



# AMIS REVIEW

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*News from the Department of Accounting  
and Management Information Systems*

AUTUMN 2019



**THE OHIO STATE UNIVERSITY**

FISHER COLLEGE OF BUSINESS



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A message from the

# CHAIRS

Dear Friends,

We are pleased to present our latest Department of Accounting and Management Information Systems magazine and proud of the many activities and people featured in it. Time and change have brought us excellent new faculty, advisory board members and students; we have also had the opportunity to reflect and express appreciation for all the contributions of the accounting and MIS families.

As I conclude my term as department chair, I want to thank you all for your support, guidance and loyalty to our department and its students. I'm thrilled that my friend and colleague, Darren Roulstone, is stepping in as our new chair and look forward to his leadership and the many contributions you will make together.

With gratitude,



Brian Mittendorf

Fisher Designated Professor in Accounting  
Senior Associate Dean for Staff, Human Resources  
and Culture



BRIAN  
MITTENDORF



DARREN  
ROULSTONE

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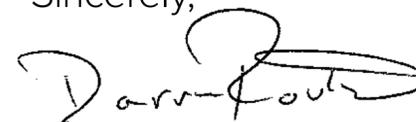
Dear Friends, Colleagues and Alumni,

Welcome to the fall edition of the AMIS Review from the Department of Accounting and Management Information Systems at Fisher. We have had a busy summer, which has included welcoming new faculty and students to campus and saying goodbye to many graduates, including four members of our PhD program.

Also of significant note, two of our faculty members — Brian Mittendorf and Cynthia Turner — are adjusting to new roles as members of Dean Anil Makhija's leadership team. Brian is now senior associate dean for staff, human resources and culture, while Cynthia was named assistant dean and chief diversity officer.

I am excited, but also deeply humbled, by the opportunity to succeed Brian as chair of this department. It is a joy to work with our dedicated faculty and staff and to interact with our students and our alumni. Thank you for your support of our department and please keep connecting with us.

Sincerely,



Darren Roulstone

Chair, Department of Accounting and MIS

# A NEW START(UP)

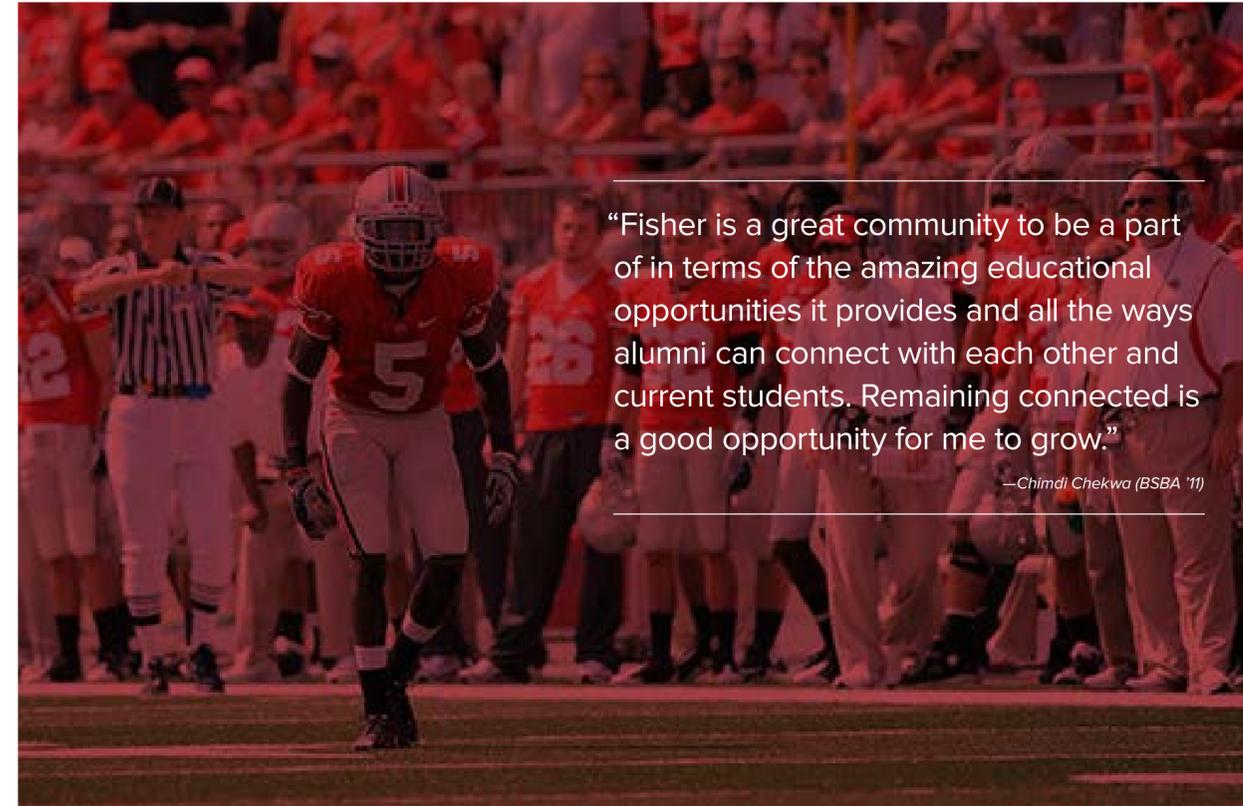
*Chekwa leaning on his accounting degree for successful post-football ventures*

Throughout his career as a professional football player and now as an entrepreneur, Chimdi Chekwa's accounting degree from Fisher College of Business has been there for him all along.

A cornerback at Ohio State from 2006-2010, Chekwa was drafted by the Oakland Raiders in 2011, and he later spent time with the Miami Dolphins. Looking back at his career, Chekwa said his degree helped him make smart financial decisions.

"Fisher gave me the terminology to understand business," he said. "I could read financial statements; I could determine what was a good deal and what wasn't."

And like other students studying business, his experience transcended the classroom. A self-described introvert as a student, Chekwa (BSBA '11) benefitted from collaborating with others on projects, and he learned how to speak up in class — leadership skills that he carried with him into football.



"Fisher is a great community to be a part of in terms of the amazing educational opportunities it provides and all the ways alumni can connect with each other and current students. Remaining connected is a good opportunity for me to grow."

—Chimdi Chekwa (BSBA '11)

"That helped me on the field, just being comfortable enough to stand up and tell people what I feel — and also to encourage others to speak their minds about what they're seeing out there and what they think is happening," he said.

After hanging up his jersey in 2017, he returned to Columbus and co-founded the Pit BBQ Grille, a food truck and catering service, with partners D'Andre Martin, Mike Johnson and former Ohio State teammate Bryant Browning (BSBA '10). Once again, he called upon his business background to help ease the transition from professional player to entrepreneur.

"The NFL gives you many opportunities, but that career is not for long," he said. "So having that baseline from Fisher gave me the confidence to transition to anything else within business."

# A NEW START(UP) (CONTINUED)

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“Going to college in Columbus, playing ball and getting my education here was a big growing-up period for me, so it kind of feels like home,” he said. “There’s a lot of opportunity here; it’s a great city. It’s a growing city, but it still kind of feels like a small town and I enjoy that.”

Chekwa remains engaged with Fisher in a number of ways, which connects with his strong belief in community.

“I think community helps build us up as individuals and it helps us build up others,” he said. “Fisher is a great community to be a part of in terms of the amazing educational opportunities it provides and all the ways alumni can connect with each other and current students. Remaining connected is a good opportunity for me to grow.”

Chekwa has participated in the Accounting Careers Awareness Program (ACAP-Ohio) at Fisher. The program equips minority high school students throughout the state with experiences to help them learn about leadership and careers in business. Chekwa has shared his journey as a professional athlete and as an entrepreneur with ACAP participants. This past April, Chekwa also delivered the keynote at Project THRIVE’s spring reception. Project THRIVE is a comprehensive program designed to create a community of minority and underrepresented Accounting and MIS students that is equipped to succeed at Fisher and beyond.

As an undergraduate student not much older than the ACAP students he now speaks to, Chekwa remembers his first accounting course — Accounting I taught by Senior Lecturer Marc Smith. At the time, he had switched his major from biology to accounting but remained unsure of his decision.

“I connected with that class more than any other class outside of economics,” Chekwa said. “It seemed so natural to me. So from there, I was all in on accounting. That changed my trajectory moving forward.”

The future looks bright for the entrepreneur. He is opening a second location for the Pit BBQ Grille, and he is dipping his toes into the real estate market.

“Hopefully I can develop homes in a price range that a lot of young entrepreneurs are able to purchase, and I can ride that wave as the market continues to grow,” he said.

When will this third business venture launch?

“Coming soon,” Chekwa said with a smile.



# STUDENT INTERNSHIP SPOTLIGHT



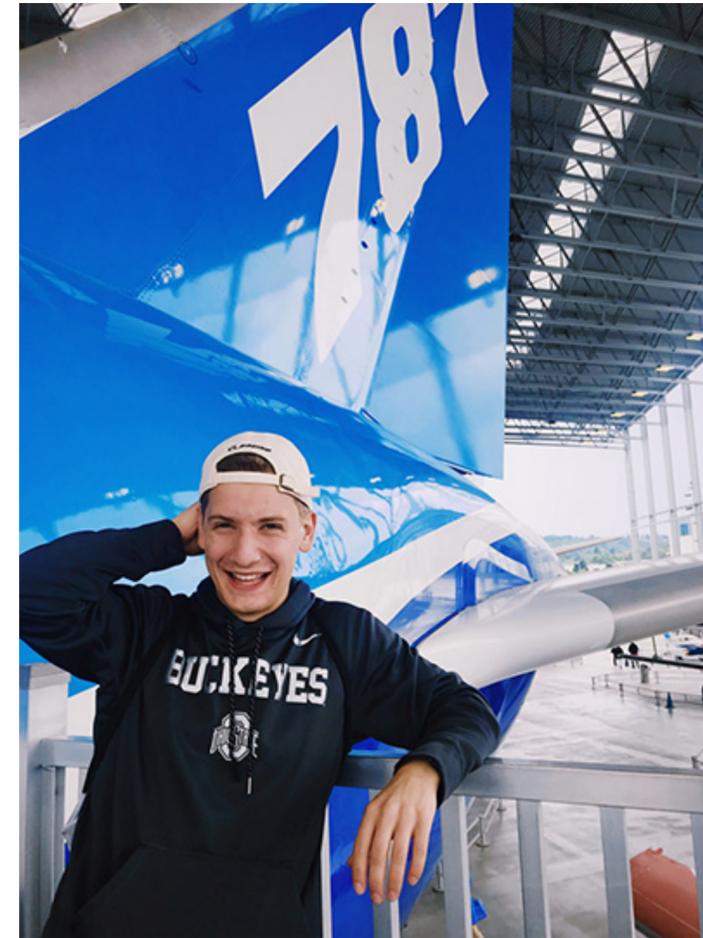
## *Grace Everett*

Accounting student Grace Everett spent her summer interning at Crowe in Columbus. She worked in the audit department of the public accounting firm, focusing her efforts on employee benefit plans. These audits involved reviewing benefit plan documents and analyzing financial transactions and employee participation in the plans. She also reviewed the plans' payroll systems, participant eligibility, participant and employer contributions, investment elections and earnings.

