

J.M. TULL SCHOOL OF ACCOUNTING

2017 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

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From the Director

We've had another very good year in the Tull School of Accounting! I'll give you a brief summary here and you'll find additional details throughout this report.

Student Activities: Our students have competed well in regional and national case competitions this year. We've also had a very active set of officers in our Beta Alpha Psi chapter. They have been the catalyst for many new changes that will position Beta Alpha Psi (BAP) as the primary focus for recruiting at UGA. Because the recruiting process has accelerated over the past several years, BAP will now recruit students during their first semester in the accounting program, allowing them to initiate one semester sooner than in the past. Moreover, students in the professional accounting class will be required to attend five BAP meetings each semester and students in introductory-level classes will be encouraged to attend BAP meetings so that they can begin learning about the profession early in their educational experience. These changes will expose students to career opportunities and potential employers earlier in their course of study — a benefit for intended accounting majors, new accounting majors, and employers. To help launch these new changes, BAP now has two new faculty co-advisors, Erin Towery and Jennifer Rivers.



In addition, we launched a new student organization for our MAcc students this year. The MAcc Student Association (MAccSA), which includes all of our MAcc students, provides opportunities for professional development and network building with classmates, faculty, and Tull alumni. Jennifer Chapman is the faculty advisor for MAccSA, and Elizabeth Lutz, our new Student Services and Alumni Relations staff member, is the group's staff advisor.

New Faculty and Staff: We welcomed three new faculty members this year. Two new tenure-track assistant professors join us straight out of their PhD programs: Jane Song, from the University of Iowa, will be teaching tax and Jenny McCallen, from the University of Massachusetts will teach audit (both in the BBA program). Aaron Nelson, our third new faculty member, just completed his PhD at Ohio State University. He joins

us as a visiting assistant professor for this academic year and will teach intermediate accounting. We're also excited to announce that we have hired a new undergraduate advisor, Hannah Smith.

Faculty News: Four of our faculty were promoted this year. Bob Resutek and Erin Towery were promoted to the rank of associate professor with tenure. They will both begin teaching in the MAcc program this year. Jackie Hammersley was promoted to the rank of full professor. Jackie teaches auditing classes, advises PhD students, and is an editor at *The Accounting Review*. Finally, Jason Matthews was promoted to the rank of senior lecturer. Jason is our "all-purpose infielder," who teaches just about everything you can imagine (except tax). We're very proud of all four of these faculty members.

We believe these new developments in student organizations and faculty appointments will bring new levels of enthusiasm and expertise to the Tull School. We're looking forward to an even better year to come!

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

Professor
Margaret Christ



TULL NEWS

Terry College joins the KPMG Master of Accounting with Data and Analytics Program in the fall of 2018, a program allowing students to gain hands-on experience with tools and techniques to meet the challenges of the data age. KPMG worked with the country's leading business schools to create this forward-thinking program, and it includes a combination of a data- and analytics-focused accounting curriculum, practical use of the latest analytics technology, and unique opportunities to work with KPMG's clients. Professor Margaret Christ was instrumental in bringing this program to UGA and in developing its curriculum.

New at Tull Fall 2018: KPMG Master of Accounting with Data and Analytics Program

The University of Georgia's Terry College of Business will join the KPMG Master of Accounting with Data and Analytics Program in the Fall of 2018. This program will allow students to gain hands-on experience with tools and techniques to meet the challenges of the data age. Our increasingly data-rich world often dictates that industry professionals be savvy about data and analytics, plus have the critical thinking skills needed to translate data patterns and anomalies into relevant and meaningful business insights.

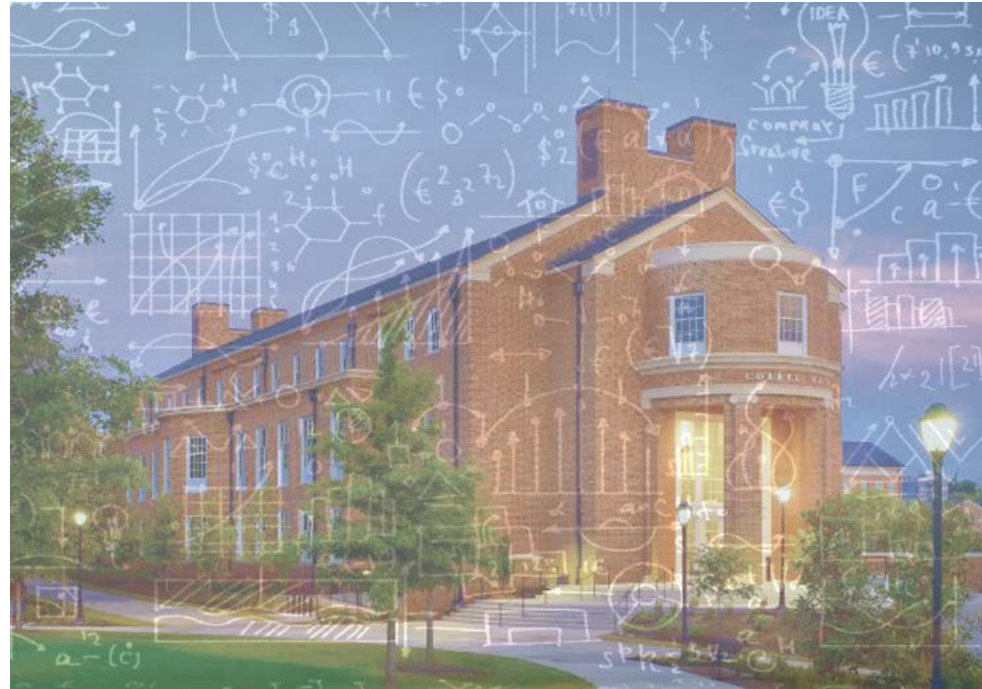
To help prepare students, KPMG worked with the country's leading business schools to create this forward-thinking program. KPMG-sponsored students in this program will experience a combination of a data- and analytics-focused accounting courses, practical use of the latest analytics technology, and unique opportunities to work with KPMG's clients. Over the past year, faculty from the Tull School of Accounting and the Terry MIS Department attended training sessions with KPMG to help incorporate these advancements into the curriculum.

The KPMG Master of Accounting with Data and Analytics Program is the first of its kind to provide:

- **Specialized Knowledge:** The demanding coursework will go beyond traditional accounting principles and tax regulations to include technologies and methodologies used in today's highly complex, data-centric accounting environment. These courses will be available to any Tull MAcc students as part of the new advisory track.

- **Financial Assistance:** For KPMG-sponsored students, KPMG will pay tuition and reasonable costs for room and board, books, and fees.

