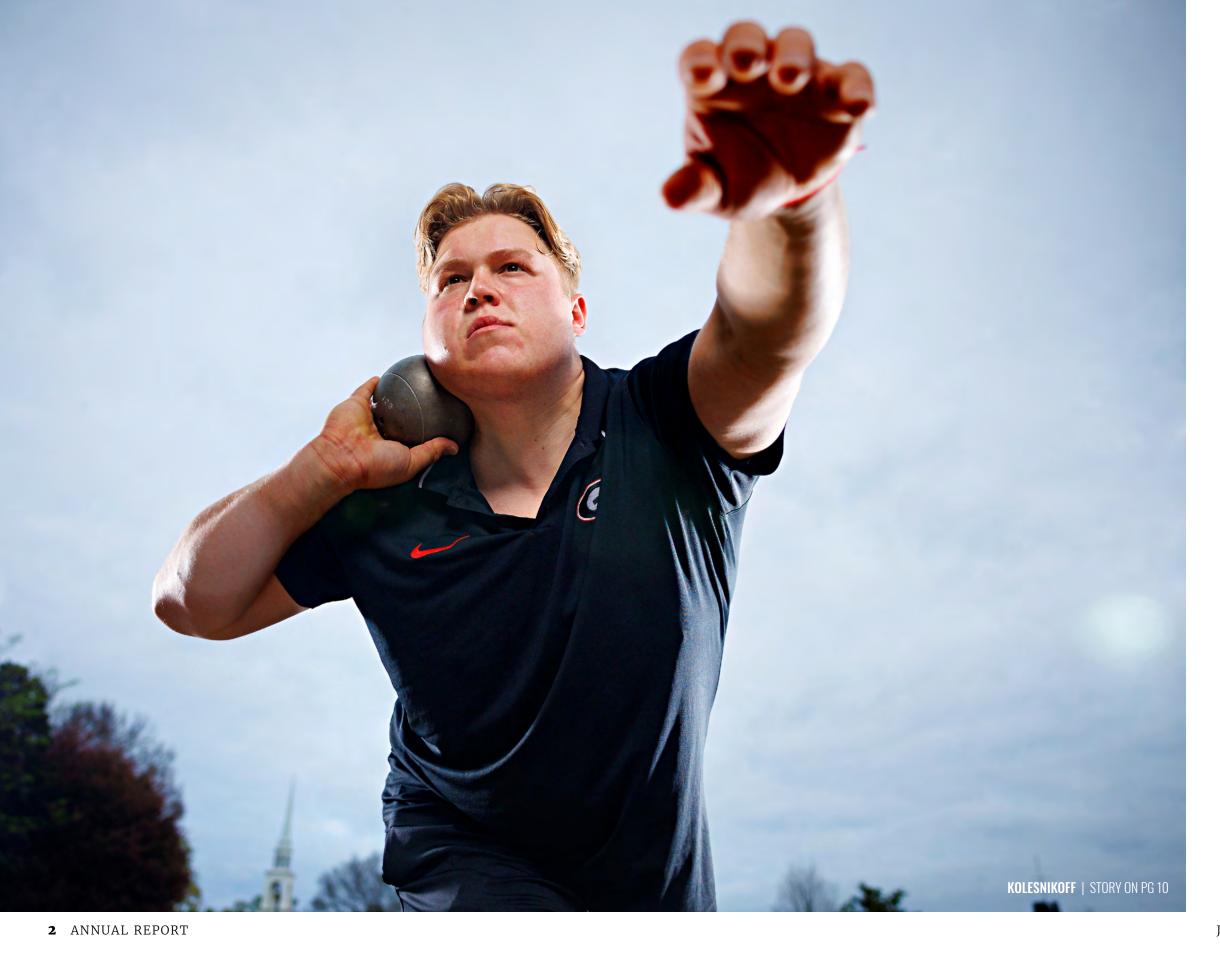
J.M. TULL SCHOOL OF ACCOUNTING



2023-24 ANNUAL REPORT





CONTENTS

From the Director	4
By the Numbers	
Ted Christensen	
Tina Carpenter	:
Alexander Kolesnikoff	10
Student news	1:
Faculty news	18
Alumni news	2:

TERRY COLLEGE OF BUSINESS

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

J.M. TULL SCHOOL OF ACCOUNTING

Margaret Christ Director, J.M. Tull Chair in Accounting and Professor, J.M. Tull School of Accounting

John L. Campbell Department Head, Department of Finance Herbert E. Miller Chair in Financial Accounting and Professor

Jennifer L. Chapman Director of MAcc Program, Senior Lecturer

Jason Matthews Director of BBA Program, Senior Lecturer, Forvis Faculty Fellow

Amy Harris MAcc Program Coordinator (706) 713-2774 amy.harris@uga.edu terry.uga.edu/macc

Jacob Moore Admissions and Engagement Coordinator (706) 542-3629 moore17@uga.edu

FROM THE DIRECTOR

A New Era

We are very grateful to Ted Christensen for his able guidance over the past nine years. The field of accounting saw quite a few changes during his tenure, including the rise of data analytics and artificial intelligence, an increased focus on sustainability, remote work arrangements and pipeline challenges. Indeed, today's accounting professional looks pretty different from a decade ago.

Under Ted's leadership, the Tull School evolved to keep up with the times. We redesigned our introductory accounting series, added courses in emerging technology and analytics, integrated sustainability into our intermediate courses, revised our curriculum to address changes to the CPA Exam and increased study abroad opportunities. The Double Dawg program increased enrollment and brought new perspectives to the MAcc. As a result, Tull remains at the forefront of accounting education. To read more about Ted's leadership, see page 6.

