distinct academic path that includes a triple major in accounting, finance, and philosophy (as well the occasional Hispanic rap concert or trip overseas)*

I'm from Marietta and started my college education at Kennesaw State University. I chose to transfer UGA for its academic rigor and the prestige of a UGA degree, particularly the MAcc degree from the J.M. Tull School of Accounting. I wanted to pursue the best education that I could afford, and UGA was exactly that.

As of Fall 2020, I've been at UGA for five full semesters, and the experience here has been everything I've hoped for. I've been able to delve deeply into UGA student life, clubs, and organizations, attend football games that epitomize the excitement of SEC competition, and meet many cool people that have changed the way I think about myself and what is possible for me to achieve.

I chose to be a triple major almost accidentally. I've always had an interest in financial matters, and wanted to hone my business and technical skills in that area. I also wanted a certification of my business acumen, which led me to accounting. I'd already completed most of my electives and prerequisite courses at KSU, and that gave me the flexibility to complete both the accounting program and a finance major once I got to UGA. Additionally, I've always enjoyed reading and engaging in thoughtful conversation, especially dealing with life, existential questions, and determining what constitutes a "good life," so I chose to complete a degree in philosophy as well to add a different type of analytical skill to my repertoire and to feed my curiosity.

While I originally intended to pursue a minor in Spanish, I chose to prioritize getting three majors and instead maintain some level of Spanish proficiency by attending Hispanic rap concerts and occasionally reading some Hispanic literature. With my mix of degrees, I'd like to ultimately pursue meaningful work that will integrate my understanding of the financial and entrepreneurial worlds with my passion for addressing deeply rooted questions about what it means to thrive, create meaning and purpose, and live well.

Tackling not one, but three majors, is doable. I just had to do a little extra research as to what classes to take, when to take them, when I will have used up certain financial aid, and how which classes count for multiple majors. A bit of extra planning has served me well!

My work life has included years of working in the food industry. (Cooking is another of my passions.) More recently,



**Knox Watson spent nine days in Japan after a difficult semester to decompress and learn about cultures on the other side of the world.**

I interned with Broyles & Associates, PSC as a tax preparer's assistant. The internship gave me a great opportunity to learn about the tax return preparation process and about the practical application of specific tax laws. Taking Taxation I at the same time was a nice crossover! Although my on-site summer internship with PwC was thwarted by COVID-19, I was still able to gain valuable experience with them remotely.

Travel has always been important to me. In December of 2019, after my Intermediate I final, I knew I needed to decompress. I was taking 18 hours that semester, my first in the accounting program. I scheduled a flight from Atlanta to Tokyo hours after the final and spent about nine days traveling to a few cities in Japan. I was able to see a side of the world that was very different from the other travel I've done, and the culture, language, and food were all nice to explore. I ate, on average, two meals of ramen a day, probably due to the fact that there are 24-hour ramen shops in Tokyo. It was amazing to see all of the Buddhist and Zen shrines with great views all around! I experienced public bathhouses, bamboo forests, 7-Eleven sushi that was fresher than anything in the U.S., and so much more. I stayed at various youth hostels and the friendships I made really enhanced my experience.

Upon graduation, I have accepted a full-time offer with PwC in their Tax Reporting and Strategy line of service. I'll likely start in the summer and have a semester off before work and plan to use the time to take the CPA exam. I'm also planning a month-long hike through Spain, something that has been on my bucket list since high school Spanish class.

# MAKING FETCH HAPPEN

*When it comes to finding volunteers to train pups for the Guide Dog Foundation for the Blind, Tull students put in the lab work*



For the last several years, UGA has boasted the country's largest group of volunteers for the Guide Dog Foundation for the Blind (GDF), an organization headquartered in Smithtown, New York that provides assistance dogs to visually impaired and disabled veterans free of charge.

Many of those volunteer "puppy raisers" over the last several years have been Tull students, and their furry charges have become familiar sights and welcomed additions on campus and in the classroom.

"I thought it was so cool to be able to work with my favorite pets and train them for such an amazing purpose," says Ali Garner, who graduated from the MAcc program in spring of 2020.

Ali raised three black lab puppies for the GDF while a UGA student and serves as an area volunteer coordinator. "The Tull School was extremely supportive of my guide dogs. My pups were the stars of all of my classes, even sometimes on the professors' class rolls!"

Amanda Davis, a current Tull MAcc student focusing in tax, is working with Jazz, another black lab.

"I had seen the yellow-vested puppies all over campus and decided that I wanted to learn more about the program," she says. "During my Discovery Internship with Deloitte in 2018, one of the Tax Managers mentioned that she had raised a puppy for the GDF while at UGA and that the experience had changed her life – after that conversation I began researching GDF and was assigned to the local group in Athens. The application process took about six months to complete and then I became a 'puppy camper' for a few months before I started training Jazz."

Puppy campers play a valuable role in the GDF, providing backup "babysitting" services for puppy raisers when needed. Most raisers begin with GDF as campers, and serving as a camper can give someone who cannot commit to being a full-time raiser the opportunity to work with the program.

