

J.M. TULL SCHOOL OF ACCOUNTING

2015-2016 ANNUAL REPORT

The University of Georgia
TERRY COLLEGE OF BUSINESS
J.M. Tull School of Accounting





Terry College's new Business Learning Community is located in the heart of campus being built in three phases.

[ask Matt Weeks for more text - mention Amos Hall specifically](#)

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Tull student and UGA track team member Kisean Smith.



Pictured here (from L to R): John Taylor, Steven Mroczkowski, Samantha Sick, Minmin Zhang, Steven Huynh, Grant Eddy.

Tull grads rank No. 1 for first-time CPA exam pass rates

Tull grads ranked No. 1 among large programs and No. 2 among all programs for first-time pass rates on the Certified Public Accountant exams during 2015.

According to the National Association of State Boards of Accountancy, which proctors the test, Terry College BBA and MAcc students who took the CPA exam for the first time had an 88.4 percent pass rate.

“We are incredibly proud of the success our students are having in passing the CPA exam and the impact they are having in their careers and on their communities,” said Benjamin C. Ayers, dean of the Terry College. “This level of performance is

a great reflection of the caliber of our students and their work ethic, as well as the quality of our faculty and programs.”

This marks the fourth straight year that the college’s first-time pass rate has placed among the nation’s top five.

“We teach our students to be great thinkers and hard workers, but we don’t teach to the exam. That’s what makes this ranking all the more exciting,” said Ted Christensen, director of the Tull School. “We’ve long believed that providing a rigorous education will allow our students to be successful in their lives, and it’s always nice to see that success in action.”

STUDENT HONORS AND J.M. TULL SCHOOL OF ACCOUNTING 2016 SPRING HONORS BANQUET

The Tull 2016 Spring Honors Banquet was held April 21 at the Classic Center in Athens.

The guest speaker was Melaney Smith (BBA '89), founder of Books for Keeps, a Georgia-based organization that grew from an effort to help a second-grader who loved to read but had no books at home. A graduate of the Terry College of Business and the Tull School of Accounting, Smith took a yearlong break from her 25-year career in analytics to start a grassroots effort to provide books to children who might otherwise have none. After helping hire a full-time executive director, Smith returned to her corporate career in information security analytics for Symantec. She continues to serve Books for Keeps as a board member, tasked with strategic expansion to 15 additional Georgia schools. She was named a 2015 "Woman of Worth" by L'Oreal Paris in their 10th annual program recognizing women for making an impact on their communities. She lives in Athens with her husband Bayne.



Melaney Smith



Tina Carpenter

In Spring 2015, Tull graduated the following Fellows and Scholars from the Leonard Leadership Program:

BBA Fellows:

Katherine Davis
Zachary Fenster
Megan Fogle
Robin Haas
David Jacobs
Shannon Tooley
Abigail Weinstein
Katherine Williams

BBA Scholars:

Sarah Biondich
Kathryn Hester
Rachael Jay
Jacob Naviaux
Trevor Woodward

MAcc Fellows:

Kevin Bevillard
Eric Lehman

MAcc Scholars:

Wilson Couture
Daniel Fields
Derek Cole
Rhiana Ilago
Christina Koch
Matthew LaMontagne
David Liow



Pictured here (from L to R): Ted Christensen, Zack Murphy, Lizzie Schmidt, David Liow, Derek Hammock, Heather Houston, Brandon Keith, Kristen Tribble



