

J.M. TULL SCHOOL OF ACCOUNTING

2021-22 ANNUAL REPORT



Terry College of Business
UNIVERSITY OF GEORGIA





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TERRY COLLEGE OF BUSINESS

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

J.M. TULL SCHOOL OF ACCOUNTING

**Theodore E. Christensen
Director, C. Herman and Mary Virginia
Terry Distinguished Chair of Business**

**John L. Campbell
Director of PhD Program,
Professor and J.M. Tull Chair of
Accounting, EY Faculty Fellow**

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1. Tull students, faculty and alumni are going places! While attending a conference in Prague this spring, Professor Jennifer Chapman met up with Garrison Cox (MAcc '19) and Garrett Hill (MAcc '19), who have been living and working there for the past year.

2. Second-year accounting and finance major Dilan Mehta traveled to New York City this spring for office visits with PwC and KPMG. He also caught a baseball game at Yankee Stadium and soaked up the bright lights of Times Square.

3. Last November, Tull welcomed UGA accounting alum Bob Phillips (BBA '57) back to campus for his first visit in several decades. Bob and Director Ted Christensen enjoyed connecting while cheering on the Dawgs in Sanford Stadium.

4. Last October, Tull hosted the 2021 Alumni Golf Outing at the UGA Golf Course. The annual Homecoming event provides students a chance to visit and network with alumni representatives from top firms.

A Year of Transformation

We had an amazing year, during which we experienced significant change, including three retirements. Steve Baginski retired after a successful academic career. Holley Schramski, who spent nearly 30 years at UGA and most recently taught in the Tull School as a full-time lecturer, also retired. Fortunately, Holley will continue as a part-time instructor. And Marsha Dickerson, who was our department administrator for many years, retired this year. Marsha has returned on a part-time basis to help us with budget and finance duties.

We also have many new faces!

Full-Time Faculty

Assistant professor **Braiden Coleman** received his PhD from Indiana University and will teach and do research in financial accounting. Lecturer **Bethany Chapman** taught for us on a part-time basis while completing her UGA MBA last year. She was a senior audit manager for KPMG and will teach auditing and systems courses. Lecturer **Chad Hugie** taught on a part-time basis at the University of North Georgia and was a tax professional for KPMG. He will teach managerial and tax classes. And lecturer **Abbey Quigley** is a graduate of our BBA and MAcc programs and a former member of the UGA Redcoat Band. She worked as an auditor for Deloitte and in Moore Colson's transaction services practice, and will teach managerial and systems courses.



Part-Time Faculty

Holley Schramski served in many roles in the UGA administration and led the multi-year implementation of new information systems for the University. She will continue to teach our graduate systems and data analytics course. **Catherine Whelan** received a PhD in accounting from Bond University in Australia. She served in many academic positions for 25 years, including 16 years at Georgia College in Milledgeville. She will teach managerial and possibly other courses. **Haley Thoms** is a graduate of our BBA and MAcc programs. She was an auditor for EY and worked in the real estate industry. She will teach managerial accounting and possibly other courses.

Staff

Matthew Gustafson is a new Academic Advisor I and plays a key role in advising our BBA students. **Jacob Moore** is our new Academic Advisor II. He advises many of our BBA students and oversees many of the administrative aspects of our BBA program. **Faith Rasmussen** is our new Double Dawg program coordinator and is responsible for DEI recruiting and alumni relations. She oversees our fastest-growing program, which allows students in non-accounting business majors to feed into the advisory track of our MAcc program. **Amy Harris** is our new BBA and MAcc administrative associate, providing administrative support to both programs. And **Marsha Dickerson** returns as a part-time budget and finance coordinator.

We welcome all the new and returning members of the Tull family and look forward to serving our students, the profession and the academic community with new experience, strength and enthusiasm.

Accounting programs have experienced declining enrollments over the past several years. Our faculty and staff adapted skillfully to this shift with new initiatives that allowed our enrollments to level off after an initial decline during the pandemic. Our BBA program numbers are stable, and we have seen enormous growth in students earning a Double Dawg MAcc on top of a BBA in finance, economics or MIS. As a result, MAcc enrollments have remained strong and even increased over the past few years.

We appreciate support from alumni across the country who give back to enable us to move forward through a changing environment. We look forward to another great year in 2022-2023!

Sincerely,

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

BY THE NUMBERS

NATIONAL REPUTATION

The School of Accounting continues to receive high national recognition for its programs.

YEAR	UNDERGRADUATE	MAcc	PhD
2016	10	7	9
2017	7	10	10
2018	11	10	9
2019	8	10	5
2020	11	*	*
2021	9	*	*

Source: Undergraduate public school rankings from *U.S. News and World Report*, MAcc and PhD rankings from *Public Accounting Report*

As of 2019, the last year for which the Public Accounting Report rankings were reported, the BBA, MAcc and PhD programs ranked 5th, 10th and 5th, respectively, among public institutions and 8th, 13th and 9th, respectively, among all schools.

Our BBA program regularly ranks in the top 10 in *U.S. News & World Report*, ranking 9th in 2021.

MAcc PROGRAM STATS

Our MAcc students have overall stellar academic credentials.

The 2022 group has an average and median undergraduate GPA of 3.7, with the 90th percentile boasting a GPA of 3.96 and the 10th percentile a solid 3.4 GPA.



Top-performing applicants from AACSB-accredited undergraduate institutions can waive the GMAT if they meet certain GPA thresholds. For those unable to waive the GMAT, GMAT scores averaged 596, with a median of 590. The 90th percentile for GMAT scores in this group was 689, with the 10th percentile standing at 530.

RESEARCH RANKINGS

The Tull School ranks 11th overall (6th among U.S. public universities) over the most recent five years and 7th overall (5th among U.S. public universities) over the last three years, indicating an upward trend. This emphasis is important because we, like many other top research institutions, focus on these journals for faculty promotion and tenure decisions.

We rank highly in specific subfields based on the top six journals over the last five years:



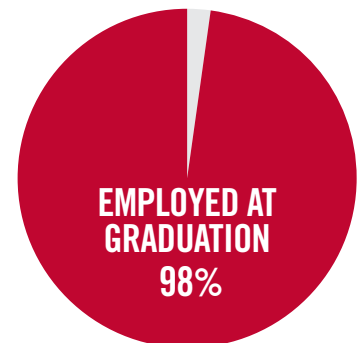
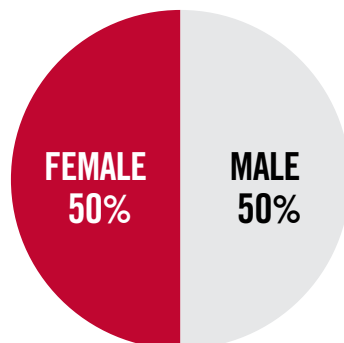
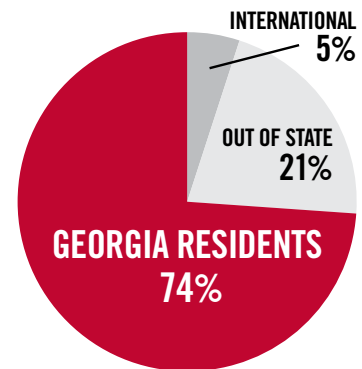
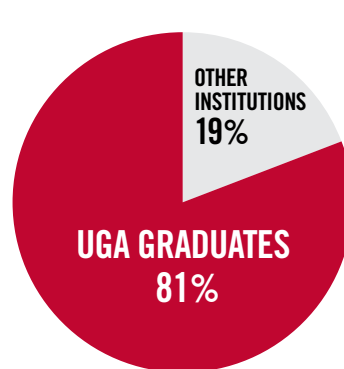
FINANCIAL ARCHIVAL



TAX ARCHIVAL



EXPERIMENTAL AUDIT



PAVING THE WAY

As UGA's first Black woman PhD graduate in accounting, Johnnie Clark blazed many trails

As the first Black woman to receive a PhD in accounting from the University of Georgia, Dr. Johnnie Clark is often fittingly referred to as a trailblazer. That particular trail, however, is just one of many she forged over a long and distinguished career.