Most GDF puppies are born in New York and are assigned raisers when they're about 10 weeks old.



Ali Garner  
and Dharma





**Amanda Davis  
and Jazz**

The raisers have the puppies for about 12-18 months. During that time, the primary duties of the raiser include house-breaking, teaching basic obedience, and socializing, especially familiarizing the puppy with locations and situations it will likely encounter when it's ultimately placed with its handler. College campuses and college students are ideal, as they expose the puppies to so much variety and activity.

"I got involved fall of 2018, my first semester at UGA," says Atanas Kushlev, now in his second year in the Tull program. "I never had a dog growing up so I thought this would be a great experience to handle puppies and have a little 'floop ball' with

me at all times. But during my application process I learned more about the organization and what they do and I had the chance over social media to connect with some visually impaired people that have GDF dogs and it put everything into perspective. Being able to see people gain their independence through our dogs made me feel very happy about what I do."

Balancing the responsibilities of being a full-time student and full-time puppy raiser is not without its challenges, particularly the need to keep the puppy from becoming a distraction in the classroom.

"My latest pup, Moon, was a snorer," says Ali. "When she

was only five months old and no more than 30 pounds, we would be in a lecture and suddenly the whole class could hear someone snoring like a freight train!”

Atanas will never forget the first day he brought Winnie to campus. They’d had most of a full day together and when it came time for the last class, Winnie was zonked. He says, “I remember walking into the lecture hall with my back towards the class and as soon as I turned around there I was holding a ten-month-old golden retriever puppy that was passed out. The entire class collectively ‘awwed.’ The professor thought he did something and stopped dead in his tracks. I single-handedly derailed our class for a good two minutes at least.”

After doing their part, the raisers return the dogs to GDF to begin their formal training. The success rate is high, but not all dogs are deemed suitable for a career as a service dog. When that happens, GDF offers puppy raisers the option to adopt these dogs. That’s exactly what happened with Maia, Ali’s second puppy, who is now her pet.

But, the majority of dogs complete their training successfully and go on to careers as service dogs. One of the most

common questions for all puppy raisers is how they handle giving their puppies up after they’ve bonded.

“I have now had two dogs leave to go in for training and I can honestly say it never gets easier, but it is so rewarding to know they are going to fulfill a purpose,” Ali says.

“I know that it will definitely be hard to say goodbye to her but at the back of my head I have always remembered that she is not my dog and that we are on borrowed time,” says Atanas of Winnie. “I have seen how hard it is for other raisers to let their dogs go but it is always good to know that they are going to give someone their independence; it is a very rewarding way to look at it.”

“Jazz has truly changed my life and we have so many memories that I will always cherish,” says Amanda. “I know it will be devastating to give her up, but I strongly believe Jazz is an incredible dog who needs to be helping others. She has so much love to give and I know Jazz will change someone else’s life, just like she has changed mine.”

• For more information about the Guide Dog Foundation, please visit their website: <http://www.guidedog.org>.



Atanas Kushlev  
and Winnie

**“I learned more about the organization and what they do and I had the chance over social media to connect with some visually impaired people that have GDF dogs and it put everything into perspective. Being able to see people gain their independence through our dogs made me feel very happy about what I do.”**

— Atanas Kushlev

# Annual Tull Honors

Robert Richardson Rice  
Graduate Fellowship  
**Truman Rowley**

Behrend Family Scholarship  
**Matthew Grier Bowling**

Voynich Family Graduate Fellowship  
**Owen Davidson**

E. Dan Smith Outstanding  
Undergraduate Student Award  
**Maggie Carr**

FSA-Graduate Student Achievement Award  
**John Zapata Mantilla**

Meli Arant Memorial Scholarship  
**Michael Phantja**

Paula Denise Baughtman Memorial  
Scholarship  
**Tara MacMillan**

Malcolm Byron Davis Memorial Scholarship  
**Sarah Hardell**

Lisa L. Graves Memorial Scholarship  
**Nicole Harrington**

James David Holtz Memorial Scholarship  
**Myles Litts**

Stuart S. Kennedy Memorial Scholarship  
**Amanda Davis**

Ceasare & Mary Laverne Maestri  
Scholarships  
**Amanda Feely, Nick Patterson**

Roberta A. Allen Memorial Scholarships  
**Maggie Barronton, Sarah Brittain,  
Hannah Hughes, Charlotte Matt**

J.M. Tull Outstanding Tax Research Award  
**Maggie Duvall**

Excellence in Accounting with  
Emerging Technology sponsored  
by Professor Margaret Christ  
**Runhuan (Joyce) Zhu**

Flexible Products Award  
**Jack Tribou**

*Tull graduated eight  
students from the Leonard  
Leadership programs in  
spring of 2020:*

*Fellows: Edward-Christopher  
(Blake) Atmore, Madeline  
Bradley, Bran Karr, Mary Schlies  
Scholars: Anna Goodwin, Adam  
Prusiecki, Ryan Summers, Megan  
Williams*