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STUDENT HONORS

Robert Richardson Rice Graduate Fellowship

Jenna Feagin

Voynich Family Graduate Fellowship

Christy Sims

Behrend Family Scholarship

Andrew Hester

E. Dan Smith Outstanding Undergraduate Student Award

Joseph Horenstein

Dr. Linda S. Bamber Graduate Scholarship

Mike Ricci

Federation of Schools of Accountancy Graduate Student Achievement Award

David Liow

Meli Arant Memorial Scholarship

Dibya Chuke

Paula Denise Baughtman Memorial Scholarship

Adriana Gutierrez-Sureza

Malcolm Byron Davis Memorial Scholarship

Thomas McGlone

Lisa L. Graves Memorial Scholarship

Hannah Butler

James David Holtz Memorial Scholarship

Brian Peek

Stuart S. Kennedy Memorial Scholarship

Sarah Lantz

Ceasare & Mary Laverne Maestri Scholarships

Matt Lynch

Abby Weinstein

Flexible Products Award

Jennifer Uher

Georgia Society of CPA's Academic Excellence Awards

Jason Gong

Elizabeth Hocking

Heather Houston

Erin Schultz

J.M. Tull School's Academic Excellence Awards

Torrie Chen

Stephen Crawford

Jason Gong

Charles Lai

Kay Nadeau

William Rogers

J.M. Tull Outstanding Tax Research Award

David Liow

Becker CPA Review Scholarships

Elizabeth Schmidt

Hanke Xiao

Roger CPA Review Scholarships

Karina Flores

Catherine Huggins

Gleim CPA Review Scholarships

Ashley Armfield

Margaret Copeland

Nicholas Vining

Danielle von Mehren

CPAexcel Review Scholarships

Taylor Graves

Anna Schoenbaechler

BDO USA Award

Brian Whitaker

Bennett Thrasher Award

Kristen Reicher

Cherry Bekaert's Your Guide Forward Scholarship

James Mitchell Fucetola

CohnReznick Scholarship

Victoria Francis

Crowe Horwath Outstanding Junior Scholar Awards

Lucy Coxe

Maria Orlando

Crowe Horwath Outstanding Senior Scholar Award

Grant Kisling

Deloitte Academic Excellence Award

Alexandra Felsing

Deloitte Community Involvement Award

Ariel Waters

Dixon Hughes Goodman Scholarship

Ty Nelson

Elliott Davis Decosimo Scholarship

Trey Reece

Ernst & Young Outstanding Student Award

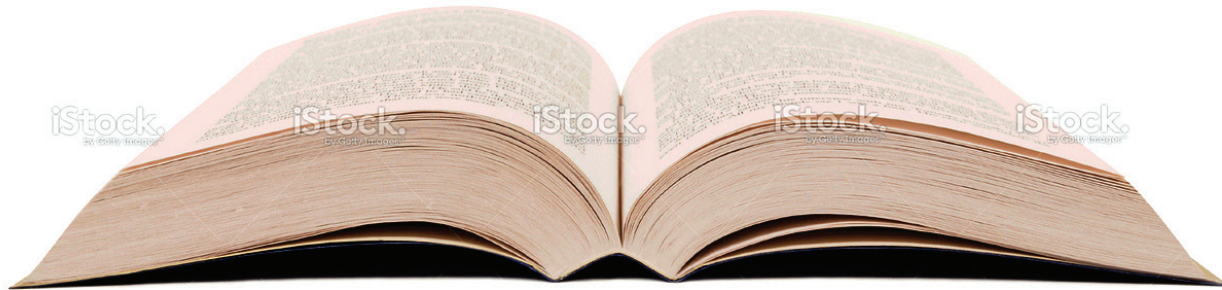
Ethan Bilkert

Frazier & Deeter Accounting Award

Abigail Deane

Grant Thornton Excellence in Community Service Award

Annelle Brunson



Shelby Collins: Why I Wrote a Research Textbook

Since graduating with my MAcc from Tull in 2002, my career has focused primarily on technical accounting research, first at the Financial Accounting Standards Board as a postgraduate technical assistant, then in KPMG's accounting advisory services group and finally in the accounting policy and research group at Exelon Corporation in Chicago. In each of these roles, I focused on the application of technical accounting guidance to complex and judgmental transactions (such as leases, derivatives, consolidation, and the like), and on the implementation of new accounting standards. A key deliverable of this work was to write and review accounting issues and policy memoranda, as well as to ensure consistency in our positions taken across the organization.

It was through these experiences that I learned an important lesson: Accounting research and communication skills can really take you places! Even from an early stage in my career, I was frequently included in meetings with top finance professionals where key transactions were discussed.

In 2010, my husband's job as an FBI agent brought us to Buffalo, NY. In order to enjoy time with our growing family, I dialed

my career back slightly, taking on a part-time position teaching accounting research at the University of Buffalo. (We now have three daughters, ages 7, 5 and 2).

This leads me to the textbook. In teaching the research course, I was surprised to learn that no hands-on, practical textbook was available that would teach students to research the way professionals do. Seeing this need, and recognizing the importance of research skills, I set out to write my own book. When I ran the idea past Denny Beresford, he was immediately supportive and volunteered to review each chapter as I wrote it. All told, this writing and review process took about a year and a half. As I completed each chapter, my publisher sent the drafts to a selection of other accounting research instructors, whose feedback further contributed to the quality of the book. These same instructors began requesting the chance to use the manuscript — immediately — in their own courses.

Today, *Skills for Accounting Research* is in its third edition and is the primary textbook for accounting research courses at an ever-growing number of schools, including the University of Georgia, Notre Dame, Indiana University, Boston University, Brigham Young University and more. The course itself is rapidly catching on as an essential curriculum requirement, as schools recognize the value of research, communication and critical thinking skills for their graduates.

What's more, many schools are beginning to introduce research skills at the intermediate level as well. What better way to learn gross vs. net accounting, for example, than by applying codification guidance to a case study? My publisher will soon release *A Guide to Intermediate Accounting Research* featuring key chapters from the broader text.

I will always, always be grateful for my Tull education and the professors who invested in me, both personally and professionally. Although my career has not taken a traditional course, the strong foundation and network from Tull have allowed me to forge a career path that allows great flexibility. Remember the open doors you'd pass whenever you walked through Brooks Hall? Those doors are still open to us, long after graduation.



L-R: Mathew, Lily, Shelby, Paige, and Claire Collins

BRIAN STANISZEWSKI: SEC PROFESSIONAL ACCOUNTING FELLOW

Brian Staniszewski (MAcc '06) has been admitted into a three-year Professional Accounting Fellowship in the Office of the Chief Accountant at the U.S. Securities and Exchange Commission in Washington, D.C. This prestigious and competitive fellowship provides the opportunity to work closely with the SEC's chief accountant as well as other divisions within the SEC to support the office's overall mission.

The PAF program, which began in 1972, provides participants with outstanding opportunities for public service to investors, personal development and career advancement. During the three-year program, Fellows participate in the study and development of rule proposals under the federal securities laws, liaise with accounting, auditing and other professional standard-setting bodies, and consult with registrants on reporting matters.

