



AMIS REVIEW

News from the Department of Accounting and Management Information Systems



Table of Contents

Feature: <i>Accounting meets analytics</i>	4
Retiring Faculty	6
Faculty Updates	7
Meet Our New Faculty	8
Faculty Q&A with Darren Roulstone	10
Faculty Research	12
Feature: <i>ACAP-Ohio helps create new generation of leaders</i>	14
Student Internship Spotlight	16
PhD Updates	17
Accounting Honors Trip: Chicago	18
Meet Our Recent Alumni	20
Feature: <i>Making an impact, one taxpayer at a time</i>	24
MAcc Gives Back: <i>Students, scholars and servants</i>	25
The EY MAcc Speaker Series	26
Feature: <i>A commitment to enhancing diversity</i>	28
Undergraduate Career Statistics	30
Graduate Career Statistics	31
Alumni Spotlight: Jodi Abbate (BSBA '02)	32
Donor Honor Roll	34
Rankings	35
Stay in touch	36

A message from the
CHAIR

Dear Friends,

I am pleased to present our latest Department of Accounting and Management Information Systems newsletter, which provides a brief overview of the many activities and accomplishments of our students, alumni, staff and faculty.

The past year has been marked by notable change and growth in our programming. We celebrated the first graduating cohort of students from the Master of Accounting with Data and Analytics program, an innovative partnership between our Master of Accounting program and KPMG. As part of our redesigned MAcc program, we brought an even larger group of future leaders to campus this academic year. And we have also seen continued growth in our undergraduate offerings, with an increasingly diverse group of students poised to lead in their chosen fields, both locally and globally.

We welcomed six new accounting faculty members to our team, each of whom is committed to advancing accounting research and education. Time and change also mean we send well wishes to our graduating PhD students, who embark on their own careers, and we thank four retiring educators for their long service and many contributions.

Perhaps most importantly, while we continue to focus on providing students cutting-edge educational experiences, what distinguishes our students and alumni is their character. They bring to our community a variety of experiences and backgrounds, and it is this diversity that is the strength of the department. Learning from classmates with diverse perspectives and serving the community around us permeate the Fisher experience, and this speaks to what our students will bring to the larger world when they join the ranks of Ohio State alumni.

We realize our department's many successes do not happen by accident. They are the result of the support of many alumni, friends and corporate partners who are committed to making our mission a reality. We are grateful for that support and the tangible impacts it is having on our students every day.

Sincerely,



Brian Mittendorf
Chair, Department of Accounting and MIS
Fisher Designated Professorship in Accounting



**BRIAN
MITTENDORF**



go.osu.edu/AMIS

Accounting meets analytics

An innovative program is preparing MAcc graduates to thrive in the industry's newest frontier

When Amy DeVoe first heard about a new accounting initiative focused on enhancing data and analytics skills in new graduates, she was interested.

When she learned that Fisher College of Business would be one of two institutions to launch the new program, she was excited.

DeVoe, who earned undergraduate and graduate accounting degrees from Fisher, was one of 26 students selected as part of the first cohort at Fisher in the KPMG Master of Accounting with Data and Analytics (MADA) program in 2016.

The program, born out of a longstanding partnership between Fisher and the Big Four firm, gives students enrolled in the college's MAcc program the chance to take a deep dive into the latest analytics technology and data sets. They also have opportunities to participate in applied learning experiences using KPMG's proprietary tools. The program launched in August 2016 as a collaboration between

Fisher, KPMG and the Villanova School of Business. It has since been expanded to other schools.

"The MADA program augmented the typical accounting graduate experience," DeVoe (BSBA '17, MAcc '18) said. "While we were still able to take traditional accounting courses, we also took data analysis, visualization and programming courses."



"Since we've adopted the KPMG initiative and had the MAcc program designated as a STEM program, we've been contacted by many schools across the country who want to learn from us. It really shows the pioneering nature of our department and our ability to impact the profession of accounting on a national and global scale."

—Tzachi Zach, MAcc program director

The program fully funds students' tuition and offers a stipend for room, board and fees. It also provides them full-time jobs in an advanced-entry program at KPMG when they graduate from Fisher — or from one of eight other universities within the program.

"We're excited that these outstanding professionals will join our firm," said Jackie Daylor (BSBA '89), national managing partner, audit quality and professional practice at KPMG. "They have learned to embrace new technology and developed strong critical thinking, data science and IT skills to complement their financial and business acumen."

An additional feature of the MADA program is an intensive internship during spring semester that coincides with companies' year-end audits. Every KPMG program participant works in the office in which he or she will eventually be placed. The result, while exhausting, is a valuable experience.



"Because of the experience I gained during the program, I was assigned more challenging projects during my internship," said DeVoe. "This allowed me to garner a more comprehensive view of the audit, and how innovation can take place. Many of us plan to come back to these projects this fall and continue to build them out."

The MADA program, which has since expanded to include 135 students at nine schools across the country, has helped Fisher focus its accounting program on the industry's future and the critical role that data and analytics will play. A second group of 25 KPMG students arrived at Fisher in August.



“We kept hearing from sources throughout the industry, at Big Four firms and local firms, that accountants have to be able to analyze and deal with large data sets,” said Tzachi Zach, director of Fisher’s MAcc program. “Today’s audit work demands that they know how to read and clean data sets, and then formulate questions from them. They also need to design statistical tests, learn from them and know how to report on the insights gained.”

“Additionally, programs like this one are a way for a new generation of accountants to know how the data came across their desk and what kind of analysis and programming can be further done to it. This focus on data and analytics also empowers accountants to communicate effectively with computer and software engineers in a way that’s meaningful and efficient.”

As part of the MADA program, students not only have firsthand access to many of KPMG’s proprietary tools, but in the classroom, they learn the principles and theories the tools were built on.

“Using KPMG’s tools in the classroom helped tie my accounting education to the real world,” said Josh Shoulders (MAcc ’18).

“The education I received on these tools — and their driving principles — prepared me to join KPMG with knowledge that many don’t have the opportunity to gain this early. When I was assigned projects using these tools on audit engagement teams, I had a base-level understanding that enabled me to complete the tasks more effectively and efficiently.”

“In addition, Fisher’s faculty worked hard to teach me other statistical analysis, coding and data management techniques and skills. I’ve been able to transfer those valuable lessons while working for KPMG.”

That Fisher was chosen as one of two pilot institutions was no coincidence. The MAcc program’s pedigree as one of the top graduate accounting degrees in the world helped position the college on the ground floor of this unique partnership.

“The KPMG Master of Accounting with Data and Analytics program is a one-of-a-kind, cutting-edge program that, through its work with top universities such as The Ohio State University, provides a quality education that focuses on how data and analytics can be used in the accounting profession,” Shoulders said. “The program distinguishes me from students at other

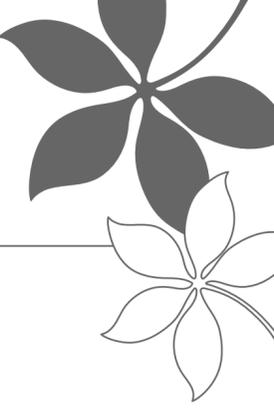
institutions by teaching concepts and methods surrounding data analysis and requiring experience on proprietary tools used by a Big Four public accounting firm.”

For DeVoe, who will be working at KPMG’s financial services audit practice in New York City, the combination of the MAcc degree and the data and analytics insights associated with the MADA program uniquely equipped her for future challenges.

“Anyone interested in the inevitable immersion of data and analytics in accounting should apply to this program,” she said. “It is truly groundbreaking and built with accounting foresight in mind. The auditing landscape will change in the coming years, and this program allows you to be at the forefront of that change.”



Retiring Faculty



The Department of Accounting and Management Information Systems would like to acknowledge a number of longtime faculty members who retired during the 2017-2018 academic year and thank them for their years of service to the college, to its students and to the industry.

JOHN FELLINGHAM

John is retiring having spent 22 years teaching at Fisher and 41 years in higher education at institutions such as the University of Texas at Austin, the University of Iowa, the University of Illinois and Pennsylvania State University.

He was named the H.P. Wolfe Chair in Accounting at Ohio State in 1995 and has been recognized for his teaching by the Fisher community as well as other organizations. He was named a recipient of an Outstanding Educator Award from the American Accounting Association in 2014, the same year he earned an Undergraduate Program Teaching Award from Fisher.

ERIC SPIRES

Eric is retiring after 33 years of teaching. While at Fisher, he served the college in a number of capacities, including as a member of many leadership committees, most recently the MAcc Committee, the Undergraduate Curriculum Committee and the Accounting Honors Committee. Eric was a recipient of the 2016 Daniel Westerbeck Teaching Excellence Award for graduate students and the EY MAcc Outstanding Faculty Award.

Thankful for the friendships he developed while at Ohio State, Eric plans to spend his retirement with his family, volunteering through prison ministry, fundraising for a school and medical clinic in Haiti, and enjoying music — playing piano and analyzing classical music.

LARRY TOMASSINI

Larry has spent 44 years in higher education in institutions including Fisher, the University of Texas at Austin and the University of Illinois. At Fisher, Larry served as department chair from 1993 to 2000 and as academic director of the MAcc program. Among his many service roles, he was a member of Ohio State's Honors and Scholars Committee and its Undergraduate Programs Committee.

Larry counts teaching in the Accounting Honors program as one of his most enjoyable and fulfilling professional experiences. In retirement, he plans to spend more time with his family, go to more operas and renew piano lessons that have been on the sidelines for the past 15 years.

PAT TURNER

Pat has spent the past 16 years teaching at Fisher after a 26-year career in public accounting. At Fisher, he taught auditing and U.S. and international accounting, as well as financial reporting courses in the undergraduate and MAcc programs. He has also taught seminars on corporate governance, internal controls, and Securities and Exchange Commission rules and regulations through Fisher's Executive Education program.

Pat said he enjoyed “working in an environment where I had the opportunity to meet and work with many enthusiastic, smart and talented students and subsequently see them go on to be successful in their professional careers.” His retirement plans include spending more time with family, traveling, reading and golfing.



Faculty Updates and Recognition



Anil Arya, the John J. Gerlach Chair in Accounting, received the 2018 EY MAcc Outstanding Faculty Award.

Brian Mittendorf was appointed to the Fisher Designated Professorship for Accounting.

Darren Roulstone was named the John W. Berry, Sr. Fund for Faculty Excellence Professor of Accounting at Fisher, and was named co-chair of the publications committee for the AAA's Financial Accounting and Reporting Section.

Amy Sheneman received a \$25,000 grant from the IAAER-KPMG Grant Program for her work with colleagues from Indiana University.

Marc Smith and **Rick Young** received the 2018 EY Undergraduate Teaching Award.

Cynthia Turner, the EY Faculty Fellow at Fisher, received a Distinguished Diversity Enhancement Award from The Ohio State University and the college's 2018 Undergraduate Service Award.