I am excited for the opportunity to serve as director. I have "grown up" in Tull, starting as an assistant professor in 2008. My teaching emphasis is accounting information systems and analytics, and my research focuses on how management control systems and accounting innovation affect employees and other stakeholders. I have been

fortunate that Tull has allowed me to reimagine my research and teaching as accounting has changed, and I hope to support our faculty, students and staff in the same way.

I am confident Tull will continue to excel. Enrollment is on the rise, and we are developing initiatives to bring more accountants into the profession, starting with middle- and high-school students who join us for the SPARK program to learn about careers in accounting. In fall 2025, we'll welcome the first class to our online Master of Professional Accountancy program. The MPAcc is designed for professionals who did not major in accounting but, after gaining employment experience, wish to advance in the profession.

I'm proud to be surrounded by award-winning faculty conducting innovative research addressing important issues facing the profession. And we continue to grow: This year, we welcome four new faculty members. Ryan Hess, a graduate of the University of Utah, will teach tax, and Michael Yip, a graduate of the University of Illinois Urbana-Champaign, will teach accounting research. Andrew Snyder, a graduate of the University of Oklahoma, will teach introductory accounting for honors students. Hannah Hughes Schmeltz, a Double Dawg who graduated with her MAcc in 2020, returns to teach intermediate accounting.

As we build on a strong foundation, Tull is poised for a bright future. Our commitment to excellence in teaching, research and service allows us to adapt and innovate to prepare students for success in a rapidly changing profession.

Stop by and visit the next time you are on campus — and of course, Go Dawgs!

Sincerely,

Margaret Christ, Director, J.M. Tull Chair in Accounting and Professor, Accounting mchrist@uga.edu



BY THE NUMBERS

NATIONAL REPUTATION

The Tull School of Accounting continues to earn top rankings for its programs. In 2023, our BBA program was named the 11th-ranked U.S. public program by U.S. News & World Report, while Niche ranked the Terry College of Business No. 2 among public institutions nationally for accounting and finance education.

RESEARCH RANKINGS

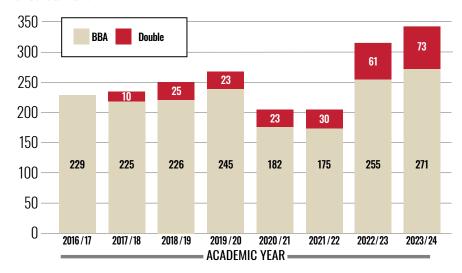
Tull is ranked No. 7 overall among U.S. institutions by BYU Accounting Research. This ranking is based on the number of publications authored by Tull researchers appearing in premier accounting

MACC GRAD LOCATIONS

journals.

BBA PROGRAM STATS

137 new undergraduate students and 30 Double Dawgs were admitted in fall 2023. In spring 2024, 134 new undergraduates and 43 Double Dawgs entered Tull.



MACC PROGRAM STATS

The 2024 MAcc cohort has a median undergraduate GPA of 3.81.

2023-24 number of applicants: 177 | 2023-24 number accepted: 139 **Average Starting Salary: \$74,303**

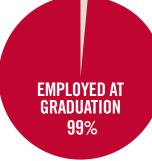




DOUGLAS, GA NASHVILLE, TN ATHENS, GA BIRMINGHAM, AL DUNWOODY, GA **NEW YORK. NY** SAVANNAH, GA CHARLOTTE. NC LOS ANGELES, CA DALLAS, TX MACON, GA WASHINGTON, DC

INTERNATIONAL **OTHER** OUT OF STATE INSTITUTIONS 21% 20% **UGA GRADUATES GEORGIA RESIDENTS 79% 79%**





4 ANNUAL REPORT J.M. TULL SCHOOL OF ACCOUNTING 5



ed Christensen served as director of the Tull School of Accounting for nine years. This fall, he is stepping away from those responsibilities, making more time for the things he really loves: research, teaching, family... and some light construction work.

You see, Ted is a builder. He built a sustainable vision that helped secure Tull's place among the top programs in the country. He laid the foundation for the new Master of Professional Accountancy, an online degree for working professionals. As MPAcc director Jennifer Chapman describes, "Ted was instrumental in making the MPAcc a reality, taking what he learned from programs around the country and adapting those ideas to meet the strengths of our faculty and the needs of working professionals."

A tireless mentor, Ted builds people up with his positivity and work ethic. As professor Kristen Valentine describes, "Ted is one of the most optimistic people I know. His encouragement has been key in my career. I will be forever grateful for his mentorship and support." Professor Ben Whipple agrees. "Although Ted is the busiest guy I know, he regularly goes the extra mile. He looks for opportunities to work with junior faculty and PhD students to help them grow their careers. I am a beneficiary of this approach."

He built a large and growing family. Ted and his wife, Donna, have six children and eight grandchildren. And now, Ted and Donna are building an inn in Bishop, Georgia. They purchased a historic home with the dream of creating a gathering place where friends and families can make memories. Neither are afraid of hard work, and on the weekends you can find Ted and Donna sanding floors and replacing windows as they build this future together.



his spring, Tull professor Tina Carpenter became the first accounting faculty member to be named a University of Georgia Josiah Meigs Distinguished Teaching Professor in the 42-year history of the award. UGA's highest teaching honor, the recognition is bestowed on only four to six faculty each year.