Everett said she loved working

with the team at Crowe and appreciated the level of responsibility she was given.

“Starting with my first day, I was given hands-on assignments, which involved interfacing with our clients,” she said. “I have gained a great deal of insight into the human resources side of companies, particularly in employee plan management. Just as every company is different, every benefit plan is different — no day is the same, and I was constantly learning.”



## *Nathan Webb*

Information Systems major Nathan Webb had the opportunity to work at Boeing in Bellevue, Washington, this summer as a data and systems analyst intern. His primary duties included analyzing data, working as a scrum master and developing his own automation tool for metadata translation and upload.

“Working for Boeing was an interesting challenge since the company is massive and currently navigating difficult circumstances. However, I had a tremendous experience,” Webb said.

In addition to the professional

experience Webb gained, he also learned some soft skills, including time management strategies, as well as how to manage retirement savings and approach a work-life balance. He emphasized how helpful Fisher was in preparing him for the internship.

“The class I took with Dr. (Elliot) Bendoly was especially useful for building an automation tool. Overall, I would attribute much of my working abilities this summer to my education at Fisher.”

# ACCOUNTING HONORS STUDENTS EXPERIENCE ATLANTA

A record number of students participated in the annual Accounting Honors trip, which took them to Atlanta, Georgia. Professor Rick Young, director of the Accounting Honors program, and Professor Tzachi Zach accompanied 18 students on the five-day experience.

Students visited the Big Four, as well as United Parcel Service and Delta Air Lines, both of which are headquartered in Georgia's capital. The students also networked with and received advice from Ohio State alumni at a Fisher reception in the greater Atlanta area.

“Coming from a farm town, I have always been a bit intimidated by cities,” said student Nathan Lefeld. “However, after being in Atlanta for a week, I got a taste of what it would be like to live in one. I’m excited to think about where I may find myself in the future.”

Said student Jacob Fleenor: “It was awesome to see the companies roll out the ‘red carpet’ when they learned that students from Ohio State were visiting. Listening to the many talented employees and executives of these companies was very intriguing and allowed me to get a good understanding of the future of these firms.”

During the company visits, students learned about accounting, as well as how to succeed as professionals.

“The most valuable lesson I learned was understanding how certain people reach high-level positions at companies,” said student Jacob Crockett. “Their success was a result not only of their intelligence, but also their confidence, charisma and empathy toward co-workers and the company culture.”

The students also experienced some of Atlanta's most prominent attractions during the trip. The group visited the Georgia Aquarium, CNN headquarters, the College Football Hall of Fame and the World of Coca-Cola; they also took a Segway tour through Midtown Atlanta.

This year marked the seventh such Accounting Honors trip; previous groups visited Chicago, New York City, Washington, D.C., London and San Francisco.

“Atlanta was full of firsts for me,” said student Sarah Hangen. “I had never been to Georgia, never been to a Big Four accounting firm, nor had I ever attempted to ride a Segway. I am incredibly happy to have been able to experience these firsts on a journey with 17 of my classmates as well as Professors Zach and Young.”

[go.osu.edu/AcctHonors](https://go.osu.edu/AcctHonors)



# ACAP-OHIO: CONTINUING A COMMITMENT TO THE FUTURE OF BUSINESS



*“This is an experience I wouldn’t have been able to get anywhere else.”*

Douglas Burnett remembers seeing a poster hanging outside his high school’s guidance office highlighting the Accounting Careers Awareness and Preparation (ACAP) program. Then a senior, Burnett was curious about the venerable program.

What Burnett got from the ACAP-Ohio experience was a 360-degree view of accounting and business, as well as valuable personal, professional and career development skills. He was one of 41 high school students and recent graduates from across the state to participate in the 2019 program at Fisher.

Highlights of the week-long program included workshops on public speaking, interviewing, networking, ethics, accounting and a college fair, among others.

But for Burnett, who is headed to Morehouse College in the fall, seeing the support of minority business education from the companies and organizations associated with ACAP-Ohio was powerful.

“To have accounting firms and companies accept us and embrace us was great to see because they don’t have to take time out of their days to do anything for us,” he said. “It was impactful that they were willing to show us

their worlds and be kind and gracious to us. I really felt appreciated and recognized. This is an experience I wouldn’t have been able to get anywhere else.”

Mariyah Moore quickly learned that ACAP-Ohio was more than just a peek into the field of accounting. The variety of events, coupled with the opportunity to meet, work with and become friends with other ACAP-Ohio students, was valuable.



[go.osu.edu/ACAPOhio](https://go.osu.edu/ACAPOhio)



*“Everyone in the program made us feel like we are important. You don’t always feel that way as a high school student.”*

*—Mariyah Moore*

“I’ve learned more than accounting. I’ve learned etiquette, communication and interviewing skills, and about different people and cultures,” Moore said. “I like how we’re all from different backgrounds and we’re able to work in groups on projects and learning sessions. This is a great opportunity to get serious about your future self.”

For 22 of the past 24 years, ACAP-Ohio has been a signature program at Fisher, providing underrepresented students from across the state with an opportunity to learn about careers in business. ACAP-Ohio is presented by the Ohio Society of CPAs, the Ohio CPA Foundation, the Columbus Professional Chapter of the National Association of Black Accountants (NABA) and hosted by Fisher College of Business and its Office of Diversity and Inclusion Student Services and Corporate and Community Outreach (ODISSCCO).

# ACAP-OHIO: CONTINUING A COMMITMENT TO THE FUTURE OF BUSINESS (CONTINUED)

“Our ACAP-Ohio program is recognized by NABA as one of premier programs in the country,” said David Harrison, senior director of ODISSCCO.

While at the recent NABA National Conference held in Las Vegas, Harrison shared highlights of the ACAP program, its solid framework and structure, and several strategies used in sustaining sponsorship.

“Fisher was commended for its steadfast commitment to NABA and the ACAP-Ohio program over the years,” Harrison said.

This year’s event culminated with a closing ceremony where 11 students received scholarships for use at the college or university of their choice. Kennedy Harper and Marcus Mendez-Gibson each received \$500 from Fisher. Both will attend Ohio State next year.

For Moore, who earned a scholarship from Plante Moran and has narrowed her college choices to Ohio State, Ohio University and Cleveland State, ACAP-Ohio’s supportive environment helped clarify her focus on a future career in accounting.

“Before coming here, I wasn’t sure what I was going to major in, but now, I want to study accounting. I needed that help and that push from ACAP,” she said. “Everyone in the program made us feel like we are important. You don’t always feel that way as a high school student.”



# PUTTING HANDS-ON LEARNING INTO PRACTICE

This past year, accounting students took “hands-on” learning to the next level, as they discovered more about accounting in innovative ways: two Deloitte case competitions and the annual Volunteer Income Tax Assistance (VITA) program.

Senior Lecturer Kathy Wantuch served as the advisor for the Deloitte FaxTAXtic Case Competition, which took place last November. She took pride in watching the students become tax “experts” over the course of a few weeks.

“When students are given the problem three weeks before the competition, some of them haven’t even taken their first tax course, so initially the task at hand seems difficult,” she said. “However, they quickly find they already have many of the tools they need to formulate solutions for the client. What better way to learn tax than a hands-on client case?”

**“The more opportunities these students take advantage of, the more relationships they will develop and the more accessible the industry is for them.”**

*—Mike Easterday, Senior Lecturer*



The case competitions presented students with an accounting problem for which they had to workshop a solution and present it to judges in a boardroom-like atmosphere.

The team of five students showcased their hard work at the Deloitte offices in Cincinnati and won second place at the regional competition; they received individual cash prizes, as well as a \$2,000 departmental award from Deloitte.

Senior Lecturer Mike Easterday led another case competition — the Deloitte National Audit Innovation Campus Challenge. A team of six Fisher students traveled to the Deloitte offices in Minneapolis, Minnesota, to present their recommendations.

“This was a way for me to support our students and explore something outside of the usual curriculum cadence,” Easterday said.

Team member and accounting student Rachel Barrett said the trip helped develop her creative thinking skills.

# PUTTING HANDS-ON LEARNING INTO PRACTICE (CONTINUED)

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“The prompt we received was very vague, and the whole team was very confused,” she said. “I am used to having assignments spelled out for me, so this was a new experience.”

In addition to public speaking, research and analytical skills gained from the case competitions, students also expanded their networks — an invaluable opportunity.

“Every time a student interacts with a firm in a purposeful way, they are learning about the people, the culture and what it takes to be a professional in the industry,” Easterday said. “The more opportunities these students take advantage of, the more relationships they will develop and the more accessible the industry is for them.”

In addition to gaining business acumen, students were also able to use their accounting knowledge to better their community. At this year’s VITA clinic, 60 volunteers — 14 of whom were student managers — prepared 289 tax returns. In all, they generated over \$543,000

in federal refunds for underserved taxpayers — more than \$100,000 than last year despite preparing a similar number of returns. The increase was due in large part to the increase of the child tax credit by the Tax Cuts and Jobs Act, said Stephanie Lewis, VITA director.

MAcc student Alexis Hooker said VITA was an amazing opportunity to gain technical knowledge about tax and to become closer to her classmates.

“I have always felt the MAcc program to be a very close-knit group, but joining VITA made me feel closer to the students I didn’t see as often in the classroom,” she said. “It felt like a small community on Friday and Saturday mornings, and I was happy to be a part of it.”



# SERVING THE LOCAL COMMUNITY

## *MAcc Gives Back puts students to work in service of others*

Inscribed on the seal of The Ohio State University are the words “Disciplina in civitatem,” which translates to “Education for citizenship.” On a chilly day in April, the Master of Accounting students were able to fulfill their role as citizens of the Columbus community by participating in MAcc Gives Back.

As a part of the annual service event, 34 MAcc students, faculty and staff volunteered at Franklin Park Conservatory and the Mid-Ohio Foodbank, where they helped beautify flower beds, prepare meals and stock a food pantry for underserved members of the community.

Tyler Stacks (MAcc '19), the MAcc community service chair, said the event was very important to him and his classmates.