Indeed, it's difficult to decide which is most impressive: the scope of Clark's professional success, that she achieved so much while faced with so many obstacles or the impact she had and continues to have on countless others.

Clark was raised near Augusta, the first of seven children. Her father was a chauffeur and general handyman, her mother a seamstress who did additional odd jobs to support the family. "She was also a great manager," says Clark of her mother's role in such a large family, hinting that she, as the eldest child, often assumed the role of "assistant manager," caring for her siblings.

While her father viewed a successful future for Clark as somewhat traditional – marriage, family, maybe a clerical job – it was her mother who insisted on higher education for all her children and encouraged Clark to pursue a career. "My mother told me I could do anything I made up my mind to," says Clark. "And I believed her."

While attending Morris Brown College in Atlanta, Clark got to know her neighbor, Larzette Hale, the 28th Black CPA in the nation and one of the first Black women to earn a doctorate in accounting. Clark hadn't decided on a specific career path, and Hale suggested she take a bookkeeping course. Not only did Clark enjoy the class, she excelled in it.

She also remembered the words of her mother. "She told me to major in an area that would give me a decent livelihood, so I could take care of myself and not depend on others to take care of me," Clark says.

Once again, she heeded her mother's advice and made accounting her focus. While at Morris Brown, she worked a variety of jobs, including doing clerical work for the college's then-president John H. Lewis, ultimately becoming his office manager while still an undergraduate.

Upon graduating, Clark set her sights on an MBA. At the time, there were no historically Black colleges or universities that had a graduate accounting program, so she applied and was accepted to the MBA program at New York University. While there, she worked days in a clerical role for the United Negro College Fund, a time she recalls fondly, and took classes at night.

She returned to Atlanta after completing her MBA and began teaching at Morris Brown and preparing to sit for the CPA exam. The process of Clark completing her CPA

*My mother told me
I could do anything
I made up my mind to,
and I believed her.*

– Dr. Johnnie Clark



Dr. Clark visits with Tull Director Ted Christensen and former Tull alumni relations coordinator Elizabeth Lutz.

requirements speaks volumes not only to the times in which she was living, but also to her incredible tenacity, perseverance and will.

On the day she was to sit for the final parts of her exam, Clark arrived at the testing site early, wishing to get a seat near the front of the room where the air was freshest, as “those rooms at the time were smoking dens,” she says. The seat she chose was visible from the gallery above. The chairman approached her and asked her to move to the back, where she would not be seen.

“I never thought I would have responded as I did,” she says. “It just irked me so. Everyone was just so tense and ready to go and take the exam.” Standing her ground, Clark asked the chairman why she had not been informed in writing in advance that there would be “assigned seating” because she would have liked to let the Society in New York know that “seating was being managed ‘differently’.”

Friends of Clark often joked that this was the reason she passed — she didn’t want to face that chairman again. She laughs, but also cites this confrontation as the cause for delay in her receiving her CPA certificate. “That chairman

held that certificate over me, chasing me around Atlanta, making sure I was putting in the time,” she says.

Clark did not receive her license until 1964, two years after it was due to her, and only after repeated requests. It was given to her in private, while others who completed the requirements were recognized at a celebratory luncheon.

In 2021, a centennial celebration recognized the first 100 Black CPAs, beginning with John W. Cromwell in 1921. Clark is listed at 96th and says she would have probably ranked at least 20 spots higher if not for the delay.

However, for Clark, a CPA certificate was not the ticket to professional employment many viewed it to be. “No one would hire me. They took one look at my face and my skirt,” she says, noting she encountered challenges as a result of both her race and gender.

Undaunted, Clark started her own firm — which she continued to manage for most of her professional life — and began teaching at Atlanta University. “The schools paid women with the same degrees as the men less for teaching the same classes,” she says. “But when I went to the grocery store, they didn’t charge me less.”

This pay inequality was in part what prompted Clark to pursue a doctorate degree in the early '70s. "I looked at it as a 'union card' — an opportunity to move up in the academic realm and make more money," she says.

Clark was accepted into the University of Georgia's business administration doctoral program and earned her PhD in 1974, making her the first Black woman in UGA's history to earn a PhD with a concentration in accounting.

Clark went on to become highly influential in the profession as a faculty member at Morris Brown, Atlanta University and Kennesaw State. She served as dean of the Graduate School of Business Administration at Atlanta University, where she is credited for her part in developing the school's graduate



Dr. Clark with her late husband, Charles.

accounting program. She was also a bank president, founding member of the American Woman's Society of CPAs, a real estate developer and held a host of other distinguished positions in her long career.

When asked what she is most proud of, Clark doesn't hesitate to cite the impact she had through teaching, noting that at least 100 of her students

at Morris Brown went on to become CPAs. "Telling students they should work to reach their potential became my motto," she says.

Wise words from a true trailblazer, as Clark's passion, tenacity, and pioneering spirit, displayed through decades of hard work and dedication, paved the way for so many others to do just that.



The Tull School of Accounting created a new award to be given in honor of Dr. Johnnie Clark, CPA, MBA, PhD, for her lifetime and professional achievements and her commitment to accounting education. Judah Robinson was the first recipient of the Reaching Your Potential Award, which was presented to him at Tull's Honors Banquet in April 2022.

I was honored to receive this award dedicated to Dr. Johnnie Clark and all her accomplishments in the field of accounting.

The Tull program has tested my capabilities more than I could have imagined. I love a good challenge, and that is part of what motivates me to continue and reach for excellence within the program and in all aspects of life.

I faced many obstacles to get where I am today and to be a part of such an amazing school. I did not enjoy school growing up. I did not understand the importance or the power of education. Along with the lack of interest in school, my parents' divorce and the sudden death of my mother prompted me to drop out of high school. I was lost in life and habitually took the path of least resistance.

My dad did not respect my lifestyle or the decisions I was making. He kicked me out of the house on my 18th birthday. I spent several months living in my car through a Michigan winter. I woke up in a parking lot on Christmas morning, and I had such an overwhelming feeling of self-pity that I decided I had to make a change.

I joined the Army, because I knew it would be something that I couldn't quit and would give my family a reason to finally be proud of me.

The Army was a huge wake-up call and I wanted to quit every day for months. But I slowly began to change, and that new reality became my new normal. I became addicted to hard work and accomplishing things that I once thought were impossible.

When I got out, I knew I had to embark on a new challenge. With only a GED, I had to attend community college for several semesters before I would even be considered by a university like Georgia. Community college was very difficult because I had no foundation in my education. I had to work hours to understand relatively simple math formulas.