Since joining Tull in 2004, Carpenter earned tenure, was promoted to full professor and now serves as Dan Smith Professor of Accounting and Terry Instructional Innovation Fellow. She has established herself not only as an outstanding teacher, but also an outstanding researcher with an international reputation.

A first-generation college student, Carpenter is passionate about lifelong learning and student-centered education. She is a role model for engaging and stimulating students due to her dynamic, self-created simulations that allow students to put learning into action.

In 2022, she was selected into UGA's highly competitive Active Learning Summer Institute. As a result, she was selected to the university's Active Learning Council. She is recognized as a pioneer in the area of active learning, creating an award-winning, team-based baseball case to create a fraud simulation using innovative, evidence-based instructional practices and cutting-edge technology.

Using a UGA Learning Technologies Grant, she and her co-author, Cindy Durtschi, partnered with game designer TrueUp and undergraduate student Avery Warner to create an incredibly rich experience. Warner, now a PhD student at the University of Wisconsin, describes the learning experience as "an opportunity of a lifetime and an honor to

Using an AI-enhanced learning platform, they created a gamified experience in which students conduct a fraud investigation using tools and concepts learned in class. In this simulation, students conduct live interviews with avatars, collect evidence and analyze data. Students receive real-time feedback and enhance their critical thinking, problem-solving and written communication skills.

"In modern life, we all enjoy playing games for fun," says Carpenter. "Research shows that games also excite our curiosity and creativity! I am hoping to harness the power of games to ignite a passion for problem-solving and take students' critical thinking to the next level."

For Carpenter, this starts with strong relationships. She invests in students as individuals and maintains these relationships long after they graduate. As former Tull program coordinator Christie Tarpley says, "To know her is to love her. I saw Dr. Carpenter's ripple effect of her infectious spirit on her students every day. Her lasting impact goes well beyond the classroom, as her connections with her former students stretch from coast to coast and internationally."

Leveraging this network of alumni, Carpenter brings the real world into the classroom with various activities and guest speakers who are experts in their fields. In her courses, she challenges students intellectually and fosters a desire for them to learn and be the best they can, building authentic connections in and out of the classroom.

Carpenter's teaching sparks students' intellectual curiosity and challenges them to enhance their critical thinking skills, explore innovative solutions to problems, and think outside of the box. When she was selected as an Active Learning Summer Institute Fellow in 2022, she was energized to redesign her Forensic Accounting course.

As Meg Mittelstadt, director of UGA's Center for Teaching & Learning, notes of a mid-semester formative evaluation in three sections of the redesigned course, "I was blown away by the feedback her students provided. They joyfully described how each component of the course felt purposeful and engaging, and provided examples of the ways she has inspired them to go above and beyond as learners."

As Carpenter adapts to different courses and conditions, she always emerges as a model teacher and mentor. While serving as an expert for the Department of Defense, the Securities and Exchange Commission, the Public Company Accounting Oversight Board and the American Institute of CPAs, she teaches in UGA's First-Year Odyssey program and leads study abroad programs across the globe.

"Dr. Carpenter exemplifies what a great professor is," says Tull student Riya Tharakan. "She not only teaches each topic thoroughly, but also ignites a passion in her students. Her enthusiasm inspires us to delve deeper into the class material. Her approachability, kindness and dedication to spending one-on-one time with students set her apart as a unique and exceptional professor."

Carpenter has received over 50 teaching and research awards and grants and is recognized as a global expert and a leading researcher in the field of auditing and fraud. She has been recognized with three elite national awards: the 2005 American Accounting Association (AAA) Auditing Outstanding Dissertation Award, the 2014 AAA Deloitte Foundation Wildman Medal Award and the 2018 AAA Auditing Section's Outstanding Contribution to the Literature Award. The Auditing Standards Board and the International Accounting and Auditing Standards Board recently invited her as a fraud expert to inform their standard setting, one of only five professors from across the globe asked to inform U.S. and international accounting and auditing standards.

Carpenter also spends significant time sharing her expertise and providing career guidance, acting as an informal or formal mentor to many students and junior colleagues.

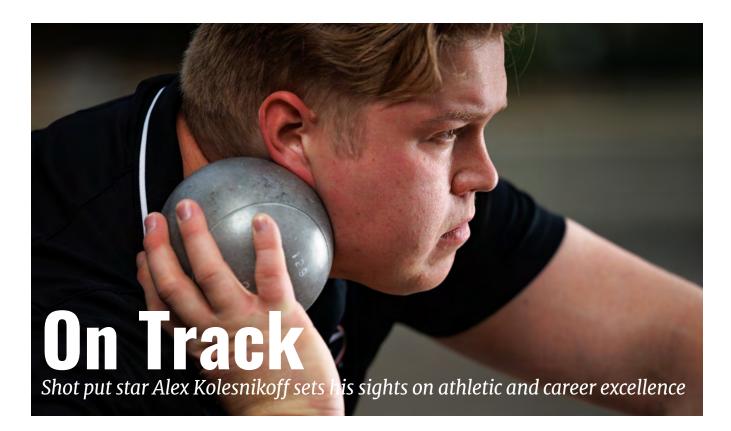
As one former student, Sara Bibler (BBA '15, MAcc '16), describes, "When taking Tina's courses, seeing her passion and enjoyment planted the seed in my head that maybe I would like to be a professor one day. Tina has been invaluable at showing me how to navigate the world of research, academia (and motherhood). I am so grateful that I can now call Tina a colleague and friend."