- **Work Experience:** For KPMG-sponsored students, the program includes a data- and analytics-focused internship (audit or tax) as well as a full-time position (audit or tax) with an opportunity for an accelerated career track at KPMG for high performers. KPMG-sponsored students will also have the opportunity to participate in leadership development pro-



grams, mentoring relationships, key assignments, and national and global opportunities all designed to place them in a position to become future leaders in the firm.

The National Association of Colleges and Employers awarded the KPMG Master of Accounting with Data and Analytics its "2017 Recruiting Excellence Award," which recognizes excellence in recruiting best practices, including attracting talent, the selection process, training and development of new hires, and retention.

The Terry College of Business will be joining this program with eight other universities: Arizona State University's W. P. Carey School of Business, Baylor University's Hankamer School of Business, The Ohio State University's Max M. Fisher College of Business, The University of Mississippi's Paterson School of Accountancy, The University of Missouri's Robert J. Trulaske, Sr. College of Business, The University of Southern California's Leventhal School of Accounting, Villanova School of Business, and Virginia Tech's Pamplin College of Business.

The good news for the Tull School of Accounting is that any MAcc student can benefit from this revised curriculum by enrolling in the advisory track of the MAcc program or by enrolling in some of these courses as electives.

PROGRAM RANKINGS

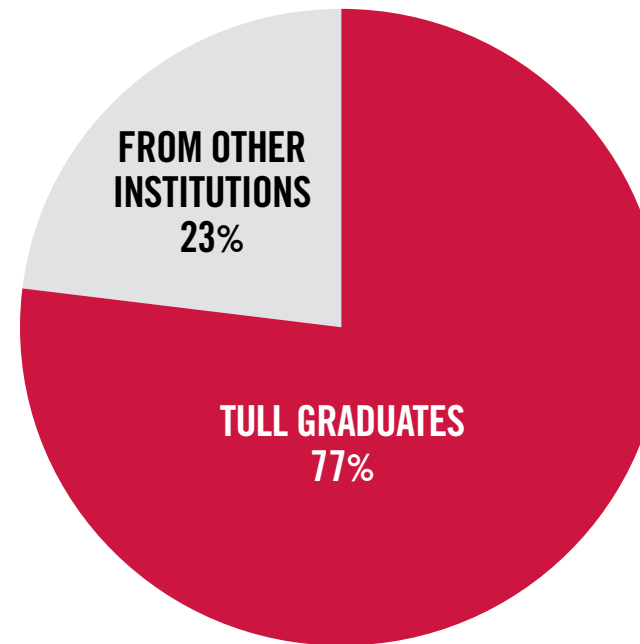
YEAR	UNDERGRADUATE	MAcc	PhD
2013	9	9	10
2014	8	7	12
2015	7	7	9
2016	8	7	9
2017	8	10	10

Source: Public Accounting Report

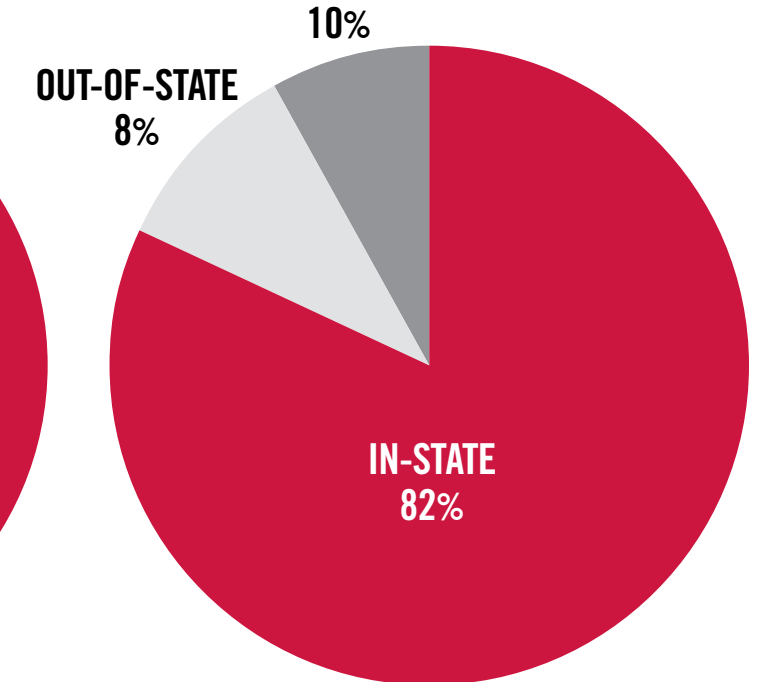
- Tull graduates ranked No. 1 among large programs and No. 3 among all programs for first-time pass rates on the Uniform Certified Public Accountant Examination during 2017, the second time in three years Tull students achieved this ranking.

- BBA program ranked No. 7 among public institutions by *U.S. News & World Report*.
- Tull was chosen 4th most-admired accounting public program in country by *Public Accounting Report*.
- MAcc program had 100% placement for graduates in Fall 2017.

MAcc PROGRAM STATS

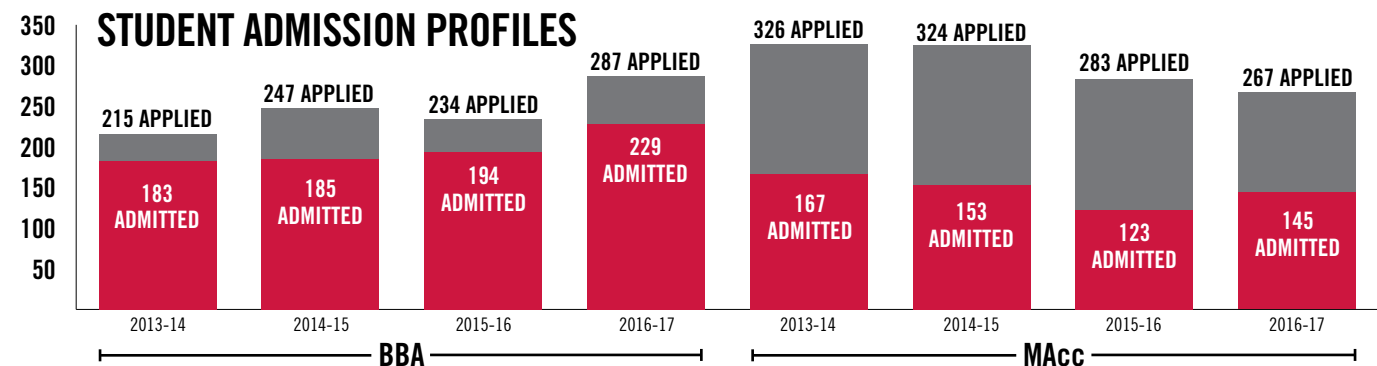


INTERNATIONAL



MAcc SUMMER 2017-SPRING 2018 ADMISSIONS

Average Overall GPA: 3.63; Upper-Level Accounting GPA: 3.32; GMAT: 600





STUDENT ACHIEVEMENTS

Tull students — who upon graduation ranked No. 1 among large programs for first-time pass rates on the Uniform Certified Public Accountant Examination during 2017 — share how their classroom work helped them excel as Postgraduate Technical Assistants at the Financial Accounting Standards Board and the Government Accounting Standards Board. Recent graduate and MAcc student Mary Catherine Kelley uses her determination and drive to overcome challenges.