I ended up doing well in those classes with hard work and was able to transfer into UGA with a 4.0. My intention was to major strictly in finance, but my first accounting class was so great that I figured it would be best to do both. Ultimately, I want to get a BBA in finance and a MAcc. It has been very tough, but it has been so rewarding.

My story is unique, but so is everyone else's. So many people, such as Dr. Clark, have faced far greater adversity than I and were able to push forward and make something great of themselves. To me, that is motivation to push forward with my own set of challenges.

Receiving this award was the proudest moment of my collegiate journey. Again, it's such an honor to be at such a great university, around so many great professors and students, and to receive this award.

— Judah Robinson

Setting a new standard

Tull students, graduates hold prestigious assistantships at industry boards

Tull has traditionally been well-represented among prestigious internships and assistantships at accounting standard-setting agencies. Impressively, from summer 2021 to spring 2022, 10 Tull students and graduates held such positions at the Financial Accounting Standards Board (FASB), the Governmental Accounting Standards Board (GASB), the International Accounting Standards Board (IASB) and the Public Company Accounting Oversight Board (PCAOB). Two additional graduates are set to begin assistantships at the FASB this year.

Tull lecturer Sarah Banghart heads up recruitment and coaching of students throughout the application process, taking the reins from former Tull lecturer Jeff Lark. Banghart says Tull alumni who previously held roles at these agencies are instrumental in mentoring candidates throughout the application and interview process.

“During the recruitment process and selection of our candidates, I have the pleasure of learning more about their many accomplishments, reading rave recommendations from our faculty and meeting with numerous students interested in the positions,” Banghart says. “I have been so impressed with — but not surprised by — the success and ambition of our students.”

Emma Mandarino served as a postgraduate technical assistant (PTA) at the FASB from June 2020 to June 2021. She worked on several of the FASB’s technical accounting projects, including Distinguishing Liabilities from Equity, the Conceptual Framework and Derivatives/Hedging. “I spent the majority of my time writing technical memos, researching and putting together presentations,” she says. “It may sound intimidating, but the project teams are fairly small and it is an environment that encourages learning and mentorship.”



MANDARINO

Emma credits her Accounting Policy class for helping her succeed at the FASB. “I had never thought about accounting issues so conceptually before,” she says. “That class was extremely challenging, but a lot of the work I did in there gave me a good framework for what working at the FASB is like.”

Emma says she regularly uses the technical knowledge she gained at the FASB in her position as a senior with Deloitte in Atlanta in their mergers and acquisitions group. Beyond that, she found role models at the FASB. “The people I worked with were unbelievably smart, which I expected, but I didn’t really expect them to put so much effort into my learning and growth,” she says. “That is the type of manager I want to be one day.”

Ryan Summers was a PTA with the GASB throughout 2021. He saw the assistantship as an opportunity to explore a new area of accounting. “It felt like a challenging experience where I would learn a lot in just a year exploring a variety

of hot topics in accounting — which it was,” he says. “Also, I was eager to meet and work with experienced professionals who were 10-plus years into their career with a wide range of backgrounds.”

While there, Ryan worked on projects on the GASB’s technical agenda, including the disclosure framework, revenue and expense recognition, risk disclosures, prior period adjustments and reviewing pension and capital asset standards.

“I spent a lot of my time assisting the roundtables the GASB hosts, which bring together a wide selection of stakeholders to let us hear their opinions on our standards,” he says. “In total, I helped facilitate more than 20 roundtables working with stakeholders to receive their feedback on our standards. I also spent a lot of time interviewing users of financial reports for the risks and uncertainties project, eventually drafting our findings in a paper to the board.”



SUMMERS

Ryan, a senior consultant in Deloitte’s mergers and acquisitions group in New York City, says he left the GASB program feeling confident to tackle a wide array of tasks and defend an accounting position. “I don’t feel daunted by some complex accounting issue, but instead appreciate the program for teaching us how to jump in and address challenges,” he says.

A fourth-generation UGA alum and third-generation Tull grad, **Jack Wall** completed a year as a FASB PTA in December 2021. “I grew up a huge Georgia fan, and it was always my dream to attend UGA,” he says. “Since my dad was

STUDENTS: INTERNSHIPS



an accountant, I was always exposed to accounting, and it came to be something I enjoyed and was interested in.”

Director Ted Christensen, for whom Jack served as a graduate assistant, nominated him for a FASB PTA. Jack says he pursued the assistantship “to truly understand how accounting standards are created. Additionally, I found the ‘grey’ area

of accounting interesting and something I wanted to explore in my career path,” he says.

While at the FASB, Jack assisted in the preparation of several accounting standards updates, helped with technical inquiries, worked with XBRL data to improve the GAAP taxonomy and conducted research for items on the technical agenda. “I was paired with a mentor who was the chief accountant of the SEC, which opened my eyes to all the subsections within the accounting space,” he says. “Additionally, I think it gave me a strong foundation for technical accounting research.”

Jack serves as an associate at Analysis Group, an economic consulting firm, working with their accounting research team.



Veronica Achinger interned with the PCAOB in fall 2021 during her senior year at UGA. She applied to the internship after discussing the opportunity with Banghart and realizing the significance of the opportunity.

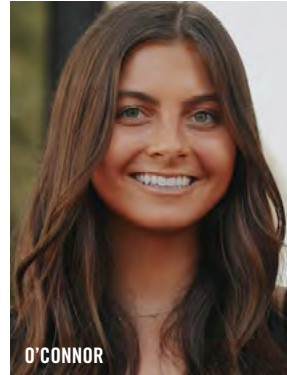
While at the PCAOB, Veronica worked in the Office of the Chief Auditor. Some of her tasks included reviewing company letters of opinion to the PCAOB and participating in quality

control meetings. She says it was a great learning experience, especially given that it coincided with her enrollment in Dr. Jason Matthew’s Audit course.

“Taking Audit with Dr. Matthews while doing the internship, while challenging, really helped me apply what I was learning in class in real time,” she says. “I was able to see auditing standards and principles being used and applied. We also learned about other auditors in Audit class, a project I specifically worked on in my internship, which was cool to share with the class.”

Veronica plans to complete her MAcc at Tull, where she will focus on tax and serve as a graduate assistant. She credits her

PCAOB internship with providing exposure to the regulatory side of the accounting industry and nonprofit business practices, both of which will assist her in plans of being a CPA.



Caroline O'Connor interned at the PCAOB in spring 2022. Surprisingly, she had not planned on pursuing an accounting degree. “I had sworn accounting was the one major in Terry that I knew I could rule out, simply because both my mom and oldest brother were accountants,” she says. “Dr. Christensen and his class proved me wrong. The

coursework came naturally to me, excited me and challenged me, all things that seemed to be important factors in choosing a major. With his help and influence, I applied to Terry as an accounting major, and I am so glad I did.”

After receiving her nomination for the PCAOB internship, Caroline began the application process with the help of Banghart. “She was a resource to me through the application process, the entirety of my internship, and beyond,” Caroline says. “I truly believe I could not have gotten this internship without her guidance. She was available for any and all questions, mock interviews and support throughout the year, and I couldn’t ask for a better advisor and mentor.”

Caroline began her virtual internship with the PCAOB in January in the Division of Enforcement and Investigations (DEI), which enforces the professional standards and related laws and rules governing the audit of public companies and investigates potential violations by public accounting firms and individuals under these standards and rules.