Educational Foundation of the Georgia  
Society of CPAs Accounting Scholarships  
**Taylor Adams, Ryley Beaumont,  
Matthew Grier Bowling, Sarah Brittain,  
Philip Husney, Emily Nadel, Caleb  
Pruitt, Perry Rogers, Brendan Shrum,  
Robert Uniak, Chris Wang**

Aprio Merrill D. Wynne Scholarships  
**Evelyn Schiefelbein, Scott Alexander**

BDO USA Award  
**Emily Morris, Caleb Pruitt**

Bennett Thrasher PC Scholarships  
**Cara Heaney**

Cherry Bekaert's Your Guide Forward  
Scholarship  
**Caroline Dempsey**

CohnReznick Scholarship  
**Cameran Lai**

Collins/Moody + Company, PC Scholarship  
**Brandon Berrios**

Crowe Horwath Outstanding  
Senior Scholar Award  
**Emilee Mau**

Deloitte Academic Excellence Award  
**Caroline Jernigan**

Deloitte Community Involvement Award  
**Brooke Rothwell**

Dixon Hughes Goodman Scholarship  
**Ryan Summers**

Draffin & Tucker Scholarship  
**Tulsi Patel, Adelaine Young**

Elliott Davis Scholarship  
**Lara Krüger**

Ernst & Young Outstanding Student Award  
**Grace Hoffman**

Ernst & Young GMAT Scholarships  
**Kayla Frazier, Leslie De Santos, Emilio  
Morales-Bello, Sabrina Saavedra**

Frazier & Deeter Accounting Award  
**Ryley Beaumont**

Gifford, Hillegasse & Ingwersen, LLP  
Scholarship  
**Amanda Davis**

Grant Thornton Excellence in Community  
Service Award  
**Faith Harmon**

Grant Thornton Leadership Award  
**Mary Frances Kitchens**

HLB Gross Collins Scholarship  
**Emma Gough**

Howard Herman Service Award Scholarship  
**Knox Watson**

KPMG Outstanding Undergraduate  
Student Award  
**Melody Paola Morales**

KPMG Outstanding Graduate  
Student Award  
**Victoria Williams**

Mauldin & Jenkins Scholarship  
**Cameron Self**

Moore Colson Accounting  
Achievement Award  
**Chris Stanziale**

Moore Stephens Tiller Scholarship  
**Carson Gibbs**



**Carr**



**Duval**



**Frazier**



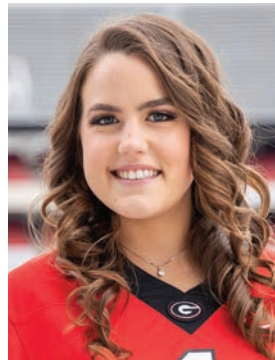
**Krüger**



**Mantilla**



**MacMillan**



**Rose**



**Williams**

*Nichols, Cauley & Associates Scholarship*  
**Raveena Chaudhari**

*PricewaterhouseCoopers Scholarship*  
**Mary Schlies**

*Robinson Grimes & Company's  
Ross E. Robinson Scholarship*  
**Chris Stanziale**

*RSM US Scholarships*  
**Anders Olsen, Elizabeth Rose**

*Turner Accounting Scholarship*  
**Jeremiah Lehmborg**

*Warren Averett Award*  
**Andrew Newell**

*Windham Brannon Excellence in  
Accounting Scholarships*  
**Stephen Kruto, Tulsı Patel**

*Wipfli's Dennis R. Beresford Scholarship*  
**Kari Knickerbocker**

*Tull Student Service Award*  
**Brooke Fritz, Cole Parris**

*Tull School Excellence Award*  
**Luukas Alakulppi, Garison Baker,  
Jackson Davis, Jamie Greenberg,  
Matthew Hitt, Emily Nadel, Michael  
Poore, Ansley Smith, Cole Varner**

*BAP Percy B. Yeargan Outstanding  
Undergraduate Teacher*  
**Jennifer Rivers**

*BAP Percy B. Yeargan Outstanding  
Graduate Teacher*  
**Julie McGinty**

*2019 Deer Run Fellow*  
**Ryan Summers**

*FASB/GASB Interns*  
**Emma Mandarino, Justin Boyd**

*IASB Interns*  
**Zach Gorge**

*PCAOB Interns*  
**Jennifer Hardister, Galina Inserra**

**Tull Annual Honors video celebrating this year's recipients:**  
[terry.uga.edu/accounting](http://terry.uga.edu/accounting)