Meet our new faculty



Mike Easterday, Senior Lecturer

Hometown: Massillon, Ohio
Previous Institution or Organization:
NiSource, Inc. and Ohio University

Mike earned a master's degree in financial economics from Ohio University and has experience working at a number of private and public organizations. He was a senior accountant at Deloitte, and worked at the Office of Internal Audit at the State of Ohio. He served as an adjunct professor of accounting at Columbus State Community College and as an MBA instructor at Ohio University. Most recently he was a lead internal auditor at NiSource.

What brought you to Fisher?

In addition to my industry experience, I have taught at Ohio University for many years. Despite working full time, completing graduate school and having three kids, I continued to teach every semester. It wasn't until I was contacted by and had several discussions with the Department of Accounting and Management Information Systems at Fisher that I revisited aspirations to teach full time. I am extremely grateful for this opportunity at Fisher College of Business.

Please share your research focus and/or teaching interests.

I am interested in teaching audit and cost accounting. I am also intrigued by the influence of data analysis on audit procedures and the profession.

Please share some professional awards, accolades or recognition that you're proud of.

I was named the recipient of the Dr. Glenn Sumners Student Medal Award from the Institute of Internal Auditors in 2015. I earned the 2014 Young Alumnus Award from the Ohio University School of Accountancy.

Tell us about some of your hobbies and interests.

Most of my non-working time joyfully involves my youngsters, Madeline (5), Jocelyn (3) and Jack (1). Along with my wife Kristen, we try to make as

much use of local metro and state parks as we can. I usually spend any remaining time on home renovation projects. I am an ardent Cleveland Browns fan, and I also enjoy following the Cleveland Indians and Columbus Blue Jackets.



Laura Feustel, Senior Lecturer

Hometown: Hilliard, Ohio
Previous Institution or Organization:
University of South Carolina

Laura earned her PhD in accounting from the Darla Moore School of Business at the University of South Carolina. Her research and teaching interests center on tax and financial accounting. Her industry experience includes tax positions at J.D. Cloud & Co. LLP, in Cincinnati, and at Crowe in Columbus.

What brought you to Fisher?

Fisher has a great reputation for research, teaching and colleagues. It was also close to home for me — a perfect combination!

Please share your research focus and/or teaching interests.

My research interests include behavioral accounting research, primarily in the area of tax and financial accounting. I am particularly interested in topics related to financial reporting of income taxes and the behavior of accounting professionals (audit and tax). My teaching interests include tax and financial accounting.

Please share some professional awards, accolades or recognition that you're proud of.

I was named the 2017 recipient of the School of Accounting Outstanding Doctoral Student Teaching Award at the University of South Carolina. Additionally, I was a 2016 AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow.

Tell us about some of your hobbies and interests.

Right now I spend a lot of my free time keeping up with my young kiddos. I love playing team sports (soccer is my favorite) and trying new recipes in the kitchen. I am also active in a local church.



Rachel Geoffroy, Assistant Professor

Hometown: St. Louis, Missouri
Previous Institution or Organization:
University of Chicago Booth School of Business

Rachel earned her PhD in accounting from the University of Chicago Booth School of Business. Her research interests include computational linguistics, corporate governance, investor information processing, and regulation and standard setting. She completed her undergraduate degree in accounting and economics at the University of Notre Dame.

What brought you to Fisher?

Fisher has a great reputation for research, teaching and colleagues. It was also close to home for me — a perfect combination!

Please share your research focus and/or teaching interests.

The focus of my teaching will be financial accounting. My research interests include regulation, corporate governance, disclosure, information processing and textual analysis.

Please share some professional awards, accolades or recognition that you're proud of.

I was named to the Katherine Dusak Miller PhD Fellowship (2016-2017) and the Booth School of Business PhD Fellowship (2013-2018). I earned the Teaching Award for Exceptional Service to the University of Chicago's Executive MBA Program (2016) and a NASA Missouri Space Grant (2008).

Tell us about some of your hobbies and interests.

I enjoy reading, baking and gardening.



Meet our new faculty *(continued)*



Patrick Kielty, Assistant Professor

Hometown: Fairhaven, Massachusetts
Previous Institution or Organization:
University of Florida

Patrick joins Fisher having attended the University of Florida, from which he expects to earn his PhD in accounting. He holds a master's degree from the Fuqua School of Business at Duke University and earned a bachelor's degree in biochemistry and economics from the University of Massachusetts, Amherst. His primary research interests are in the areas of auditing and gender diversity issues in accounting.

What brought you to Fisher?

I chose Fisher for a number of reasons, including the reputation of its accounting program and the productivity of the faculty. I also enjoyed the culture and workshop during my visit — faculty are productive and serious, but they are also down to earth. Overall, I felt very comfortable and welcomed by the team here.

Please share your research focus and/or teaching interests.

My research focus is auditing and financial accounting.

Please share some professional awards, accolades or recognition that you're proud of.

I am very proud to have been a KPMG Doctoral Scholar throughout my entire PhD program. I also received the Heavener School of Business Teaching Award at the University of Florida.

Tell us about some of your hobbies and interests.

Exercise is a large part of my life. I ran a good amount in the PhD program, and I was a rower in college. I still get on the rowing machine at least three days a week. I am also a car enthusiast. When I am not working, I am usually fixing or building the next project car in my garage.



Brian Monsen, Assistant Professor

Hometown: Salt Lake City, Utah
Previous Institution or Organization:
University of Texas at Austin

Brian is completing his PhD in accounting at the University of Texas at Austin. He holds master's and bachelor's degrees in accounting from Utah State University. Prior to pursuing his PhD, Brian worked as a senior associate at EY in its Financial Accounting Advisory Services group in New York City. His previous experience includes a position as a postgraduate technical assistant at the Financial Accounting Standards Board in Norwalk, Connecticut.

What brought you to Fisher?

Upon completion of my PhD at the University of Texas, I was looking to join a faculty where I could continue to grow as a scholar. I found the people at Fisher to be active and engaged in their own high-quality accounting research, as well as generous with their time and suggestions for my own research.

Please share your research focus and/or teaching interests.

My primary research interests relate to the processes by which accounting rules are developed, as well as mergers and acquisitions, litigation, and financial reporting generally.

Please share some professional awards, accolades or recognition that you're proud of.

I was a 2017 AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium Fellow, as well as a recipient of a 2016 Deloitte Foundation Doctoral Fellowship.

Tell us about some of your hobbies and interests.

In my spare time I enjoy running, playing golf, reading and spending time with my wife and three children.



Kathy Wantuch, Senior Lecturer

Hometown: Chicago, Illinois
Previous Institution or Organization:
University of Wisconsin-Whitewater

Kathy earned a bachelor's degree in accounting from the University of Illinois at Urbana-Champaign, and a master's degree and a JD from the John Marshall Law School. She worked as part of JPMorgan Chase & Co.'s Bankruptcy Operations and has teaching experience as a lecturer of business law at the University of Wisconsin-Whitewater College of Business and Economics.

What brought you to Fisher?

My husband also teaches chemistry at The Ohio State University, so, given my passion for accounting, Fisher was really the ideal place to be.

Please share your research focus and/or teaching interests.

My teaching interests include taxation, financial accounting and business law. Among my research interests are consumer debt and legal tax research.

Please share some professional awards, accolades or recognition that you're proud of.

After law school, I clerked for U.S. Bankruptcy Judge Bruce W. Black of the Northern District of Illinois. Each year from 2012 to 2018, I was selected for inclusion in Illinois Super Lawyers, Rising Stars Edition, as one of the top up-and-coming attorneys in Illinois. Each year, no more than 2.5 percent of the lawyers in the state receive this honor. I also was recognized as one of the top women attorneys in Illinois in 2013 and 2014 by Super Lawyers.

Q & A with Darren Roulstone



Darren Roulstone is the John W. Berry, Sr. Fund for Faculty Excellence Professor of Accounting and, since 2008, he has served as the director of Fisher's Accounting and Management Information Systems PhD program. He also serves as an associate editor at the journal Management Science and on the editorial boards of the Journal of Accounting Research, the Accounting Review, Contemporary Accounting Research and the Review of Accounting Studies. From 2013 to 2016 he served as president-elect, president and immediate past-president of the Financial Accounting and Reporting Section of the American Accounting Association.

In addition to teaching a doctoral seminar on capital markets research, Dr. Roulstone teaches the core financial reporting class in the MAcc program.

Describe your role as the PhD program director and some of your goals and areas of emphasis for the program.

My primary role is to coordinate the activities of our PhD committee in recruiting and mentoring PhD students. Each year we receive 80 to 100 applications from prospective PhD students. As a committee, we pare those down to approximately 10 applicants who are invited to campus for interviews, and we admit one to three students per year. I tend to have the most contact with applicants, but members of the committee meet with the applicants, recommend offers, and do a lot of the recruiting efforts once we have made offers.

I also serve as an adviser to our first-year PhD students, teach a PhD research seminar each year, and coordinate the committee's efforts to evaluate the students throughout their program. Finally, I serve on many of the students' dissertation committees, which are advisory groups that help students write research papers and mentor them as they look for faculty positions at the end of their time at Fisher.

As a PhD committee, our goal is to recruit students who will contribute to our research and teaching while they're in the program and then go on to productive careers at other institutions. We focus on students with strong



DARREN ROULSTONE
John W. Berry, Sr. Fund for Faculty Excellence Professor
of Accounting and AMIS PhD program director

"The best part is seeing students we've worked with for years go out on the job market and get faculty offers from our peer schools — that's when we know our work and the students' efforts have paid off!"

accounting backgrounds — most have industry and public accounting experience — and work closely with them as they learn how to conduct academic research. One goal during the program is for each student to have at least one paper co-authored with a faculty member. Our students have done well — over the past few years, five have received the Deloitte Foundation Doctoral Fellowship (only MIT has had more Deloitte Fellowship recipients over the same time period), and they have a strong record of placement at research universities, including our two most recent graduates, who went to Purdue University and the University of Georgia.



What do you enjoy most about your interactions with PhD students?

You see an incredible amount of growth in PhD students over their time in the program. Earning a PhD is different from earning an undergraduate or master's-level degree; you need to transition from being a student to being a faculty colleague, someone who can add to our knowledge and not just learn what others have done. It's very rewarding to see students move from sitting passively in classes and research presentations to developing their own research questions, gathering data, getting feedback through their own presentations, and writing papers. The best part is seeing students we've worked with for years go out on the job market and get faculty offers from our peer schools — that's when we know our work and the students' efforts have paid off!

You were recently appointed the John W. Berry, Sr. Fund for Faculty Excellence Professor of Accounting. What does that mean for your research and your role at Fisher?