Upon receiving his MAcc degree, Staniszewski headed north to take part in a one-year rotation at the Financial Accounting Standards Board in Norwalk, CT. After leaving FASB, he joined PricewaterhouseCoopers in New York and worked his way from senior associate to senior manager. After his first year as a senior manager, he was tapped to take part in a two-year rotation at PwC's national office, working in the Accounting Services Group. He planned to return to New York after the rotation, but firm leaders asked him to consider the PAF program.

Staniszewski says he was extremely honored when he learned that he had been nominated for the fellowship opportunity by PwC's selection committee, and gladly accepted. After a rigorous application process and interview, he was ecstatic to learn he was chosen for the program, and joined the SEC in July 2015.

One of the most rewarding aspects of his job is that every day is different and presents a new set of challenges to work through. Staniszewski spends considerable time consulting with public companies on the appropriate accounting and financial reporting for various transactions. The issues that come to the Office of the Chief Accountant are typically the most challenging and complex accounting issues the SEC considers in practice.

Another aspect of Staniszewski's responsibilities is standards setting. The SEC staff takes an active role in working with the FASB staff in the development of new accounting standards. As the regulator for all publicly listed companies in the United States, the SEC has a unique insight into current accounting trends and



Emily and Brian Staniszewski with their son, William.

practice issues that are shared with FASB on a real-time basis. Staniszewski's role also includes supporting other divisions within the SEC. One example is the Division of Enforcement on SEC litigation cases brought against parties who commit fraud, insider trading or securities violations. When the division conducts an investigation that involves an accounting issue, whether it is a misapplication of accounting rules or fraud, Staniszewski may be called upon to provide assistance to determine whether accounting rules have been violated. While he acknowledges the three years in the PAF program will fly by, he is soaking up as much as he can by working with some of the brightest minds in the profession.

Staniszewski attributes his professional accomplishments to the strong foundation he built as a student in the Terry College of Business and the Tull School of Accounting. He earned a BBA in finance from UGA in 1999, and spent several years working as an equity analyst before returning to UGA to earn a BBA in Accounting and a MAcc degree in 2006. Staniszewski is a CPA licensed in New York and holds the Chartered Financial Analyst designation. He currently resides in Arlington, VA, with his wife, Emily; 11-month-old son, William; and 4-year-old Cooper (a slightly overweight beagle mix). They love Arlington, but sometimes miss the excitement of Manhattan.



Brian Staniszewski

"Few individuals possess Brian's deep foundational knowledge of accounting concepts as well as world-class subject matter expertise in as many diverse areas — derivatives, debt vs. equity, consolidations and income taxes. Coupled with his personal humility and understated sense of humor, he is simply an outstanding professional, and I'm proud that Brian has been able to leverage his PwC experience to further serve the capital markets as a Professional Accounting Fellow at the SEC." — Mike Gallagher, managing partner, assurance quality, PwC



LINDA AND M

at the undergraduate, graduate and doctoral levels. “He takes special interest in his students’ career prospects, following up on their progress with job hunting and working behind the scenes to assist those having trouble,” say fellow faculty members Tina Carpenter and Jackie Hammersley. “He also pays attention to the large and small details that affect the impressions students make during interviews from evaluating their presentation skills down to critiquing their handshakes and introductions.”

Former student Holly Thomas notes, “Dr. Bamber’s watchful eye went well beyond the classroom. He cares about the success of his students, and is going to go above and beyond to help them achieve their potential.”

Michael has made significant contributions to auditing education and scholarship through his immersion in work with doctoral students, junior co-authors and junior colleagues. He has taught the experimental auditing doctoral seminar at UGA for 20 years, has participated in five doctoral consortiums and has co-presented a seminar titled “Publishing Your Research” at 11 institutions around the world. He has also chaired 11 dissertations and participated as a reading committee member on 16 more. In 2013, Michael was the recipient of the AAA Outstanding

Longtime faculty Michael and Linda Bamber are retiring after over 26 years with the Tull School. Both will remain active in their service to the accounting field and as emeritus faculty

Michael Bamber joined Tull in 1990 as an associate professor. He has been the Harold M. Heckman Chair of Public Accounting since 2003, focusing on audit in both teaching and research. He earned his undergraduate and graduate degrees in economics at Australia’s Monash University and his PhD at Ohio State.

Published in all of the major accounting journals, Michael ranks among the top five percent of the most prolific accounting authors over the past 50 years. He has held editorial positions with the *Journal of Accounting Literature*, *Auditing: A Journal of Practice and Theory*, *The Accounting Review* and *Behavioral Research in Accounting*. He also served as president of the Auditing Section of the AAA, and has chaired numerous section committees.

Michael has worked extensively with accounting students

In their combined total of over 50 years with Tull, Michael’s and Linda’s contributions to the field of accounting in education and research are staggering, but the impact they have had on the lives of colleagues and thousands of students is the greatest and most enduring aspect of their legacy.

Audit Educator Award, one of many accolades he has received for excellence in teaching.

Linda Bamber has been with the school since 1990. She joined the faculty as an associate professor, was the Harold M. Heckman Chair of Public Accounting from 1999 to 2002, and has been the Tull Chair of Accounting for the last 13 years. Linda earned her BS in accounting at Wake Forest, her MBA at Arizona State, and PhD at Ohio State.

MICHAEL BAMBER HEADER

Her teaching and research focus on managerial accounting, and she has been published in almost every major academic journal in accounting and finance, serving in editorial capacities for the majority of them. She is the current managing editor for *The Accounting Review*, the flagship journal of the American Accounting Association. She has been a lead or co-author of five accounting textbooks. Tull department head Ted Christensen has called her “one of the greatest researchers of our time.”