FASB, GASB opportunities offer exceptional education, support

From Lindsey Klopfenstein at the FASB

I was excited and honored when I was selected by the Tull faculty to apply for the Postgraduate Technical Assistant (PTA) position at the Financial Accounting Standards Board (FASB). However, along with those feelings was a touch of apprehension. I had enjoyed my internship the previous summer and had firm post-graduate plans.

Being a (somewhat stereotypical) risk-averse accounting student, I was reluctant to deviate from my path. However, after discussing the opportunity with my family, friends, and professors, I soon became excited about the prospect.

My interview coaches were Jeff Lark, a lecturer in the Tull School who worked at the International Accounting Standards Board, and Emily Shafron, a doctoral student in the Tull School who spent two years at the Government Accounting Standards Board (GASB). They both spent many hours helping me to prepare for the behavioral and technical accounting questions that I might face. I also had the support of fellow FASB and GASB nominees in the MAcc program. Together we brainstormed different accounting issues that might come up and soothed each other's nervousness about the process. I am sure that I would not have been selected for the position without the generous help of the Tull faculty and MAcc students.

At the FASB, most of my time has been spent on two projects: a long-term evaluation of the accounting guidance for insurance entities and a non-GAAP financial reporting research project. I have had the opportunity to participate in all stages of the standard-setting process including research, re-deliberations, and final standard drafting. For the insurance project, I researched current issues, analyzed comment letters, drafted memos for FASB Board meetings, and presented our findings to the Board. For the non-GAAP measures research project, I analyzed trends in non-GAAP measures reported by companies in their financial reports or earnings releases, identified trends in non-GAAP-related SEC comment letters, and monitored recent discussions regarding non-GAAP measures. I have learned that it is important to keep up with the changing financial reporting environment and understand how non-GAAP measures change as FASB standards become effective. I have enjoyed being surrounded by incredibly smart and dedicated professionals who are passionate about issuing standards that will provide meaningful information to users of financial information.

Although the technical aspects of the work at the FASB have been enormously satisfying, I know that the softer skills that I am developing are equally important. Most of what we do at the FASB involves reading and writing. We analyze comment letters and other stakeholder outreach, compile the feedback, and present it to the Board in the form of a memo. This work requires writing and critical thinking skills that produce an

unbiased analysis of issues, always considering different perspectives and ideas. It also requires attention to detail and an appreciation of the importance of the words we choose—one word can change the entire meaning of a standard. I was well prepared for this experience because of the breadth and rigor of my classes in the accounting program at UGA. Our diverse curriculum balances technical knowledge with the soft skills that are necessary to succeed in the professional world.

I am now nearing the end of my short twelve months at the FASB and I feel so lucky to have had such an incredible experience. The people at the FASB have made Norwalk, Connecticut feel like a home away from home. My project managers have shared their time, knowledge, and experiences to help develop me into a better professional and a better person. I have enjoyed the PTA program and have established friendships that I expect to last a lifetime.

I was well prepared for this experience because of the breadth and rigor of my classes in the accounting program at UGA. Our diverse curriculum balances technical knowledge with the soft skills that are necessary to succeed in the professional world.

I am immensely grateful to the Tull professors who gave me the opportunity to apply to the PTA program, and to my family and friends who encouraged me to pursue it. I am honored to represent UGA at the FASB with my cube mate, Brian Peek (GASB), and “Dawgffice” mates Blue Kim (GASB) and Becca Cessna (GASB). We are so excited for Ellie Mann (GASB) to join in Summer 2018 and Rachel Cole (FASB) in early 2019. I am sure that UGA will continue to nominate excellent candidates who will continue the UGA/PTA legacy for many years to come!

From Blue Kim at the GASB

I distinctly remember the call informing me that I had been selected to be a Postgraduate Technical Assistant (PTA) at the Government Accounting Standards Board (GASB). I was thrilled to get the news, even though I knew little about what I was signing up for. I graduated with my MAcc from UGA in May 2017 and started at the GASB in July 2017. Now, nearing the end of the one-year program and looking back my time here, I realize what an incredible opportunity I was given.



(from left) Brian Peek and Lindsey Klopfenstein with FASB and Becca Cessna and Blue Kim with GASB.

Most of my work at the GASB has been on three projects: conduit debt obligations, financial reporting model reexamination, and going concern disclosures. I have been fortunate to work with many committed project managers who always went out of their way to help me grow. Under their guidance, I have had opportunities to perform research on interesting issues, engage in various aspects of project management, write arguments in technical papers, and present to the GASB Board.

The going concern disclosures project gave me a unique opportunity to participate in the research process. The project team extracted data from more than a thousand municipalities' financial reports. The magnitude of this effort required us to manage the data efficiently and effectively. I helped to create a data entry system, created a training manual for future team members, and identified and communicated potential issues with the external members of the research team. I particularly liked the fact that the team members voluntarily and routinely got together to discuss strategies to maintain the quality of the data.

At the GASB, and its sister organization the FASB, I am surrounded by other PTAs who are the brightest and most hard-working coworkers I could ask for. One of my favorite activities is the Friday “PTA Update” where a few PTAs give presentations about the projects they are working on. Every week I learn about current accounting issues from people who have performed comprehensive research on the topic. My fellow PTAs have communicated with various stakeholders and the brightest minds in the field and considered the issues with sharp reasoning and unique perspectives. They not only educate me on esoteric subjects like cryptocurrency, leases,

and public-private partnerships, but also teach me how to communicate effectively when presenting complex issues.

My time at the GASB began with Elizabeth Schmidt, a fellow bulldog PTA, welcoming me to the office (which we later named the “Dawgffice”). The PTA program has both summer and winter start dates, which allows rookie PTAs to learn from the PTAs who started six months earlier. When one class leaves, the continuing PTAs help the new class get up to speed. Elizabeth was a tremendous mentor to me during my first six months. I learned so much from her, from further developing my email skills to how to construct an argument in a technical paper. In January 2018 Elizabeth finished her tenure and another proud bulldog, Becca Cessna, arrived at the Dawgffice. It has been inspiring to see how quickly Becca has made a positive impact on her project teams with her enthusiasm and strong work ethic. I also often hear that just upstairs at the FASB, Lindsey Klopfenstein and Brian Peek are well representing UGA from their “Dawgcube.” I am confident that Ellie Mann (GASB) and Rachel Cole (FASB) will continue this great legacy in the upcoming year.