An appointment like this is a humbling display of trust in my responsibilities as a faculty member and a program director. It's also a reminder that we succeed at Fisher because of many devoted alumni and friends of the school who fund our efforts. My goal is to ensure that this support is used well and enhances the reputation of the college and its graduates.

What are your research interests and some insights you have discovered through your research?

My current research interests are textual analysis of firms' financial disclosures (specifically, earnings press releases) and how investors acquire accounting information. With colleagues at Fisher and with a former Fisher PhD student, I've investigated how firms talk about the future and how firms order the information in their press releases. Regulators have encouraged firms to provide future-oriented information, and we've examined how firms do this and how this information affects market participants. We've also shown that investors place different weights on information placed in different sections of earnings press releases. Managers could use this to manipulate the impact of good or bad performance disclosed in the press release. However, we find that how managers order information in their press releases is driven more by the underlying economics of the firm than by managers' incentives to mislead investors. These findings have relevance to the Securities and Exchange Commission, which issues rules governing firm disclosure; many of these rules emphasize forward-looking disclosures and address how firms may or may not emphasize information in their disclosures (with one form of emphasis being where information is located within a disclosure).

With colleagues at other schools, I've looked at how investors acquire financial information using Google search and the SEC's EDGAR website. Several years

ago, I used a Freedom of Information Act request to acquire the server logs of the EDGAR website. These logs allow us to see when investors acquire financial filings like 10-Ks, 8-Ks and Form 4s (insider-trading filings). We've documented which filings are most popular with investors and what events, such as earnings announcements, trigger interest in financial filings. We've also shown that investors access financial filings in order to better understand shocks to firm value and performance. Overall, our research has highlighted the value of required financial disclosures to investors and the benefit of having a publicly available repository for them.

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

Family and church are my main activities outside of work. I'm married to a CPA who is a Deloitte alumna, and we have three children. My son and I go on outdoor trips with his scout troop, and he is trying to keep me in shape with running and time at the gym. Like their mother, my daughters are very musical; they like to prepare daddy-daughter duets (given my general lack of musical skill, I am assigned easy piano parts while the girls play viola and marimba). When I get the opportunity, I window-shop and test-drive sport sedans and coupes. At our church, my wife and I supervise Sunday School classes for children and teenagers. When we get time together, we like to watch HGTV's *House Hunters* and dream about downsizing once the kids move out.

Faculty Research

Bricks-and-Mortar Entry by Online Retailers in the Presence of Consumer Sales Taxes

Management Science (2018)

Anil Arya and **Brian Mittendorf**

A key issue in the recent *South Dakota v. Wayfair* case that reached the U.S. Supreme Court is how to assess sales taxes for internet sales under the notion that taxes are typically imposed based on the location of the seller. This research examines the bricks-and-mortar entry choice of online retailers in light of these consumer sales tax issues. On the one hand, an online retailer may benefit from opening a physical store since doing so enables it to reach new customers. On the other hand, physical entry typically compels the retailer to start collecting sales tax even for online transactions, making its consumers particularly price-sensitive. This paper examines this trade-off to characterize a retailer's entry decision, as well as the ensuing bricks-and-mortar market penetration by internet retailers.

Management Earnings Forecasts and Other Forward-Looking Statements

Journal of Accounting and Economics (2018)

Zahn Bozanic, **Darren Roulstone** and **Andrew Van Buskirk**

Professors Bozanic, Roulstone and Van Buskirk compare management earnings forecasts with other forward-looking statements made by managers in earnings press releases. The researchers show that other forward-looking statements generate significant investor and analyst responses, just as earnings forecasts do. However, forward-looking statements respond to uncertainty

differently from forecasts: during times of high economic uncertainty, forward-looking statements increase, while quantitative earnings forecasts decrease. The professors show that this is due to managers' avoiding discussions of earnings when forecasting earnings is difficult.

Soft Information in Loan Agreements

Journal of Accounting, Auditing, and Finance (2018)

Zahn Bozanic, Lin Cheng and **Tzachi Zach**

In this study, Professors Bozanic, Cheng and Zach seek to understand whether soft information conveyed by contracting language found in private loan agreements is informative regarding borrower risk. The researchers proxy for credit-risk-relevant soft information using Loughran and McDonald's uncertainty measure. The professors first examine initial contract terms and find that, incremental to traditional summary measures of credit risk, increased contractual uncertainty is associated with higher initial loan spreads and a greater likelihood of using dynamic and performance-pricing covenants. They then turn to examine realized credit risk over the life of the loan and find that increased uncertainty is associated with a higher likelihood of future loan downgrades and loan amendments. The researchers corroborate their results on the risk relevance of soft information by showing that the bid-ask spreads of loans trading on the secondary loan market are increasing in uncertainty. Overall, the evidence provided is consistent with embedded linguistic cues in loan agreements publicly revealing the credit risk assessments of privately informed lenders.

SEC Comment Letters and Firm Disclosure

Journal of Accounting and Public Policy (2017)

Zahn Bozanic, **J. Richard Dietrich** and Bret Johnson

In an effort to enhance informational transparency for investors, the SEC periodically reviews public firms' filings for regulatory compliance. Although the SEC dedicates significant resources to the filing review process, the efficacy of this process is unclear. Upon receipt of a comment letter consequent to the SEC's review, the firm can either remedy perceived disclosure deficiencies or attempt to avoid making substantive disclosure changes, including by requesting that certain additional information be treated as confidential or by negotiating with the SEC.

In this paper, Professors Bozanic, Dietrich and Johnson first examine the nature, extent, and impact of modifications to firms' disclosures requested by an SEC comment letter. While their initial evidence suggests that firms enhance their disclosure, the researchers find that Rule 406 confidential treatment requests and registrant negotiation have an attenuating effect. Further, consistent with proprietary cost concerns, they show that firms in high-tech industries and with greater amounts of R&D are more likely to request confidential treatment. They then examine informational transparency in order to test the SEC's stated intention of the filing review process. The researchers find that improvements to firms' disclosures following a comment letter are associated with a decrease in information asymmetry and a reduction in litigation risk.



Faculty Research (continued)

Collectively, the paper contributes to the literature on disclosure regulation by providing evidence that the SEC comment letter process generally enhances firms' disclosures, improves informational transparency for investors, and mitigates firms' litigation risk, but that some firms take actions that diminish these enhancements.

A Reexamination of “The Hidden Return to Incentives”

Theoretical Economic Letters (2017)

Jing Davis, Steven Schwartz and **Rick Young**

Prior literature has observed a “hidden return to incentives” where principals receive more cooperation from agents when formal (explicit) incentives are available but not used than when not available. Professors Davis, Schwartz and Young replicate the experiments using a gift-exchange game rather than a trust game. They fail to observe hidden returns to incentives and in fact observe that agents treat the principal's choice to forego explicit incentives as an indication that they are not expecting them to supply significant effort.

Capital Markets' Assessment of the Economic Impact of the Dodd-Frank Act on Systematically Important Financial Firms

Journal of Banking & Finance (2018)

Yu Gao, Scott Liao and **Xue Wang**

Professors Gao, Liao and Wang examine stock and bond market reactions to the key events leading to the passage of the Dodd-Frank Act to assess the markets' expectations about the effectiveness of the act on systemically important financial firms. Using small and medium-sized domestic financial institutions as a control

group, the researchers find that large financial institutions overall had negative abnormal stock returns and positive abnormal bond returns, suggesting that the markets expect the act to be effective in reducing these banks' risk-taking.

They further investigate the market reactions for (1) larger and more interconnected financial institutions and (2) the Big Six banks, to evaluate the markets' assessment of the effectiveness of the act in ending the too-big-to-fail policy. The professors document that larger and more interconnected financial institutions experienced more negative abnormal stock returns and more positive abnormal bond returns as compared to other banks in their sample, but these relations were not present during the final phase of the passage. Likewise, they find that both shareholders and bondholders of the Big Six banks initially experienced significant negative returns, followed by insignificant returns during the final phase of the passage. These results appear to suggest that the markets are doubtful about the effectiveness of the final version of the bill to end the too-big-to-fail status, particularly for the Big Six banks.

Bandits and Bounties: The Intersection of Information Search and Investment Decisions

Accounting Research Journal (forthcoming, 2018)

Anthony Meder, Steven Schwartz and **Rick Young**

This teaching note describes two scenarios where the problem of information search interacts with a firm's investment decisions. It is to be used in undergraduate or graduate classes.

Consequences of Increased Compensation Disclosure Transparency: Evidence From CEO Pay in Acquiring Firms

Journal of Accounting, Auditing & Finance (2018)

Isabel Yanyan Wang, **Xue Wang** and Daniel Wangerin

Professors Yanyan, Wang and Wangerin investigate the consequences of increased compensation disclosure transparency on the pay for CEOs in firms that are more prone to a misalignment between manager and shareholder interests. Prior research documents that acquiring CEOs' pay is insensitive to poor post-deal performance after firms complete large acquisitions. Using the 2006 SEC compensation disclosure regulation as their empirical setting, the researchers find that this result disappears after firms begin to provide more transparent compensation disclosure. Their cross-sectional analyses show that acquiring firms with higher-quality compensation disclosure exhibit greater CEO pay sensitivity to poor post-deal performance after 2006. Their findings indicate that increased compensation disclosure transparency helps strengthen the relation between CEO pay and poor performance in acquiring firms.

ACAP-Ohio helps create new generation of leaders

For 23 years the Accounting Careers Awareness Program (ACAP-Ohio) has equipped minority high school students throughout the state with experiences to help them become impactful leaders in accounting and business.

ACAP-Ohio began in 1995 at Otterbein University before moving to The Ohio State University two years later. Despite the name, the program focuses on much more than accounting.

“The 42 students that participated in this year’s ACAP-Ohio program were chosen from a pool of more than 100 applicants to spend a week away from work, extracurricular activities, family and friends to learn more about accounting, business and skills such as business analysis, networking and business etiquette that they can use regardless of their path in life,” said Edwin Jones, an ACAP-Ohio planning committee member.

Jones (BSBA '09, MBA '15) works as a client representative at IBM and is a former graduate of ACAP-Ohio. He now serves as a volunteer. This is the 12th year he’s been involved in the program, including his time as a student.

“I never thought I would have the opportunity to give back and impact as many students as I have over the years — nearly 400,” he said. “It continues to be a humbling experience.”



The 2018 ACAP-Ohio program featured a variety of workshops, lectures and more from Ohio State faculty and working professionals. This included a panel of local entrepreneurs who shared their experiences with students: Elijah Bowie, owner of Peak Fitness; Chimdi Chekwa (BSBA '10), co-owner of The Pit BBQ Grille; Candice Hayes-McInnis (BSBA '14, MAcc '15), founder and CEO of Providom, a nonprofit organization that focuses on financial literary education; and Donald Wells, president of Wells, CPA LLC.

“In a place where all of us are minorities, we got to be ourselves. We got to talk about things that bothered us, issues that were troubling us, and we came together. I was happy that I was able to put myself out there.”