“In my role as a DEI intern, I was able to see quite a few different subsets of the division,” Caroline says. “I did some small investigative work to be familiarized with PCAOB resources, assisted with the formation of a survey that is sent to the PCAOB-equivalent international organizations for feedback and comparison of enforcement capabilities, worked on a few investigations of public accounting firms on a specific audit and was able to sit in on testimony to see how an investigative hearing was conducted. It was very rewarding to see the outcome of the work I had done.”

Caroline says she never considered working for an organization such as the PCAOB or FASB. “But after seeing the importance of their work and how it interested me, I’d definitely consider it down the road,” she says. Caroline graduated from UGA in spring and is starting as an audit associate at Grant Thornton in New York City in the fall.

Annual Tull Honors

Reaching Your Potential Award
Judah Robinson

Robert Richardson Rice Graduate Fellowship
Jacqueline Tan

Behrend Family Scholarship
Emma Gough

Voynich Family Graduate Fellowship
Truman Rowley

E. Dan Smith Outstanding Undergraduate Student Award
Rachel Repke

FSA-Graduate Student Achievement Award
Faith Perschke

Meli Arant Memorial Scholarship
Anna Stewart

Paula Denise Baughtman Memorial Scholarship
Joshua Spiller

Malcolm Byron Davis Memorial Scholarship
Zach Martin

Lisa L. Graves Memorial Scholarship
Leslie DeSantos

James David Holtz Memorial Scholarship
Owen Schertz

Ceasare & Mary Laverne Maestri Scholarships
Brandon Pioso, Justine Tan

Roberta A. Allen Memorial Scholarships
Caitlin Fullerton, Cameron Perchik

Angela Dotson Bradford and Eddie Bradford Excellence Scholarship
Kaim Welcher

Joseph F. Decosimo Scholarship
Judah Robinson

J.M. Tull Outstanding Tax Research Award
Sarah Hardell

Excellence in Accounting with Emerging Technology sponsored by Professor Margaret Christ
Christian Godbee

Flexible Products Award
Cole Thomas

Educational Foundation of the Georgia Society of CPAs Accounting Scholarships
Sara Eve Caruthers, Allyson Ireland

Tax Executives Scholarship
Kevin Shelton

Tull graduated six students from the Leonard Leadership programs in Fall of 2021 and Spring of 2022:

FALL OF 2021

Fellow: **Jeff Powell**

Scholars: **Mary Frances Kitchens
Anna Goodwin**

SPRING OF 2022

Fellows: **Gabi Johnson
Caroline O'Connor**

Scholar: **Talia Yurko**

Internal Audit Scholarship
Tori Halls

Aprio Scholarship
Meghan Harp

Aprio Merrill D. Wynne Scholarship
Dilan Mehta

Ascent Award
Kaela Whelan

BDO USA Scholarship
Lauren Killeen

Bennett Thrasher PC Scholarships
Brock Arbeiter, Eve Underwood

Cherry Bekaert's Your Guide Forward Scholarship
Caylee Whiteford

Crowe LLP Outstanding Senior Scholar Award
Kristin Cowie

Deloitte Academic Excellence Scholarship
Cydney Johnson

Deloitte Community Involvement Scholarship
Greg Sutton

Dixon Hughes Goodman Scholarship
Yoon Lee

Draffin & Tucker Scholarships
Emma Marvil, Miriam Roy

Elliott Davis Scholarship
Caroline O'Connor

Ernst & Young Outstanding Student Award
Veronica Achinger

Frazier & Deeter Accounting Award
Danielle Bissel

Gifford, Hillegass & Ingwersen, LLP Scholarship
Caylee Whiteford

Grant Thornton Excellence in Community Service Award
Joseph Berman

Grant Thornton Leadership Award
Allyson Ireland

HLB Gross Collins Scholarship
Audrey Smith

Howard Herman Service Award Scholarship
Eliza Todorova

KPMG Outstanding Undergraduate Student Award
Lydia Mainwaring

KPMG Outstanding Graduate Student Award
Addison Reeves

Mauldin & Jenkins Scholarship
Brock Arbeiter

Mauldin & Jenkins Diversity Scholarship
Suyeon Oh

Moore Colson Accounting Achievement Award
Benjamin Grisham

Moore Stephens Tiller Scholarship
Morgan Pounds

Nichols, Cauley & Associates Scholarship
Briley Braddy

PricewaterhouseCoopers Scholarship
Johna Massaquoi

Robinson Grimes & Company Scholarship
Joshua Spiller

Robinson Grimes & Company Keith Grimes Scholarship
Jack Sutton

Robinson Grimes & Company Ross E. Robinson Scholarship
Caitlin Fullerton

RSM US LLP Scholarships
Gabi Johnson, Libby Paul

Warren Averett Award
Sam Janis

Windham Brannon Excellence in Accounting Scholarships
Scott Alexander, Kate Aycock, Alex Carroll, Suyeon Oh



The 2022 Annual Tull Honors Banquet was held on April 21 at the Athens Country Club. The keynote address was given by Athens native Ann Scheuerman (BBA '92, MAcc '94). Scheuerman began her career at Arthur Andersen, then transitioned to Deloitte, where she serves as a partner in their Southeast business tax services practice. She continues to be actively involved with Tull, including campus recruiting and hosting a discussion each fall with tax research students.

Wipfli's Dennis R. Beresford Scholarship
Kate Aycock

Tull Student Service Awards
Maura VandeWiele, Thomas Wood

Tull School Excellence Awards
Christian Godbee, Jenna Obert-Thorn, Brandon Pioso, Jeff Powell

BAΨ Percy B. Yeargan Outstanding Undergraduate Teacher
Benjamin Whipple

BAΨ Percy B. Yeargan Outstanding Graduate Teacher
Stephen Baginski

FASB Interns
Emma Gough, Connor Shea

PCAOB Interns
Veronica Achinger, Caroline O'Connor, Joshua Spiller

2022 Deer Run Fellows
Eniola Olubunmi, Michelle Tzou

BAP Initiates 2020-22
Daniel Abraham, Emily Allen, Mary Anderson, Carlos Anez, Walt Arkhipov, Wesley Aycock, Chase Barker, Leo Beaudoin, Hannah Belew, Leah Bernstein, Madeline Bonner, Jacob Borg, Briley Braddy, Emma Bradvica, Drew Breslow, Adam Briglevich, James Briley, Alexis Brown, Savannah Brown, Jonah Bull, Jackson Burns, Gemma Camacho, Katherine Carmichael, Jose Chavez, Tracy Chen, William Chew, Milan Chokshi, Kian Christodoulou, Nicole Corrales, Caden Cutshall, Peter Davis, Skylar Deakins, Anna Deal, Kenneth Denaux, Drew Dockter, William Domescik, Aaron Eigenbauer, Edward Esposito, Chelsea Etheridge, David Fenstermacher, Sara Flynn, Grant Fortenberry, Emma Friend, Grant Gallas, Ryan Garrett, Claro Gomez, Jason Hagan, Carson Hall, Josephine Hand, Collier Harper, Daniel Hastings, Anna Heirigs, Grant Hennigar, Kyle Huemme, Sydney