Linda has been especially active in the AAA for the span of her career at Tull. Among her many service roles within the association, she has been involved with the New Faculty Consortium as a group leader, speaker and committee chair. She has served on the AAA Governing Council, Nominations Committee, Research Advisory Committee and on the Steering and Advisory Board to the FARS.

Her teaching history is as impressive as her research record. Over the years she has earned several commendations on her teaching, including the AAA’s 2009 Outstanding Accounting Educator Award.

A mentor to graduate students, Linda has chaired the dissertations of several, including Isabel Wang, associate professor at Michigan State. “Every time I left the office late at night, the light in Linda’s office was still on. Knowing that a well-established chaired professor was working harder than I was working motivated me to reach my fullest potential,” says Wang. “She helped me shape and define my career as a PhD student and focus my efforts during my first few years as an assistant professor at Michigan State University. Looking back at the long way I have come, I know I would not have achieved anything had it not been for Linda’s invaluable guidance and selfless giving of her time and effort. Because of Linda, I became a better scholar, better teacher and a better person.”



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The Bammers at a celebration of their retirement with past and present PhD students. Pictured here from L to R: 1st row: Cheryl Allen, Michael Bamber; 2nd row: Mary Callahan Hill, Linda Bamber, Isabel Wang; 3rd row: Suzanne Sevin, Lisa Hinson, David Koo; 4th row: Steve Utke, John Jiang, Ted Christensen, Jeremy Griffin, Chad Simon

Additional article or
photos here? Page can
be moved elsewhere
in booklet.

MEET OUR FACULTY

Stephen P. Baginski is the Herbert E. Miller Chair in Financial Accounting at the Tull School. He received his PhD from the University of Illinois in 1986, and has taught at several institutions, such as Indiana University, Northeastern University, Florida State University, the University of St. Gallen, the Swiss Banking Institute at the University of Zurich, INSEAD and more. He has published articles in journals such as *The Accounting Review*, *Journal of Accounting Research*, *Contemporary Accounting Research*, *The Review of Accounting Studies*, *The Journal of Risk and Insurance*, *Quarterly Review of Finance and Economics* and *Review of Quantitative Finance and Accounting*. He sits on the editorial board of *The Accounting Review*, and is an associate editor at *Review of Quantitative Finance and Accounting*. He has won numerous undergraduate and graduate teaching awards at the department, college and university levels.



Tim Bentsen, CPA, is a part-time lecturer in the MAcc program, teaching Accounting Policy to many Tull graduates. He joined the Tull School faculty in the fall of 2013, after retiring as an audit partner from KPMG. He spent the last 19 years of his career in the Atlanta office of KPMG, where he served in a variety of leadership roles, including Atlanta office managing partner and Southeast area managing partner, both of which placed him in national leadership positions. He was very active with KPMG's Audit Committee Institute as a regular speaker on corporate governance matters, and served as a frequent speaker for the National Association of Corporate Directors and the Terry College Annual Board Governance Summit. He currently serves on the boards for Synovus Financial Corp., Krispy Kreme Doughnuts Inc. and RidgeWorth Funds.



Denny Beresford, CPA, CMA, is Executive-in-Residence at the Tull School, having formerly been the Ernst & Young Executive Professor of Accounting. Prior to coming to UGA, he was chairman of the Financial Accounting Standards Board for 10 years, and before that a senior partner with Ernst & Young. He has served on the board of directors and as chairman of the audit committees of five large public companies. Among his various awards are an honorary doctorate from DePaul University, the American Institute of CPAs' Gold Medal for Distinguished Service, the Institute of Management Accountants' Distinguished Member Award and inclusion in the Accounting Hall of Fame as well as the Financial Executives International's Hall of Fame.



Swati Bhandarkar, CPA, is a full-time lecturer and a Tull School alumna, having completed her MAcc at UGA. She primarily teaches Principles of Financial Accounting to approximately 1,500 students each year. In addition, she teaches Principles of Financial Accounting online during the summer semesters as well as a Survey of Accounting course. Prior to joining the Tull School, Swati taught a variety of accounting courses at the Athens Technical College and worked as a staff accountant at Merial Inc.



John L. Campbell, PhD, CPA, is an associate professor of accounting, EY Faculty Fellow, and PhD coordinator at the Terry College. He received a BS degree in analytical finance from Wake Forest University, an MS degree in accountancy from Wake Forest University, a PhD in management from the University of Arizona and a CPA certificate in the state of Illinois. At the Tull School, he teaches Intermediate Accounting, for which he has been recognized with teaching awards at the department, college and university levels. His research focuses on how accounting information is valued in the capital markets, and is published in journals such as the *Review of Financial Studies*, *Review of Accounting Studies*, *Contemporary Accounting Research* and *Journal of Financial and Quantitative Analysis*. He has presented his research throughout the United States, as well as in Canada, China and Singapore.





Tina D. Carpenter, PhD, CPA, is an associate professor of accounting and EY Faculty Fellow. Her research investigates the prevention and detection of fraudulent financial reporting. She has received the AAA Auditing Section Outstanding Dissertation Award and the AAA Deloitte Wildman Medal Award. She has published in journals such as *The Accounting Review*, *Auditing: A Journal of Practice & Theory*, *Accounting Horizons*, *Behavioral Research in Accounting*, *Journal of Business Ethics* and *Issues in Accounting Education*. She has been invited twice to serve on a fraud panel at the PCAOB, and her research has been cited by the PCAOB, the SEC and *TIME* magazine. She has been recognized for teaching excellence with awards at the department, college and university levels. Prior to obtaining her PhD, she was a senior auditor with Arthur Andersen.