—Dayna Shoulders, 2018 ACAP-Ohio participant

Chekwa is a former Ohio State defensive back who played for the NFL’s Oakland Raiders, New England Patriots and Miami Dolphins. As he was winding down his football career, he co-founded his Columbus-based restaurant. He spoke about basic business principles — reducing staff during slow periods and needing to assume basic duties, including cooking and other daily maintenance — that have helped him succeed. The athlete-turned-entrepreneur shared how he went from being an NFL player to cleaning bathrooms, but he did what was needed for the sake of his business.

ACAP-Ohio (continued)

Other panel topics included tips on how to avoid overthinking to the point of stagnation (“analysis paralysis”), the importance of having a basic knowledge of every aspect of business, and failing quickly in order to move on from mistakes.

The overall program proved impactful for students. Deysha Tolliver, who graduated from Cleveland Central Catholic High School, completed the 2018 ACAP program and is a first-year accounting student at Fisher. “It helped me with my public speaking and being open and confident in who I am, and it showed me that I am able to be a leader,” she said.

Tolliver isn’t the only member of ACAP-Ohio’s 2018 class who’s attending Ohio State. Julian Slate, Dierre Blash and Nidhi Patel are also first-year students.

Charles Cox, a senior at New Albany High School, expressed how the program made an impact on him.

“It helped me overcome my personal fear of being in front of people and being a leader,” he said.

Dayna Shoulders, a senior at Bishop Hartley High School, said ACAP-Ohio taught her how to better the world using accounting. She also enjoyed the support the students showed toward each other.

“In a place where all of us are minorities, we got to be ourselves,” she said. “We got to talk about things that bothered us, issues that were troubling us, and we came together. I was happy that I was able to put myself out there.”

Students also heard from Eric Troy, program director of the Keith B. Key Social Entrepreneurship Program in the Office of Student Life at Ohio State. He spoke passionately about global leadership and related to students through topics like friendships, dating and social media.

Troy told the students they were at ACAP-Ohio because they had demonstrated how to be “great thinkers.” “Not because you wrote a great essay. Not because you got good grades. That’s standard. You’re here because you dared to be different,” he said.

The weeklong program featured a variety of other speakers and events, including classroom sessions led by Fisher faculty; a case study; a résumé workshop; a presentation on improving interviewing skills; lessons on ethics; a discussion about navigating college, admissions and scholarships; and a special awards and scholarship banquet.

The awarding sponsors were White Castle (\$500 book scholarship), RSM (\$500 book scholarship), EY (\$500 book scholarship), KPMG (\$500 book scholarship), Plante Moran (\$500 book scholarship), Crowe (\$500 book scholarship), PwC (\$500 book scholarship), JPMorgan Chase (\$500 book scholarship), Schneider Downs (\$500 book scholarship), Cardinal Health (\$500 book scholarship), Deloitte (\$1,000) and Fisher College of Business (two \$500 book scholarships).



David Harrison, senior director of Fisher’s Office of Diversity and Inclusion Student Services, said family members are very grateful after discovering their students can attend the program for free, which would normally cost between \$1,200 and \$1,600.

“I’m excited to say that we hope to host this program on our campus for many more years, because we do believe it’s a win-win opportunity,” he said.

ACAP-Ohio is presented by the Ohio Society of CPAs, the Ohio CPA Foundation, and the Columbus Professional Chapter of the National Association of Black Accountants and is hosted by Fisher College of Business.

Student Internship Spotlight

Derek Morales

Accounting major Derek Morales (Class of 2021) had the opportunity to work at Plante Moran's Cincinnati office during summer 2018, where he interned in the company's Track program. During his time at the firm, he performed several audits while learning about tax, wealth management and engagement. He also attended Plante Moran's firm conference in Detroit and its Intern Summit in Chicago.



Morales said he gained more than just technical skills during his internship — he also learned about firm structures and legal structures, and how to connect with people in a short amount of time.

“During the summer, I was meeting with clients, working with engagement teams, speaking with partners over lunch and interacting with many others in various environments. It was daunting, especially because I was the youngest intern there,” Morales said. “However, being part of various Fisher organizations, such as the National Association of Black Accountants and the Business Honors Learning Community, definitely prepared me to interact in a professional manner and communicate effectively. My appreciation for Fisher’s focus on soft skills and professionalism has never been higher.”

Brittany Kohls

Brittany Kohls (Class of 2021), an MIS major, interned at Marathon in Findlay, Ohio, during summer 2018. She served on the IT-End User Computing Team, where she worked on creating a database with user information and linking business organizations to their supporting IT groups. She also developed a web application that displayed all of this information in a grid for IT supervisors.



“The environment at Marathon is outstanding,” Kohls said. “The company gives interns real projects, meaning anything they assign to us is something they would assign to a full-time employee. They also value the interns’ ideas, which allowed me to put my own ideas into my web application to improve user-friendliness.”

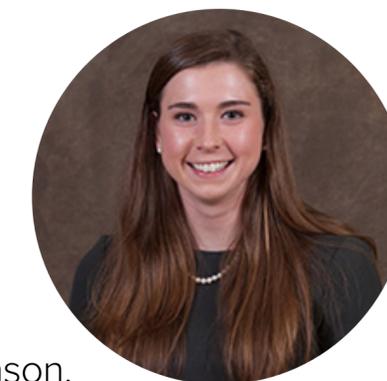
While at Marathon, Kohls also had the opportunity to serve on the company’s Intern and Co-op Activity Board as the “Living Our Values Director,” a role in which she coordinated volunteer events for interns.

“Participating in these volunteer opportunities was humbling, and it was a great way to play a role in the Findlay community,” she said.

“Beyond technical skills, I gained leadership experience and improved my communication skills. My internship was amazing!”

Maddie Sanford

As a member of the KPMG Master in Data and Analytics cohort at Fisher, Maddie Sanford (MAcc '18) interned at the firm’s Washington, D.C., office as a first-year audit associate during winter 2018. Throughout the busy season, she audited prepaid assets, tested journal entries and recalculated account balances. After the busy season, she participated in discussions about the implementation of data and analytics in the audit.



“This was an exciting way to integrate some of the computer programming and data science courses we took in the fall semester as part of the MAcc curriculum,” Sanford said.

Although the busy season can be overwhelming, Sanford stressed that it provided a great opportunity to quickly learn about auditing. She also emphasized how the management style fostered professional growth.

“Every member of our team was given an amount of autonomy, but we also all received great feedback and help as we needed it. This challenged me to think for myself and definitely shaped how I want to lead teams in the future.”

After graduating from the MAcc program in August 2018, Sanford resumed work at KPMG as a full-time employee.

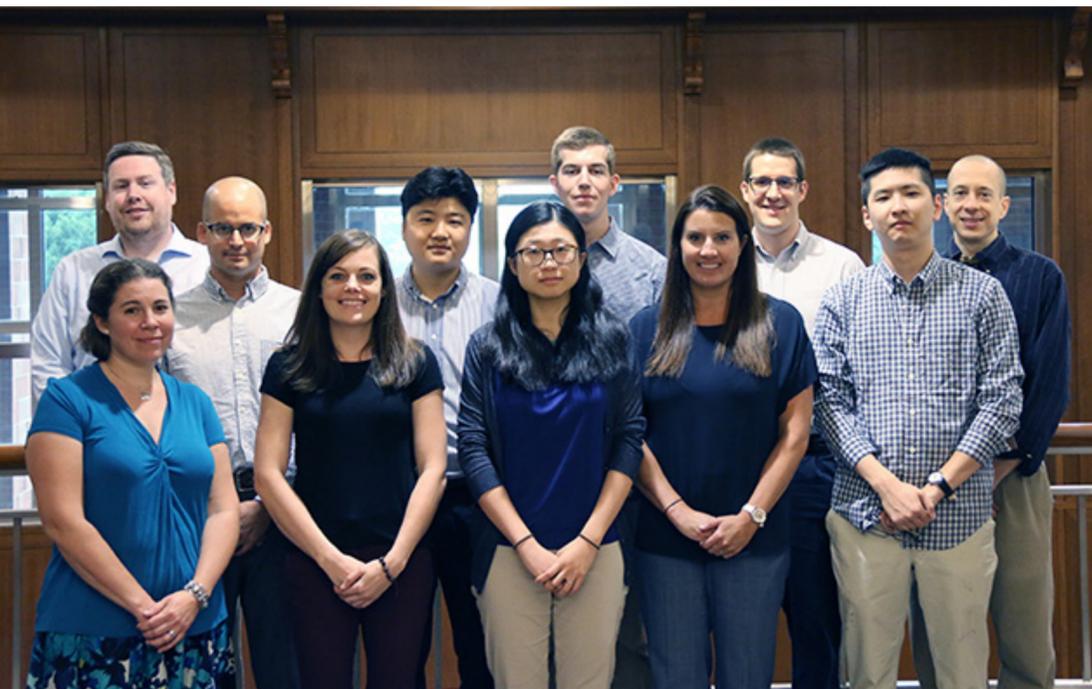
“The rigor of the MAcc program and its emphasis on group projects prepared me very well for working in public accounting,” she said. “I can’t wait to move back to the heart of D.C. and see what else the city has to offer.”

PhD Student Updates

The Accounting and MIS PhD program prepares students for productive careers as faculty members at leading research-oriented universities. Currently, 11 students are pursuing PhDs in accounting at Fisher.

This past academic year, Diana Choi (PhD '18) received a faculty position at Purdue University's Krannert School of Management, and Aaron Nelson (PhD '18) accepted a visiting faculty position at the University of Georgia's Terry College of Business.

Tyler Atanasov and Audrey Tobias joined the PhD program at the start of the 2018-2019 academic year.



Tyler Atanasov

BS in Accounting, University of Akron
BBA in Finance, University of Akron
MS in Accounting, University of Akron

"I chose to attend The Ohio State University for a few reasons. First, the doctoral program is highly respected and places its graduates at leading research institutions. Second, the school has an impressive group of research-active faculty. Lastly, I was interested in the type of research that the faculty here produce. I am very excited to be here today and feel fortunate to have this opportunity."