Carpenter also works closely with PhD students, serving as dissertation chair for many, including Ashley Austin. Austin's dissertation won the AAA Forensic Accounting Outstanding Dissertation Award and was awarded a research grant from the Center for Audit Quality.

"Tina provides constructive criticism, unbridled encouragement and valuable wisdom about conducting research and navigating the publication process. She believes in you so much, you can't help but believe too," says Austin (PhD '16). "Her positivity is contagious. I honestly find myself striving to 'be like Tina' when teaching."

Asked about her career success, Carpenter says, "I believe in the power of human connection to inspire us all to lift each other up and push each other to be the best we can be. We are stronger together, and I am incredibly grateful to my students, guest speakers, colleagues, family and friends who have ignited in me a passion to learn and grow every day.

"I cannot thank my parents, Ray and Mary Lou, enough for teaching me the importance of hard work and creativity. I am so thankful for my husband, Don, my daughter, Daly, and my son, Court, who have believed in me and my dreams and celebrated life with me - I love them beyond measure. I am grateful to my brother, Ryan who reminds me of the importance of having fun in life and laughing often. I'm thankful for my faith and my mentors: Jane Reimers, Dan Smith, Beth Langford, Linda and Michael Bamber, Steve and Lynn Baginski, Jenny Gaver, Karole Lloyd, Doug and Kay Ivester, Ben Ayers, Cindy Durtschi, John and Kay Parker and Caroline Ward have been luminaries in my life offering priceless guidance, wisdom, love, support and encouragement."



ull Master of Accountancy student Alex Kolesnikoff was born and raised in Sydney, Australia, where he lived until coming to the U.S. for college. A member of a sports-oriented family, he first became involved with track and field events in elementary school, and by high school he was excelling on a national and international level throwing shot put.

"I wanted to come to the U.S. because it was where I wanted to pursue my sport," Kolesnikoff says. Though his skill and competitive successes caught the attention of several colleges and universities, he prioritized those offering academic rigor. "I had a number of opportunities come my way, and obviously academics were really important to me," he says. "In the end, once my sport is done and I'm retired, I will need something to fall back on."

As evidenced by the caliber of schools pursuing him, Kolesnikoff was as strong an academic candidate as an athletic one. He says his decision to accept an Ivy League offer was easy. "Harvard is Harvard," he says with a laugh. "I felt really comfortable when I visited there and thought, 'Wow, this is pretty special."

Kolesnikoff joined Harvard's track team throwing shot while completing his undergraduate degree in economics. "I was definitely wanting to go into something financial," he says, "banking, private equity or investing — something like that."

He admits his career goals were fairly broad initially, setting his long-term sights on starting a business of his own. "It was more into my second or third year that I found more of a passion," he says, "an environmental sort of focus on finance, looking at sustainability and renewable energy." This led him to New York City for a banking internship with a renewable energy focus.

During Kolesnikoff's time at Harvard, COVID sidelined college athletics. The one bright spot: it left him with extended NCAA eligibility, meaning he could pursue additional education as a college athlete. "I wanted to go to grad school, but I didn't want to do an MBA," he recalls. "I think an MBA is more of a career transitional thing. I wanted to learn some hard, tangible skills."

As the son of two accountants, he knew accounting would be a useful skill, and he enjoyed the one accounting class he took as an undergrad. He knew an accounting acumen was important to succeed in the banking roles he was exposed to in his internship. "A lot of banking people learn those skills on the job," he says. "If you can learn before getting to the job, it puts you in a much better position. So that's why I decided to do a master of accountancy."

Why UGA and Tull specifically?

"In the end, I want a degree that's worth something," says Kolesnikoff. "UGA has one of the best business schools and one of the best athletic programs. When I did my visit, meeting with professor (Jennifer) Chapman and some of the other administrators, they really had a focus on achieving academic excellence, but also ensuring you could achieve something outside the classroom as well. I have a couple more years to work on my sport a bit more than I did at Harvard, but also achieve academically. That's really important to me."

Kolesnikoff left that meeting knowing he would attend Tull. He enrolled in fall of 2023 and says the experience has differed greatly from his undergraduate years at Harvard.

"My economics degree was very theoretical and hypothetical to some extent. And that was all nice," he says. "But... theory is one thing, but application to the world we live in is different," he says. "Here, you're learning skills that you're ultimately going to apply on the job later on, whether you become an auditor, a tax person or (a) financial analyst."

"I want a degree that's worth something."

Kolesnikoff says he enjoys how collaborative the Tull MAcc program is. "There's a lot more group work, a lot more engaging with other people, sharing of ideas and discussion," he says. "It's a very productive environment. I really like it."

His affinity for UGA has grown beyond Tull and the track team. "I love the school spirit," he says. "Before I even became a Dawg, I was with my mom in Boston for graduation and I was wearing a Georgia hat. We were eating lunch, and some couple came up to us and yelled, 'Go Dawgs!'" He told his mom it was because of his hat. "My mom didn't believe it. Five minutes later, someone else came up and yelled, 'Go Dawgs!', and my mom was like, 'OK!"

Kolesnikoff says he never experienced anything like that before in the U.S. or Australia. "I remember my first football game. I sent my mom, my dad and my whole family videos. I was like, 'You would not believe it. There were 95,000 people in the stadium and another 95,000 people outside the stadium!' There's so much passion to be a part of this institution. That's pretty special."