“As volunteers, we were able to humble ourselves by getting our hands dirty at the conservatory or by helping at the food bank,” Stacks said. “Afterward, the groups met back at the school to break bread and reflect on a hard morning of work together.”

The day of service was valuable both to the city of Columbus as well as the MAcc students.

“Through the lessons learned, the empathy gained, the friendships strengthened and the shoes ruined by mud, the MAcc Gives Back event was one of my favorite memories of my time in the MAcc program,” Stacks said.



“Through the lessons learned, the empathy gained, the friendships strengthened and the shoes ruined by mud, the MAcc Gives Back event was one of my favorite memories of my time in the MAcc program,”

—Tyler Stacks (MAcc '19)



[go.osu.edu/MAcc](https://go.osu.edu/MAcc)

# MACC STUDENTS HEAD TO WASHINGTON, D.C.

This past spring, a group of MAcc students embarked on an unconventional spring break trip: rather than vacationing on a beach, they were putting their minds to work at The Washington Campus, a higher education consortium that offers intensive educational development courses in Washington, D.C.

This year marked the first visit to The Washington Campus, which was organized by Professor Tzachi Zach, director of the MAcc program. During the week-long trip, 24 MAcc students learned about the relationship between accounting, government and public policy. The experience also emphasized data analytics and touched on topics such as cryptocurrencies and blockchain technology.

The program featured presentations from a wide range of speakers, including individuals from the Securities and Exchange Commission, the Public Company Accounting Oversight Board, the Financial Accounting Standards Board and the Center for Audit Quality, among others.

“The program demonstrated how pervasive accounting is and how the political process affects accounting, markets and the economy at large,” said Zach, who plans to incorporate The Washington Campus trip into the MAcc curriculum next year.

Emily Rouse (MAcc '19) was thrilled to learn about the intersection of accounting and policy through The Washington Campus.

“I’ve always had an interest in public policy, and I can’t think of any other way I could have met so many interesting professionals and soaked up so much information about this topic in just a week,” she said.

The trip also allowed students to broaden their horizons, said Raneem Barri (MAcc '19).

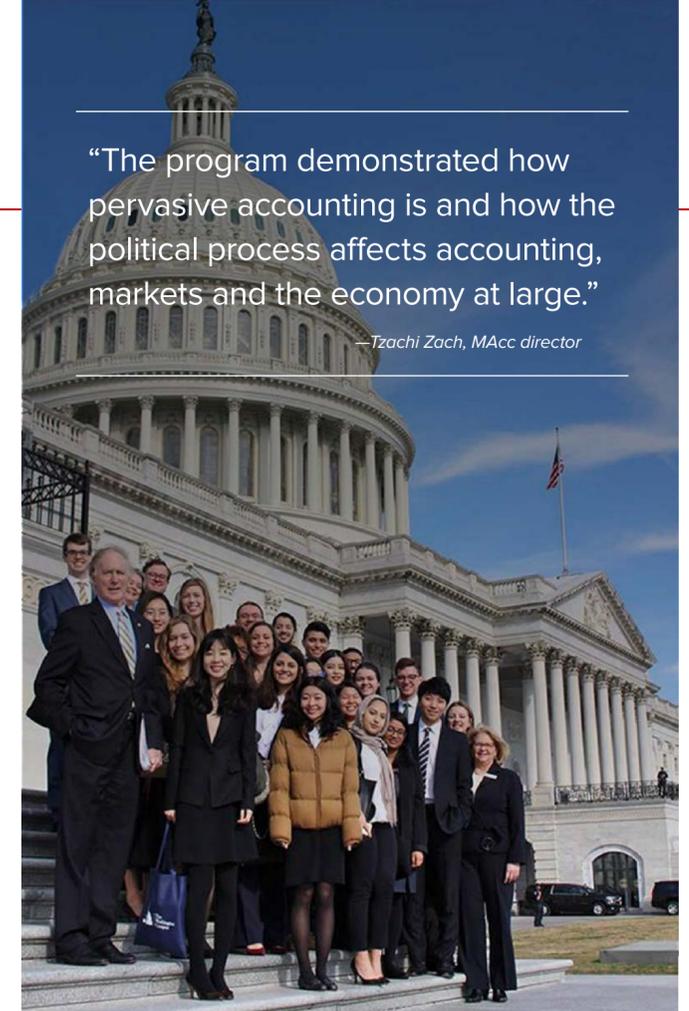
“The Washington Campus changed my perspective on accounting and opened up my eyes to the endless possibilities an accounting degree can provide me with,” she said. “It doesn’t stop at the Big Four — this trip exposed me to a wide array of possible paths, some I never even knew existed.”

While in the nation’s capital, students also toured Congress and observed representatives debate on the House floor.

“I’m grateful for the level of engagement we had with experts in the highest levels of our government, and I will likely never experience anything like that again,” Rouse said.

“The program demonstrated how pervasive accounting is and how the political process affects accounting, markets and the economy at large.”

—Tzachi Zach, MAcc director



## EY MAcc Speaker Series

The annual EY MAcc Speaker Series helps students develop a richer understanding of the complex world they will confront as professionals. The 2018-19 series featured insights from renowned experts who specialize in a variety of professions, including accounting, law, journalism and film. The speakers focused on topics ranging from data and analytics, to ethical concerns in the profession to producing an award-winning, accounting-focused documentary.



### **Scott Wiley**

Scott Wiley provides the executive vision for one of the nation's top accounting associations. He leads a team of more than 40 professionals that creates and delivers innovative advocacy, education and business solutions for 85,000 CPAs and accounting professionals working in businesses of every size and sector across Ohio. Since 2013, Wiley has repositioned the association to deliver greater member value in a fast-moving business environment. He has refocused staff resources, products and services, and in 2016 launched a new mission, vision and brand. It reflects OSCPA's commitment to advance and diversify the accounting profession and support members as Ohio's top strategic financial advisors. Wiley holds a bachelor's degree in communications from the State University of New York at Oswego.



### **Jackie Daylor**

Jackie Daylor is national managing partner - audit quality and professional practice with nearly three decades of experience serving primarily large global clients in consumer and retail businesses, both public and private. She is responsible for working with the vice chair of audit to lead a team of more than 900 audit partners and 7,000 audit professionals. She is responsible for the Audit Quality & Professional Practice organization and the strategic oversight of audit quality control and works to ensure that the practice embodies the firm's commitment to professionalism, integrity, ethics and compliance. Jackie is a member of KPMG's U.S. Board of Directors, where she sits on the Audit, Finance and Operations, and Partnership & Employer of Choice Committees. She is also an SEC reviewing partner.



### **Francine McKenna**

Francine McKenna covers financial regulation and legislation as a reporter in Washington, D.C., for *MarketWatch*, a leading online financial news outlet. McKenna's work is featured frequently in *The Wall Street Journal*; her reporting and commentary have also been featured in the *Financial Times*, *Accountancy Age*, *Reuters*, *Accountancy Magazine* and various other financial, media and technology publications. McKenna's perspective as a financial journalist is informed by more than 25 years of experience in executive roles in professional services, financial services and manufacturing firms. She worked as an accounting manager, financial reporting manager and controller in private industry. McKenna started her career in internal audit at Chicago's Continental Illinois National Bank and Trust. Prior to becoming a journalist, McKenna was a director in PwC's internal audit and governance advisory services group. Before that, she was regional vice president for the Midwest at Jefferson Wells (a subsidiary of Manpower); led the industrial, automotive and transportation practice as BearingPoint's (formerly KPMG Consulting) first female managing director in Latin America and directed the Y2K project management offices for JPMorgan Chase's Latin America operations.

## EY MAcc Speaker Series *(continued)*



### **Kelly Pope**

Kelly Pope is an associate professor in the School of Accountancy and MIS at DePaul University. She received her doctorate in accounting from Virginia Tech, and she is a licensed certified public accountant. She worked in the forensic accounting practice at KPMG, LLP on anti-money laundering engagements, insurance fraud investigations and fraud risk management projects. Her fraud research has been published in leading academic journals such as *Behavioral Research in Accounting*, *Auditing: A Journal of Theory & Practice* and *Journal of Business Ethics*. She co-authored *The ABCs of Behavioral Forensics: Using Psychology to Prevent, Detect and Deter Fraud*. Additionally, she is a freelance writer for *Forbes*, *The Daily Beast* and *The Washington Post*. Pope is the creator of the award-winning educational white-collar crime documentary “Crossing the Line: Ordinary People Committing Extraordinary Crimes.” She created the documentary “All the Queen’s Horses” shortly after the 2012 arrest of Rita Crundwell of Dixon, Illinois. The film was a 2014 finalist for a Tribeca Film Institute grant. She serves on the board of directors for the Illinois CPA Society, the Lynn Sage Breast Cancer Research Foundation, the Institute of Business and Professional Ethics at DePaul University and on the governing council for the American Institute of Certified Public Accountants (AICPA).



### **Jim Peterson**

Jim Peterson is a U.S.-trained and qualified lawyer with more than 45 years of experience handling complex multi-national matters involving corporate financial information. In law firm and individual practice, he has represented global companies, international accounting firms and their professional groups in disputes, negotiations, government agency proceedings and standard-setting as well as advising at senior levels in the underlying strategic debates. For 19 years he was a senior in-house lawyer and partner in a large accounting firm, working extensively with the profession’s policies and risk-management strategies. He has taught a graduate-level course in risk management at business and law schools in Chicago and Paris. He has also published articles in accounting and legal journals including the *Journal of Accountancy*, the *CPA Journal* and the American Corporate Counsel Association’s journal — the *Docket* — along with occasional book reviews and other commentary. He is a regular speaker, panelist and commentator for professional groups and trade associations, internationally and in the U.S.

# PHD STUDENT UPDATES

Fisher's Accounting and MIS PhD program prepares students for productive careers as faculty members at leading research-oriented universities. Currently, nine students are pursuing PhDs in accounting at Fisher.

This past academic year, four students accepted faculty positions at other universities: Hailey Ballew (PhD '19) received a faculty position at Rice University's Jones School of Business; Danyang Jiang (PhD '19) accepted a faculty position at the University of International Business and Economics in Beijing. Min Park (PhD '19) accepted an offer to join the faculty at the University of Kansas' School of Business; Brent Schmidt (PhD '19) will take on a faculty position at Pennsylvania State University's Smeal College of Business.

Jim Celia and George Lu joined the PhD program at the start of the 2019-2020 academic year.