Audrey Tobias

BS in Integrative Biology,
University of California, Berkeley
MS in Accounting, University of Connecticut

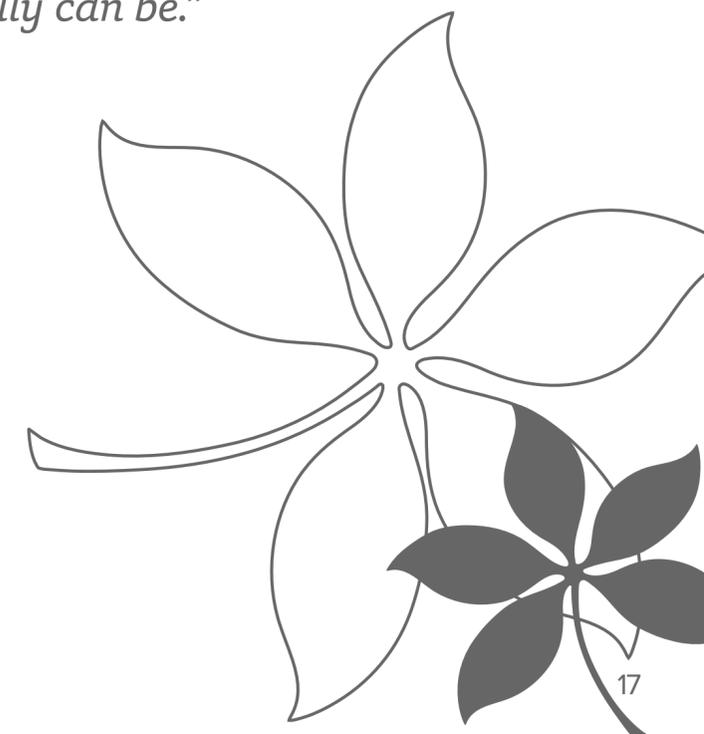
"Every member of the AMIS faculty at Ohio State is truly exceptional. If you want to become better at thinking and communicating clearly and directly, these are the people to learn from. I am extremely grateful for the faculty time and resources that are available to me here. I have no doubt that the training I am receiving is second to none, and that I will graduate prepared to be the best academic researcher I personally can be."

Awards & Recognition

Mary Cowx: 2018 Deloitte Foundation Doctoral Fellowship



PhD students from left, Audrey Tobias, Sean Kannengieser, Sam Adams, Mary Cowx, Min Park, Danyang Jiang, Tyler Atanasov, Hailey Ballew, Brent Schmidt, Daniel Yang and Ray Stahl



Accounting Honors trip connects students with alumni in Chicago

Sixteen students took part in the Accounting Honors trip during spring 2018, embarking on a trip to Chicago to learn more about the accounting profession and to network with Ohio State alumni. This year's travel marks the sixth annual Accounting Honors trip; previous groups have visited New York City, Washington, London and San Francisco.

Professor Rick Young, director of the Accounting Honors Program, accompanied the rising juniors and seniors on the five-day trip, which included visits to the Big Four public accounting firms, as well as Mesirow Financial, where Accounting Honors alumnus Karl Frey (BSBA '89) serves as managing director.

Students said the trip was a valuable learning experience that allowed them to gain key knowledge about public accounting and the vast opportunities available in a large city such as Chicago.

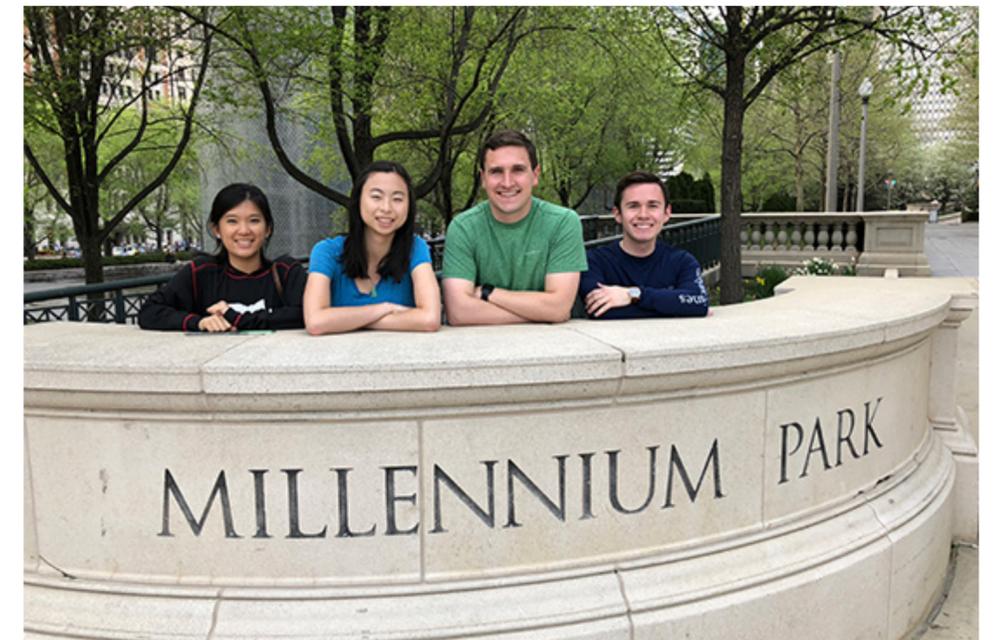
"Visiting the Big Four firms and talking with Accounting Honors alumni was helpful in deciding what I wanted to do with my career," said student Tyler Smith. "After hearing about the experiences some of the professionals had, I realized that I wanted to practice audit. I am excited to apply what I learn in the classroom to a business internship."

"I was able to learn how Fisher alumni used their educations for successful careers, and I was excited to hear how the courses in the Accounting Honors Program helped prepare them to work as CPAs."

—Jessica Hamilton, Accounting Honors student

During the trip, students met with several accounting alumni, including Nadia Alaudini (BSBA '87), who is a partner at PwC; Joe Fodor (BSBA '93), a partner at EY; and Maria Khrakovsky (BSBA '14), a senior at EY's Financial Accounting Advisory Services.

"Chicago provided a perfect environment to gain insight from people who are thriving in the accounting field," said student Jessica Hamilton. "I was able to learn how Fisher alumni used their educations for successful careers, and I was excited to hear how the courses in the Accounting Honors Program helped prepare them to work as CPAs."



Accounting Honors students (continued)

While in Chicago, the group also took advantage of the city's acclaimed performing arts and comedy scenes, attending a performance of *Hamilton* and a Second City show. These activities provided students the opportunity to develop closer relationships with their Accounting Honors classmates.

"The trip was a great way to meet many of the students in the Accounting Honors Program, which will definitely enrich my experience at Ohio State," Smith said.

Student Braden Rujawitz also expressed how meaningful it was to make connections with his fellow classmates, some of whom are now his close friends: "The trip was extremely rewarding, but also extremely fun. It was one of the best things I have ever done as a student at Ohio State."



Accounting Honors Trip Students

OLIVIA ABDALLAH
GREGG BERRY
JESSICA HAMILTON
JIMMY HENYEY
SARAH HOVEST
MICHELLE LI
TOMMY LOWDEN
ABBEY MARKLEY
HUNTER PHILLIPS
BRADEN RUJAWITZ
JEREMY SCHATZ
JESSIE SHI
TYLER SMITH
ASHLEY TAN
MAX WIMMEL
CHRISTINA ZHENG

Recent Alumni Profiles

Andrew Benson, BSBA MIS '17



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

My favorite business school-related memory was Fisher's Centennial Celebration in December 2016. My freshman roommate, Michael Inman, was selected to deliver the event's opening and invited me to come along. Mr. Les Wexner of L Brands and Dr. Fareed Zakaria of CNN were the featured guest speakers.

Mr. Wexner reflected on his time at Ohio State and recounted his friendship with his mentor, Max M. Fisher. Dr. Zakaria spoke about the changing global landscape that defines the business world today and the role that an individual's sense of confidence has in their contribution to the world. In Dr. Zakaria's on-stage interview of Mr. Wexner, Mr. Wexner shared his insights on globalization, principled leadership and the role of business education. President Drake and Dean Makhija also spoke and recounted the college's rich history. This event highlighted the global reach of Fisher and celebrated some of the great achievements of its alumni.

What are your professional plans following graduation?

In September, I began taking courses at Stanford University for a one-year graduate program in cybersecurity. I recently relocated to San Francisco and am working from the Bay Area while enrolled in classes. Outside of the classroom, I also plan on using this next year to earn a handful of industry certifications in information privacy and security.

In the long term, I am pursuing a career in privacy and information security law with the ultimate goal of becoming the chief information officer (CIO) of a large firm. After completing the cybersecurity graduate program at Stanford, I will be matriculating into law school. As the landscape of technology and information management become more complex in both a technical and legal sense, I hope to leverage my technical background in information security with a legal education to deliver specialized insight to IT departments at large firms.

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

My involvement in both Greek life and the Office of Diversity and Inclusion's Morrill Scholars Program had a transformative effect on who I am today. In addition to philanthropic and social opportunities, Greek life provided me with an opportunity to build a large network of peers from different backgrounds, majors, interests, beliefs, causes and personalities. I served as the president of Pi Kappa Phi fraternity and became further involved with the Greek community by serving as chief justice on the Interfraternity Council, the governing body of Greek life's 37 fraternal member organizations, representing 2,400 undergraduates. In that role, I was privileged to have the opportunity to work closely with Ohio State's fraternity presidents and senior university administrators to improve and uphold our community's standards and values.

My involvement with the Morrill Scholars Program began shortly before my matriculation to Ohio State, when I received the Office of Diversity and Inclusion's Morrill Distinction Scholarship. As part of the scholarship program, I participated in a series of



Recent Alumni Profiles (continued)

diversity education initiatives on campus that included learning how to best foster diversity and inclusion, both on campus and in the business world. The Morrill Scholars Program also facilitated a series of speaker seminars where we had the opportunity to participate in small-group discussions with prolific authors, thought leaders and speakers whom the Office of Diversity and Inclusion invited to campus. The Morrill Scholars Program also included a mentorship and networking aspect that enabled me to further build a diverse network of fellow campus leaders and diversity ambassadors.

Why did you choose your area of study at Fisher?

I developed an interest in computer programming and technology at the age of 11 when I started tinkering with TI-BASIC on a TI-73 calculator to create simple calculator programs. My passion for technology only grew over the following years as I learned to create web applications. In 2009, I started a web development company, DJAB Networks (now Benson Media), that grew to serve clients throughout the country. I eventually expanded into providing web and application hosting space when I started DJAB Hosting in 2010. The company grew to provide enterprise-class web and application hosting to more than 10,000 business clients in about 90 countries before I sold it in 2013.

It was through these experiences that I learned that I wanted to focus my studies on the intersection of applied computer science and business. Fisher's Management Information Systems program provided this precise exposure to computer science and business, which made MIS an easy choice.

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

My favorite Fisher faculty member was Mr. Bruce Barnes. I got to know Mr. Barnes in my final semester at Ohio State when I enrolled in his Information Systems Planning and Management course. Prior to lecturing at Ohio State, Mr. Barnes served as the CIO of Nationwide Financial Services. He brought his industry experience, knowledge and insight into the classroom, which he integrated with the course's lecture content. His insight went beyond traditional academic theory and often included stories, advice and management lessons from his career that any young person going into the business world should know. He also leveraged his professional network and invited other business leaders from the central Ohio area to guest-lecture in our classes, which widened the breadth of content covered in his course.