Jennifer L. Chapman, JD, CPA, is a senior lecturer in the Tull School, and serves as director of the MAcc Program and as the Tull School AACSB coordinator. She holds a both a BBA in accounting and a MAcc in taxation from the Tull School as well as a Juris Doctorate from the UGA School of Law. Chapman teaches primarily in the MAcc Program's taxation track. Prior to joining Tull in fall 2015, she was the assistant dean for operations and an associate professor of legal studies and accounting in Georgia Gwinnett College's School of Business. While there, Chapman was selected as a 2014 Governor's Teaching Fellow. She also has experience both as a CPA with PriceWaterhouseCoopers and as a practicing tax attorney. She has also served as a part-time instructor at the UGA School of Law for over 10 years, teaching various tax planning courses as well as a course on accounting for lawyers.



Margaret H. Christ is an associate professor and a PwC Faculty Fellow. Her research focuses broadly on management control systems, including their effects on the organization and its employees. She has earned several research awards from the American Accounting Association and her research is published in peer-reviewed journals, including *The Accounting Review*, *Contemporary Accounting Research*, *Accounting, Organizations and Society*, *Auditing: A Journal of Practice & Theory*, *Accounting Horizons* and *The Journal of Management Accounting Research*. She is an editor for *The Journal of Management Accounting Research* and serves on the editorial boards of *Auditing: A Journal of Practice and Theory*, *Accounting Horizons* and *Behavioral Research in Accounting*. She is currently working with the Ernst and Young Academic Resource Center to develop educational materials on the "analytics mindset."



Ted Christensen is director and Terry Distinguished Chair of Business in the Tull School. Prior to coming to UGA, he was on the faculty at Brigham Young University and Case Western Reserve University. He received a BS degree in accounting at San Jose State University, a MAcc degree in tax at Brigham Young University, and a PhD in accounting from UGA. He is an associate editor of the *Journal of Business Finance & Accounting*. His research focuses on voluntary disclosure and more particularly non-GAAP reporting and management earnings forecasts. He has authored and co-authored articles published in many journals, including *The Accounting Review*; *Journal of Accounting and Economics*; *Journal of Accounting Research*; *Review of Accounting Studies*; *Contemporary Accounting Research*; *Accounting Organizations and Society*; *the Journal of Business Finance & Accounting*; *the Journal of Accounting, Auditing and Finance*; *Accounting Horizons* and *Issues in Accounting Education*.



Karen Czarick is a part-time lecturer at Tull and received both her AB and MEd in English at UGA. She worked as a writer in the advertising industry before joining Tull in 1993 and serves as a writing consultant and editor for the School in addition to teaching Professional Accounting I and II. Professional Accounting I provides an opportunity for accounting professionals in both public accounting and industry to connect with current Tull students through guest lectures. Professional Accounting II focuses on the development of students' interpersonal and written communications skills.



Amanda Farmer, CPA, has been a full-time lecturer in the Tull School since 2006. She is also a UGA alumna, having received her BBA and MAcc degrees from UGA. After graduation, she worked for Trinity Accounting Group in Athens and ran her own company, DolCor Inc., which provided tax and accounting services to business and individual clients. Her primary area of teaching is managerial accounting. She also serves as the faculty advisor for Beta Alpha Psi, Tull's accounting honors fraternity.

Marianne Fortuna, CPA, CGMA, EDB, is a full-time lecturer for the Terry College of Business where she teaches accounting, finance and statistics at UGA's Griffin campus. She has more than 30 years experience in accounting and financial operations, with an expertise ranging from directing major project initiatives to leading large organizations in Fortune 100 companies. She has held senior positions in multinational corporations, and has traveled extensively throughout the world. She believes that combining her practical and theoretical experiences help her students understand and enter the business world well prepared.



Jennifer Gaver is the first holder of the James Don Edwards Chair in Corporate Accounting Policy in the Tull School. She joined the faculty in 1990, after completing her doctoral education at the University of Arizona and an initial teaching position at the University of Oregon. Her current research focuses on earnings management activities of firms in the property-casualty insurance industry, the economics of the market for auditing services, and agency issues in the nonprofit sector. She teaches undergraduate financial accounting for the Honors Program as well as a course in international accounting for students in the MAcc Program.



Jacqueline Hammersley, PhD, is an associate professor of accounting and a KPMG Faculty Fellow. Her research focuses on understanding how auditors approach the audit of complex estimates and the factors that can improve the outcomes. She currently serves as an editor for *Auditing: A Journal of Practice and Theory* and is on the editorial boards of *The Accounting Review*, *Accounting, Organizations and Society* and *Behavioral Research in Accounting*. She has published in *The Accounting Review*, *Journal of Accounting Research*, *Review of Accounting Studies*, *Contemporary Accounting Research*, and *Auditing: A Journal of Practice and Theory*. She earned her PhD and master's degrees at the University of Illinois and her BBA at the University of Wisconsin. Before entering graduate school, she worked for BDO Seidman for five years.