## Jim Celia

BS in Accounting and Economics,  
the University of Delaware  
MS in Accounting, the University of Delaware

*"When I set out to pick a PhD program, I had three primary considerations: match between myself and faculty on research interests, placement history and camaraderie with students and faculty on the visit. Fisher's program has top-of-the-line experts in my two primary areas of interest: disclosure and banking. When I visited, I immediately felt comfortable and could tell I would fit in well with the culture of the program personally, through meeting with faculty and the other students, and intellectually, through the valuable conversations I had as well as the clear rigor of the program."*

## George Lu

BSBA, specializing in Finance, The Ohio State University  
MS in Accounting, Kent State University

*"My roots were established at Fisher many years ago when I attended Ohio State as an undergraduate student. The professors at Fisher have been incredibly kind and supportive of my endeavors. Ohio State has a leading research program in the field of accountancy, and I am honored to have the opportunity to learn from our highly accomplished professors."*



PhD students, back row, from left, Daniel Yang, George Lu, Tyler Atanasov, Sean Kannengieser; front row, Mary Cowx, Jim Celia, Audrey Tobias

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# MEET OUR RECENT ALUMNI

## ACCOUNTING

### Maggie Hobson (BSBA '19)



*What is your favorite business school memory from Ohio State and Fisher?*

I enjoyed my position as an accounting TA. Some of my favorite memories came from times teaching in the classroom or working in the tutor room with a great group of people. When no one was in the tutor room, we all played games, talked and shared snacks. It was just a fun job to be a part of and I met a lot of amazing people through that position.

*What are your professional plans following graduation?*

I moved to Chicago to work for EY as part of its regional assurance staff.

*Which Ohio State or Fisher programs made a significant impact in your life? Why?*

In addition to being a TA, I loved being a part of Delta Sigma Pi (a business

fraternity). I met another great group of people and some of my roommates through that organization. It helped me grow professionally, and I was so inspired by all the achievements being made by people in that group. Lastly, Fisher Student Exchange made a huge impact on my life because through that program I traveled to Australia to study for an entire semester. I was able to become so much more independent and self-aware through my travels to the other side of the world.

*Why did you choose your area of study at Fisher?*

I started out in finance because I always enjoyed the math side of business and working with numbers. However, I ended up really enjoying my first two accounting classes and decided that was an area I wanted to learn more about. I then decided to become a TA for those classes since I learned so much from them and wanted to be able to influence younger students in that way.

*Do you have a favorite business faculty member or mentor who helped shape who you are today?*

Marc Smith greatly impacted my college career. I learned so much from him through the introductory accounting courses and then again through my audit course. He is so passionate about his teaching that it always made me want to learn. I also got to learn more from him by being one of his TAs. He was an amazing boss because he truly wanted to support each of us and see the best for us. Also, because of the people he hires, I had a like-minded group of co-workers that became some of my closest friends that I will keep in touch with for years to come.

## MIS

### Taylor Barr (BSBA '19)



*What is your favorite business school memory from Ohio State and Fisher?*

My favorite memory was growing and learning with classmates through my time in the MIS

program. Because it was a smaller group of people, we had a lot of the same classes throughout and it was really easy to keep up with people I had classes with.

*What are your professional plans following graduation?*

I am currently working at Mettler Toledo as a web developer. I am using Java as well as JSPs and other technologies to help manage all of Mettler's marketing technologies.

*Which Ohio State or Fisher programs made a significant impact in your life? Why?*

Young Life was a program at Ohio State that made a significant impact on me. The friends I met through that program are some of my best friends and will be through my life! It taught me a lot about life, and I wouldn't trade my time going to those meetings for anything.



# MEET OUR RECENT ALUMNI (CONTINUED)

## *Why did you choose your area of study at Fisher?*

I fell into information systems after working an industrial engineering internship. I decided I wasn't sold on industrial engineering, but the thing I did love was the data side of the job. I wanted to find a program that would allow me to work in a data/technology-oriented role while still being able to have a hand in the people side of the business. MIS seemed to fit the bill! Luckily I was correct on that!

## *Do you have a favorite business faculty member or mentor who helped shape who you are today?*

Bruce Barnes is the teacher I always tell people was my favorite. What I loved about Bruce's class was that he wasn't a teacher first. Ohio State has so many teachers but Bruce's class felt a lot less like we were being taught, and more like we were being mentored. He really seems to care about his students learning how business and technology work more than what their grades look like. His class was fun because we got to take a higher-

level approach to the executive and management side of MIS. He genuinely made me not want to miss class because I learned and grew when I was in his class!

## MACC

### **Matt Steffan (BSBA '19, MAcc '19)**



#### *What is your favorite business school memory from Ohio State and Fisher?*

My sophomore year, I was selected to attend the "Fisher Cares" Buck-I-Serv trip to Sarasota, Florida. Betty Schoenbaum (yes, the namesake for Schoenbaum Hall) generously paid for 12 Fisher students to drive to Sarasota over spring break. We spent the mornings volunteering at the Glasser-Schoenbaum Human Services Center, and our afternoons were spent at the beach or different parts of Sarasota. The trip was a ton of fun, and I became good friends with the other Fisher students while being able to donate my time to make an impact on those less

fortunate than me. We also got to meet Betty and other Fisher alumni from the Sarasota community.

#### *What are your professional plans following graduation?*

I started a full-time position as a financial analyst at Microsoft in Redmond, Washington. The position is rotational and involves four, six-month rotations through different departments at Microsoft where I will be using what I learned in my finance and accounting classes at Fisher to drive productivity and profitability for the company. I also took my CPA exams this summer.

#### *Which Ohio State or Fisher programs made a significant impact in your life? Why?*

One of the best aspects of Fisher is the variety of academic and extracurricular programs offered to students. I was a part of the Accounting Honors Program, which was easily the most challenging part of my time at Ohio State. The 35-40 smart and creative students in the class became some of my closest friends, and

I learned just as much from working with them as I did from the actual material itself. The professors in the program pushed me to get out of my comfort zone and challenged me to understand why we were doing what we were doing, not just how to crunch the numbers. I learned how to become a better presenter and approach problems in different ways, which will reap benefits for me in the workforce.

The combined BSBA/MAcc program also made a significant impact on my time at Fisher, as it allowed me to earn a Master of Accounting degree while not having to go back to school an extra year. The coursework is heavily elective-based and allowed me to choose subjects that I was passionate about. I was able to get a GA position recruiting for the MAcc program in the Graduate Programs Office and helped organize personalized visits for students from all over the country.

Outside of the classroom, the Hispanic Business Student Association (HBSA) and Buckeye Capital Investors (BCI) had

# MEET OUR RECENT ALUMNI (CONTINUED)

significant impacts on my growth as a student and a professional. Through HBSA, I was able to network with Ohio State students and alumni who identify as part of the Latinx community. We hosted professional development workshops with employers from around Columbus, and we sent students each year to a conference. During my time as a part of BCI, I learned a ton about capital markets, and each semester I worked on researching and pitching a stock to the club. We hosted finance professionals as guest speakers each semester, including an investment banker who was on Wall Street during the 2008 subprime mortgage crisis and related market crash.

## ***Why did you choose your area of study at Fisher?***

I chose the field of accounting because I believe you can do practically anything business-related with an accounting degree. I was not sure what path I wanted to take with my career when I started school, and I knew accounting would give me the most employment options after graduation. The CPA credential is valuable

in the professional world. Our accounting program at Fisher is highly ranked, and the option to work toward a MAcc degree while earning my BSBA was one I could not turn down.

## ***Do you have a favorite business faculty member or mentor who helped shape who you are today?***

My favorite professor during my time at Fisher was Douglas Huffner. Doug serves as the chief risk officer at Ohio State, and I took his fraud and ethics classes in the MAcc program. All of the coursework was related to the real world, and Doug proposed ethically challenging questions designed to make us think and reflect on our values and morals. I have never seen students more engaged at Ohio State than during his classes. Discussions often became intense and sometimes even uncomfortable, but always in a respectful way. In our fraud class, Doug brought in or Skyped with white collar criminals, and we were able to hear their stories and ask them questions. I learned so much about myself and the various challenges I will surely face in the business world and how

to respond to them.

I also have to mention Professors Rick Young and Tzachi Zach, who challenged me more than any other professors at Fisher and served as mentors during my time in the Accounting Honors and MAcc programs. Professors Young and Zach taught me the importance of hard work and attention to detail, as I often spent long nights looking at their assignments with my partner or group. I became a better presenter from their class and was able to see the “bigger picture” related to various aspects of accounting.

Lastly, I have to acknowledge Dan Kieffer and Rob Chabot in the Graduate Programs Office. They guided me through my first three years to make sure I had completed the requirements necessary for the combined BSBA/MAcc program. Once I was admitted into the MAcc program, I was offered the opportunity to work for Rob and Dan in the Fisher Graduate Programs. I learned so much about recruiting, Fisher and how to be a professional from Rob and Dan and am forever grateful for the opportunity to work with them.

## PHD

### **Brent Schmidt (PhD '19)**



***Now that you've completed your PhD studies, what are your professional plans?***

I have been hired as an assistant professor of accounting by Penn State University. I am excited to start my academic career at such a great institution.

## ***What was your research focus during your PhD studies at Fisher?***

My research focused on financial accounting topics using archival research methods. Specifically, my research involved the intersection of accounting disclosures and regulation with a particular interest in financial institutions.

## ***What drew you to Fisher to pursue your PhD studies?***

Fisher has a strong reputation and is a place where I felt I could work on impactful research. Also, the faculty members of the AMIS department have diverse research

# MEET OUR RECENT ALUMNI (CONTINUED)

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interests and are eager to work with PhD students. That allowed me to gain valuable experience as a new researcher and to be exposed to a variety of research topics.

*Do you have a favorite business faculty member or mentor who helped shape who you are today?*

While many of the faculty members played a role in my development, I am particularly grateful for the support I received from my advisor, Anne Beatty. She taught me how to be a critical consumer of research through the seminars she led, and she provided me with invaluable feedback on my dissertation. I know I would not have been as successful without Anne's guidance and support throughout the PhD program.

*What is your favorite business school memory from Ohio State and Fisher?*

My favorite memory was when the members of my cohort received job placements at excellent universities. The PhD program is full of challenges that we all worked through together, so to see all of that hard work ultimately pay off was a great feeling.



# ALUMNI SPOTLIGHT: GARY PRICE

*Alum's passion for accounting and Ohio State are always trending*

Spend just a few minutes scrolling through Gary Price's social media feed and it's easy to see what he's passionate about: accounting, diversity and inclusion and Ohio State. A lot of Ohio State.

There are retweets highlighting the university's upcoming sesquicentennial. Scroll. A Lantern article spotlighting an underrepresented student group at Ohio State. Scroll. And a profile of an alumni couple who met at Fisher.