Mr. Barnes held his students to a high standard and continually challenged them to think critically about what is being discussed. He encouraged active participation through rigorous classroom discussion that made for a dynamic and stimulating learning environment. Through his class, I learned a great deal about what it takes to be a successful business leader and a next-generation CIO.

Tim Kelly, BSBA Accounting '18



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

I had the opportunity to work as a teaching assistant (TA) for the introductory accounting courses during my junior and senior years. The initial class session I led was unforgettable. I became incredibly nervous about making a mistake, from the moment I welcomed the 40 students into the room and soon found all eyes on me. When the class concluded, I felt a sense of relief for having gone through every question without a single mistake. I looked back at all the work I had done on the board to find that my handwriting needed some serious work.



Recent Alumni Profiles (continued)

What are your professional plans following graduation?

Since graduation this past spring, I have been working toward earning the CPA license, and I am looking forward to joining Deloitte as an auditor in New York City. I had the opportunity to intern with the firm during the summer after my junior year, and it was a great experience. I am excited about the opportunities Deloitte will bring me in the city I always dreamed would be the place I call home.

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

The Honors Cohort program was an amazing opportunity during my time at Fisher. I learned so much from those in my cohort class and from the experiences we shared. So many of the relationships I forged through the program have and will continue long after graduation. Traveling to places such as Brazil; Washington, D.C.; and San Francisco with the program was an unforgettable part of my college experience.

Program Director Ty Shepfer worked endlessly to provide an unparalleled experience. We were constantly challenged to better ourselves, each other and our community. We accomplished so much and grew so close over the course of two years that the program felt more like a family than a class.

Why did you choose your area of study at Fisher?

Coming into Fisher, I had the desire to focus on a quantitatively oriented specialization. I was unsure what that would be until taking the first introductory accounting course. I found it challenging, but in a way that played to my strengths. I spoke to juniors and seniors in the major and recruiters in the industry to understand the career paths available to me, and it soon became clear that pursuing a career in accounting was the right path for me.

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

Accounting Professor Marc Smith was a very influential professor, boss and mentor to me during my Fisher career. The introductory accounting courses that pushed me to the major were taught by him, and I was able to work for him as a TA. In addition, I had the pleasure of being in a couple of his upper-level accounting courses.

Marc's work ethic and enthusiasm made my time as a student and TA transformative and memorable. I look forward to his continued mentorship, as well as my continued success against him in fantasy football.

Gloria LaCourse, MAcc '18



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

My favorite Fisher memory was our MAcc Gives Back activity, where my program volunteered at a local farm that provided low-cost vegetables to those in need. We were able to help them get their fields ready and set up a new irrigation system for the next harvest. Being able to come together with my classmates in support of a good cause was a great way to end the year in a positive and family-style fashion.

What are your professional plans following graduation?

I am currently at the Governmental Accounting Standards Board (GASB), completing a one-year program as a postgraduate technical assistant. After I am finished here, I plan to continue my career in public accounting with one of the Big Four firms in Chicago.

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

My program has opened endless doors for my future career in accounting. In my year in the MAcc program, I was able to meet other students and future



Recent Alumni Profiles (continued)

professionals who came to Ohio State from all over the world. Additionally, I was part of Project THRIVE, a group that introduces underrepresented students to careers in accounting. The cultural diversity stimulated both personal and intellectual growth, allowing me to improve overall as a person. Additionally, it has created a widespread network of colleagues that offers countless personal development opportunities in the future.

Why did you choose your area of study at Fisher?

I chose Fisher's Master of Accounting program because of the great things I'd heard from previous graduates. I did my undergrad degree in Michigan and always heard that Ohio State had a great accounting program with a strong focus on diversity. Diversity promotes a higher level of thinking and enables us students to grow both intellectually and personally. That, in combination with the prestige of Fisher's program, led me to Ohio State.

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

Professor Tzachi Zach has really had an impact on my time at Fisher. He was always willing to help with any issues that arose in classes and never turned anyone away from his office. He also personally helped me get my current job at the GASB. He really pushed me to take a new opportunity that might have been intimidating but has now propelled my career prospects further than I could ever imagine.

Diana Choi, PhD '18



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

I have joined the Purdue University Krannert School of Management as an assistant professor, teaching financial accounting and conducting research.

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

My research interests include banking and financial institutions, debt contracting, and corporate governance. Specifically, my dissertation examines the role of bank audit committee financial experts on banks' financial-reporting behavior.

How do you anticipate continuing that research during the next phase in your career?

I will continue to work with my academic advisors to publish my dissertation and related works.

You're slated to teach financial accounting in the spring semester of 2019. How do you anticipate your Fisher PhD studies and research benefiting your students?

I used special data sets to study financial institutions during my PhD studies. I will share my experience and knowledge of using the data sets.

What is it about Fisher that drew you here to pursue your PhD studies?

Faculty members at Fisher really care about students and are interested in helping them succeed. They are very research-active and provide research mentorship, and Fisher has a track record of placing students at leading research institutions.

What distinguishes Fisher students from other students you've interacted with previously?

I think PhD students at Fisher have a strong bond with each other. We share our research concerns and are eager to suggest solutions. We understand each other a lot and try to help each other as much as we can.

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

Fisher hosts the Thomas J. Burns Research Colloquium and invites the world's leading scholars. This series of weekly meetings enabled me to meet very intelligent scholars and hear about their current research. I enjoyed talking with them and learning their insights. Specifically, I was able to share my research problems with them and get helpful feedback.



Making an impact, one taxpayer at a time

An annual tradition at Fisher and Ohio State, the Volunteer Income Tax Assistance (VITA) program continues to make a positive difference in the lives of central Ohioans. VITA connects accounting students at Fisher with low-income individuals and people with disabilities or limited English skills to provide them with free assistance in preparing tax returns.

In 2018, 40 volunteers from Fisher helped prepare 175 tax returns, which garnered \$265,000 in refunds for VITA clients.

Stephanie Paxton (BSBA '12), an analyst for the domestic tax group at Abercrombie & Fitch, returned to Fisher to serve as an alumni volunteer for the VITA program. Paxton shared her thoughts on the experience.

Why did you decide to volunteer for VITA?

My time with VITA was so rewarding in the past that I wanted to continue to be involved. I love that this program exists to help taxpayers in the local community! By preparing their returns, I feel like I'm providing a valuable service and giving back.

What were your duties as part of this past year's event?

I was a site manager, so I ensured that taxpayers each had a volunteer preparer to assist them with their returns, answered questions that arose during tax return preparation, prepared returns as needed, amended returns as needed, contacted taxpayers with IRS return rejection issues, and collected e-file paperwork.

How fulfilling is it to put your accounting education and experience to use in a volunteer capacity?

I feel like I was making a real impact by using the knowledge gained from my education and experience to impact someone else's life. The taxpayers who receive help from VITA are generally very appreciative of the help.

What does it say to you that the VITA program has been a part of the accounting experience at Fisher for so long?

"The seasons pass, the years will roll; / Time and change will surely show / How firm thy friendship, Ohio!"

These aren't just words in "Carmen Ohio," but they also live on through Fisher's involvement with the Columbus community. Ohio State isn't just supporting its students and faculty year after year, it is also lending a helping hand to the community.



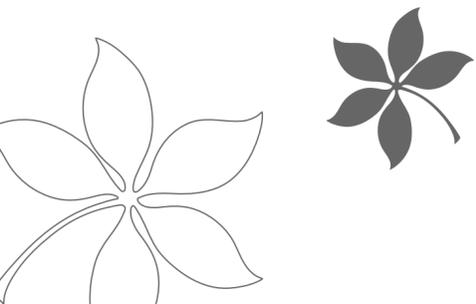
"I feel like I was making a real impact by using the knowledge gained from education and experience to impact someone else's life".

—Stephanie Paxton

What would you say to other alumni who might be interested in helping out with VITA?

The gratification of helping others through VITA is palpable. VITA brings together current students and working professionals to provide tax services that benefit the greater good of a community. Helping with VITA is a small time commitment (just a few weekends out of the spring tax season), but it creates a huge impact.

Alumni interested in volunteering with Fisher's VITA program can contact Stephanie Lewis, the program's director, at lewis.1819@osu.edu.



Students, scholars and servants

MAcc Gives Back continues a tradition of service work

While Master of Accounting students typically contain their studies to campus, twice a year they venture outside the classroom for a different kind of learning experience: MAcc Gives Back, a service event dedicated to nonprofit organizations in the Columbus community.

During the spring 2018 semester, 40 MAcc students, faculty and staff volunteered at five sites, where they sorted clothing at Dress for Success, planted crops at Clarfield Urban Farm, and prepared a Boys and Girls Club facility for its new site opening, among other activities.

An additional 24 students and faculty volunteered at the Mid-Ohio Foodbank during the summer semester, where they prepared meals, stocked the pantry and greeted visitors.

Caitlin Duke (MAcc '18) said the event is meaningful because it allows students to “connect with people who do good, and provide them with the capacity to achieve a larger impact.”

“It’s so easy to get caught up in the work and stress when you’re in such an academically rigorous program. MAcc Gives Back allows students to take a step back from the stress and remember that we will be serving something greater than just ourselves when we graduate.”

—Caitlin Duke (MAcc '18)

She also emphasized the lasting impression that the day of service leaves on the students.

“On the surface, MAcc Gives Back is about helping local nonprofits and giving back to the community we call home during our year in the MAcc program,” she said. “But it also serves as an important reminder to students that we belong to a larger community. It’s so easy to get caught up in the work and stress when you’re in such an academically rigorous program.”

“MAcc Gives Back allows students to take a step back from the stress and remember that we will be serving something greater than just ourselves when we graduate.”



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 2017-18 series featured insights from renowned experts in a variety of professions, including journalism, public accounting and the food industry. The speakers addressed topics that inspired and educated students, such as the accounting profession's changing landscape, how a Columbus ice cream chain transformed into a national phenomenon, the importance of being a tech-savvy auditor, and lessons from a leader whose company's downfall was precipitated by fraud.



Scott Wiley
President and CEO
Ohio Society of CPAs

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 who work 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. All of this work reflects OSCPA's commitment to advance and diversify the accounting profession and support members as Ohio's top strategic financial advisors. He holds a bachelor's degree in communications from the State University of New York at Oswego.



Ibi Krukrubo (BSBA '02)
Managing Partner
EY

Ibi Krukrubo serves as managing partner for EY's San Jose office, where he is responsible for maintaining high-performing client-serving teams, developing the firm's people, fostering a strong culture of exceptional client service, and furthering strong relationships with community, government and business leaders in Silicon Valley. He also serves on the EY Americas Inclusiveness Advisory Council and is involved on the board of the Oakland Museum of California and as a member of the National Association of Black Accountants. He was also honored as one of "40 Under 40" by the *Silicon Valley Business Journal* in 2017. Krukrubo earned a bachelor's degree in accounting from The Ohio State University, and he is a certified public accountant in California.