*BAP Initiates*  
*2019-20:* **Christian Adams, Taylor  
Adams, Neal Allen, Hanna Altarkawi,  
Stephanie Bradley, Daniel Brennan,  
Alexa Cashen, Raveena Chaudhari,  
Jared Cobb, Caroline Coltharp, Lane  
Corum,, Bryson Costello, Bryce Daniels,  
Graham Day, Sarah Anne DeFreese,  
Caroline Dempsey, Lily Durning,  
Cameron Ellis, Erin Fair, Jingjing Fang,  
Maggie Fitzgerald, Caroline Garmon,  
Jake Hacker, Faith Harmon, Kayla  
Hawkins, Jay Hothersall. Debbie Jacobs,  
Madeline Jenkins, Joy Khotchasenee,  
Emma Lales, Jocelyn Melvin, Nick  
Nelson, Tom Ouyang, Abby Park, Nick  
Patterson, Ben Price, Noah Quick,  
Jasmin Reynolds, Reece Richardson,  
Perry Rogers, Lauren Saladna, Sam  
Sanderford, Alexis Seward, Brendan  
Shrum, Megan Smith, Breann Sweatt,  
Maura Vandewiele, Max Walker, Wilson  
Wheeler, Anna White, Kevin Wilderman**

## STUDENTS: UPDATES

The Sea Island Scholars, a select program of the Terry Women's Initiative, named 11 Scholars for 2020, including Tull's own **Zakiyya Ellington**.



**Warren**

**James Warren**, a Tull PhD student, received a Deloitte Foundation Doctoral Fellowship. This award, which provides \$25,000 of compensation, is awarded to ten of the most promising accounting PhD students across the nation.

Tull would like to recognize its May 2020 Honor Graduates, those students who maintained a perfect 4.0 average throughout their degree studies:

**BBA: Maggie Carr, Lara Krüger, John Zapata Mantilla**  
**MAcc: Justin Boyd, Margaret Duvall, Karolyn Knickerbocker**



**Gomez**

Tull graduated two PhD students this past spring. **Enrique Gomez** has accepted a position at Temple University. He will work with some impressive faculty such as Rajiv Banker and Sudipta Basu (among others). His committee was chaired by Frank Heflin and also included Steve Baginski and Ted Christensen.



**Wang**

**Jasmine Wang**

has accepted a position at the University of Virginia. She will work alongside distinguished Tull alums Julia Yu and Ann Backof. Her committee was chaired by Steve Baginski and also included Ted Christensen and Frank Heflin.



The MAcc Student Association (MAccSA) is a registered student organization with the University of Georgia. MAccSA provides networking and social opportunities for students and Tull faculty to gather outside of classes in an effort to build a stronger sense of community within Tull School and the MAcc Program. All MAcc students are eligible to become members, and each semester new officer positions are filled. These officers work with the MAccSA director and faculty advisor, Jennifer Chapman, and the MAccSA staff advisor, Elizabeth Lutz, to host events throughout the academic year.

At top, MAccSA members go ice skating at the Classic Center. Above, MAccSA officers Joyce Zhu and Grace Hoffman are all smiles as they host a coffee hour for MAcc students. At right: Brooke Fritz, Jennifer Chapman, and Kayleigh Artise model MAccSA-designed Tull pullovers.



# Faculty



Tull School faculty and PhD students connect during one of the many spring semester Zoom meetings.

## FACULTY: ACTIVITIES/ACHIEVEMENTS



**Beresford**

**Denny Beresford** has been appointed to the Board of Directors of the NACD Corporate Directors Institute. The Institute is overseeing the National Association of Corporate Directors' new credentialing program for corporate directors similar to the CPA program.



**Carpenter**

In 2019, **Tina Carpenter** was awarded the 2018 AAA Auditing Section Outstanding Contribution to the Literature Award for "Auditors' Use of Brainstorming in the Consideration of Fraud: Reports from the Field." This award is a national honor given to one research paper published in the last 10 years with a significant contribution to research, practice, and teaching. This paper was published in *The Accounting Review* in July 2010.



**Christ**

**Tina Carpenter** and **Margaret Christ** received 2019-2021 Foundation for Auditing Research Grant for "Engaging Auditors' Innovation Mindset to Improve Fraud Detection with Data Analytics," co-authored with Anna Gold.

**Tina Carpenter** has been named a University of Georgia Center for Teaching and Learning Senior Teaching Fellow for the 2020-2021 academic year.

A PwC Inquiries Grant was awarded in 2019 to **Margaret Christ** to advance data analytics curriculum within the Tull School accounting curriculum

At the 2019 AAA Intensive Data Analytics Workshop, **Margaret Christ** won the Outstanding Comprehensive Case Award.

**Margaret Christ** is a recipient of the 2019 AAA Innovations in Accounting Education Award.



**Christensen**

**Ted Christensen**, Director of Tull and Terry Distinguished Chair of Business, has been appointed by the Financial Accounting Foundation to serve on the 2020 Financial Accounting Standards Advisory Council (FASAC). The FASAC comprises a group of individuals of diverse professional backgrounds and serves to advise the Financial Accounting Standards Board (FASB) on standard-setting issues.



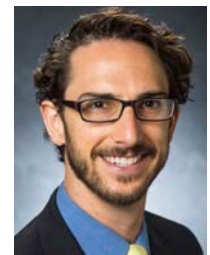
Tull professors Jason Matthews and Jennifer Rivers participated in the 2019 Athens Half Marathon, a fundraiser to support music and arts education for K-8 youth. This celebrated Jason's 10th year running in the AthHalf!