Scroll a little more and the content gets even more personal. Photos of Price, his son Brett and former football coach Urban Meyer at a recent charity 5K for Duchenne muscular dystrophy. Scroll. Photos and words of encouragement to Jacob Jarvis and Noah Studebaker, local brothers fighting the disease for which the 5K was created. Scroll. Retweets from Ohio State's commencement ceremony. Scroll. A photo of Price delivering the keynote at the 2019 Master of Accounting Pre-Commencement ceremony in May.

While it's only a snapshot into part of Price's life, @garyprice\_osu provides a glimpse into just how much pride the 1983 graduate has for Ohio State and the lengths he's willing to go to support not only students but even strangers-turned-friends.

## ***"Accounting might be for me."***

To this day, Price remembers walking into the office of his best friend's brother at Ernst & Whinney as a teenager in the 1970s and thinking "accounting might be for me." He applied to Ohio State, was accepted and before long was sitting in classrooms

led by faculty legends including Ray Stevens, Tom Burns and Rick Murdock.

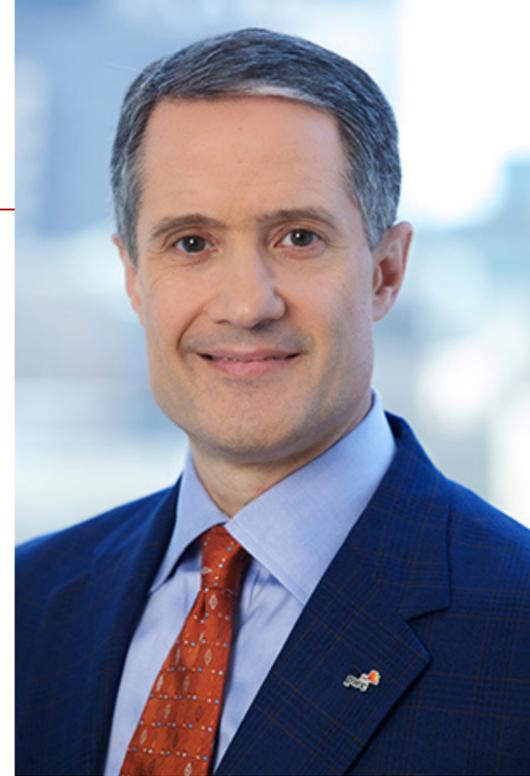
Stevens was particularly instrumental in helping Price prepare for an internship with Price Waterhouse in his hometown of Cleveland during his junior year, he said.

"He took time to mentor me on what it meant to be a professional, that it was more than being book smart or having the technical knowledge," Price said. "You had to have professional polish, good communication skills and know how to interact at meetings."

"What's amazing is those things haven't changed. Today's students are smarter than any of us ever were, and they are very comfortable leading in a more digital world. But they still need the so-called soft skills, the emotional intelligence, empathy and understanding of people that distinguish them from others in the industry."

Another thing that hasn't changed since the early 1980s? Price's connection with the company that would eventually become PwC. In 1983, he took a full-time position in the audit practice. In 1995, he was admitted as a partner. As he ascended throughout the company, new positions took him to Atlanta and New York, where he currently resides.

His time in Georgia was particularly beneficial. From 1999 through 2006, he worked directly with Delta Air Lines as it navigated the uncertainty created by the Sept. 11 terrorist



attacks and the company's subsequent Chapter 11 bankruptcy filing in 2005.

"It was an incredible time filled with incredible learning with a tremendous company," Price said. "Experiencing that was a little like the MBA I never got."

In 2006, he was named PwC's market managing partner in Greater Atlanta (Georgia, Alabama and Tennessee), and in 2013 Price was appointed to his current role — partner affairs leader and chief administrative officer. He is responsible for all partner-related matters, including benefits and wealth creation/preservation, partner development and administration, and firm governance, including board matters and partner admissions. As a member of the firm's U.S. leadership team, he is also responsible for enabling PwC's digital journey.

"I went to work as a young auditor in 1983 at Price Waterhouse not knowing that I'd still be here 36 years later," he said. "People ask me how I've been able to do it for so long, but

# ALUMNI SPOTLIGHT: GARY PRICE (CONTINUED)

every five or six years, I've done something totally different at PwC. The variation of work throughout our industry is really only limited by one's imagination."

## ***"Lives changed, big and small."***

Inspired by the impact that professors such as Stevens had on him as a student, Price has maintained a focus on helping others advance in the profession. He is an ardent supporter of PwC's initiatives aimed at increasing opportunities for women and diverse talent at the firm, and he is a member of the Council for Economic Education's board and executive committee.

Closer to his Ohio State home, Price is a frequent guest in accounting classes and a resource for students he's met, connected with and mentored over the years.

"We are fortunate to have an alumnus of Gary's caliber so dedicated to giving back to the profession's future leaders," said Brian Mittendorf, the Fisher Designated Professor in Accounting and former chair of the Department of Accounting and MIS.

"Despite his busy schedule, he is always willing to help our students and faculty. His eagerness to engage with our students on a personal level and encourage their academic, professional and personal growth exemplifies the best of leadership and what being a Buckeye is all about."

Price's legacy of engagement eventually led him to the MAcc Pre-Commencement keynote.

"It was an incredible honor," Price said. "It was humbling to realize that I'd come full circle. I remember sitting in those seats with my future in my hands."

As Price encouraged the Class of 2019 to make an impact in the lives of others, Chad Studebaker and his family — sitting in the audience that day — knew these were more than empty words.

Five years ago, as Ohio State marched toward a football national championship, Price, along with the rest of the country, learned of the family's battle with Duchenne Muscular Dystrophy (DMD), particularly Jacob Jarvis' fight. Jacob was featured by national media outlets, sat in on in-season press conferences and became a de-facto member of the football program, even scoring a touchdown in Ohio State's 2017 Spring Game.

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## ***"The variation of work throughout our industry is really only limited by one's imagination."***

*—Gary Price, (BSBA '83)*

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While Meyer and the football team helped Jacob shine a light on DMD and raise money for research, Price wanted to support the family. He sent a letter to Meyer sharing his desire to help. A few days later, Price connected with Studebaker (BS '94) and the families have been friends ever since. In fact, Jacob, Noah, their mother Tracy, and Studebaker have traveled to New York three times to spend time with Price, his wife Mary Ellen and children Ian (BS '17) and Brett. They have also spent time with Price's two other children, Brenna and Brandon.

"We've built a great friendship, and all because of our Ohio State connection," Studebaker said. "We really appreciate everything Gary and Mary Ellen have done for our family. Those trips are experiences my boys might not have otherwise had."

The Prices' generosity has also provided Jacob, who lost the ability to walk four years ago, with freedom. The family helped the Studebakers purchase a wheelchair-accessible van.

"Jacob can go places now, whether that's across the country or to the grocery store," Studebaker said. "It's made a huge difference in Jacob's happiness."

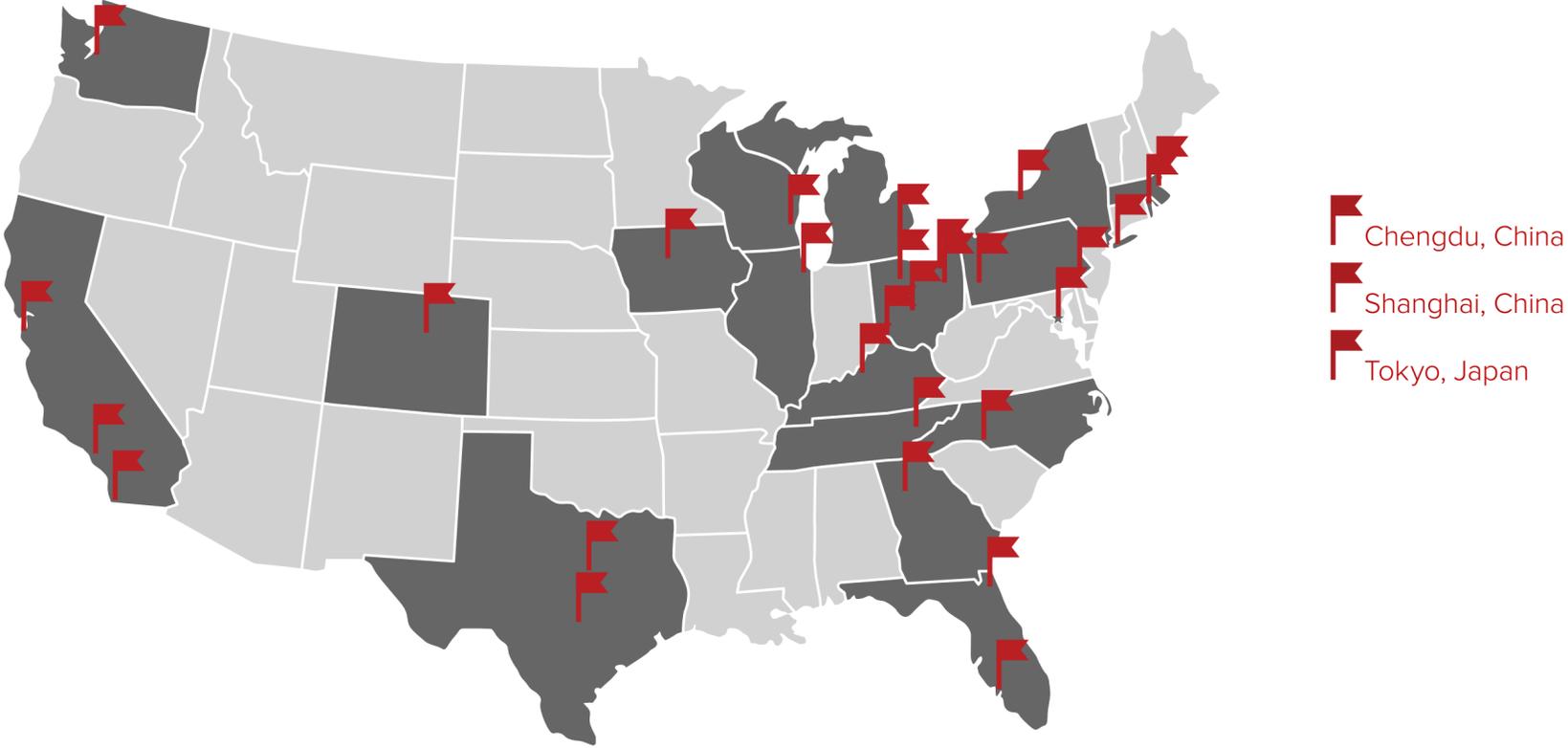
"We're so thankful and we recognize what Gary has done for our family, not only financially, but also the time invested in caring for others. It's inspired us to do more for others. And that's the point — to step up and show the value of what it means to give to others."

Just a few weeks after delivering the MAcc Pre-Commencement address, Price and his family flew to Columbus to participate in the inaugural Run Out Duchenne 5K, a race organized by Studebaker to raise money and awareness for DMD research.