Kolesnikoff says meeting the demands of both the MAcc and the track team can be challenging, but he sees this as a positive. "I thrive when I'm under pressure and when there's an intense environment around me," he



says, estimating team responsibilities, between practices, training, meetings, medical treatment and therapies, fill about 20 hours of his week.

"In terms of achieving what I want to achieve, I like knowing there's a deadline in three days," he says. "And I like knowing I have class in the morning and throughout the day, have lunch, then come to practice and have dinner and get home at 8. It's that sort of rigid routine that allows me to be on my game. It does get to be a lot, but I feel like I'm on top of things pretty nicely."

With one more year of track eligibility, Kolesnikoff hopes to complete another graduate degree — a Master of Science in Business Analytics – at UGA. After that, "I will probably end up in New York," he says. "I've got a number of friends there. I'll probably end up at another bank and see where things go. I would love to work in some sort of infrastructure, renewable energy banking... something to line myself up to go into infrastructure private equity. The move for sustainable energy in this current day and age is pretty important."

Annual Tull Honors



The 2024 Annual Tull Honors Banquet was held April 18 at the Athens Country Club. The evening's guest speaker was Tull alum Heather Ripley (BBA'06, MAcc'06), a partner in Alston & Bird's Federal & International Tax Group and a member of the firm's REITs and Real Estate Funds tax team.

Johnnie Clark Reaching Your Potential Award

Cary Guthrie

Behrend Family Scholarship

Olivia Babasick

E. Dan Smith Outstanding Undergraduate Student Award

Christopher Kazunas

Meli Arant Memorial Scholarship

Alyssa Senatorov

Paula Denise Baughtman Memorial Scholarship

Milca Ramirez

Malcolm Byron Davis Memorial Scholarship

Alexandra DiClemente

Lisa L. Graves Memorial Scholarship **Taylor Lian**

James David Holtz Memorial Scholarship **Ridge Powelson**

Ceasare & Mary Laverne Maestri Scholarships

Isabella Escobar, Hank Toomey

Angela Dotson Bradford and Eddie Bradford Excellence Scholarship Joseph Ibambe

Joseph F. Decosimo Scholarship

Stephanie Barajas

Eadie Family Scholarship

Shani Zavulnov

Stuart S. Kennedy Memorial Scholarship **Nathaniel Fields**

J.M. Tull Outstanding Tax Research Award Miriam Roy

Excellence in Accounting with Emerging Technology Sponsored by Professor Margaret Christ

Bryn Kesel

Flexible Products Award **Andrew Yelton**

Five Tull students graduated from the **Leonard Leadership** programs in Fall 2023 and Spring 2024.

FALL 2023

Fellows: Annie Merrill (current MAcc student) **Riley Warren**

SPRING 2024

Fellows: Leah Bernstein **Kyle Huemme** (current MAcc student) Scholar: Dawson Williams

Educational Foundation of the Georgia Society of CPAs Accounting Scholarships

Briley Braddy, Zoe Coffey, Grace Hiller, Sydney Iuliucci, Jade Jacobazzi, Ben Jessup, Sydney LeMoine, Caroline Leonard, Taylor Lian, Robin Lin, Suyeon Oh, Isabella Paden, Milca Ramirez, Landon Rogers, Tre Sinkfield, Swetha Thomas