While preparing for my interview, Emily Shafron, who was a former PTA at the GASB and now a doctoral student at UGA, convinced me that the GASB is simply the greatest place to work. Jeff Lark, who coordinated our application process with passion and encouragement, emphasized how amazing the program would be. They were both right. Being part of the GASB as a PTA has truly been one of the greatest experiences of my life. I thank the many Tull faculty members who provided me with both an exceptional education and warm support. This wonderful opportunity would not have been possible without them.

Mary Catherine Kelley Tull grad's focus and drive help her overcome challenges

Tull student Mary Catherine Kelley credits her father for much of her academic success.

"Throughout my life, he taught me the importance of persevering through challenging circumstances, living with integrity, and being diligent in all that I do," she says. "His encouragement and ability to instill those qualities in me ultimately led me to pursue a career in accounting."

The Albany, Georgia native graduated with a high school class of only fifty-four students.

"Coming to UGA as a freshman was a big adjustment. I knew I wanted to study accounting because I thought it would challenge me academically and throughout my career and I never changed my major. My desire to succeed in the field of accounting stems from a realization that accountants serve businesses in a unique way by providing them with essential services and advice."

Taking on challenges is typical of Mary Catherine, who has faced and overcome health issues her whole life. She was up to the task in her coursework, completing her undergraduate degree in May and graduating magna cum laude with honors.

"I was diagnosed with mild cerebral palsy at birth, but the only symptoms I experience are fatigue, increased muscle movements, and a distinct speech impairment; I get tired quickly and talk differently but that's about it," says Mary Catherine.

Her health issues intensified, however, while in Athens.

"During my sophomore year of college, I was diagnosed with dystonia (a neurological movement disorder) in the right half of my body and began taking medication to minimize the effects of my condition. For me, my right shoulder and thigh muscles constantly move, causing discomfort and making it difficult for me to focus. Additionally, I experienced



increased tiredness, headaches, and weight loss during a six-month trial period of my medicine. During this time, it was difficult for me to inform my professors of the challenges I was facing. When I finally realized that talking to my professors could only benefit me, each responded with compassion and understanding and I am incredibly thankful for their support. Despite the challenges I face, I am blessed that I can lead a normal life and I try to focus on the things that I can do, which far outnumber those that I cannot."

Mary Catherine's focus and drive leave little time for slowing down. This summer, she will intern with EY in Raleigh, North Carolina. She will begin the Tull MAcc program in the fall, serving as a graduate assistant in the Terry College of Business Institute of Leadership Advancement (ILA).

"I knew I wanted to study accounting because I thought it would challenge me academically and throughout my career and I never changed my major. My desire to succeed in the field of accounting stems from a realization that accountants serve businesses in a unique way by providing them with essential services and advice."

"My involvement with ILA as a Leonard Leadership Scholar has shaped me tremendously and has challenged me to live with purpose and integrity," she says. "I am thankful for the relationships I have developed with faculty, mentors, and my fellow students and I hope to find a career that aligns with my personal values and allows me to give back to others. Further, the program has helped me become more aware of my unique strengths and values and of how I can use them to positively impact those around me."

Although Mary Catherine continues to face significant health challenges, she refuses to let these issues define her.

"Everyone has hardships in life ... I am much more appreciative for the people who see me for who I really am and not as someone who should be treated any differently than anyone else. We all speak, look, and think differently from one another, yet we are each connected through our dreams of a brighter future, our hopes of being accepted by others, and our desire to be integral members of society."

Mary Catherine, we can't wait to see what triumphs are in store for you next!

ATHLETE SPOTLIGHT



Tull student **Emma Mandarino**, from Bedminster, NJ, rides for the Georgia equestrian team at the 2018 SEC Championships.



Spring 2018 Tull graduate and Macon, GA native **Matt Beringer** played for the Georgia men's golf team.

Annual Honors Banquet

The J. M. Tull School of Accounting Annual Honors Banquet was held on April 19, 2018, at The Classic Center in downtown Athens. After a welcome from Tull Director Ted Christensen, attendees heard from guest speaker Ted Bentsen, retired KPMG audit partner and current Tull executive in residence. Tull associate professor Tina Carpenter then announced the following awards:

Roberta A. Allen Memorial Scholarship
Jennifer Hardister

Flexible Products Award
Jamie Harris

J.M. Tull Outstanding Tax Research Award
Brenden Hull

VITA Team Manager Awards Excellence in Accounting with Emerging Technology
Joseph Milley

Aprio Merrill D. Wynne Scholarships
Kelly Kevitt
Savannah Mabry

BDO USA Award
Zongheng (Fred) Li

Bennett Thrasher Awards
Odyssey Wilson
Rachel Colburn

Cherry Bekaert's Your Guide Forward Scholarship
Allie Campbell

CohnReznick Scholarship
Caroline Dunn

Crowe Horwath Outstanding Senior Scholar Award
Emily Adams

Behrend Family Scholarship
Kevin Quiterio

E. Dan Smith Outstanding Undergraduate Student Award
Adam Shindler

J.M. Tull School's Academic Excellence Awards

Ruichao (Gavin) Lin
Rachel Reed

Meli Arant Memorial Scholarship
Lory Deoleo

Paula Denise Baughtman Memorial Scholarship

Mary Catherine Kelley

Malcolm Byron Davis Memorial Scholarship
Runhuan (Joyce) Zhu

Lisa L. Graves Memorial Scholarship
Olivia Parker

James David Holtz Memorial Scholarship
Galina Inserra

Tull graduated 10 students from the Leonard Leadership programs in spring of 2018:

Fellows: Ameer Mehta, Adam Shindler
Scholars: Rachel Cole, Jennifer Hardister, Mary Catherine Kelley, Sydney Perloe, Caroline Roddy, Hannah Whaley, Brian Whitaker, Charles Williams III