Studebaker was inspired by seeing the Prices in attendance, but not surprised. He remembered what Price had told the Class of 2019 about personal legacy, how it's defined and how it's achieved:

"Legacy is defined by lives changed, big and small. Legacy is built through humility. The humility to understand that we are all capable of making a positive difference in the world by making a difference for someone else."

# Undergraduate Class of 2019 Career Success

<p>Average Salary (Accounting)</p> <p><b>\$55,064</b></p>	<p>Average Salary (Information Systems)</p> <p><b>\$63,752</b></p>	<p>Companies Making Multiple Offers</p>		
<p>Median Salary (Accounting)</p> <p><b>\$54,000</b></p>	<p>Median Salary (Information Systems.)</p> <p><b>\$62,000</b></p>	<p>Abercrombie &amp; Fitch</p> <p>Accenture</p> <p>American Eagle Outfitters, Inc.</p> <p>BDO USA, LLP</p> <p>Bodine Perry</p> <p>Brady Ware &amp; Company</p> <p>Cardinal Health</p> <p>Cohen &amp; Company</p> <p>Crowe LLP</p> <p>Deloitte</p> <p>Deloitte Consulting</p>	<p>Eaton Corporation</p> <p>EY</p> <p>Fiat Chrysler Automobiles</p> <p>Grant Thornton</p> <p>Honda</p> <p>HW&amp;Co.</p> <p>JPMorgan Chase</p> <p>KPMG</p> <p>L Brands</p> <p>Marathon Petroleum</p> <p>Moss Adams</p> <p>Nationwide Insurance</p>	<p>Oracle</p> <p>PCC Airfoils</p> <p>Plante Moran</p> <p>PNC Financial Services</p> <p>PwC</p> <p>RSM US LLP</p> <p>Sherwin-Williams</p> <p>State of Ohio Auditor's Office</p> <p>Winkel, Green and Company</p> <p>Worthington Industries</p>
<p>Salary Range (Accounting)</p> <p><b>\$30,000—\$80,000</b></p>	<p>Salary Range (Information Systems)</p> <p><b>\$32,000—\$110,000</b></p>	<p><b>MAcc Class of 2019 Career Success</b></p> <p>Employment data from Fisher's specialty masters programs, including the Master of Accounting, will be available in December, in accordance with the reporting provisions of the MBA Career Services and Employer Alliance's Standards for Reporting Employment Statistics.</p>		
<p>Geographic Distribution</p>				
 <p> <span style="color: red;">▮</span> Chengdu, China  <span style="color: red;">▮</span> Shanghai, China  <span style="color: red;">▮</span> Tokyo, Japan         </p>				

# FACULTY UPDATES

## RETIREMENTS



**Alan Lacko** is retiring after seven years of teaching at Fisher. As a senior lecturer, he taught undergraduate and graduate courses in tax and financial accounting, and he also served as the MAcc Council co-advisor from 2017-2019. Alan enjoyed seeing the interest and dedication of the MAcc students, who will become the future business leaders of America. He plans to work on his golf game during retirement and would also like to spend time studying guitar and piano.



**Prakash Mulchandani** is retiring after 17 years as a senior lecturer — having taught classes in the undergraduate, MAcc, MBA and Executive Education programs. He taught managerial accounting, financial accounting and corporate strategy and was an advisor to the Accounting Association. Prior to teaching, Prakash spent more than 30 years in industry, much of it in leadership roles at Rockwell International.

## RECOGNITION

**Anne Beatty** received the Financial Accounting and Reporting Section (FARS) Service Award at the 2019 American Accounting Association Annual meeting.

**Stephanie Lewis** was named an inaugural ENGIE-Axium and Fisher College of Business Teaching Fellow.

**Brian Mittendorf** was named Fisher's senior associate dean for staff, human resources and culture. He also received a 2019 EY MAcc Outstanding Faculty Award.

**Brian Monsen** received a 2019 EY Undergraduate Teaching Award.

**Darren Roulstone** was named chair of the Department of Accounting and MIS. He also received the 2019 Best Paper award from the Financial Accounting and Reporting Section (FARS) of the American Accounting Association for his work, "The Determinants and Consequences of Information Acquisition via EDGAR."

**Amy Sheneman** received a 2019 EY Undergraduate Teaching Award.

**Marc Smith** received the 2019 Undergraduate Core Teaching Award.

**Cynthia Turner** was named Fisher's assistant dean and chief diversity officer. She also received a 2019 EY MAcc Outstanding Faculty Award.

**Andy Van Buskirk** received the 2019 EMBA Elective Teaching Award.

**Tzachi Zach** received the 2019 Bostic-Georges Faculty Service Pace Setters Award.

## IN MEMORIAM

### **Felix P. Kollaritsch: 1925-2019**

Felix P. Kollaritsch, professor emeritus in the Department of Accounting and Management Information Systems, passed away on January 27, 2019.

Professor Kollaritsch served on the faculty from 1962 until he retired in 1990. He was a recognized expert in cost accounting, controllership and accounting theory, and he possessed deep insights into public and industrial accounting. Dr. Kollaritsch twice served as chair of the department, first in 1974 and later in 1984.

His research and insights were published nationally and internationally, and while at Ohio State, Dr. Kollaritsch authored the 1968 book *Opinions, Scholastic Rankings and Professional Progress of Accounting Graduates*.

He proudly served his department, college and the university through participation in and leadership of several key committees and organizations. He

# FACULTY UPDATES (CONTINUED)

chaired the following committees: the College Research Committee; the Professorship and Named Professorship Search Committees; the Accounting Curriculum Committee; the Accounting PhD Committee; the Master of Accounting Committee and numerous internal review committees.

Born in Graz, Austria, Professor Kollaritsch arrived in the United States as an exchange student at the University of Texas. At Ohio State, he helped foster students' focus on global perspectives, serving as the faculty advisor of the university's chapter of the Association for the International Education of Students in Economics and Commerce.

Dr. Kollaritsch also served the accounting field generously. As a member of the American Accounting Association, he chaired its Management Accounting and National Member Committees, and he was vice president of the organization's Ohio region. He served two terms as vice president of the National Accounting Association, and he belonged to the American Institute of CPAs.

Locally, Dr. Kollaritsch was director of the Ohio Society of CPAs and served as leader of the Columbus chapter. Prior to arriving at Ohio State, he was a CPA in Indiana and a member of the Indiana Association of CPAs.

## MEET OUR NEW FACULTY



### **Norman Colter, Senior Lecturer**

Hometown: Roswell, New Mexico

Previous Academic Institution or Company:

University of New Mexico

Norman earned an associate's degree in liberal arts from New Mexico Military Institute in Roswell, New Mexico; a bachelor's degree in business administration from Eastern New Mexico University in Portales, New Mexico and an MBA in accounting and MIS from the University of New Mexico in Albuquerque. Norman has been a certified public accountant in the state of New Mexico since November 2000.

### *What area of business and business education most inspires you?*

I love financial accounting and how the business community communicates with the public. In addition to financial accounting, I enjoy teaching accounting information

systems and how information is captured and delivered through the organization. This is a great combination, and I enjoy teaching students how to bridge these two areas of accounting knowledge.

### *Can you share a story from the classroom that illustrates how you were able to connect with a student, or a time when you learned something impactful from a student?*

During my years of teaching accounting, I have learned that students really stress over learning accounting. Thus, I try my best to make learning accounting fun and interesting. When students realize how passionate I am about teaching accounting, they are motivated to learn!

# MEET OUR NEW FACULTY (CONTINUED)

## *Why did you choose to join the Fisher faculty?*

I was really looking to join a faculty that valued teaching and diversity in the college. The more I learned about Fisher and The Ohio State University, the more I was impressed with not only the diversity in the faculty, but also the staff and students. In addition, it was clear to me that Fisher places a high value on expectations for teaching. This was very important to me as I love teaching and working with students. There is no better feeling than knowing I will be able to help prepare business leaders not only for the state of Ohio, but also for the country and the world. I am excited to make Columbus my home, and I hope to make a positive impact on students' lives for many years to come.

## *Please share some professional recognition of which you are proud.*

I have, over my years of teaching, been nominated and selected for several teaching awards. However, the two I cherish most were awarded to me by my colleagues and student athletes. In 2016, I was awarded the Outstanding Accounting Educator Award for New Mexico. I was selected by my accounting colleagues at the New Mexico Society of CPAs, and the award recognized my service and dedication to students and the CPA profession. Also in 2016, I was selected by the University of New Mexico (UNM) student-athletes for the Inaugural Faculty All-Star Team. This award recognized my dedication to helping student athletes succeed at UNM.

## *Tell us about some of your hobbies and interests.*

My hobbies are cooking and working on my landscape around my home. For relaxing, I enjoy tasting new wines and sampling the different varieties of craft beers. I also enjoy spending time with my family, which usually involves BBQs and watching movies.

## *Please share a fun fact about yourself.*

I used to play competitive chess when I was younger, and I am always on the lookout for a friendly game!



### **Marissa Nelson, Senior Lecturer**

Hometown: Columbus, Ohio

Previous Academic Institution or Company:  
BDO USA, LLP

Marissa earned a bachelor's degree in accounting from the University of South Florida and has spent more than half a decade working in the industry at firms that include SS&G Wealth Management and BDO USA, LLP. She has been a certified public accountant in Ohio since 2014.

[go.osu.edu/AMISFaculty](https://go.osu.edu/AMISFaculty)

## *What area of business and business education most inspires you?*

I'm inspired by the opportunity I have to teach and mentor the next generation of CPAs and business professionals.

## *Why did you choose to join the Fisher faculty?*

My time at Fisher, as both a student and a teacher, has encompassed some of the most rewarding and fulfilling experiences of my life. I'm thrilled to be continuing on at Fisher as a member of faculty, and I hope to be instrumental in helping to build similar experiences for my students and colleagues.

## *Tell us about some of your hobbies and interests.*

In addition to reading and spending time with my family, one of my biggest passions is theatre. My husband and I, along with a few friends, recently incorporated a non-profit whose purpose is to foster the theatre arts in our community.



# MEET OUR NEW FACULTY (CONTINUED)



## **Ewa Sletten, Associate Professor**

Hometown: Lodz, Poland

Previous Academic Institution or Company:  
Boston College

Ewa joins Fisher having served on the faculty at Boston College and the Sloan School of Management at MIT. She has taught undergraduate, graduate and PhD accounting courses, and her expertise is in financial accounting, financial statement analysis and managerial accounting. She earned her PhD at Northwestern, her master's degree at the University of Illinois at Chicago and bachelor's degree from the University of Lodz.