Aprio Merrill D. Wynne Scholarship **Lindsay Pillsworth**

Aprio Scholarship

Mary Jacoppo

Ascent CPA

Sophie Naguszewski

BDO USA Scholarship

Zoe Coffey

Bennett Thrasher PC Scholarships Benjamin Hattan, Parker Taylor

Caterpillar Scholarship

Tyler Self

Cherry Bekaert's Your Guide Forward Scholarship

Sydney Bunch

CohnReznick Scholarship

Daniel Hastings

Collins, Moody & Company PC Scholarship Hannah Schneider

Crowe's Outstanding Student Accounting Scholarship

Rebecca Paden

Deloitte Academic Excellence Scholarship **Matthew Valdares**

Deloitte Community Involvement Scholarship

Emma Bradvica

Deloitte Scholarships

Cassidy Nix, Madison Winston

Draffin & Tucker Scholarships Jane Wenger, Tyler Whitaker

Elliott Davis Scholarship

Chandler Wood

Ernst & Young Outstanding Student Award

Elizabeth Pressley

FORVIS Scholarship

Hannah Scharf

Frazier & Deeter Accounting Award **Davis Rowell**

Gifford, Hillegass & Ingwersen, LLP Scholarship

David Britain

Grant Thornton Excellence in Community Service Award

Eden Dyer

Grant Thornton Leadership Award

Willis Tripp

HLB Gross Collins Scholarship

Elyse Madigan

KPMG Outstanding Undergraduate Student Award

Madeline Hays

KPMG Outstanding Graduate Student Award

Suyeon Oh

Mauldin & Jenkins Diversity Scholarship **Stephens GeDeon**

McNair, McLemore, Middlebrooks & Co. Scholarship

Traylah Clinch

Moore Colson Accounting Achievement Award

Hope Bowen

Moore Stephens Tiller Scholarship

Jack Lail

Nichols, Cauley & Associates Scholarship **Hayden Maynor**

PricewaterhouseCoopers Scholarships Dylan McMorrow, Tre Sinkfield

Robinson Grimes & Company Keith Grimes Scholarship

Hayden Maynor

Robinson Grimes & Company Ross E. Robinson Scholarship

Davis Rowell

Robinson Grimes & Company Scholarship Rebecca Paden

RSM US LLP Scholarships Mary Kaupp, Jungheng Lu

Smith & Howard Scholarship

Miranda Fairlie

Warren Averett Award

Emily Waites

Windham Brannon Excellence in Accounting Scholarships

Farzeen Salewala, Ryan Sheffield







12 ANNUAL REPORT







Wipfli's Dennis R. Beresford Scholarship **Hannah Belew**

KPMG MADA Scholars Fund Katherine Carmichael, Kian Chrisodoulou, Grant Fortenberry, Robert Freedman, Karina Garcia, Claro Gomez, Benjamin Hamrick, Josephine Hand, India Knight, Gabrielle LeBrun, Yoon Seo Lee, Samuel Norton, Diva Patel, Laila Pettigrew, Judah Robinson, Haoran Sang, Hannah Schneider, Alyssa Senatorov, Vivian Sisson, Kate Smith, Minkyu Song, Jessa Tanner, Abigail Wilhite, Ashlynn Wistoski, Chandler Wood

Tull School Excellence Awards

Leslie Aldrich, Drew Breslow, Emily Crow, Chelsea Etheridge, Sydney Iuliucci, Lauren Killeen, Josephine Lamb, Annie Merrill, Tyler Sturtevant, William Thornton, **Jackson Wright**

FASB Postgraduate Technical Assistants **Grant Gallas** Vivian Sisson

GASB Postgraduate Technical Assistant **Zach Martin**

BAY Percy B. Yeargan Outstanding Undergraduate Teacher **Chad Hugie**

ВАΨ Percy B. Yeargan Outstanding Graduate Teacher Tim Keadle

BAΨ Initiates 2023-24

Nicholas Abbruzzese, Olivia Babasick, Carter Bailey, Mackenzie Banta, Stephanie Barajas, Parker Bates, Evan Baum, Molly Biesiadecki, Madelyn Blanchard, Alexander Bokina, Ansley Brown, Anastasia Buchan, Lila Bucko, Amelia Buthorn, Will Byers, Alexander Caro, Ernesto Chico, Mary Chu, Robert Cicchillo, Zoe Coffey, Abigail Cooper, Luke Courson, Teagan Craft, Taylor Crouch, August Dal Pra, Ava Delahanty, Katherine Devine, Madison Dietz, Michael DiPietro,

Camryn Dirkes, Margaret Dudley, Madison Duke, Sydney Edelson, Alexander Edge, Sawyer Elrod, Harrison Engel, Miranda Fairlie, William Fenstermacher, Meghan Ferretti, Ty Foley, Sean Forsythe, Meredith Frazier, Kate Freund, Omar Garcia, Hailey Gaugler, Stevens GeDeon, Grace Gentzel, Jyoti Girdhar, John Griner, Andrew Guest, Owen Gulledge, Peyton Haislip, Ella Hanson, Paige Harvey, Ben Hattan, Riley Hatton, Lucy He, Faith Hetsko, Cole Holbrook, Sophie Hollingsworth, Madeline Holmes, William Howley, Margaret Inlow, Griffin Jacobs, Nicholas Jacobs, Mary Jacoppo, Evangelina Jarvis, Michelle Jasadipura, Belinda Jiang, Christopher Kazunas, Bryn Kesel, James Kiernan, Emma Kimmel, Madeline Kornitsky, Jack Lail, Annabel Lane, Justin Lehman, Sydney LeMoine, Sydney Long, Evelyn Lowen, Megan MacKay, Elyse Madigan, Emery Martin, Adam Massman, Hayden Maynor, Emerson Mazzone, Kendal McGowan, Eric Mied, Jacob Moore, Blake Mutz, Caroline Neblett, Sophia Nelson, Olivia Nichols, Audrey O'Toole, Bailey Olson, Hannah Pace, Rebecca Paden, Kayleigh Page, Ford Parler, Taylor Paugh, Aiden Peterson, Lindsay Pillsworth, Walker Pitts, Homer Ramos, Shay Raz, Ava Riso, Elizabeth Rollins, Sarah Rosenberg, Benjamin Rothering, Julia Saft, Kate Sansbury, Hannah Scharf, Jacob Scott, Noah Scrudato, Molly Segal, Tyler Self, Jaelyn Smith, Leila Smith, Sarah Smith, Kayla Solarsh, Amanda Somkin, Colin Stapleton, Haley Stevenson, Aaron Su, Aspen Sykes, Anna Rose Thomas, Sam Thompson, Sadie Townsend, Lila Travis, Isabelle Troiano, Kylie Vazzana, Sophie Viner, Matthew Walker, Nathaniel Walker, Jane Wenger, Cameron West, Tyler Whittaker, Alena Wiggins, Emily Worthen, Gracie Yager, Andrew **Yelton, Margaret Young**



Four Tull students were named to the **Southeastern Conference Academic Honor Roll**

GRACE HIMES, EQUESTRIAN

A senior from Bristol, Ind., Grace rode to a 2-4 horsemanship record in 2022-23, won most outstanding player (MOP) and received a high score of 75 at UC Davis. In addition, she was named to the J. Reid Parker Director of Athletics Honor Roll.

SAVANNAH RELICK, EQUESTRIAN

A senior from Vero Beach, Fla., Savannah was named to the J. Reid Parker Director of Athletics Honor Roll in 2023. A past Reserve Champion in the 15-18 L# Youth Trail, she earned multiple top five and top 10 finishes at the All-American Quarter Horse Congress.