Iuliucci, Samuel Janis, Zhiyuan Joanna Jiang, Haley Jones, Jackson Jones, Ray Krpo, Sarah Langford, Esther Lasiy, Katherine Lawless, Thomas Lawrence, Josephine Leavy, Eric Lee, Peter Lynch, Alexander Mahr, Lydia Mainwaring, Benjamin Manrodt, Zachary Martin, Molly Mashburn, Rienna McCormick, Jacob McFadden, Macy Mealor, Dilan Mehta, Anne Merrill, Maleia Miller, Elizabeth Moore, Sunhwa Moriarty, Calvin Morris, Paul Nehru, Alexa Newbold, Suyeon Oh, Diya Patel, Roy Patel, Justin Perry, Ridge Powelson, Micah Preston, Daniel Ragan, Rylie Richardson, Judah Robinson, Howard Sang, Eric Saul, David Schertz, Morgan Scott, Skylar Stephens, Tyler Sturtevant, Cole Thomas, Payton Thompson, William Thornton, Parker Tolbert, Henry Toomey, Ivy Turner, Eve Underwood, Emily Waites, Riley Warren, Abigail Wilhite, Evelyn Willenbring, Jackson Wright, Sungbin Yoon

Tull Annual Honors video celebrating this year's recipients: terry.uga.edu/accounting

STUDENTS: ACHIEVEMENTS

Three Tull students were named to the **Southeastern Conference Academic Honor Roll** for the 2021-22 academic year.



GRACE HIMES, EQUESTRIAN

A rising senior from Bristol, Ind., Grace finished the 2021-22 season with a 9-5 horsemanship record, was named Most Outstanding Player against South Carolina on Nov. 13 and earned a high score of 77.5 against Auburn on Oct. 8. Additionally, she was named to the National Collegiate Equestrian Association (NCEA) and American Paint Horse Association (APHA) All-Academic First Team.



CLAIRE ROTHENBERGER, VOLLEYBALL

A 2022 graduate from Aurora, Ill., Claire played in 21 matches during the 2021 season, appearing in 73 sets. She finished with 149 digs on the season, with six double-digit dig performances, including a season-high 16 against Florida State on Sept. 9. In addition to various academic honors, she served as a representative to the Student-Athlete Advisory Committee.



SAVANNAH RELICK, EQUESTRIAN

A rising junior from Vero Beach, Fla., Savannah was named to the NCEA/APHA Academic Honor Roll. She was crowned the 2019 Reserve Champion in the 15-18 L# Youth Trail, named the Reserve American Quarter Horse Association Youth World Champion and earned multiple top-five and top-ten finishes at the All-American Quarter Horse Congress.



KNOWLES



SCOTT

SEA ISLAND SCHOLARS

Two recent Tull graduates, Audrey Knowles and Morgan Scott, were named 2022 Sea Island Scholars. Part of the Terry Women's Initiative, the highly selective program offers experiential learning opportunities with notable Terry alumnae and supporters.

"I am so grateful for my time in the Tull School," says Knowles, who earned BBA and MAcc degrees in May. "This program has an incredible faculty and staff that equipped me to succeed during my time at UGA and beyond. I am thankful for the opportunities and connections Tull has provided me."

Scott, who also finished the MAcc program in May, adds, "Tull has given me so many wonderful opportunities to become a professional and make new friends! I am so thankful to all my professors and classmates who helped me become the woman I am today."

STUDENTS: ACHIEVEMENTS



TAX PREP

Tull students contributed to an estimated \$4.4 million economic impact on the state of Georgia from services provided through the Volunteer Income Tax Assistance (VITA) program this year.

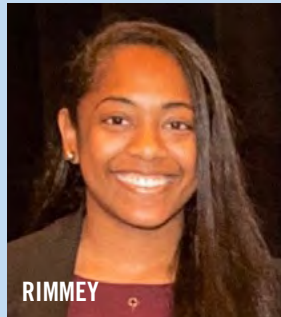
The students teamed up with peers from the College of Family and Consumer Sciences and the School of Social Work to help low-to-moderate-income Georgians and those with disabilities file more than 1,500 tax returns that saved \$602,000 in fees.

“Athens has struggled following the pandemic and the elimination of preparation fees through this program has large economic benefits for residents,” said Tull student Joseph Berman. “Each week we could see the good we were doing in the area and this made me proud to be a member of both the UGA and Athens communities.”

In all, 81 students and 18 student managers participated in the program, serving 1,525 Georgians in 83 counties. Taxpayers received \$2,331,759 in refunds through the program.



FRONK



RIMMEY



WONG

ADDITIONAL ACHIEVEMENTS

PhD candidate **Karson Fronk** was selected as a 2022 Deloitte Foundation Doctoral Fellow.

Third-year student **Hallie Rimmey** was selected for the 2021 National Association of Black Accountants Future Leaders Program.

Will Wong is pursuing his MAcc at Tull and serves as a Terry Ambassador. He’s also served as president of Delta Sigma Pi and as a member of the Society of Entrepreneurs.

MAcc Excellence

These 2021-22 graduates maintained a 4.0 GPA while in the MAcc program:

Maggie Barronton

Caroline Chipman

Sarah Hardell

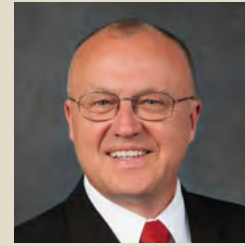
Lara Kruger

Kristin Pirkle

Alexis Seward

Karsyn Sewell

FACULTY: ACTIVITIES/ACHIEVEMENTS



Steve Baginski, who has been with Tull since 2002, retired in spring 2022. We thank him for his years of service and congratulate him on his appointment as Herbert E. Miller Chair in Financial Accounting, Professor Emeritus.



Holley Schramski retired after three decades at UGA. She recently returned to Tull as a part-time instructor.



Tim Keadle and other Athens professionals formed and opened a new community financial institution, Classic City Bank. While in public accounting, Keadle served the banking industry for almost 40 years. He serves Classic City Bank as a board member, chair of the audit and compensation committee and executive committee member. "I am able to bring these working-world experiences into my classroom in the MAcc program when I teach accounting in practice and professional ethics," he says. The bank's board of directors includes other Tull graduates, including Bill Douglas (former CFO of Coca-Cola Enterprises) and Tom Scott (former managing shareholder of Trinity Accounting Group).



Though **Marsha Dickerson** "officially" retired after 28 years of service to Tull as an administrative associate, we are grateful she has decided to work for us part time as budget and finance coordinator.



The Georgia Society of Certified Public Accountants awarded its 2021 Outstanding Educator Award to **Tina Carpenter**. She also received one of four 2021 Creative Teaching Awards and one of ten 2021 Senior Teaching Fellowships from UGA. In addition, her paper with Margaret Christ and Miranda Hugie, “Embracing the Future: Human Judgment in the Era of Technology-driven Innovation,” was awarded a 2020-21 Terry College Innovation Research Grant, and her paper with Ashley Austin, “Walk the Walk and Talk the Talk: Improving Auditors’ Fraud Detection with Coaching in a Culture of Challenge,” was awarded a 2021-22 KPMG Foundation Grant. Tina was promoted to full professor in 2022.



Christ



Banghart



Campbell



Chapman



Christensen



Demeré



Farmer



Hammersley



McCallen



Rivers



Tarpley



Towery



Valentine



Whipple

Margaret Christ received the 2021 AAA Innovations in Audit Education Award. In the fall of 2021 she was presented with the 2021 Terry College of Business Teaching Excellence Award. She continues her service as editor for *The Accounting Review* and *Accounting Horizons*.

Sarah Banghart was selected as one of 25 early-career University faculty to participate in the Teaching Academy Fellows Program for the 2021-22 academic year.