EY's Nick Smith and John James



Jennifer Chapman and Brenden Hull

Stuart S. Kennedy Memorial Scholarship
Eleanor Mann

Ceasare & Mary Laverne Maestri Scholarships

Michael Browning
Rachel Cole

Moore Colson Accounting Achievement Award
Colby Reece



Abigail Quigley and Kristin Laconi of HLB Gross Collins



Jennifer Gaver and Joyce Zhu

Moore Stephens Tiller Scholarship
Robin Smith

Nichols, Cauley & Associates Scholarship
Savannah Mabry

Porter Keadle Moore's Dennis R. Beresford Scholarship

Jennifer Uher

PricewaterhouseCoopers Scholarship
Jennifer Veliz Ortega

RSM US Scholarships

Khushboo Arora

Alexandra Felsing

Turner Accounting Scholarship

Karolyn Knickerbocker

Windham Brannon Excellence in Accounting Scholarships

Remy Lucas

Victoria Petuhova

Percy B. Yeargan Outstanding Undergraduate Teacher
Jason Matthews

Percy B. Yeargan Outstanding Graduate Teacher

Jennifer Chapman

Deloitte Academic Excellence Award
Komal Sadruddin

Deloitte Community Involvement Award
Emily McCord

Dixon Hughes Goodman Scholarship
Kyle Drenner

Draffin & Tucker Scholarship
Emily Filer

Elliott Davis Scholarship
Qingyan (Sunny) Wang

Ernst & Young Outstanding Student Award
John James

Frazier & Deeter Accounting Award
Samantha Sanders

Grant Thornton Excellence in Community Service Award

Lauren Mattingly

Grant Thornton Leadership Award
James Shaw

HLB Gross Collins Scholarship
Abigail Quigley

KPMG Outstanding Undergraduate Student Award

Blake Bingham

KPMG Outstanding Graduate Student Award

Maria Orlando

Mauldin & Jenkins Scholarship

Rachel Colburn

Dr. Linda S. Bamber

Graduate Scholarship

James Warren

Robert Richardson Rice

Graduate Fellowship

Enrique Gomez

Voynich Family Graduate Fellowship

Jasmine Wang

FSA Graduate Student

Achievement Award

Samantha Elaine Sanders

Robert Lange Accounting Scholarship

Joseph Milley

Ascent CPA Scholarship

Michael Aaron Cohen

Robinson Grimes & Company -

Ross E. Robinson Scholarship

Emily McCord



Colby Reece and Jason Matthews



Erin Weis of PwC and Jennifer Ortega



BDO's Sherry Anderson and Fred Li



Bennett Thrasher's Corey Bennett and Odyssey Wilson

Warren Averett Award
Emily Morris

Becker CPA Review Scholarships
Remy A Lucas
Stephen Joseph Corasaniti

Gleim CPA Review Scholarships
Travis Matthew Boggs
Elizabeth Diane Roberts

Qing (Eva) Wang
Kyle Lanier Yeargin

Roger CPA Review Scholarships
Amberley McNaull
Aspen Sophia Fairchild

EY GMAT Scholarships

Natalia Rivera Chica

Gianfranco Giannoni

Victoria Sergeevna Petuhova

Davis Ryan Reynolds

FASB/GASB Interns

Rachel Cole

Eleanor Mann

PCAOB Interns

Will Dreggors

Will Lawson

John Li

Jordan Rubin

Clayton Vedder

Brian Whitaker

Beta Gamma Sigma 2018 Inductees

Harrison Corley

Matthew Defer

Savannah Mabry

Terry Rothfusz

Charles Vaughan

Naifang Zhang

2018 Deer Run Fellows

Michael Keene

Taylor Lameier

Beta Alpha Psi Fall 2017

and Spring 2018 Initiates

Russell Aarons

Stepan Amirkhanyan

Josh Bailey

Zachary Bibb

Caroline Dunn

Kari Knickerbocker

Livia Luo

Ross Mathis

Lauren Mattingly

Stephen Overley

Beena Patel

Nihar Sahasrabudhe

J.P. Shaw

Qing (Eva) Wang

Robert Warren

Joyce Zhu

*Professor
Joshua Lee*



FACULTY NEWS

Tull faculty continue to win national awards for their research while gaining honors for their teaching. More than a dozen faculty papers were accepted in 2017 for publication. Several faculty members were also invited to present at conferences and meetings around the world.

In August, Tull lecturer **Tim Bentsen** was elected to the board of the Atlanta Chapter of the National Association of Corporate Directors.

John Campbell joined the editorial board of *Contemporary Accounting Research*. He has also received the 2017 Excellence in Reviewing Award, FARS subsection of the AAA.

John Campbell and **Jason Matthews** received 2017 University of Georgia Student Career Development Awards.

Tina Carpenter, **Margaret Christ**, and Tull PhD student **Richard Mautz** were awarded the 2017-18 Institute for Fraud Prevention Grant for their paper, "Data Analytics: Using Creativity and Innovation to Find Fraud."

Jennifer Chapman received the UGA Career Services Award for Contributions to Student Careers for 2016 and 2017. She was also named to the GSCPA Leadership Council for 2018-21.

Josh Lee was selected as one of the ten 2018-2020 Lilly Teaching Fellows from across the campus. Josh joins the ranks of several prior Lilly Fellows from the Tull faculty, **Ben Ayers**, **Tina Carpenter**, and **John Campbell**.



On March 22, 2018, **Holly Hawk's** family welcomed baby girl Ava Estelle Hawk.

Margaret Christ receives UGA 2018 Creative Teaching Award

The University of Georgia Office of Instruction chose four faculty from across UGA to receive the 2018 Creative Teaching Award.

This award is presented annually on behalf of the Office of Instruction, the Center for Teaching and Learning, and the Office of the Provost to faculty who have demonstrated either the use of innovative technology or pedagogy that extends learning beyond the traditional classroom, or creative implementation of subject matter that has significantly improved student learning outcomes in their courses.

In her Accounting Information Systems and Data Analytics course, Margaret engages her students

by using photography to capture examples of control and employing social media analytics to demonstrate data-driven decisions.

Margaret was also selected for the Terry College of Business Outstanding Teaching Award, named a UGA Senior Teaching Fellow, and inducted into the UGA Teaching Academy.



From left to right: Associate Vice President for Instruction **William Vencill**, Terry College Dean **Ben Ayers**, **Margaret Christ**, Vice President for Instruction **Rahul Shrivastav**, Associate Vice President for Instruction **Naomi Norman**.



Jenny Gaver (center), joins Dr. **William Lee** (left), a professor of journalism, as a recipient of the 2018 Lothar Tresp Outstanding Honors Professor Award. **Catherine Case** (right), a lecturer in the statistics department, received the 2017-2018 J. Hatten Howard, III Teaching Award.

Jackie Hammersley (at right) received the Outstanding Dissertation Advisor Award (for her work with **Emily Griffith's** (at left) dissertation — which received the Outstanding Dissertation Award) and the Best Paper with a PhD Student Award (co-authored with **Mike Ricci**) at the 2017 AAA Auditing Section Mid-Year Conference. She has also been awarded the 2017 Center for Audit Quality Research Advisory Board Grant. For a three-year term from 2017-2020, Jackie will serve as an editor of *The Accounting Review*.



Tina Carpenter's (center) paper, "Auditors' Use of Brainstorming in the Consideration of Fraud: Reports from the Field," co-authored with **Joe Brazel** (at left) and **Greg Jenkins** (at right), received the AAA Contribution to the Auditing Literature Award. Published in the *The Accounting Review* in 2010, the paper was selected for the award as the best paper in the last 10 years to make a significant contribution to literature, practice, or teaching.

Tull Emeritus Linda Bamber holds state swim record

Tull professor emeritus **Linda Bamber** (second row, third from left) currently holds the South Carolina swim race record for her age group in the 200 short course meters backstroke. Linda, once an All-American swimmer in the mile, is a member of the Low Country Masters Swim Team of Port Royal, South Carolina.