RHETT HOPKINS, SWIMMING AND DIVING

A junior from Annapolis, Md., Rhett finished 16th on 1-meter and 20th on 3-meter diving at the 2024 NCAA Zone B Championships. He also finished 14th on 1-meter, 21st on platform and 26th on 3-meter diving at the SEC Championships.

CLAYTON WHETSTINE. SWIMMING AND DIVING

A sophomore from Newport News, Va., Clayton finished 24th in the 400-meter individual medley, 27th in the 200-meter backstroke and 39th in the 200-meter individual medley at the 2023 UGA Fall Invitational. He was also named to the J. Reid Parker Director of Athletics Honor Roll.









SEA ISLAND SCHOLARS

Mary Kaupp, **Eniola Olubunmi**, and **Rylie Richardson** were named as 2024 Sea Island Scholars. This annual program offers an experiential learning opportunity with notable Terry alumnae and supporters. During a three-day event, the scholars meet with successful businesswomen and get an inside look at the operations of a top Georgia coastal hotel and resort.







BOOKKEEPERS BALL

MAcc students and faculty had a blast at the MAcc Student Association's annual Bookkeeper's Ball in April. The night included another legendary performance from the Tull faculty band, The Grateful Debt.







everal MAcc students participated in the Terry specialized master's study away program during winter break. Along with students from Terry's Master of Science in Business Analytics and Master of Marketing Research programs, they traveled to Costa Rica to learn about its unique business environment. In between company tours and meetings with business leaders, the group visited Poás, an active stratovolcano, toured the capital city of San José, learned about coffee production at the Doka Estate Farm and enjoyed the flora, fauna and waterfalls of La Paz Gardens.

16 ANNUAL REPORT J.M. TULL SCHOOL OF ACCOUNTING **17**



















Hammersley









Towery

John Campbell served as chair of the planning committee for the American Accounting Association/Deloitte/J. Michael Cook Doctoral Consortium. The head of Terry's Department of Finance, he was appointed editor of the Review of Accounting Studies and continues as editor of Contemporary Accounting Research.

Tina Carpenter received the 2023-24 UGA Learning Technologies Teaching Innovations Grant and the 2023 Terry College of Business Teaching Innovations Grant. She was one of three nationwide to win the 2023 EY Academic Resource Center Curriculum Innovation Award.

Carpenter and Margaret Christ co-authored "Thinking Outside of the Box: Engaging Auditors' Innovation Mindset to Improve Auditors' Fraud Actions in a Data-Analytic Environment" with professor Anna Gold and PhD student Sara Bibler (BBA '15, MAcc '16), both of Vrije University in Amsterdam. The paper won the 2023 European Audit Research Network Best Paper Award. Christ continues to serve as an editor of Accounting Horizons and serves on the Assurance Services Executive Committee of the AICPA.

Jennifer Chapman was named a 2023-24 UGA Women's Leadership Fellow.

Ted Christensen continues his editorship of the *Journal of* Business Finance & Accounting.

Jackie Hammersley was elected to the American Accounting Association's board of directors and will serve a three-year term as vice president for research and publications. She received a 2023 Terry College of Business Teaching Innovations Grant and serves as editor of Auditing: A Journal of Practice & Theory.

Jason Matthews was inducted into the UGA Teaching Academy. He was named a FORVIS Faculty Fellow, a Domestic Field Study Fellow, and received a UGA Teaching Enhancement and Innovations Grant.

Santhosh Ramalingegowda was awarded the Deloitte Foundation Endowed Professorship. He continues to serve as editor for the Journal of Accounting, Auditing and

The Terry Instructional Excellence Award for 2023 was presented to senior lecturer **Jennifer Rivers**.

The KPMG-Atlanta Partners' and Employees' Professorship was awarded to Tull professor **Erin Towery**, who also began a term serving as a Senior Economist for the White House Council of Economic Advisers in August. In April, she received the J. Hatten Howard III Teaching Award from the UGA Morehead Honors College. The award recognizes faculty members who have made significant contributions to honors education.



FACULTY: NEW FACULTY

Ryan Hess joined Tull as an assistant professor in summer 2024. Ryan grew up in Salt Lake City and received undergraduate and master's degrees in accounting from the University of Utah. He worked as a tax consultant at Deloitte and as a bank auditor for the Federal Deposit Insurance Corporation before returning to school to complete his PhD at the University of Texas at Austin, where his research focused on taxation, and his postdoctoral studies at Stanford University. He met his wife, Diana, at the University of Texas at Austin while both were in the first year of their graduate programs. Diana, who earned a doctor of pharmacy degree, works as a pharmacist for Kroger stores in and around Athens. Ryan looks forward to applying all he has learned in his professional and academic career to inspire students to use their education to create positive change in the world.



Michael Yip joined Tull as an assistant professor in summer 2024. Prior to coming to UGA, he worked as a postdoctoral fellow for the Financial Accounting Standards Board in Norwalk, Connecticut, and at Deloitte in Toronto. Michael received his PhD in accounting from the University of Illinois Urbana-Champaign, as well as a bachelor of accounting and financial management and master of accountancy from the University of Waterloo. His research primarily examines topics at the intersection of accounting and technology. He is excited to begin his academic career at Tull and support the department's excellence in research and teaching. In his spare time, Michael likes to spend time with his spouse cooking, listening to music and watching travel shows.



18 ANNUAL REPORT J.M. TULL SCHOOL OF ACCOUNTING 19









Tull faculty and PhD students spent the past year teaching, traveling and making connections that continue to shape the future of accounting!