John Campbell continues to serve as editor for *Contemporary Accounting Research*.

Jennifer Chapman was named a 2021 Outstanding Teacher by the Terry College of Business. Jennifer and her co-authors Benjamin Akins and Jason Gordon were invited to present their research on the taxation of crypto-currencies to the United States Tax Court in June of 2022.

Ted Christensen continues his service as editor of the *Journal of Business Finance & Accounting*.

The 2021 Financial Accounting and Reporting Section Excellence in Reviewing Award was presented to **Paul Demeré**.

In 2021, the UGA Center for Teaching and Learning recognized **Amanda Farmer** in its Thank-a-Teacher Program.

Jackie Hammersley received the 2021 Center for Audit Quality Access to Audit Personnel Award and the 2022 Notable Contribution to the Auditing Literature Award. She continues her three-year deputy senior editor appointment for *Auditing: A Journal of Practice and Theory*.

Jennifer McCallen received a 2021 research grant from the Foundation for Auditing Research for “False Positives vs. Hit Rates: Does the Framing of Data Analytic Calibration Affect Auditor Skepticism?” with Joseph Brazel, Anna Gold, and Tammie Schaefer.

Jennifer Rivers, who was promoted to Senior Lecturer in 2022, was recognized with a 2022 Outstanding Teacher Award by the Terry College of Business.

Christie Tarpley received the Terry College of Business Community Building Award for 2021.

Erin Towery has been elected Diversity, Equity and Inclusion Officer for the American Tax Association for 2022-2024. This is a newly created position and Erin will be the first person to serve.

The 2021 Best Paper Award in the Interdisciplinary Section of the Academy of Legal Studies in Business was presented to **Kristin Valentine**.

Contemporary Accounting Research recognized **Benjamin Whipple** as a 2021 Outstanding Reviewer and the Terry College named him a 2021 Outstanding Teacher.

BABIES!



PhD student Truman Rowley and wife Charity welcomed a son, Theodore (Theo) Isaac, on March 31, 2022.



PhD student Karson Fronk and wife Kellie Dangerfield Fronk welcomed a daughter, Alaine Mae, on November 15, 2021.



Assistant Professor Jennifer McCallen and her family welcomed a son, Harrison, on August 5, 2022.

FACULTY: NEW FACULTY



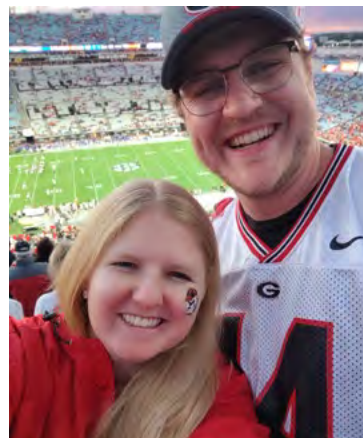
Bethany Chapman earned her bachelor's degree in accounting from Taylor University and her MBA from the University of Georgia. She joined Tull in fall 2022 and teaches Accounting Information Systems and Audit. Before coming to Tull, Bethany was a senior manager for KPMG. She spent eight years in the audit practice in KPMG offices throughout the U.S. In 2013, Bethany moved with her family to Athens when husband Nathan joined the UGA Law School faculty. The couple have two sons, Samuel and Josiah. The Chapmans are avid hikers and enjoy trips to the North Georgia and North Carolina mountains. Samuel and Josiah have the good fortune of spending lots of time with their grandparents, as both Bethany's and Nathan's parents have retired to Athens.



Braiden Coleman, PhD, joined Tull as an assistant professor of accounting in summer 2022. He is a first-generation college student and received his bachelor's degree from Utah State University and his master's and PhD from Indiana University. Prior to entering academia, Braiden worked in industry accounting for Koch Industries, where he focused primarily on integrating tools for data analytics into an accounting setting. This included

training executives and other decision makers on how these tools can add value to the organization. Braiden's academic research focuses on factors that influence the availability and usefulness of information in capital markets and has been covered by Bloomberg, *The Wall Street Journal*, and other business press outlets. Braiden feels extremely fortunate to join Tull and looks forward to establishing roots in the Athens area. Outside of work, he can be found enjoying the great outdoors with his wife and two sons. Braiden and his family plan to go "all in" on living in the South and look forward to great barbecue, football, and time with family and friends.

Chad Hugie, CPA, joined Tull as a full-time lecturer in fall 2022. Chad received his BS and MAcc with an emphasis in tax from Brigham Young University. Chad comes to Tull with five years of experience in public accounting from KPMG, first based in Salt Lake City and later in Dallas, in addition to his previous teaching experience at the University of North Georgia-Oconee. Chad will be teaching Accounting 2102. Chad and his wife, Miranda, who is an accounting PhD student in Tull, moved to Athens in 2021 and have since fallen in love with the area. Their 2-year-old Goldendoodle, Lola, also loves Athens, although she is intimidated by the large sculptures of Gage around campus. In his spare time, Chad likes to play tennis and golf, work on cars and travel.



Abigail Quigley, CPA, joined Tull as a full-time lecturer in fall 2022. She is a UGA alumna, having received her BBA and MAcc degrees in 2017 and 2018. Her favorite memories from her time at UGA are those she made playing trumpet with the Redcoat Band and going to the Rose Bowl game in Pasadena. Before starting her dream job at UGA, she worked at HLB Gross

Collins in Atlanta as an audit associate, at Deloitte as an audit senior and at Moore Colson as a transaction advisory consultant. She was thrilled to move back to the Classic City and work alongside the professors who were so influential in her accounting education. She teaches Managerial Accounting, which just happened to be her favorite undergraduate accounting class during her time at UGA, alongside Amanda Farmer and Chad Hugie. A true Dawg fan through-and-through, she got engaged in April at the Arch after G-Day to a fellow Redcoat Band trumpet alum — a "Battle Hymn" soloist! She is enjoying being back in Athens, training for a half-marathon, loving on her 5-year-old adopted pup, Stevie and going to every football game possible. While she can't attend the games, Stevie enjoys sporting her UGA jersey and cheering on the Dawgs from her couch in the AC.

FACULTY PUBLICATIONS ACCEPTED IN 2021

Baginski, Campbell, Ryu and Warren. “The Association between Current Earnings Surprises and the Ex-post Bias of Concurrently Issued Management Forecasts,” *Review of Accounting Studies*.

Baginski, Campbell, Moon and Warren. “The Role of Executive Risk-Taking Incentives on Voluntary Disclosure Accuracy,” *Journal of Financial Reporting*.

Campbell, Goldman and Li. “Do Financing Constraints Lead to Incremental Tax Planning? Evidence from the Pension Protection Act of 2006,” *Contemporary Accounting Research*.

Austin, **Carpenter, Christ** and Nielson. “The Data Analytics Journey: Interactions Among Auditors, Managers, Regulation and Technology,” *Contemporary Accounting Research*.

Christ, Eulerich, Krane and Wood. “New Frontiers for Internal Audit Research,” *Accounting Perspectives*.

Christensen, Huffman, Lewis-Wester and Scott. “Accruals Earnings Management Proxies: Prudent Business Decisions or Earnings Manipulation?,” *Journal of Business Finance & Accounting*.

Resutek, “Is R&D Really That Special? A Fixed-Cost Explanation for the Empirical Patterns of R&D Firms,” *Contemporary Accounting Research*.