She set the record at the Short Course Meters State Championship in Columbia in December.

Linda and husband **Michael Bamber**, fellow emeritus Tull professor, now live on Fripp Island, South Carolina.

"We practice from six to seven am weekdays at the Port Royal YMCA, which is forty minutes from our house on Fripp. As I am so not a morning person, this has been...ahem...quite an adjustment," she says. "Our team members range from 19 to 87 years old. It is truly a



privilege to swim with both ends of the age spectrum. We have former Division 1 University swimmers, and people who are on their first teams at the age of forty-something. Everyone has been so welcoming and wonderful to us."

FACULTY NEWS: BIOS



Stephen P. Baginski is the Herbert E. Miller Chair in Financial Accounting. He received his PhD from the University of Illinois in 1986, and he has taught a variety of financial and managerial undergraduate, MBA, and executive education courses at Indiana University, Illinois State University, the University of Illinois, Northeastern University, Florida State University, Washington University in St. Louis, the University of St. Gallen, the Swiss Banking Institute at the University of Zurich, INSEAD in both Fontainebleau, France and Singapore, the University of Georgia, and Bocconi University in Milan, Italy. Professor Baginski has published articles in a variety of journals including *The Accounting Review*, *Journal of Accounting Research*, *Contemporary Accounting Research*, *The Review of Accounting Studies*, *Accounting Organizations and Society*, *The Journal of Risk and Insurance*, *Quarterly Review of Finance and Economics*, and *Review of Quantitative Finance and Accounting*. His research primarily deals with the causes and consequences of voluntary management disclosures of earnings forecasts, the usefulness of language in financial reporting, and the usefulness of financial accounting information in security pricing and risk assessment. Professor Baginski has served as a department chair, school director, and associate dean, and has won numerous undergraduate and graduate teaching awards at the department, college, and university levels during his career.



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



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



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



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



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



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

at the UGA School of Law for over 10 years, teaching various tax planning courses as well as a course on accounting for lawyers.



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



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



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



Paul Demeré, PhD, is an assistant professor of accounting. He earned his PhD from the University of Illinois at Urbana-Champaign and his masters degree and bachelors degrees in accounting from Virginia Tech. Between degrees, he worked in North Carolina and Virginia for PwC in their Private Company Services and Mergers and Acquisitions Tax practices. His research focuses on corporate tax reporting and

the tax consequences of corporate entity structures. He has previously taught financial and managerial accounting courses, and will be teaching Taxation I.



Carl W. Duyck, JD and CPA, is an executive in residence serving as a part-time instructor in the MAcc Program's taxation track. He holds a BBA in accounting from the Tull School as well as a Juris Doctorate from the UGA School of Law. Prior to joining Tull, he was a tax partner at PricewaterhouseCoopers for 25 years. In addition to client responsibilities, he practiced as a national partner in that firm's Tax Quality and Risk Management Office and in the PwC National Independence Office.



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



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



Jennifer Gaver, PhD, CPA, is the first holder of the James Don Edwards Chair in Corporate Accounting Policy in the Tull School. She joined the faculty in 1990, after completing her doctoral education at the University of Arizona and an initial teaching position at the University of Oregon. Her current research focuses on earnings management activities of firms in the property-casualty insurance industry, the economics of the market for auditing services, and agency issues in the nonprofit sector. She teaches undergraduate financial and managerial accounting for the Honors Program and has twice been selected as the Lothar Tresp Outstanding Honors Professor. Professor Gaver is the Faculty Ombudsman for the University of Georgia.

FACULTY NEWS: BIOS



Jacqueline Hammersley, PhD, is an associate professor of accounting and a KPMG Faculty Fellow. Her research focuses on understanding how auditors approach the audit of complex estimates and the factors that can improve the outcomes. She serves as an editor for *Auditing: A Journal of Practice & Theory* and beginning June 1 began a three-year term as an editor for *The Accounting Review*. She is on the editorial boards of *The Accounting Review*, *Accounting, Organizations and Society*, *Behavioral Research in Accounting and Managerial Auditing Journal*. She has published in *The Accounting Review*, *Journal of Accounting Research*, *Review of Accounting Studies*, *Contemporary Accounting Research*, and *Auditing: A Journal of Practice & Theory*. She earned her PhD and master's degrees at the University of Illinois and her BBA at the University of Wisconsin. Before entering graduate school, she worked for BDO Seidman for five years. She teaches the advanced audit class in the MAcc program and a doctoral seminar on experimental auditing research.



Holly Hawk, CPA, CGMA is a full-time lecturer and joined the Tull School in 2016. She holds a Masters of Accountancy in Audit from UGA and is also a Green Belt in Lean Six Sigma. She teaches Systems II and Financial Reporting Analysis and previously taught Audit, Risk and Control. Prior to coming to UGA, she was an adjunct lecturer at Clemson University, an internal audit project manager at TD Bank, and an experienced risk assurance associate with PricewaterhouseCoopers. She is currently a doctoral student in the Institute of Higher Education focusing on student engagement within academic programs. She is the Chair of the AICPA's Student Recruitment Committee and is a member of the South Carolina Association of CPAs Academic Careers and Academic Relations Committee.



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



Tim Keadle joined the faculty in 2014 as an executive in residence and teaches Accounting and Auditing Research in the MAcc Program. He has practiced public accounting for 39 years, originally with Ernst & Young in Atlanta and now with Porter Keadle Moore LLC in Atlanta. He specializes in auditing depository financial institutions, both public and privately owned. As a practitioner, he has served

for many years on the Tull School Board of Advisors. He recently completed a two-year term as the president of the University of Georgia Alumni Association and has 15 years of service on its Board of Directors. He has served on the UGA Foundation Board, the UGA Athletic Association Board of Directors, and the UGA University Council. He has received the outstanding Beta Alpha Psi alumnus award at UGA, and has delivered the Beta Alpha Psi awards keynote address. Tim and his wife Kitty reside in the Athens area.



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



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



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



NEW FACULTY Jenny McCallen, PhD, CPA, is an assistant professor of accounting, joining the Tull School in 2018. She earned her PhD at the University of Massachusetts Amherst, and her MS and BS in Accounting at North Carolina State University. Prior to earning her PhD, she worked as a manager in the audit practice for Deloitte & Touche in Charlotte, NC. Her research focuses on auditor judgment and decision-

making, specifically examining judgment biases that may impair audit quality and utilizing her audit experience to identify practical approaches to counteract these biases. She teaches undergraduate auditing.