2023 PRESENTATIONS

CAMPBELL

Financial Accounting and Reporting Section Mid-year Meeting **INSEAD Business School** Monash University Nanyang Technological University Rice University Singapore Management University

Syracuse University **Tulane University**

University of Hawaii at Manoa University of Maryland

University of North Texas Accounting Research Conference

Villanova University Fall Accounting Conference

CARPENTER

AAA Forensic Accounting Conference AAA Sustainability Conference Nyenrode University **PCAOB Inspector Training Webinar** Vrije University - Amsterdam University of Georgia

CHRIST

Cornell University Nyenrode University **PCAOB Inspector Training Webinar** University of Texas - Austin

CHRISTENSEN

Haskayne and Fox Accounting Conference University of Bristol Warwick University

COLEMAN

AAA Annual Meeting Texas A&M Accounting Research Conference

DEMERÉ

EIASM Conference on Current Research in Taxation

Otto Beisheim School of Management University of Paderborn

HAMMERSLEY

Georgia State University Texas A&M University

HEFLIN

Florida Atlantic University University of Connecticut

MCCALLEN

Michigan State University University of Texas - Austin University of Washington

SHARMA

Boston College Georgia Institute of Technology Northwestern University Texas A&M University University of Colorado - Boulder University of Georgia University of Mississippi University of Washington

TANG

NTA Annual Conference

TOWERY

George Mason University University of Arkansas University of Memphis University of North Carolina -Charlotte University of Waterloo

VALENTINE

Haskayne and Fox Accounting Conference **London Business School**

WHIPPLE

Canadian Accounting Standards Board **FASB**

FACULTY PUBLICATIONS ACCEPTED IN 2023

Campbell, Cao, Chang and Chiorean. "The Implications of Firms' Derivatives Use on the Frequency and Usefulness of Management Earnings Forecasts," Contemporary Accounting Research.

Brazel, **Carpenter**, Gimbar, Jenkins, and Jones. "Recent Research on the Identification, Assessment, and Response to Fraud Risks: Implications for Audit Practice and Topics for Future Research," Accounting Horizons.

Christensen, Fronk, Lee, and Nelson. "Data Visualization in 10-K Filings," Journal of Accounting and Economics.

Cazier, Christensen, Merkley, and Treu. "The Joint Effects of Litigation Risk and Regulation on Non-GAAP Reporting," Journal of Business Finance & Accounting.

Demeré. "Is Tax Return Information Useful to Equity Investors?", Review of Accounting Studies.

Gomez, **Heflin**, Moon, and Warren. "Crowdsourced Financial Analysis and Information Asymmetry at Earnings Announcements," The Accounting Review.

D'Adduzio, Koo, Ramalingegowda, and Yu. "Does More Frequent Financial Reporting Bring the Future Forward?", Accounting Horizons.

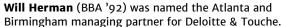
Jin, Merkley, **Sharma**, and Ton. "Customers' Response to Firms' Disclosure of Social Stances: Evidence from Voting Reform Laws," Review of Accounting Studies.

Kim and Valentine. "Public Firm Disclosures and the Market for Innovation," Journal of Accounting and Economics.

Ashby, Chyz, Myers, and Whipple. "Non-GAAP Earnings and Definite-lived Intangible Asset Allocations in Mergers and Acquisition," The Accounting Review.





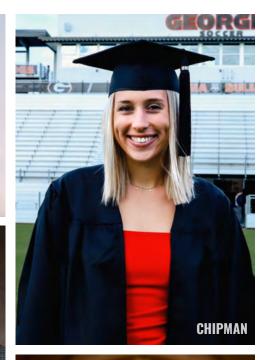


Carol Yancey (BBA '85) was honored with the Terry College of Business Distinguished Alumni Award at the 2024 Alumni Awards and Gala in April. She retired in 2023 as CFO of Genuine Parts Company.

Atlanta Business Chronicle's latest 40 Under 40 includes Clay Huffman (BBA '06, MAcc '07), partner at Frazier & Deeter and chairman of the Georgia State Board of Accountancy. The annual award recognizes those from the local business community who, before the age of 40, made significant contributions to their organizations, communities and industries.

Caroline Chipman (BBA '20) and Karsyn Sewell (BBA '21, MAcc '22) scored in the top 50 of the 67,000 who took the CPA exam in 2022. They earned an average score above 95.50 across all sections of the exam on their first attempts, earning them the Elijah Watt Sells Award. Caroline is now at BDO in Atlanta as a tax associate, and Karsyn is with PwC in Spartanburg as an assurance associate.

When **Paul Shoukry** (MAcc '05), president and CFO of Raymond James, returned to campus in March as part of the Terry Leadership Speaker Series, he delivered more than a lecture. Shoukry and his wife Amy also provided a financial gift to endow the speaker series into the future. Shoukry recently took over as Raymond James CEO.









Scott Voigt (BBA '07, MAcc '08) and Derrick Williams (BBA '12) were selected for UGA's 2023 40 under 40. Scott is partner and co-founder of Verisail Partners. Derrick serves as global finance manager at Nike and is a global technology audit and advisory manager, playing a vital role in risk management. Both have impacted their communities through mentoring at-risk youth, advocating for mental health, promoting diversity and inclusion and serving with charitable organizations including Meals on Wheels and Our Daily Bread.







Students, alumni and friends teed off at the UGA Golf Course last September for Tull's annual alumni and firm golf outing.













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