Dechow, Larson and **Resutek.** “The Effect of Accrual Heterogeneity on Accrual Quality Inferences,” *The Accounting Review*.

Pawliczek, **Skinner** and Wellman. “A New Take on Voice: The Influence of BlackRock’s ‘Dear CEO’ Letters,” *Review of Accounting Studies*.

Cohn, Hotchkiss and **Towery.** “Sources of Value Creation in Private Equity Buyouts of Private Firms,” *Review of Finance*.

Allen, Lewis-Western and **Valentine.** “The Innovation Consequences of Financial Regulation for Young Life-Cycle Firms,” *Journal of Accounting Research*.

Schuster and **Valentine.** “An Empirical Analysis of Patent Citation Relevance and Applicant Strategy,” *American Business Law Journal*.

Hsu, Wang and **Whipple.** “Non-GAAP Earnings Disclosure and Stock Price Crash Risk,” *Journal of Accounting and Economics*.

2021 FACULTY PRESENTATIONS

CAMPBELL

Accounting and Controllability Congress of the University of Sao Paulo
Arizona State University
Clemson University
Financial Accounting Standards Board
Southern Methodist University
Temple University
Texas Christian University
Texas Tech University
The University of Melbourne
University of Alabama

CARPENTER

European Institute for Advanced Studies in Management
Georgia Society of Certified Public Accountants

CHRISTENSEN

Egyptian Online Seminars in Business
Rochester Institute of Technology

DEMERÉ

University of Georgia
University of Kansas

FORTUNA

University of Georgia

HAMMERSLEY

East Coast Behavioral Accounting Workshop Series

RESUTEK

Columbia University

SCHRAMSKI

SEC Business Schools Diversity Conference

SKINNER

FARS Midyear Meeting

SONG

AAA Annual Meeting
NTA National Conference
University of Illinois Tax Symposium

TOWERY

Norwegian Tax Accounting Symposium
NTA Annual Conference
U.S. Treasury Office of Tax Analysis
University of Iowa
University of Mannheim
University of Missouri

VALENTINE

AAA Annual Meeting
Brigham Young University
Duke University
New York University

Ledger Legend

Tull alum Jerry Trapnell continues to shape academic and professional accounting

Jerry Trapnell (PhD '77) is a native of Metter, Georgia, a small, rural town of about 3,000. Though his parents did not attend college, they insisted that Trapnell and his brother earn college degrees. "They expected us to be dedicated to our educational endeavors," he says. By working for his father, who ran a farm-equipment dealership, Trapnell says he learned early in life the value of hard work.

After high school, Trapnell chose to attend Clemson on the recommendation of a friend. "I wanted to study business and as I did, my aptitude for accounting emerged," he says. Clemson accounting professor John Wannamaker encouraged Trapnell, who went on to take all the undergraduate accounting courses Clemson offered.

After completing his bachelor's degree in 1968, Trapnell faced a sluggish job market. He entered Clemson's MS in Management program, where he took more accounting classes. "I was awarded a graduate assistantship, which allowed me to teach a Principles of Accounting class for three semesters," he says. "This is where the academic bug bit me. The classroom experience was most enjoyable. Upon graduation, I worked a year and then returned to Clemson as a full-time, non-tenure track instructor."

Convinced that he wanted to pursue an academic career, Trapnell knew a PhD was essential. "I explored a number of options for PhD programs and selected the University of Georgia, entering the program in 1973. It was clear the business school at Georgia was growing in stature and had a strong accounting faculty to support my field."

At UGA, "I was assigned to teach Principles of Accounting and, fortuitously, provide support for Dr. James Don Edwards," says Trapnell. "He was a nationally recognized accounting educator, scholar and textbook author. This was an incredible assignment, as my work for him started a lifelong friendship and mentorship of which I am incredibly appreciative and proud.

"Dr. Edwards was demanding and pushed all of the doctoral students, particularly in the dissertation process," says Trapnell. "His mentorship and friendship — including getting to know his wonderful, gracious wife Clara — is something I will always treasure."

Trapnell fondly remembers other Tull faculty, including former doctoral program director Earl Davis, Al Leitch, Carl Warren, and Floyd Wyndal. "Their advice, counsel,

encouragement and kicks in the seat of the pants kept me on track to complete my PhD," he says. "Their friendships and support fueled my success as a doctoral student and provided examples of how to be a successful faculty member at a major university."

In fall 1976, Trapnell joined the faculty at Louisiana State University, where he earned major teaching awards and advised a national-award-winning Beta Alpha Psi chapter. He received tenure and was promoted to associate professor. In 1985, Trapnell was appointed interim associate dean for undergraduate programs in LSU's business school.

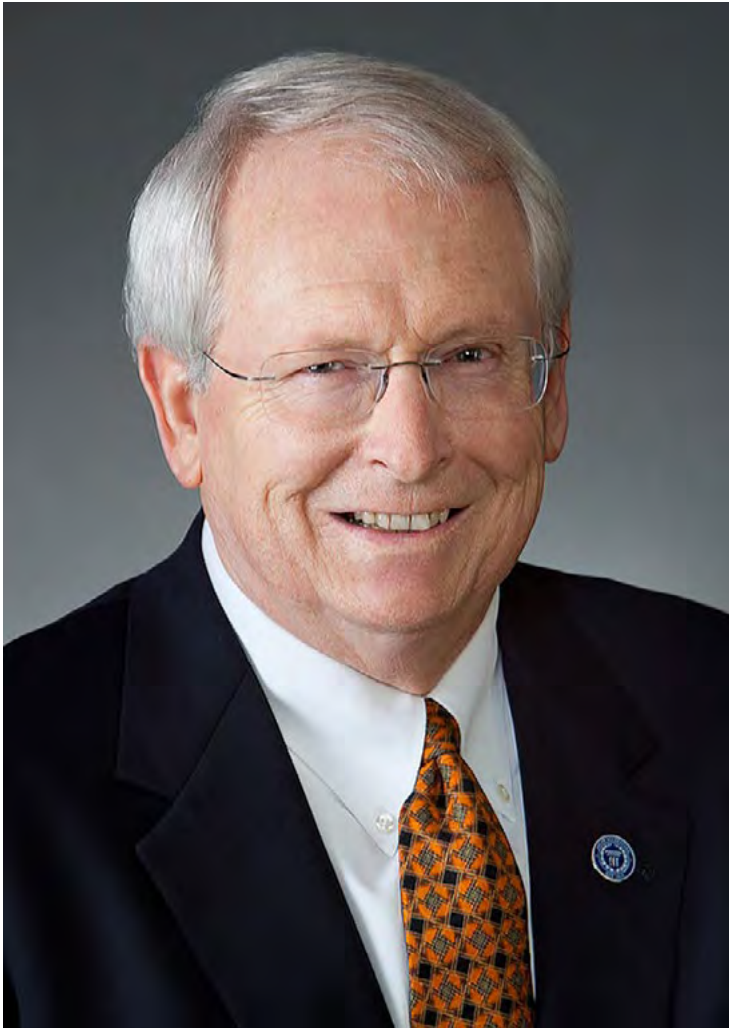
In spring 1986, the chair of Clemson's accounting program stepped down. "I was invited to be a candidate at my undergraduate alma mater," says Trapnell. "Like many university alumni, your undergraduate institution has a special place in your life."