NEW FACULTY

Holly Hawk, CPA, CGMA, is a part-time instructor and holds a MAcc in audit from UGA as well as a Green Belt in Lean Six Sigma. She teaches Audit Risk and Control and will be teaching Systems II and Financial Statement Analysis. Prior to coming to UGA, she was an adjunct lecturer at Clemson University, where she taught Principles of Financial and Managerial Accounting, Cost Accounting, Contemporary Reporting and Management Control Systems and a Lean Six Sigma course. Prior to teaching, she was an internal audit project manager at TD Bank and an experienced risk assurance associate with PricewaterhouseCoopers. She is a member of the AICPA Student Recruitment Committee and leads the mentoring working group, which is responsible for enhancing the AICPA Legacy Scholars program. She is also a part of the South Carolina Association of CPAs and recently joined the Academic Careers and Academic Relations Committee.



NEW FACULTY

Frank Heflin is a professor of accounting and Deloitte Faculty Fellow in the Tull School. His research addresses topics such as financial disclosures, accounting and disclosure regulation, and earnings management. His work appears in a variety of scholarly journals, including the *Journal of Accounting and Economics*, *The Accounting Review*, *Contemporary Accounting Research*, *Review of Accounting Studies* and *The Journal of Financial and Quantitative Analysis*. He previously held positions at the University of Wisconsin, Yale University, Purdue University, Northwestern University and Florida State University. He joined the Tull School in 2016 and holds BS and PhD degrees from Purdue University and an MBA from Indiana State University.



Tim Keadle joined the faculty in 2014 and teaches Accounting and Auditing Research in the MAcc Program. He has practiced public accounting for 38 years, originally with Ernst & Young in Atlanta and now with Porter Keadle Moore LLC in Atlanta. He specializes in auditing depository financial institutions, both public and privately owned. As a practitioner, he has served for many years on the Tull School Board of Advisors. He just completed a two-year term as the president of the University of Georgia Alumni Association. He has served on the UGA Foundation Board, the UGA Athletic Association Board of Directors and the UGA University Council. He has received the outstanding Beta Alpha Psi alumnus at UGA, and has delivered the Beta Alpha Psi awards keynote address.





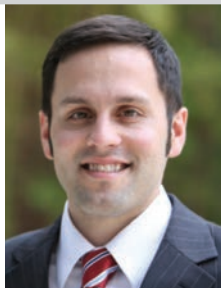
NEW FACULTY

Jeff Lark, CPA, joined the Tull School in 2016 to teach Advanced Financial Accounting and International Accounting. Previously, he taught managerial accounting at Utah Valley University. He has professional experience working for the International Accounting Standards Board based in London. While at the IASB, he focused on the accounting for financial instruments, helping revise those standards in the wake of the global financial crisis. He is qualified as a CPA and holds a master's of accountancy from Brigham Young University.



NEW FACULTY

Joshua Lee, PhD, is an assistant professor of accounting. He earned his PhD in accounting at Washington University in St. Louis, and completed his BS in accounting and MAcc degrees at Brigham Young University. Prior to joining the Tull School in 2016, he was a faculty member at Florida State University, where he taught undergraduate intermediate accounting courses. His research interests include the capital market effects of disclosure and analyst forecasting behavior. He specializes in research using textual analysis techniques to identify and test disclosure characteristics. His research has been published in *The Accounting Review* and *The Journal of Accounting and Economics*.



NEW FACULTY

Justin Leiby teaches undergraduate auditing and conducts experimental research in auditing and management accounting, focusing primarily on advice and the information sharing behavior of accounting professionals. His research has been published in *The Accounting Review*. He joins the Tull School of Accounting after four years on the faculty at the University of Florida. He earned a PhD at the University of Illinois Urbana-Champaign and Bachelor's degrees in Accounting and German from the University of Pittsburgh.



Jason Matthews, PhD, joined the Tull School in 2012 and serves as the undergraduate program coordinator and Dixon Hughes Goodman Faculty Fellow. He earned his PhD in accounting from UGA, and has taught previously at North Carolina State University. Formerly, he was the interim chief financial officer of Roark Capital Group, and served as CFO and director of United Coal Company and Oculan Corporation. He teaches undergraduate Auditing and Cost Accounting and has received the Outstanding Teacher Award from the Terry College. He also teaches the core accounting course in the Terry full-time and executive MBA programs. In 2013 and 2015, he was recognized for his mentorship with UGA's Student Career Development Award.



Julie McGinty, CPA, is a part-time instructor at the Tull School. She primarily teaches federal taxation classes at the graduate level. She earned both her BBA and MAcc degrees in accounting from the University of Georgia. In addition to teaching, she maintains a tax practice that focuses on individual and small business taxation as well as sales and use tax. She also serves as subject matter expert for a national continuing education provider.



Santhosh Ramalingegowda, PhD, is an associate professor of accounting, having joined the Tull School in 2006. He holds a PhD in accounting from Pennsylvania State University. He currently teaches Managerial Accounting and a PhD seminar on financial accounting research. He has published in leading accounting journals, including *The Accounting Review*, *The Journal of Accounting and Economics* and *The Review of Accounting Studies*.