John Lowe

CEO

Jeni's Splendid Ice Creams

John Lowe joined Jeni's Splendid Ice Creams in 2009 as chief executive and part owner after receiving a late-night call from his long-time friends, Jeni Britton Bauer and Charly Bauer. Since he joined Jeni's, the company has grown from four shops to 34, and has gone national with its pints on the freezer shelves of more than 1,000 of America's finest retailers, leading *Time* to feature the company with the headline, "Can the Best Ice Cream in America Be Its Biggest?" Lowe joined Jeni's from GE, where he held numerous executive roles, including general counsel of GE Aviation's \$11 billion Global Operations, and an officer of GE Honda Aero Engines, LLC. In addition to his role with Jeni's, he is founder and CEO of Eat Well Distribution, which draws on Jeni's infrastructure to help artisan food companies get their products on the shelves of great retailers.



Francine McKenna

Transparency Reporter

Dow Jones MarketWatch

Francine McKenna covers financial regulation and legislation as a reporter in Washington, D.C., for *MarketWatch*, a leading online financial news outlet. Her 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. Her 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, she 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 office for JPMorgan Chase's Latin America operations.



Weston Smith

Keynote Speaker and Trainer

ChalkLine Solutions

Weston Smith began his career as a certified public accountant with EY, specializing in audit and health care consulting. He was hired by HealthSouth Corporation during its infancy and ultimately became CFO of the company as it grew to more than 2,000 locations in all 50 states and five countries. Underneath the persona of success, however, he was a participant in a financial statement fraud that ran for over 15 years, with an earnings overstatement of over \$3 billion. Today, in addition to working as an accountant for small businesses, Smith is a lecturer and trainer who emphasizes fraud prevention and ethics promotion. He has been published in *Issues in Accounting Education* and has spoken at universities, corporations and professional groups across the country and internationally. He has also appeared on CNBC, Fox Business Network and other media outlets.

A commitment to enhancing diversity



Cynthia Turner, left, and Amari Dryden (BSBA '18)

As director of a new program designed to engage underrepresented minority students interested in the field of accounting, Cynthia W. Turner wanted to present graduating seniors who had successfully completed the program with more than a plaque or certificate.

Knowing that success in business is equal parts knowledge and confidence, Turner instead rewarded four Project THRIVE students with something they could use as professionals: new business suits. Thanks to funding provided by KPMG, Turner took the students to get fitted for and to purchase professional clothing that complemented the valuable skills they learned at Fisher.

“It was a wonderful experience because it was the perfect culmination to my college career in accounting,” said Amari Dryden (BSBA '18), a Project THRIVE graduate who will join EY's Assurance practice in Columbus. “Dr. Turner has helped prepare me

mentally for the accounting industry, and now she's prepared me physically, too. The business suit is the armor I need to be taken seriously in public accounting.”

Turner, an EY Faculty Fellow and a senior lecturer in Fisher's Department of Accounting and MIS, was recently recognized for her commitment to students and to diversity initiatives across Fisher, as she received an Ohio State University Distinguished Diversity Enhancement Award.

Presented annually by Ohio State's Office of Human Resources, the award celebrates members of the Ohio State community who are shaping the university through cutting-edge curriculum, mentorship and new programs, or are leading policy initiatives that are advancing diversity and inclusion by changing daily operations, program components or cultural awareness.

“Because someone saw my potential when I was once in these students' shoes, the most rewarding way I know to express my gratitude and make a transformational impact is to invest in the potential genius of students whose journeys have been similar to mine.”

—Cynthia W. Turner, EY Faculty Fellow, Senior Lecturer

“I was humbled and honored to receive such an outstanding award,” Turner said. “Diversity matters because it enhances innovation and performance on every level of society. Working with underrepresented students is so important to me because I fully believe in the philosophy of lifting as I climb.”



A Commitment to Enhancing Diversity (continued)



“Because someone saw my potential when I was once in these students’ shoes, the most rewarding way I know to express my gratitude and make a transformational impact is to invest in the potential genius of students whose journeys have been similar to mine.”

Turner, the first African American woman to earn a doctoral degree in accounting from The Ohio State University, leads

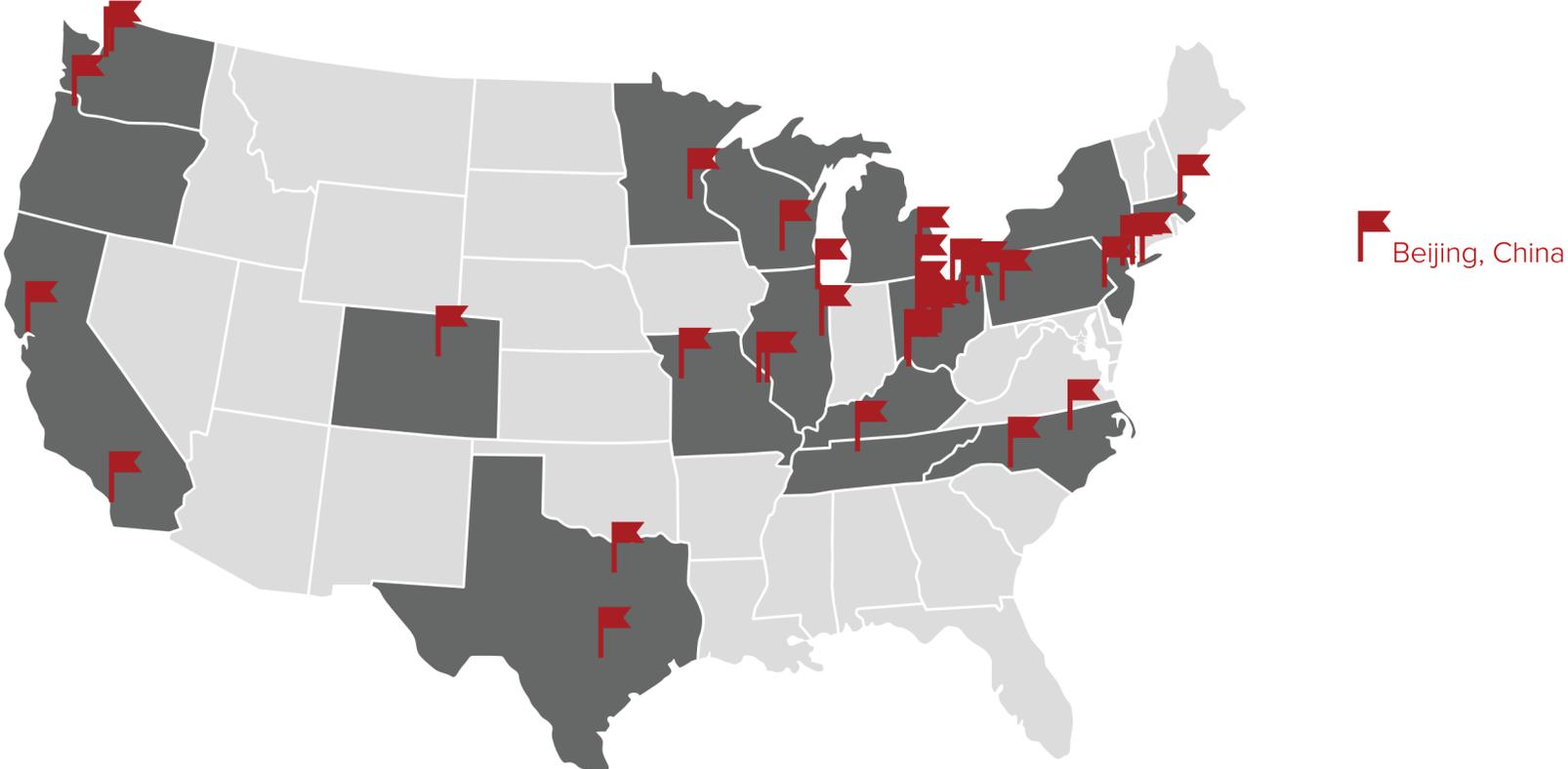
a number of diversity initiatives at Fisher, including Project THRIVE. More than a program, Project THRIVE is a community composed of minority and underrepresented accounting and MIS students who are equipped to succeed during college and beyond. The initiative combines classroom curriculum with co-curricular opportunities and provides scholarships to underrepresented minority accounting students.

“I felt at home with my Project THRIVE peers because of our similarities — we were all accounting majors and people of color — but also in our differences, because we all have different goals in life,” Dryden said. “It’s a space within Ohio State and Fisher specifically where people of color can be their authentic selves.”

The Diversity Enhancement Award was a fitting honor for Turner, who has provided so much to Project THRIVE students, said Brian Mittendorf, department chair and Fisher Designated Professorship of Accounting.

“In addition to serving as a reflection of Cynthia’s tireless efforts to support diversity across the university, this award also speaks to the notable impact she has had on her students and colleagues in Fisher’s Department of Accounting and MIS,” he said. “It is great to see someone so deserving get recognized in this way for the hard work and dedication she has demonstrated in shaping the futures of so many accounting and business leaders.”

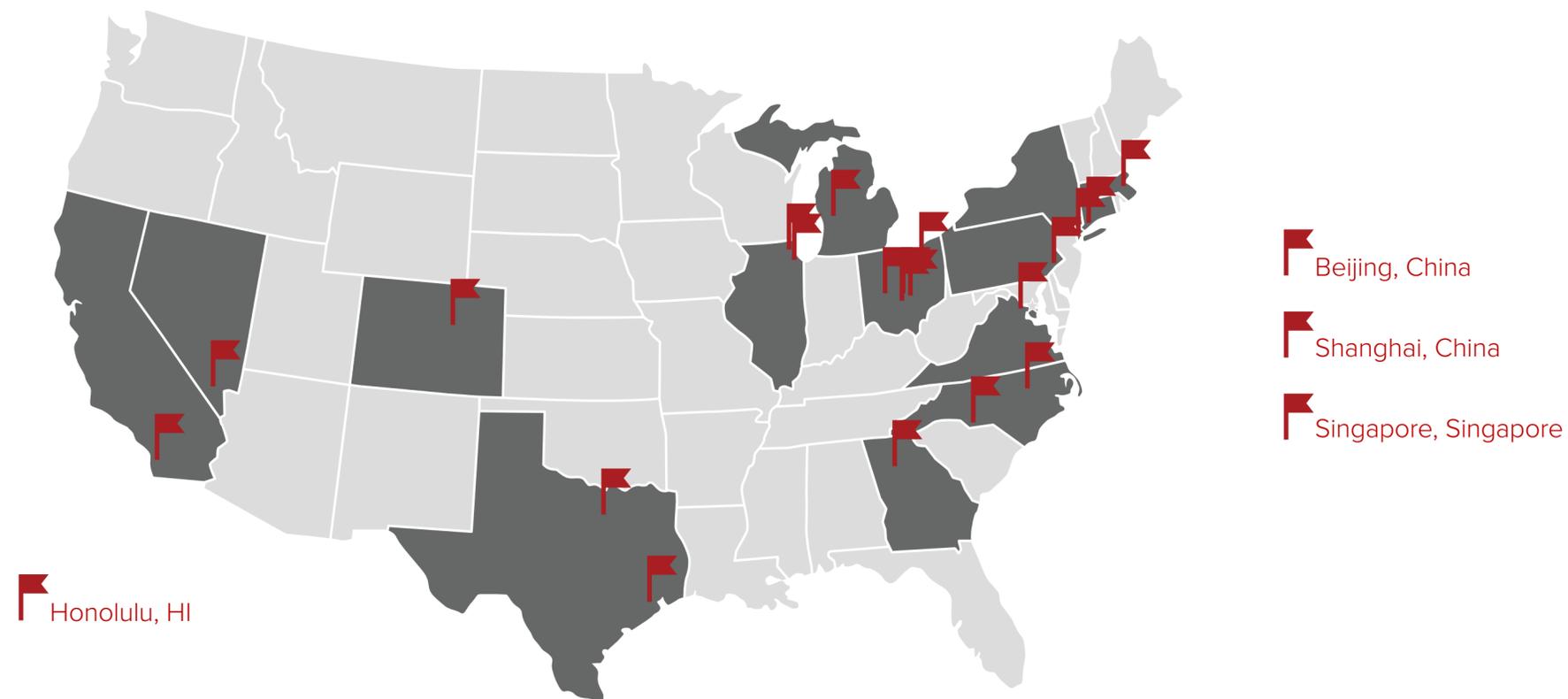
Undergraduate Class of 2018 Career Success