### *What area of business and business education most inspires you?*

I am fascinated by managers' disclosure and financial reporting choices and how these choices affect investors and their investment decisions. That is the primary focus of my research, and I am hoping to incorporate it into my classes.

### *Can you share a story from the classroom that illustrates how you were able to connect with a student, or a time when you learned something impactful from a student?*

When teaching an MBA class at MIT Sloan and discussing a case study about Enron's fraudulent financial reporting, I learned that one of my students used to work for Enron (not as an accountant). Our class received an insider's perspective on what happened at the company. It was priceless and changed how I taught the case going forward.

On another occasion, one of my undergraduate students at Boston College returned from her spring break and told me about how implementing what she learned in my managerial accounting class improved her dad's business. It was very rewarding to hear she was able to utilize her newly gained knowledge about cost classifications to improve decision making in her family business. These and other similar experiences have showed me there are many learning opportunities in the classroom, and some of them involve learning from students.

### *Why did you choose to join the Fisher faculty?*

The Department of Accounting and Management Information Systems is widely recognized for its high-quality research as well as its commitment to educating the next generations of accounting scholars. I am looking forward to collaborating with my colleagues on new research projects as well as contributing to the PhD program.

### *Please share some professional recognition of which you are proud.*

My dissertation received the Best Dissertation Award from the Financial Accounting and Reporting Section of the American Accounting Association. I spent a lot of time thinking about it and perfecting it, so I truly appreciated the recognition it received.

### *Tell us about some of your hobbies and interests.*

I enjoy yoga, hiking and skiing. I also love travelling and share this passion with my husband and three kids.

### *Please share a fun fact about yourself.*

I grew up in Poland and moved to the U.S. as a college student. At this point, culturally and statistically speaking, I am roughly 50 percent Polish and 50 percent American.

# Q&A WITH STEPHANIE LEWIS



Stephanie Lewis (MAcc '07) serves as the Undergraduate accounting coordinator and is an ENGIE-Axium and Fisher College of Business Teaching Fellow. Lewis also teaches undergraduate courses in federal taxation at Fisher and is the director of Ohio State and Fisher's Volunteer Income Tax Assistance (VITA) program, which connects accounting students with opportunities to provide free tax preparation services for low-to-moderate income taxpayers in Franklin County. Lewis also serves as the advisor to Ohio State teams in several case competitions, including the Deloitte FanTAXtic Student Case Competition.

Before joining The Ohio State University in July 2009, she worked for Battelle & Battelle LLP, one of Ohio's largest independent business consulting and public

accounting firms, where she served clients in a variety of industries. During her career in public accounting, Stephanie performed tax compliance and research work in the areas of individual, partnership, corporate and exempt organization tax. She was also a certified valuation analyst and was involved with business valuations for estate, gift and income tax reporting purposes.

Stephanie is currently a member of the Ohio Society of Certified Public Accountants.

*Describe your role as the undergraduate accounting coordinator and some of the goals/areas of emphasis you have for that area of the department.*

As the undergraduate accounting coordinator, I assist students with a variety of course-related issues, including requests to waive prerequisite classes and getting into classes for which they are waitlisted. I also serve as the college's unofficial "CPA exam advisor," so I assist students with navigating various states' CPA exam curriculum requirements and planning their coursework accordingly.

I also lead the Accounting Awareness Board, which is a group of recruiters from accounting firms and corporations that plans several student recruiting/social events during the year.

Being involved in aspects of our program outside of teaching helps me enhance students' overall learning experience and make sure they are aware and can take advantage of all the opportunities available at Fisher.

*What do you enjoy most about your interaction with undergraduate students?*

The most enjoyable part of my interaction with students comes after they graduate! I love to see how they progress in their careers and achieve success after college. I enjoy keeping in touch with students and having the opportunity to give them professional advice. Hearing how I somehow contributed to those successes and being able to still have an impact in their lives makes this the best and most rewarding job I could possibly imagine!

*What does it mean to be named an inaugural ENGIE-Axium and Fisher College of Business Teaching Fellow?*

It was a tremendous honor to be chosen as the first accounting and MIS department teaching Fellow. When the college first announced the creation of the fellowship, I immediately thought of a few colleagues I was sure would receive the award. Learning that I was the recipient was a complete surprise. I don't view the things I do for students and the college outside of the

# Q&A WITH STEPHANIE LEWIS (CONTINUED)

classroom as going beyond what is expected of me; many of these things are what I enjoy most about my work at Fisher. The fact that the college recognizes the contributions lecturers make to the college and to our students' learning makes me extremely proud and grateful to work at Fisher.

*You have served as director of the VITA program at Fisher. How long have you been involved with the program? What about the program appeals to you? What are you most proud of in your work with VITA?*

I actually volunteered with the program as a MAcc student, and when I started at Fisher, it was in the back of my mind that I'd like to be involved with the program when the founding faculty member retired. When the opportunity presented itself in 2013, I jumped on it! I enjoy helping students put what they've learned in the classroom into practice and helping them develop their client-service skills as well, all while they are having fun.

I'm proud that we can have such a positive impact in the community, and it was an honor to be recognized by the university when the program won the Distinguished Service Learning Award in 2017.

*You earned your MAcc degree from Fisher. What has it been like to be able to give back and to help shape the program and department as a senior lecturer?*

My experience in the MAcc program was a very positive one, and being able to contribute to that positive experience for other students is an honor. Because of my experience as a student in the MAcc program and my current involvement with students at the undergraduate level, I'm able to identify good candidates for the program who may not otherwise be considering a graduate degree or share insights about the benefits of our program to students who are planning to pursue further coursework.

*What is your life like away from Fisher? Hobbies? Interests?*

When I'm not at Fisher, there's a good chance you will find me at our local ice skating rink or at a Columbus Blue Jackets game with my son, Ben. As a hockey mom, practices and games are the focus of our household from September through March, but the training is really year-round. I also love animals, and our small army of pets also keeps me busy — we have three cats, a dog, two guinea pigs and two fish.



# MEET OUR NEW ACCOUNTING ADVISORY BOARD MEMBERS

Fisher's Accounting Advisory Board is a group of accomplished leaders in business and accounting that regularly provides guidance to the department about changes in the profession and the emerging educational needs of accounting students. The board also partners with department faculty in strategic planning and development of new initiatives.



## **Jodi Abbate (BSBA '02)**

*Vice President, Financial Reporting and Accounting Policy Controller, Nationwide*

Jodi joined Nationwide in 2010 and has served in various leadership roles within Controllershship. She assumed her current role in January 2016 in which she is responsible for the financial reporting requirements for the Nationwide enterprise. Inclusive of this responsibility is the strategy for overseeing the execution of 72 annual audited financial statements and 49 annual and quarterly regulatory financial reports.



## **Jamey Halsey (BSBA '91)**

*Audit Partner, Deloitte*

Jamey has over 20 years of experience in the U.S. and Europe providing audit, accounting, transaction and financial advisory services to U.S. and European publicly traded and private companies. He has significant experience leading Deloitte teams on complex projects in over 20 countries for U.S. GAAP and IFRS, SOX and ICFR, acquisitions, divestitures, IPOs and debt offerings.



## **Ibi Krukrubo (BSBA '02)**

*Managing Partner, EY*

Ibi serves as managing partner for EY's San Jose office. In this role, Ibi is responsible for maintaining high-performing client-serving teams, developing EY's people, fostering a strong culture of exceptional client service and furthering strong relationships with community, government and business leaders in the Silicon Valley.



## **Andrea M. Meinardi**

*Partner, Crowe LLP*

Andrea is an audit partner with more than 18 years of experience. She serves middle-market public and non-public clients in the manufacturing, distribution and service industries. Andrea's clients include both domestic- and foreign-owned entities, where there are significant international operations and reporting requirements.



## **William E. Miller (BSBA '99)**

*Partner, KPMG*

Bill is a partner in KPMG's Columbus office and a part of the insurance practice. He has more than 19 years of experience serving life insurance and P&C organizations, from public companies to mutual insurance companies.



## **Raúl Piña**

*Assurance Senior Manager, Power and Utilities Sector, PwC*

Raúl has over 15 years of experience in public accounting working with both public and private companies across various industries but primarily focused on the power and utilities industry. Raúl has extensive expertise in advising clients with accounting for complex transactions, implementing new accounting pronouncements, evaluating internal controls and performing readiness assessments for various regulatory filings.

# FACULTY RESEARCH

## Are Risk Factor Disclosures Still Relevant? Evidence from Market Reactions to Risk Factor Disclosures Before and After the Financial Crisis

*Contemporary Accounting Research* (2019)

**Anne Beatty**, Lin Cheng and Haiwen (Helen) Zhang

The SEC's Disclosure Effectiveness Initiative highlights a difference between accounting regulators and academics in their perceptions of Item 1A risk factor disclosure effectiveness. Because most academic evidence relies on pre-financial crisis data, the researchers compare changes in risk factor disclosure informativeness before and after the crisis as a possible explanation for this disconnect. They further explore this discrepancy by considering three classes of market participants, new, discontinued, and repeated disclosures, and nonmarket outcomes.

Their results confirm previous findings but indicate that those results no longer hold in the subsequent period. Specifically, the researchers found that although equity, option and bond markets react to unexpected risk factor disclosures in the period leading up to the financial crisis (2006-2008), the market reactions decline significantly in the post-crisis period (2009-2014). Perhaps surprisingly, the documented changes in informativeness are not driven by disclosures repeated from one year to the next, but instead result from new disclosures initiated in the current year and, in the option and debt markets, also from disclosures discontinued from the previous year.

Finally, using the Altman Z-score as an objective bankruptcy risk measure, they find that the association between risk factor disclosures and companies' future bankruptcy risk declines significantly in the post financial crisis period. Taken together, these findings contribute to the current disclosure effectiveness debate by highlighting that risk factor disclosures, which were informative in the preceding period, become less reflective of the underlying economic risks and thus less informative to investors in the post-crisis period.

## Beyond Profits: The Rise of Dual-Purpose Organizations and Its Consequences for Disclosure

*The Accounting Review* (2019)

**Anil Arya**, **Brian Mittendorf** and Ram Ramanan

This research studies increasingly common hybrid entities — with a mission that extends “beyond profit” to achieve broader objectives — and details their implications for industry disclosure practices. The findings demonstrate that disclosure incentives are perturbed not just from being a hybrid entity but also from competing with such entities. Accounting for both competitive and disclosure effects, the research then shows when being a hybrid firm is economically viable. As such, the research shows that the presence of firms with objectives beyond profit can be a natural part of many industries.