Robert Resutek, PhD, is an assistant professor at the Tull School, and teaches financial accounting to undergraduate accounting majors. Prior to joining Tull in 2014, he was on the faculty at the Tuck School of Business at Dartmouth. He received a PhD in accounting from the University of Texas. Before entering the PhD program, he worked in the corporate restructuring groups of PricewaterhouseCoopers and FTI Consulting Inc. in Dallas, Texas, where his work experience focused on debtor-side Chapter 11 restructurings. His research examines how investors interpret accounting information, and how this interpretation affects stock price. His recent research examines the effect of earnings uncertainty on investor expectations and on the predictability of earnings.



Jennifer Rivers, CPA, is a full-time lecturer and the CohnReznick Faculty Fellow in the Tull School of Accounting. She holds an MSA from Wake Forest University and a BS from Samford University. She joined the Tull School faculty in 2011, and teaches Intermediate Accounting. Previously, she held adjunct positions at Wake Forest University and Salem College. Before teaching, she worked in assurance services with PricewaterhouseCoopers and in financial reporting with Novant Health Inc., a healthcare company based in North Carolina. In addition to teaching, she serves as a subject matter expert for the Becker CPA Exam Review.



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Holley Schramski, CPA, earned her bachelor's and master's degrees in accounting from the University of Florida. Before coming to UGA in 1993, she was an auditor with Arthur Andersen in Cincinnati. She teaches accounting information systems to undergraduate students, and is UGA's associate vice president for university business and accounting services. She is an evaluator for the Southern Association of Colleges and Schools' Commission on Colleges and serves on the board of directors for the United Way of Northeast Georgia and the Interfaith Hospitality Network of Athens Inc. She also serves as a member of the Trustees of Athens First United Methodist Church and holds the office of treasurer.



Bridget Stomberg, PhD, is an assistant professor of accounting. She holds a master's degree from the University of Florida and a PhD from the University of Texas at Austin. She has taught Intermediate Financial Accounting III and Corporate Tax I. Her research primarily examines issues surrounding financial accounting for income taxes and corporate taxation. She has published in leading accounting journals, including *The Accounting Review* and *Review of Accounting Studies*. Before joining Tull, she was the tax director at P.F. Chang's China Bistro and Insight Enterprises.



Erin Towery, PhD, CPA, joined the Tull School as an assistant professor in 2013. She earned her PhD from the University of Texas at Austin, and her research focuses on the interplay between tax compliance and financial reporting incentives. Her work has been published in *The Accounting Review*, the *Journal of the American Taxation Association* and the *Journal of Financial Economics*. She serves as an academic research consultant and tax policy advisor to the IRS Large Business and International PAIR Division. Prior to joining academia, she worked at PricewaterhouseCoopers LLP in the New York financial services tax practice. She holds a Bachelor of Science degree in business administration from Auburn University and a Master of Professional Accounting degree from the University of Texas at Austin. She is also a Certified Public Accountant as well as a member of the American Accounting Association and the American Taxation Association.



Benjamin Whipple, PhD, CPA, is an assistant professor of accounting, having joined the Tull School in 2013. He earned his PhD and master's degrees in accounting from the University of Utah. Prior to earning his PhD, he worked for Ernst and Young and became a licensed CPA. He teaches Intermediate Accounting III, primarily to students in their final undergraduate semester. His research examines how managers and analysts communicate financial performance, and how these disclosure choices influence investors' perceptions of the firm. He has presented his research at numerous conferences and universities across the country and published his work in *The Accounting Review*.



FACULTY PUBLICATIONS ACCEPTED DURING 2015:

Baginski and Hinson. “Cost of Capital Free-Riders,” *The Accounting Review*.

Baginski, Demers, Wang, and Yu. “Contemporaneous Verification of Language: Evidence from Management Earnings Forecasts,” *Review of Accounting Studies*.

Campbell, Downes, and Schwartz. “Do Sophisticated Investors Use the Information Provided by the Fair Value of Cash Flow Hedges?,” *Review of Accounting Studies*.

Akins, Chapman, and Gordon. “The Case for Regulation of Bitcoin Mining as a Security,” *Virginia Journal of Law and Technology*.

Christ, Masli, Sharp, and Wood. “Rotational Internal Audit Programs and Financial Reporting Quality: Do Compensating Controls Help?,” *Accounting Organizations and Society*.

Anderson, Christ, and Janvrin. “Comments by the Auditing Standards Committee of the Auditing Section of the American Accounting Association on the Institute of Internal Auditors’ Proposed Enhancements to the International Professional Practices Framework (IPPF),” *Current Issues in Auditing*.

Black, Christensen, Joo, and Schmardebeck. “The Relation Between Earnings Management and Non-GAAP Reporting,” *Contemporary Accounting Research*.

Black, Christensen, Kiosse, and Steffen. “Has the Regulation of Non-GAAP Disclosures Influenced Managers’ Use of Aggressive Earnings Exclusions?,” *Journal of Accounting, Auditing, and Finance*.

Caylor, Christensen, Johnson, and Lopez. “Analysts’ and Investors’ Reactions to Consistent Earnings Signals,” *Journal of Business Finance & Accounting*.

Chen, Gaver, and Pottier. “An Investigation of the Short-Run and Long-Run Stock Market Response to Insurer Rating Changes,” *Journal of Risk and Insurance*.

Lee. “Can Investors Detect Managers’ Lack of Spontaneity? Adherence to Pre-determined Scripts during Earnings Conference Calls,” *The Accounting Review*.

Lewellen and Resuttek. “The Predictive Power of Investment and Accruals,” *Review of Accounting Studies*.