**Dickerson**



**Hammersley**



**Lark**

In February of 2019, administrative associate **Marsha Dickerson** celebrated 25 years with Tull.

**Jackie Hammersley** received the Deloitte Foundation Wildman Medal Award from the American Accounting Association.

**Jeff Lark** received the 2020 Terry Teaching Innovation Grant for his IFRS class.





**Jenny McCallen** and co-authors Roy Schmardebeck, Jonathan Shipman, and Rob Whited were invited by SEC Commissioner Robert Jackson to present their paper, “Have the Costs and Benefits of SOX Section 404(b) Changed over Time?,” to the SEC last fall as part of the Commission’s seminar series.



**McGinty**



**Smith**

**Julie McGinty** received UGA’s 2019 Student Career Development Award.

**Paula Smith**, administrative associate, celebrated 25 years with Tull in May of 2020.



**Song**



**Towery**

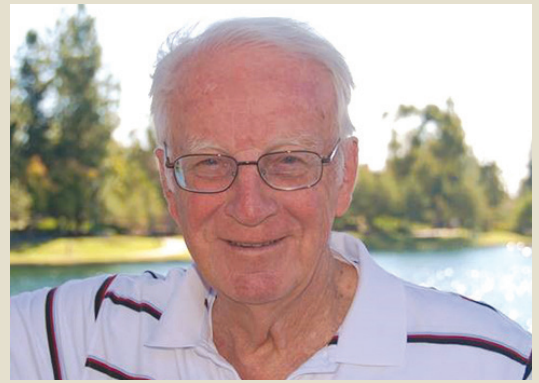
**Jane Song and Erin Towery** wrote “The Effects of Country-by-country Reporting on US Multinational Corporations,” for submission to the IRS Joint Statistical Research Program. Their proposal was one of 29 accepted out of over 100 submissions. “Projects for which the research and

methodological requirements best aligned with existing data, provided the clearest benefit to tax administration, addressed new areas of research, and offered the greatest developmental benefits to RAAS staff were given the highest rankings,” stated an IRS official regarding the selected proposals.

A 2018-2019 UGA Graduate Continuing Fellowship was awarded to **Kristen Valentine**.



**Valentine**



## IN MEMORIAM

**Dr. Floyd Windal**, Professor Emeritus and former director of the Tull School of Accounting, passed away on April 14, 2020.

In 1972, Dr. Floyd W. Windal and his wife, Vicky Seeley Windal, moved to Athens when Floyd was named the first director of UGA’s newly formed School of Accounting, later renamed as the J.M. Tull School of Accounting, where he continued to serve as professor and again director, before his retirement almost 20 years later.

Following his service as a lieutenant in the U.S. Army, Dr. Windal received his bachelor’s degree, MBA, and PhD from the University of Illinois. After working in public accounting with Arthur Andersen, he served as a full professor and/or department head at numerous universities including Michigan State University, University of Virginia, University of Central Florida, University of South Alabama, and Bentley University.

He also held several national positions including his service as treasurer and president for the FAA and NASBA. Dr. Windal published several textbooks during his career, most notably *The Accounting Professional: Ethics, Responsibility and Liability*, with co-author Robert N. Corley, Esq.

Floyd, Vicky, and their family were active members of the Athens community. His late wife Vicky served as executive director of the Athens/Clarke County Clean and Beautiful Commission, an affiliate of the Keep America Beautiful organization.

Since 2011, Floyd and Vicky lived in Mission Viejo, CA, moving there to be closer to their two children, Jodie Windal Kennedy and Blake Windal, both residents of southern California.



**Kristen Valentine** and her husband Mark have been married for 12 years and have two beautiful daughters, Amy (age 5) and Sarah (age 3). “My non-work time is devoted to being with my daughters, which often includes playing dress-up, hosting dance ‘parties,’ and pretending to be a monster,” she says. “We’re working on teaching them the Georgia fight song,” she says, “and our family plays ‘I Spy a Bulldog’ when we’re driving around town. Both girls have a bulldog stuffed toy and my five-year-old put tape on the eyebrows of hers so that it looked happy instead of angry.” Kristen enjoys cooking, baking, and candy making and due to COVID has missed being able to share the output of her kitchen time with others in the office. “I also enjoy counted cross-stitch. I do realize that my hobbies include following instructions from recipes and doing detail-oriented crafting, so perhaps that’s additional evidence that accounting fits my personality!”