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



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



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



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



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



NEW FACULTY Jane Song, PhD, CPA, is joining the Tull School in 2018 as an assistant professor of accounting. She earned her PhD from the University of Iowa, her master's in accounting from Truman State University, and her bachelor's in economics and political science from Washington University in St. Louis. Before entering her PhD program, she worked as a tax associate for RubinBrown LLP, a public accounting firm in St. Louis. She has had experience teaching financial accounting and tax courses. Her research focuses on the economic and investment consequences of tax and financial reporting incentives.



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



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



Steve Baginski and wife Lynn have two children, Drew, who has two degrees from UGA (one in accounting), and Marie, who is also a UGA graduate. Steve and Lynn spend as much time as possible either playing with their three young granddaughters or traveling. While both are attracted to the interesting cultures and historical sites around the world, Steve is primarily interested in the wine of the region, spending a great deal of time reading about and tasting (well, maybe more time tasting) wines of California, Spain, Italy, and France. Steve also can be found running, looking for golf balls he just hit into the woods at The Georgia Club, where he and Lynn reside, and cheering with Lynn at UGA football and basketball games. While Steve counts marriage, children, grandchildren, employment, tenure, and all of the wonderful students, colleagues, and friends as his greatest blessings, he considers living long enough to witness the Chicago Cubs 2016 World Series Championship as his greatest personal achievement.

Jennifer Rivers has been in Athens since 2008 and in her role teaches every incoming BBA student in accounting. Her husband Todd also works on campus at the Georgia Museum of Art. They are parents to three children, Isabel (11), Hodge (7), and Leary (4). Jennifer is a regular runner and has used that sport to raise funding and awareness for childhood cancer, as her son Hodge is a survivor of Hodgkin's Lymphoma. She most recently completed the St. Jude Rock 'n' Roll Nashville Half-Marathon, raising over \$3,900 for the Rally Foundation for Childhood Cancer Research. Jennifer enjoys cooking, decorating, gardening and attending UGA football and basketball games. The Rivers are active members of Redeemer Presbyterian Church in downtown Athens. Jennifer also serves as treasurer on the board at her children's school.



Josh Lee and wife Diana are parents to five children: Anna (9), Andrew (7), Daniel (5), Jenna (3), and Matthew (6 months). The Lees are members of The Church of Jesus Christ of Latter-day Saints. Josh served a two-year mission for his church in Idaho from 2003 to 2005. He and Diana met at Brigham Young University in Provo, Utah and had their first child while Josh was finishing his MAcc degree. Josh loves spending time with his family and watching his kids excel in church and school, as well as in the many activities that keep the Lee household busy (e.g., soccer, dance, piano, baseball, and swimming).

FACULTY PUBLICATIONS ACCEPTED IN 2017

Baginski, Campbell, Hinson, and Koo. "Do Career Concerns Affect the Delay of Bad News Disclosure?," *The Accounting Review*.

Baginski, Bozzolan, Marra, and Mazzola. "Strategy, Valuation, and Forecast Accuracy: Evidence from Italian Strategic Plan Disclosures," *European Accounting Review*.

Campbell, D'Adduzio (Tull PhD student), and Duchac. "The Use of Fair Value Accounting in Risk Management in Non-Financial Firms," *The Routledge Companion to Fair Value Accounting*.

Call, **Campbell**, Dhaliwal, and Moon. "Employee Quality and Financial Reporting Outcomes," *Journal of Accounting and Economics*.

Campbell and Yeung. "Earnings Comparability, Accounting Similarities, and Stock Returns: Evidence from Peer Firms' Earnings Restatements," *Journal of Accounting, Auditing & Finance*.

Backof, **Carpenter**, and Thayer. "Auditing Complex Estimates: How Do Construal Level and Evidence Formatting Impact Auditors' Consideration of Inconsistent Evidence?," *Contemporary Accounting Research*.

Christ and Vance. "Cascading Controls: The Effects of Manager Incentive Frame on Subordinate Behavior," *Accounting, Organizations and Society*.

Black, **Christensen**, Ciesielski, and **Whipple**. "Non-GAAP Reporting: Evidence from Academia and Current Practice," *Journal of Business Finance & Accounting*.

Heflin and Wallace. "The BP Oil Spill: Shareholder Wealth Effects and Environmental Disclosures," *Journal of Business, Finance & Accounting*.

Jiang, **Lee**, Martin, and Zhou. "Manager Sentiment and Stock Returns," *Journal of Financial Economics*.

Frankel, **Lee**, and Lemayian. "Proprietary Costs and Sealing Documents in Patent Litigation," *Review of Accounting Studies*.

Larson and **Resuttek**. "Types of Investor Uncertainty and the Cost of Equity Capital," *Journal of Business Finance & Accounting*.

2017 FACULTY PRESENTATIONS

BENTSEN
Lipscomb University
National Association of Corporate Directors, Atlanta, GA

CAMPBELL
AAA Annual Meeting, San Diego, CA
Georgia State University
Hong Kong University of Science and Technology
University at Buffalo, State University of New York
University of Arkansas
University of Nebraska-Lincoln
University of Technology-Sydney
University of Tennessee
Virginia Polytechnic Institute & State University

CARPENTER
Institute for Fraud Prevention Conference, New York, NY

CHRIST
ABO Research Conference Doctoral Colloquium, Pittsburgh, PA
Erasmus University
Indiana University
Institute of Internal Auditors, Houston, TX
Institute of Internal Auditors, Atlanta, GA
Management Accounting Section Meeting, AAA, San Juan, Puerto Rico

CHRISTENSEN
Chinese University of Hong Kong
Hong Kong University of Science and Technology
Idaho State University
JBFA Capital Markets Conference, Hong Kong, China
Kennesaw State University

DEMERE
Berlin-Vallendar Conference on Tax Research, Vallendar, Germany
EIASM Conference on Current Research in Taxation, Vienna, Austria
JATA Conference, Phoenix, AZ
University of Connecticut

University of Georgia
University of Illinois at Urbana-Champaign
Virginia Polytechnic Institute & State University
Washington State University

FORTUNA
GAEE Conference, Savannah, GA
International Commodity Science Conference, Dolsk, Poland

HAMMERSLEY
ABO Section Midyear Meeting, Pittsburgh, PA
European Accounting Association Annual Congress, Valencia, Spain
Indiana University
Miami University
Texas Christian University

HAWK
AAA Accounting IS Big Data Conference, Brooklyn, NY
Innovation in Teaching Conference, Athens, GA

LEE
University of Michigan

RAMALINGEGOWDA
FARS Midyear Meeting, Charlotte, NC
Indian School of Business Accounting Research Conference, Hyderabad, India

RESUTTEK
Dartmouth Summer Accounting Conference
Southeast AAA Regional Meeting, Miami, FL

TOWERY
IRS Research Conference, Washington, DC
Singapore Management University
University of Pennsylvania

WHIPPLE
AAA Annual Meeting, San Diego, CA



Ken Jackson speaks at the Terry College Alumni Awards and Gala in April.