A few months later, Trapnell began his new role. "One of my goals in serving as director of the Clemson School of Accountancy was to continue to build its recognition and reputation across the campus, the state and nationally," says Trapnell, who participated in various task forces related to enhancing efficiency and program quality. He served as chair of the campus organization that focused on professional development for department chairs and was instrumental in drafting legislation that led to the adoption of the 150-hour rule.

He also worked extensively with the South Carolina CPA Association and the American Accounting Association's Accounting Program Leadership Group, for which he served as president for a year. Other service included seats on committees of the AICPA and IMA and as national director of Beta Alpha Psi.

In the early 1990s, Trapnell led a major effort to achieve AACSB accounting accreditation concurrent with the renewal process of business accreditation for the entire college.

"We were successful thanks to my colleagues and support from the college and university leadership joining a small group of schools with both AACSB business and accounting accreditation," he says. "This led me to get involved in serving AACSB as a peer reviewer for other accounting programs. Through that process, I developed an excellent relationship working with AACSB staff and leading accounting educators, as well as business school deans."



“The faculty and staff at Tull set me on a path that has brought so many outstanding opportunities.”

– Jerry Trapnell

In the early 2000s, AACSB went through a significant transition to extend its accreditation internationally beyond the U.S. and Canada. Trapnell served on a number of key committees and was elected to the board of directors in 2000, serving as chair from 2003-2004.

In 2004, he retired from Clemson to accept the “attractive opportunity” to become AACSB’s executive vice president and chief accreditation officer.

“We relocated to Tampa in fall 2004 to begin an incredible eight-year experience of promoting AACSB accreditation globally,” he says. “My travels took me across the United States, Canada, Africa, Europe, Asia, Latin America and the Middle East promoting the importance of business schools and AACSB business and accounting accreditation as a sign of high quality and continuous improvement.”

When Trapnell joined the AACSB board, there were fewer than 500 accredited business schools, with only one outside of North America. As of May 2022, AACSB has accredited 950 schools in 59 countries. While this represents only about 6% of the world’s business schools, it includes essentially all of the top programs.

“After eight years at AACSB, my wife and I decided it was time to come ‘home’ to Clemson, and I ‘retired’ again effective September 2012,” says Trapnell.

In retirement, Trapnell continues to follow the example set by his father, starting a new venture with his friend, former University of Mississippi business school dean Randy Boxx.

“We began consulting with business schools, advising them through the accreditation process, strategic planning, and other services,” Trapnell says. “To date, we have worked with 114 business schools in the United States, Canada, Asia, Middle East, Europe and Mexico.”

Trapnell says his academic experiences at UGA, Clemson and LSU provided the tools and inspiration to remain actively engaged in the academic and professional accounting communities.

“The faculty and staff at Tull set me on a path that has brought so many outstanding opportunities,” he says. “Tull’s continued success and growth in national and international stature reflects on the many who came before and built the foundation for that success, and I continue to be a beneficiary of their efforts.”



Building Conscious Credit

Lashundra Bedell grows her company through good financial advice

Lashundra Bedell (BBA '19) is the founder of Credit Conscious Network (CCN), a new and rapidly growing financial consulting business she started in September 2020 with the opening of its first office in Athens.

“Since I was very young, I was always great with money. I would save the allowance that my father gave me weekly,” Bedell says. “Even as a kid, people would come to me to handle their finances.”

Although her financial prowess was evident from a young age, Bedell had a different future in mind. After high school she attended Georgia State University, earning a degree in political science with plans to go to law school. After graduating, Bedell worked for a small tax firm.

“It was there I learned how to prepare individual tax returns. I developed a love for accounting and taxes,” she says. “That job led me to apply for the accounting program at UGA. Before my father passed away, he told me I would attend business

school and own a business. Fast forward five years and I found myself in the accounting program at Tull.”

Bedell chose UGA because when she visited campus, “it felt like home.” Even so, at 29, she was concerned about attending as an older student. “But I fit right in,” she says. Bedell served as an assistant for Director Ted Christensen’s introductory accounting courses for two years.

While at Tull, Bedell interned for Cardinal Health, where she filed corporate returns. She gained further experience through volunteering. “Every Saturday during tax season, my classmates and I prepared tax returns at Georgia United Credit Union. This gave me real-world experience by filing tax returns for Athens residents,” she says.

CCN came about when Bedell saw how many people were struggling with their finances because of significant debt. “CCN prepares tax returns as well as advising people on how to minimize their debt,” she says.



CCN also advises clients on strategic investing. “I have clients who earn \$300,000 per year as well as clients who earn \$30,000 per year. They’re in different income brackets, but they are building wealth through investing in real estate,” she says.

Bedell admits she has faced challenges managing her own business, primarily due to the company’s rapid growth. She recently opened a second office in Gwinnett and struggled to balance the demanding workload with her personal life. “I was working 14-hour days without resting properly. I am now setting better boundaries and enjoying life outside of my two offices,” she says. “I have been blessed to hire a tax professional with previous experience, as well as an assistant.”

CCN now boasts hundreds of clients, and a third office is scheduled to open in Macon in summer 2023. “In addition, we will be releasing a credit app to educate individuals on reducing debt,” says Bedell. “This will free up my time to work on more S Corp and C Corp tax returns.” She also plans to create a real estate buying group to purchase land in economic opportunity zones across Georgia, Florida, North Carolina and Maryland.

Bedell’s future plans don’t stop there. “I enjoyed being a TA for Accounting 2101,” she says. “I am considering teaching when I hire more team members.”

TULL ALUMNI UPDATES

Frazier & Deeter’s Atlanta office promoted three alums to partner: **Reid Blalock** (BBA '11, MAcc '12), **Eddie Bradford** (BBA '04) and **A.J. Hurst** (BBA '08, MAcc '09).



Blalock



Bradford

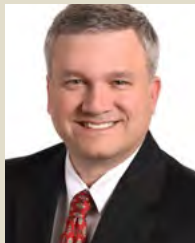


Hurst

Steven Murphy (BBA '98, MAcc '99), a partner in Moore Colson’s tax services practice, was appointed to the board of directors for the Georgia Motor Trucking Association.

Recent graduate Savannah **Mabry Brookshire** (BBA '18, MAcc '20) joined the accounting faculty at Piedmont University.

Dr. Perry Moore (PhD '93), CPA, CIA, CRMA, was presented with the AICPA & CIMA Mark Chain/FSA Innovation in Graduate Teaching Award for exceptional graduate accounting course practices. He is Charles E. Frasier Professor of Accountancy and serves as director of accreditation and interim director of the MAcc program at Lipscomb University’s Pfeffer Graduate School of Business.



Murphy



Brookshire

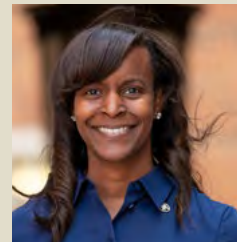


Moore

The Terry College recognized four outstanding African American alumni as Terry Trailblazers in early 2022. Among them were two Tull graduates, **Heather Ripley** (BBA '06, MAcc '06), a partner with Alston & Bird, and **Tina Taylor** (BBA '03, MAcc '05), a tax partner with EY.



Ripley



Taylor

**[For the annual list of Tull School donors, please go to:
terry.uga.edu/alumni/giving-societies](https://terry.uga.edu/alumni/giving-societies)**



Terry College of Business

J.M. Tull School of Accounting

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