**Nikki Skinner**, assistant professor, started at Tull after completing her PhD at the University of Colorado Boulder in 2019. She moved to Athens in summer of 2019, with her husband Chris and her now two-year-old son Will. Prior to the move, Nikki lived in Colorado for eight years where she and her family loved to hike, camp and snowboard. Both Nikki and Chris are from the South originally, and are happy to be back home. Since arriving in town, they have also adopted a sweet two-year-old dog named Frankie. The Skinners are really enjoying Athens, especially taking long walks around their Normaltown neighborhood, hanging out with new friends, and trying all of the delicious restaurants in town. Will loves trucks and vehicles of all kinds, and is especially grateful for all of the Athens firefighters, police officers, and truck drivers that honk and wave at him as they drive by. He also enjoyed helping his mom with grading and recording video lectures this spring when everyone was quarantined at home. Nikki and her family have also gone on some fun waterfall hikes in the north Georgia mountains, and taken several trips to visit Will’s grandparents in Hilton Head, SC and Jacksonville, FL. The Skinners are also excited to welcome a new baby boy to their family in August of 2020! Will has been reading a lot about new babies and already loves to tell baby brother about his day, his favorite foods, and his trucks.

**Margaret Christ**, PhD, CIA, is an associate professor and a PwC Faculty Fellow. She earned her PhD in accounting from the University of Texas at Austin with a research focus on managerial accounting topics using experimental methods. Since joining the faculty at UGA, Margaret has taught accounting information systems which has evolved to include data analytics. Recently, she has become a certified drone pilot as part of an article on the use of drones for auditing inventory and related teaching cases. Margaret is beginning a three-year term as an editor for *The Accounting Review*, the premier academic accounting journal. Margaret lives in Athens with her husband, John, and four children, Adam (9), Kate (7), Eloise (7), and James (1). They keep busy with kid activities, but also enjoy spending time at home as a family. They live on a small lake and enjoy swimming, kayaking, paddle-boarding and fishing from their dock. They love to travel – especially to the beach, but Margaret is most excited to take the kids to some of her favorite cities. They had been planning a summer trip to NYC before the coronavirus crisis, but while that has been put on hold, she has been introducing the kids to famous Broadway musicals on television. “If I hadn’t been an accounting professor...and actually had more talent, I wanted to be a performer in musical theater.”



## BABIES IN THE CORNER



Clockwise from top left: Tull PhD student Owen Davidson and wife Meg welcome Jacob Jamie Davidson; PhD student Karson Fronk and wife Kelly welcome Ida Nelle; Jenny and Sean McCallen welcome Graham Hennessy McCallen, joined by sons Brooks (between Sean and Jenny) and William; Tull PhD student Ryan Johnson and wife Nathalie welcome Lincoln Oliver Johnson; Calloway "Cal" Harrison Hawk born to Holly and Trent Hawk; Jessica Ammons and husband James welcome Benjamin Ammons.

**Paul Deméré, PhD**, is an assistant professor of accounting at Tull. He earned his PhD from the University of Illinois at Urbana-Champaign and both his master's and bachelor's degrees in accounting from Virginia Tech. Between degrees, he worked in Greensboro, North Carolina and McLean, Virginia for PwC in their Private Company Services and Mergers and Acquisitions Tax practices. His research focuses on how investors and lenders use corporate tax information and how multinational corporate tax structures can open the door for corporate malfeasance. His research has been presented in such diverse places as Germany, Austria, and Singapore, as well as across the U.S. He has previously taught financial and managerial accounting courses, and Fall 2020 will mark his fourth year of teaching Taxation I at UGA. "I grew up wanting to be an archaeologist . . . to spend my life on the puzzle of putting together various pieces of history and historical artifacts to understand the narrative of history," says Paul. "I looked into archaeology as a career and realized that it was not at all what I thought. So when I was asked to choose a major, I went down an alphabetical list to see what stood out to me. Can you guess what was at the top? When I finally got into my accounting classes, and in particular my tax classes,



I realized that there was a terribly interesting puzzle there! Tax issues force you to piece together business, law, politics, finance, and accounting pieces, all of which are constantly changing, to help clients put together a good plan for their business. And once I was hooked on tax, the rest, as they say, was history."

## FACULTY PUBLICATIONS ACCEPTED IN 2019

**Campbell**, Lee, and Steele. "Express yourself: Why managers' Disclosure Tone Varies Across Time and What Investors Learn from It," *Contemporary Accounting Research*.

**Campbell**, Guan, Li, and Zheng. "CEO Severance Pay and Corporate Tax Planning," *Journal of the American Taxation Association*.

**Campbell**, DeAngelis, and Moon, Jr. "Skin in the Game: Personal Stock Holdings and Investors' Response to Stock Analysis on Social Media," *Review of Accounting Studies*.

Ayres, **Campbell**, Chyz, and Shipman. "Do Financial Analysts Compel Firms to Make Accounting Decisions? Evidence from Goodwill Impairments," *Review of Accounting Studies*.

**Campbell**, Mauler, and Pierce. "A Review of Derivatives Research in Accounting and Suggestions for Future Work," *Journal of Accounting Literature*.

Bowlin, **Christ**, and Griffin. "Say-on-Pay and the Differential Effects of Voluntary Versus Mandatory Regimes on Investor Perceptions and Behavior," *The Journal of Management Accounting Research*.

**Christensen**, Gomez, Ma, and Pan, "Analysts' Role in Shaping Non-GAAP Reporting: Evidence from a Natural Experiment," *Review of Accounting Studies*.