## Do Rating Agencies Benefit from Providing Higher Ratings? Evidence from the Consequences of Municipal Bond Ratings Recalibration

*Journal of Accounting Research* (2019)

**Anne Beatty**, Jacquelyn Gillette, Reining Petacchi and Joseph Weber

Researchers ask whether credit rating agencies receive higher fees and gain greater market share when they provide more favorable ratings. To investigate this question, the researchers used the 2010 rating scale recalibration by Moody's and Fitch, which increased ratings absent any underlying change in issuer credit quality. Consistent with prior research, they find the recalibration allowed the clients of Moody's and Fitch to receive better ratings and lower yields. The researchers added to this evidence by showing that the recalibration also led to larger fees and increases in the market shares of Moody's and Fitch. These results are consistent with critics' concerns about the effects of the issuer-pay model on the credit ratings market.

## The Effect of Banks' Financial Reporting on Syndicated-loan Structures

*Journal of Accounting & Economics* (2019)

**Anne Beatty**, Scott Liao and Haiwen (Helen) Zhang

The research team explores how an accounting measure of information asymmetry between lead and participating lenders influences syndication structures by examining whether lead lenders' commercial and industrial (C&I) loan-loss provision validity affects the fraction of loans they retain. The researchers first conducted multiple tests showing that C&I provision validity reflects banks' underlying screening and monitoring effectiveness. They find lead lenders' loan share decreases with C&I provision validity, but not with non-C&I provision validity. Consistent with an information effect, they find this association is attenuated by alternative information sources about the borrowers, previous lead/participant relationships and participant/borrower relationships.

## The Effects of the Type and Content of Audit Reports for Financially Stressed Initial Public Offerings on Information Uncertainty

*Auditing, A Journal of Practice and Theory* (2020)

Steven Kaplan, Gary Taylor and **David Williams**

The Public Company Accounting Oversight Board (PCAOB) has expressed concern that audit reports do not contain sufficient variation to provide useful information to the market. Using a sample of financially stressed initial public offering (IPO) firms, the researchers investigate whether information uncertainty is affected by three different types of audit reports — unqualified (clean), hybrid (with explanatory language about financial stress) and going concern (GCAR) — and audit report disclosures. They provide evidence that audit reports (hybrid and GCAR) and audit report disclosures provide useful information to the market by finding a significant reduction in information uncertainty. They provide evidence that current audit report types and disclosures of financially stressed IPO firms provide information to the market.

## Fairbairn vs. Fidelity: The Lawsuit That Reflects Rising Concerns About The DAF Boom

*HistPhil* (2019)

**Brian Mittendorf**

This publication looks at the historical context of current issues in philanthropy. The essay outlines the stakes of the recently filed lawsuit, *Emily and Malcolm Fairbairn vs. Fidelity Charitable*, and discusses how it reflects mounting concerns about the rise of donor-advised funds.

## The Importance of Role-Specific Performance and Sociopolitical Factors for Chief Financial Officer Employment Outcomes

*Accounting Horizons* (2019)

Ellen Engel, Feng Gao and **Xue Wang**

Researchers investigate the importance of role-specific performance measures and sociopolitical factors in the career paths of CFOs. They find that forced CFO turnover is associated with poor performance in functions over which they have more direct influence, including financial reporting, financing and regulatory compliance. They also find that CFOs are less likely to be dismissed when CFOs have greater connectedness with the CEO and have stronger influence within the firm. Interestingly, sociopolitical factors are linked with promotion outcomes, but economic performance does not appear to play a significant role. The collective evidence indicates that both economic and sociopolitical factors have an important role in influencing CFO career paths.

# FACULTY RESEARCH (CONTINUED)

## Is There Information Content in Information Acquisition?

*The Accounting Review* (2020)

Michael Drake, Bret Johnson, **Darren Roulstone** and Jake Thornock

In this study, researchers examine whether investors' actions to acquire accounting information are predictive of future firm performance because these actions partially reveal investors' private expectations of this performance. Using a database of EDGAR downloads, they find some evidence that information acquisition of accounting reports by EDGAR users is, on average, predictive of future firm performance. They then determine the identity of the EDGAR user and examine whether different users' private expectations will be relatively more predictive of subsequent performance. The researchers find that the information acquisition activities of more sophisticated institutional users (e.g., hedge funds, investment banks) are more strongly associated with future performance than are those of less sophisticated retail users. Finally, they find that information acquisition by sophisticated institutions is a leading indicator of their equity holdings. In summary, this study provides evidence of predictive information embedded in sophisticated investors' actions to acquire accounting information.

## Public Disclosures in the Presence of Suppliers and Competitors

*Contemporary Accounting Research* (2019)

**Anil Arya, Brian Mittendorf** and Dae-Hee Yoon

This research is built on the premise that fully understanding the strategic consequences of disclosure requires joint consideration of both competitive and supplier relationships. The study demonstrates that both types of relationships are critical to disclosure policy, and that greater intra-industry correlation in information and greater reliance on strong suppliers are each factors that dissuade voluntary disclosure of key financial information.

## Nonrecurring Items in Debt Contracts

*Contemporary Accounting Research* (2019)

**Anne Beatty**, Lin Cheng and **Tzachi Zach**

Using a large sample of debt contracts, researchers study the determinants of excluding nonrecurring items from covenant calculations. They investigate this choice across firms, across items and through time. They find that nonrecurring items are more likely to be excluded when the agency costs of debt are higher, and they are less likely to be excluded when they predict borrowers' performance. Their evidence further suggests that the interplay between agency costs and nonrecurring items' predictive ability affects the decision to exclude these items from covenant computations. Finally, when examining the exclusion by different nonrecurring item types, researchers find confirmatory evidence that the probability of exclusion decreases with the predictive ability for borrowers' future performance of major nonrecurring item types. Overall, the research extends the literature on the determinants of contract design and improves understanding of the usefulness of accounting information in debt contracting.

## Transparency, Information Shocks, and Tax Avoidance

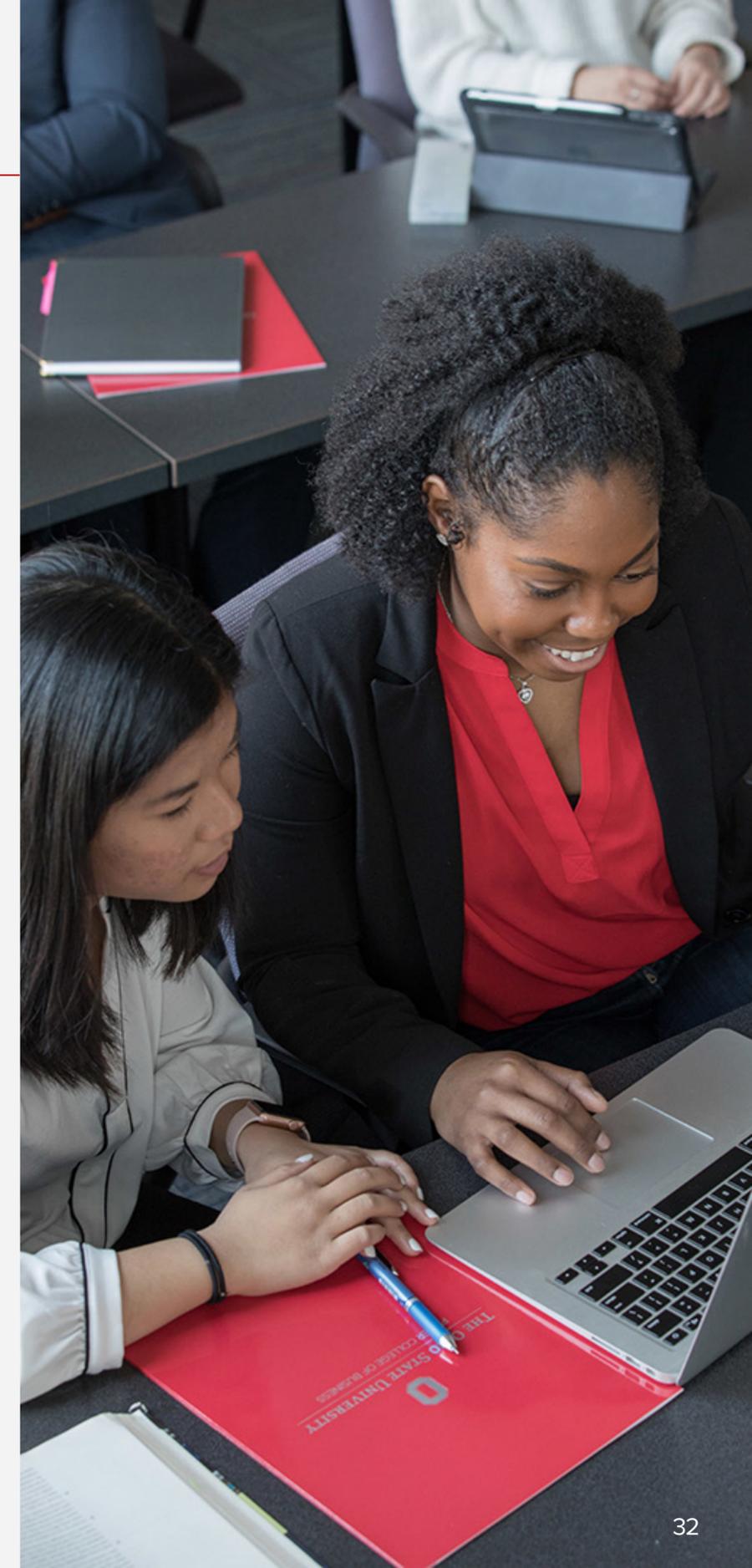
*Contemporary Accounting Research* (2019)

**Jon Kerr**

Professor Kerr studies the effect that transparency has on tax avoidance in a cross-country sample through aggregate- and firm-level tests. Results using firm- and country-level (aggregate) measures of transparency and tax avoidance show that countries and firms with greater levels of transparency exhibit lower levels of tax avoidance, and that the effect of country-level transparency is incremental to firm-level transparency.

Furthermore, results of difference-in-difference tests using the adoption of IFRS and the initial enforcement of insider trading laws around the world as exogenous shocks that increase transparency find that transparency has a statistically and economically significant effect on tax avoidance and address empirical concerns regarding endogeneity and reverse causality not fully addressed in the prior research. The results of these tests as well as tests that address potential correlated but omitted variables suggest that financial transparency is an important tool which regulators can use in battling tax avoidance.

[go.osu.edu/AMISResearch](https://go.osu.edu/AMISResearch)



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Brigham Young University Accounting Research Rankings

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The University of Texas at Dallas Research Rankings

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U.S. News & World Report, 2020

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Public Accounting Report, 2019

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Public Accounting Report, 2019

## PHD PROGRAM RANKING

**19<sup>th</sup>** *in the nation (14<sup>th</sup> among public universities)*  
Public Accounting Report, 2019

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