Donelson and Resuttek. “The Predictive Qualities of Earnings Uncertainty and Earnings Volatility,” *Review of Accounting Studies*.

Robinson, Stomberg, and Towery. “One Size Does Not Fit All: How the Uniform Rules of FIN 48 Affect the Relevance of Income Tax Accounting,” *The Accounting Review*.

Powers, Robinson, and Stomberg. “How Do CEO Incentives Affect Corporate Tax Planning and Financial Reporting of Income Taxes,” *Review of Accounting Studies*.

LIST OF FACULTY PRESENTATIONS

Denny Beresford

- North Georgia College
- University of Southern California
- Institute of Internal Auditors, Atlanta, GA
- Atlanta Financial Reporting Roundtable

John Campbell

- Hong Kong University of Science & Technology
- National University of Singapore
- Singapore Management University
- Brigham Young University Accounting Symposium
- Texas A&M University
- University of Tennessee
- University of Arizona
- Florida State University

Tina Carpenter

- Brigham Young University
- AAA Midyear Meeting *****

Jennifer Chapman

- Governor’s Teaching Fellows Conference, Athens, GA

Margaret Christ

- Southeast Summer Accounting Research Colloquium, Atlanta, GA
- University of Waterloo
- Excellence in Audition Education Workshop, Scottsdale, AZ

Ted Christensen

- Yale Accounting Research Conference
- Lisbon Accounting Conference
- FARS Midyear Meeting, Nashville, TN

Jacqueline Hammersley

- Auditing Section Doctoral Consortium, Miami, FL

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- Florida Accounting Symposium, Gainesville
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- FARS Midyear Meeting, Nashville, TN
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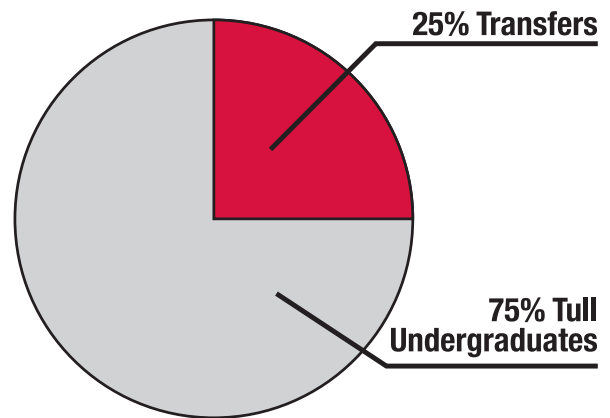
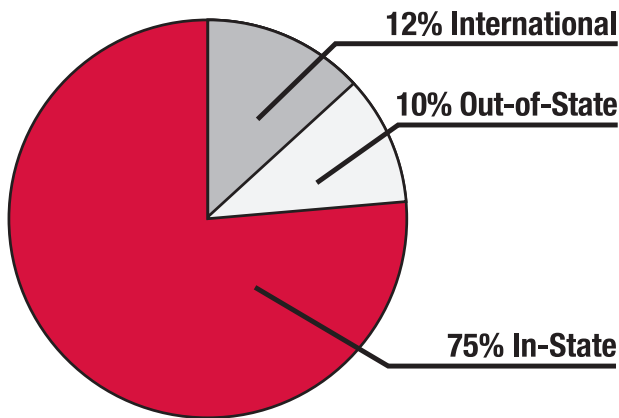
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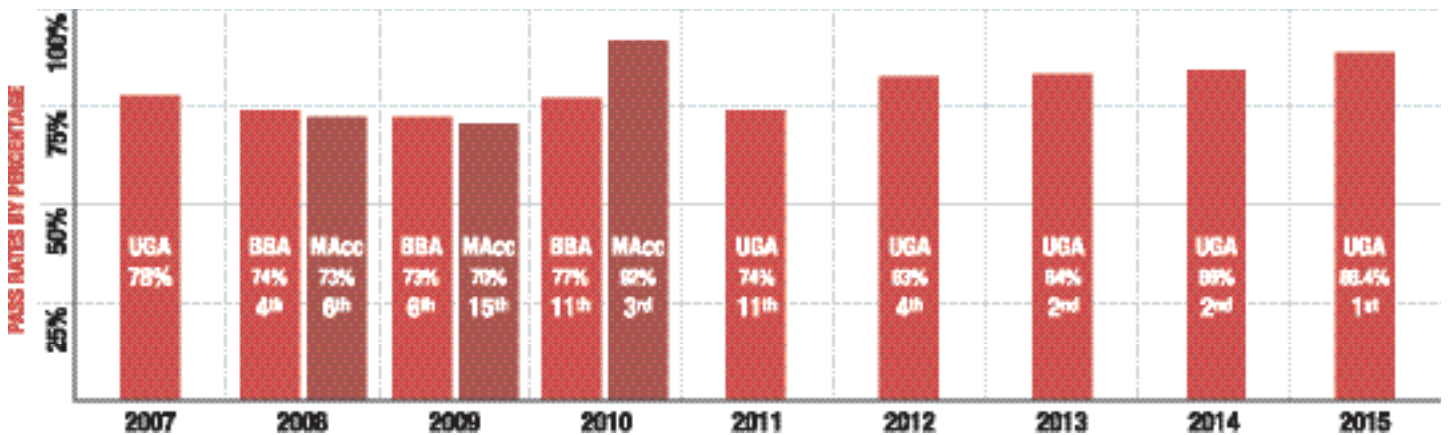
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