ALUMNI UPDATES

Terry College honors a Tull alum with its Distinguished Alumni Award, while faculty remember a graduate of the PhD program as an accomplished scholar with impeccable integrity.

ALUMNI UPDATES

Ken Jackson recipient of Terry Distinguished Alumni Award

Ken Jackson (BBA '79, MAcc '80), executive vice president and chief financial officer of Shaw Industries Group Inc., is a recipient of the 2018 Distinguished Alumni Award from the Terry College of Business. He was honored in April at the annual Terry College Alumni Awards and Gala in Atlanta.

Jackson began his career as a tax staff accountant and partner at Arthur Andersen before making the transition to executive vice president and chief financial officer of Shaw Industries Group Inc., a global flooring manufacturing company based in Dalton, GA.

Jackson was instrumental in several key transactions at Shaw, a company with global revenues of approximately \$5.6 billion that employs more than 22,000 associates and in 2015 was ranked No. 8 by Forbes on the list of America's Best Employers.

He joined Shaw in 1996, and during his initial years there worked on approximately 50 acquisitions and several significant divestitures.

Shaw was acquired in 2001 by Berkshire Hathaway, the company led by Warren Buffett, as Jackson worked with an independent subcommittee and Merrill Lynch to assess the adequacy of the Berkshire offer.

Following the acquisition, Jackson took over full responsibility for Shaw's administrative functions and today manages finance and accounting functions, tax, treasury, information technology/systems, legal, risk management, and human resources. He supervises approximately 1,000 Shaw associates.

"Being part of Berkshire-Hathaway and the ability you are provided to think about planning and doing things on a long-term basis, not trying to meet someone's unrealistic expectations, is an invaluable thing to have and we have that with Warren Buffett," Jackson said.

Prior to working at Shaw, Jackson was a tax partner with Arthur Andersen LLP in Atlanta. During his 15 years there, he served several manufacturing clients (including Shaw Industries) and was a member of the firm-wide accounting methods team.

He was one of only 30 partners on the chairman's advisory council, a group of younger partners who assisted and advised the CEO on issues of significant importance. He was also responsible for recruiting at the Atlanta office.

Jackson has held several positions of trust at the University of Georgia. He's been a member of the UGA Foundation Board of Trustees since 2006, serving as its chair in 2016 and 2017. He served for many years on the J.M. Tull School of Accounting Advisory Board and was a frequent speaker at the Terry College (including the Terry Third Thursday series) and UGA.

He helped establish the Earl Davis Chair in Taxation, the Building Terry campaign, and endowed scholarships both in Athletics and for students in need of financial aid as part of the



Ken Jackson (far left) gives his acceptance speech at the Terry Alumni Awards and Gala. Ken (above) with his wife Jody and children Grant and Ginny, and at Sanford Stadium with Jody and Uga IX.

Commit to Georgia scholarship program.

Jackson is on the United Way of Northwest Georgia board, serving as chair of the investment committee, and is chair-elect for 2018.

He is a member of the Conference Board CFO Council, serving as its co-chair, and is an advisory board member of Factory Mutual, the leading property insurance provider in the U.S. and worldwide.

Jackson is a native of Nashville and grew up in Tucker. He and his wife Jody have two adult children, Grant and Ginny, and live in Chattanooga, TN.

Dr. Cheryl Allen, 1959–2018

An accomplished scholar with ‘impeccable integrity’

Dr. Cheryl Allen, a 1998 graduate of the J. M. Tull School of Accounting PhD program, passed away on January 29, 2018.

Cheryl joined the faculty of Morehouse College as an instructor in 1988 after spending five years as an auditor in the Atlanta office of Ernst and Whinney (now EY). She remained at Morehouse for 25 years, punctuated only by her time in the doctoral program at UGA. After achieving the rank of full professor at Morehouse, Cheryl made history as the first female dean of the Business Administration and Economics unit of the College.

As a doctoral student, Cheryl is remembered for her tenacity and upbeat personality. Dr. Jenny Gaver, the PhD program director while Cheryl was a student recalls “Cheryl tackled challenges with confidence and always conducted herself with impeccable integrity. She had a keen sense of humor and was a loyal friend. Despite her many accomplishments, Cheryl exuded humility and grace.”

While at the Tull School, Cheryl was a charter member of the African-American Accounting Doctoral Association, founded and sponsored by the accounting firm KPMG and the PhD Project, an AICPA Doctoral Fellow, and a Kettering Public Scholar.

Her dissertation advisor, Dr. Michael Bamber, remembers Cheryl this way: “Despite the ups and downs all students experience in their PhD program, whenever we met in my office, and as her advisor this occurred regularly, I always felt better after our meeting. Her enthusiasm, laughter, and can-do attitude were catching. She was also very serious about her time in the program and set high standards for herself in terms of her PhD coursework, dissertation, and teaching.”

Dr. Linda Bamber, another teacher and mentor to Cheryl, recalls “I never

once heard Cheryl complain. No matter what she endured, Cheryl always had a radiant smile. One of my most vivid memories of her was during her treatments. Cheryl was in the Tull School of Accounting office, smiling and laughing with the staff, with a colorful scarf covering her head. Here she was in the middle of difficult medical treatments, occurring in the midst of a difficult PhD program, and yet she was smiling and laughing. She never looked more beautiful. Simply put, Cheryl was an inspiration to everyone who knew her.”

Cheryl made significant contributions to the accounting profession and to the academic community throughout her career. She was a member of the City of Atlanta Audit Committee and held leadership roles regarding diversity issues in both the American Institute of Certified Public Accountants and the American Accounting Association.

She participated in the Morehouse College International Spring Tour more than ten times, accompanying students to Egypt, Sweden, Norway, Denmark, Greece, and France.

Cheryl was also the advisor to the National Association of Black Accountants, and an active member of the Morehouse Business Association. Dr. Keith Hollingsworth, professor and department chair, called his longtime colleague and friend a stalwart part of the accounting faculty.

“She took no excuses, always maintaining high expectations for these young men,” Dr. Hollingsworth said. “She was devoted to them and their well-being.”

Cheryl is survived by a loving and devoted family: brother, Michael R. (Charleen) Allen; sisters, Dr. Vikki Allen, Valeria Allen, and Jennifer (Charles) Gore; aunts, Mrs. Mary B. Tull, and Willena Samples, and uncle Jimmie (Linda) Allen.



“Her enthusiasm, laughter, and can-do attitude was catching. She was also very serious about her time in the program and set high standards for herself in terms of her PhD coursework, dissertation, and teaching.”

HONOR ROLL OF DONORS

We thank the following individuals and companies for their contributions to the Tull School in 2017. This Honor Roll of Donors represents contributions to Tull School received between Jan. 1, 2017, and Dec. 31, 2017. Every effort has been made to assure its completeness and accuracy.

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