Allee, **Christensen**, Graden, and Merkley, "An Analysis of Firms' First Earnings Guidance," *Management Science*.

**Deméré**, Donohoe, and Lisowsky. "The Economic Effects of Special Purpose Entities on Corporate Tax Avoidance," *Contemporary Accounting Research*.

Austin, **Hammersley**, and Ricci. "Improving Auditors' Consideration of Evidence Contradicting Management's Complex Estimate Assumptions," *Contemporary Accounting Research*.

Qian, **Ramalingegowda**, and Zhaodong. "The Roles of Institutional Investors in the Failure of Newly Public Stocks," *Journal of Financial Research*.

Nessa, Schwab, Stomberg, and **Towery**. "How Do IRS Resources Affect the Corporate Audit Process?," *The Accounting Review*.

Kachelmeier, Rimkus, Schmidt, and **Valentine**. "The Forewarning Effect of Critical Audit Matter Disclosures Involving Measurement Uncertainty," *Contemporary Accounting Research*.

## 2019 FACULTY PRESENTATIONS

### BAGINSKI

Chapman University  
University of Washington

### CAMPBELL

Beijing Jiaotong University  
Fordham University  
Georgia State University  
Journal of Accounting, Auditing,  
and Finance Conference, Santiago,  
Chile  
Pennsylvania State University  
Renmin University of China  
The Hong Kong Polytechnic  
University  
University of Hong Kong  
University of Notre Dame  
University of Southern California  
University of Tennessee  
University of Toronto

### CARPENTER

AAA Deloitte Doctoral Consortium,  
Dallas, TX  
Northeastern University  
University of Kentucky

### CHRIST

AAA Intensive Data Analytics  
Workshop, Orlando, FL  
EY Colloquium, Seattle, WA  
Internal Auditors' Conference,  
Atlanta, GA  
Queens University

### CHRISTENSEN

University of Bristol  
University of Exeter  
University of Manchester  
Virginia Tech

### DEMÉRÉ

Berlin-Vallendar Conference on  
Tax Research, Berlin, Germany  
National Tax Association Annual  
Conference, Tampa, FL  
National University of Singapore  
Southeast Summer Accounting  
Research Conference,  
Atlanta, GA

### HAMMERSLEY

Cornell University  
University of Illinois at  
Urbana-Champaign

### HAWK

AAA Southeast Region Meeting,  
Savannah, GA  
KPMG Masters of Accounting  
Data and Analytics Leadership  
Conference, Orlando, FL  
USG Teaching and Learning  
Conference, Athens, GA

### MCCALLEN

AAA Accounting, Behavior,  
and Organizations Meeting,  
Providence, RI  
AAA Audit Midyear Meeting,  
Nashville, TN  
University of Texas Austin

### RESUTEK

Dartmouth College  
London Business School  
Ohio State University

### SKINNER

AAA Annual Meeting, San  
Francisco, CA  
University of North Carolina

### SONG

AAA Annual Meeting,  
San Francisco, CA  
ATA Midyear Meeting and JATA  
Conference, Washington, DC

### TOWERY

Fordham University  
Georgia State University  
National Tax Association Annual  
Conference, Tampa, FL  
Virginia Tech University

### VALENTINE

Brigham Young University

### WHIPPLE

AAA Annual Meeting,  
San Francisco, CA  
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

# Alumni



The inaugural Tull Alumni Golf Tournament was held last September at the University of Georgia golf course. Teams consisting of two representatives from a firm plus two Tull students or a student and faculty and played a best-ball format.

# Ledgers and the law

*Nora Eastham becomes the first graduate of UGA's JD/MAcc program*

In May, Nora Eastham became Tull's first graduate of UGA's new three-year JD/MAcc program — an interdisciplinary program developed by the Tull School and UGA's School of Law.

"This program gives accounting undergraduates who are interested in tax the unique opportunity to complete both their MAcc and their law degree in three years, the time it normally takes just to earn their JD," says Jennifer Chapman, Tull's MAcc program director who holds both a JD and MAcc from UGA and played a major role in getting the new JD/MAcc program approved at UGA. "I am proud we were able to work with the law school to make this program a reality. These graduates will be well-prepared to handle both the legal and accounting aspects of a modern tax practice, and they will also be eligible to sit for both the bar and the CPA exam, making them very marketable. I wish this program had existed when I was a student!"

Originally from Dunwoody, GA, Nora was sold on UGA after touring the campus and enrolled as a freshman. Though she always knew she wanted to go to law school, Nora did not decide on accounting as a major until taking the introductory accounting course her freshman year.

"I stuck with it as a major and decided to pursue the masters because I think accounting knowledge is extremely useful for any type of corporate law practice," she says.

While researching law schools, Nora discovered that the University of Florida offered a JD/MAcc. "I love UGA and Athens so much I wanted to be able to do that at UGA, so I talked with Dr. Christensen to see if UGA could make it happen."

Fortunately for Nora — and for UGA — the JD/MAcc program was already well on its way to final approval by the time Nora was set to start the program in fall 2017. In fact, the program approval process began following a 2015 lunchtime discussion between Chapman and Carol Morgan, director of the law school's business law and ethics program, where the two talked about ways Tull and the law school could provide more interdisciplinary opportunities for UGA students.

UGA had an existing JD/MBA program and had a four-year JD/MAcc program back in the early 1980s, so the timing seemed appropriate to launch the three-year JD/MAcc, especially given an increased focus across campus on interdisciplinary degree programs.

Nora knew continuing with her accounting education as a graduate student while simultaneously beginning law school would be very demanding on multiple levels.

"Both law school and the MAcc are very challenging in



**"When I was taking both law and Tull classes, sometimes it would be difficult to 'switch my brain' between the two. It was also very difficult to study for the CPA exam while in law school, but Tull helped make it so much more manageable."**

— Nora Eastham

their own right, but also very different,” she says. “Corporate law and business education focus on different aspects of the business. When I was taking both law and Tull classes, sometimes it would be difficult to ‘switch my brain’ between the two. It was also very difficult to study for the CPA exam while in law school, but Tull helped make it so much more manageable. Tull students have been taught so well in both undergrad and the masters that studying for the CPA was easier. If I hadn’t had such amazing accounting professors along the way, I don’t think I would have had the time to study for the CPA exam while being in law school.”

Nora worked in the UGA Office of Legal Affairs the summer after her first year in law school. She spent the summer after her second year with the Atlanta law firm of James-Bates-Brannan-Groover. Upon her May graduation, Nora’s immediate plans were to study for the bar exam then start working at James-Bates-Brannan-Groover late summer. The COVID pandemic, however, altered those plans somewhat. The Georgia bar exam, normally administered in late July, was postponed until September.

“This pushed back my start date with James-Bates-Brannan-Groover. I was supposed to start in late August but now I am starting in September after we take the bar. This hasn’t had a huge effect on me; some of my friends have had start dates pushed back to January,” says Nora. “There are pros and cons to it. On one hand, I will have longer to study for the bar, but it’s also a very stressful time so I will have an extra month of worry. But overall I am very grateful that my firm is still able to take me on full time despite the circumstances.”

There are three JD/MAcc students making their way through the program. In addition, a new MAcc/MS in the Financial Planning program received approval to begin in Fall 2020 and the KPMG MADA program for MAcc students interested in data analytics will begin its third year this fall. With these innovative alternatives, Tull is well-poised to prepare graduates for successful multidisciplinary careers.

## TULL ALUMNI UPDATES

LeaseQuery LLC, an Atlanta-based firm headed by Tull alum **George Azih** (BBA '03) took the top spot in the 2020 Bulldog 100 ranking of fastest-growing companies owned or operated by UGA alumni. LeaseQuery helps more than 10,000 accountants and finance professionals eliminate lease accounting errors through its lease accounting software — the first of its kind built by accountants for accountants.



**Azih**

**Dana Hermanson**, who earned his BBA from Tull in 1986, is the Dinos Eminent Scholar Chair at Kennesaw State University. He was named Outstanding Educator by the Auditing Section of the American Accounting Association for 2020. The award recognizes exemplary contributions in research and/or teaching over a sustained period of time.



**Hermanson**

**Noah McCutcheon** (BBA '17) is a recipient of the AICPA's 2019 Elijah Watt Sells Award. To qualify, a CPA candidate must pass all four sections of the CPA exam on the first attempt, earning a cumulative average above 95.50 across all sections. Only 133 out of the almost 75,000 candidates who sat for the exam in 2019 were awarded this honor. Noah serves as an External Reporting Manager at United Parcel Service in Atlanta. His primary responsibilities include timely and accurate SEC reporting (10-K, 10-Q, 8-K, etc.) and a focus on technical accounting research and analysis.



**McCutcheon**

**Susan Tillery** (BBA '80, MAcc '81), co-founder and president of Paraklete Financial Inc., was honored with the AICPA's 2019 Personal Financial Planning Distinguished Service Award.



**Tillery**

### Also . . .

**Diane Edwards** (BBA '93) of Braselton was promoted to president of Roper Pump Co., a provider of displacement pumping solutions. She previously served as the company's VP of finance and strategic sorting.



**Edwards**

**Brad Ferguson** (BBA '92) of Atlanta was named CFO of Stratix Corp., a provider of managed mobility services in the U.S.

**Michele Reddick** (BBA '96) of Marietta joined Burr & Forman on the food and beverage team as part of the corporate and tax practice group. She previously served as in-house counsel for Bickers Consulting Group LLC.



**Shaw**

**Mandy Shaw** (BBA '94) of Pasadena, CA, was named president and CEO of Blaze Pizza, a restaurant chain. She has been with Blaze since 2018 as its COO. She previously worked in a number of roles at Bloomin' Brands for 12 years, including serving as CIO and chief accounting officer.

**Nick Smith** (MAcc '03) of Douglasville, was admitted as an Atlanta EY partner last July.

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