<p>Average Salary (Accounting)</p> <p>\$53,697</p>	<p>Average Salary (Information Systems)</p> <p>\$67,089</p>	<p>Companies Making Multiple Offers</p>	
<p>Median Salary (Accounting)</p> <p>\$52,000</p>	<p>Median Salary (Information Systems.)</p> <p>\$65,000</p>	<p>BDO</p> <p>Clark Schaefer Hackett</p> <p>Cognizant</p> <p>Cohen & Company</p> <p>Crowe</p> <p>Deloitte</p> <p>Deloitte Consulting</p> <p>EY</p> <p>Fifth Third Bank</p> <p>GBQ Holdings</p> <p>Grant Thornton</p> <p>Huntington Bank</p> <p>IBM</p>	<p>JPMorgan Chase</p> <p>KeyBank</p> <p>KPMG</p> <p>Marathon Petroleum</p> <p>Microsoft</p> <p>Nationwide</p> <p>Novogradac CPAs</p> <p>Plante Moran</p> <p>PwC</p> <p>RSM</p> <p>Schneider Downs</p> <p>The Ohio State University</p>
<p>Salary Range (Accounting)</p> <p>\$30,000—\$85,000</p>	<p>Salary Range (Information Systems)</p> <p>\$44,000—\$108,000</p>		
<p>Geographic Distribution</p> 			

MAcc Class of 2018 Career Success

Average Salary \$52,831		Median Salary \$53,000	Companies Making Multiple Offers Cohen & Company Deloitte EY KPMG Plante Moran PwC Schneider Downs
Average Signing Bonus \$2,067	Graduates with Bonuses 23%	Salary Range \$24,960–\$70,500	
Graduates with Job Offers 79%	Domestic Graduates with Job Offers 97%	International Graduates with Job Offers 57%	

Geographic Distribution



Alumni Spotlight: Jodi Abbate

Accounting experience and CPA help propel alumna's career in finance

For Jodi Abbate (BSBA '02), serving in a financial reporting leadership role at Nationwide Insurance seems natural, given that she earned a degree from Fisher in finance. But her path to where she is today required a lot of hard work, advice from trusted mentors and one other very important thing: additional coursework in accounting from Fisher.

Abbate began her professional career as a financial analyst at Abbott, where she had previously worked as an intern. She learned quickly that if she wanted to one day advance into a leadership role in her field, she'd need to round out her résumé with some additional experience.

"As I networked and had development conversations with senior leaders, a common theme that arose was that leaders in finance also had experience working at public accounting firms," she said. "I then began reaching out to friends who worked at the Big Four firms and ended up interviewing with KPMG.

"I received a job offer, but it was contingent on going back to school to receive the necessary hours to sit for the CPA exam."

While continuing to work full time at Abbott, she re-enrolled at Fisher and began working toward her goal.

"In addition to the classes at Fisher, I worked with one professor to do additional hours virtually, which allowed for flexibility while juggling work and school," Abbate said. "The extra effort to get my accounting hours at Fisher was well worth it, as working at a great accounting firm like KPMG opened a lot of doors in my career."

She worked as an audit manager at KPMG for six years before transitioning into a role at L Brands as a manager of financial reporting. In 2010, she moved from the fashion industry to financial services and began her career at Nationwide. Today, she serves as vice president of financial reporting and accounting policy and research.

Throughout her career, Abbate has learned to "get comfortable with being uncomfortable," making it a point to volunteer for projects for which she didn't always meet all the qualifications. She credits that willingness to pursue stretch roles with helping in her career progression.

And it's advice she passes along when mentoring junior-level co-workers.

"I have been fortunate to have had some fantastic mentors in my own career who have been pivotal in my professional development, and I take seriously the role and responsibility of acting as a mentor," she said. "Coaching people in their career, helping them grow personally and professionally, providing constructive feedback that's critical for development, and then seeing the success of these individuals is without question my greatest satisfaction at work."

Abbate's efforts to pay forward as a mentor are her way of honoring the numerous mentors who've been crucial in her professional development — from her time as a Fisher student through her rise to her current leadership role at one of the nation's top property and casualty insurers.



"Throughout my time at Ohio State and throughout my career, my mentors have been individuals I respected and trusted, and who've had qualities that I admire both professionally and personally," she said. "They have been role models for me as I think about how I should handle situations.

"Having a mentor you trust and can have candid conversations with is a great asset to have, regardless of where you are in your career journey."

"Having a mentor you trust and can have candid conversations with is a great asset to have, regardless of where you are in your career journey."

—Jodi Abbate (BSBA '02)
Vice President of Financial Reporting and Accounting Policy and Research
Nationwide Insurance



Alumni Spotlight (continued)

Reflecting on her choice of where to attend college, the native of Antwerp in northwestern Ohio recalls being drawn to the opportunities she knew she would experience in Columbus and at Ohio State. For Abbate, the idea of studying at a large campus with countless occasions to engage in academic pursuits, social networks and athletic groups was appealing.

“The passion and pride of being a Buckeye was contagious from my first college visit,” she said. “The diversity of the student body — a true melting pot across different ethnic and cultural backgrounds — provided experiences to learn and grow that have been important for both my personal and professional growth.”

For current Fisher students seeking a career in the financial services industry, Abbate’s advice is to spend time researching prospective employers and to demonstrate excitement during interviews. Additionally, she stresses that it’s important to practice interviewing. During her time as an undergraduate student, she found the resources and mock-interview opportunities available through Fisher’s award-winning Office of Career Management to be invaluable in her preparation for both internship and job interviews.

Throughout her career, she’s found both challenge and opportunity through building and living her personal brand while continuing to expand her professional network. She’s thankful to Ohio State for giving her chances to build those skills early on — from in-class presentations to working with diverse student groups to finding unique ways to stand out — and those undergraduate experiences continue to benefit her today.

Ohio State also inspired Abbate’s passion for lifelong learning. In addition to earning her CPA, she also holds the Chartered Property and Casualty Underwriter (CPCU) insurance industry designation, and recently she’s been pursuing a Certification in Practice of Data Analytics from the College of Engineering, which she anticipates will be an important asset to her and her team at Nationwide.

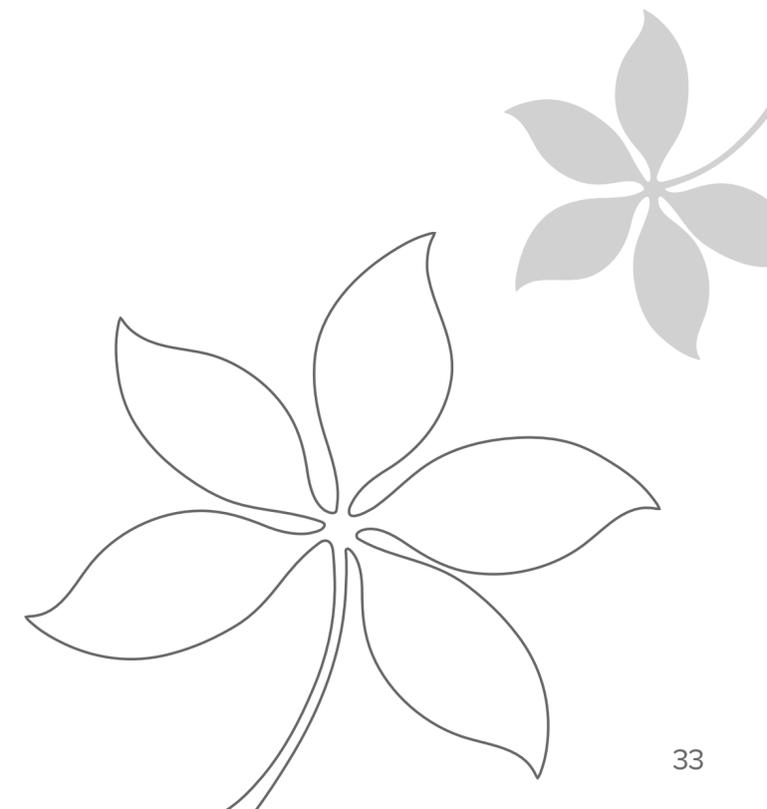
Additionally, she credits Ohio State and Fisher with helping her forge a strong network of friends and colleagues that has been invaluable throughout her career by opening doors at companies where she has worked.

But one tie to Fisher is ever present in her life: her husband, Keith Abbate (BSBA ’00), who also studied at Fisher and works at Donnelley Financial Solutions.

Jodi and Keith have two young children who keep the couple busy. For Jodi, family is her top priority, and she enjoys vacationing and spending time with family and friends. She likes to maintain an active lifestyle that includes running and working out; her commitment to remaining physically active helps her decompress and maintain a sense of balance in her life.

Abbate admits that juggling the demands of work and home can be challenging, but she feels a sense of obligation to be a good role model for her children and for her colleagues.

“Whether it’s working or staying at home full time, no version of being a parent is easy,” she said. “You can be engaged and present at home and also be successful at work. I’m proud of being the best working mom that I can be.”



Donor Honor Roll

We recognize and thank the following donors for their contributions to the Department of Accounting and MIS during the 2017-2018 academic year. Your generous support ensures the continued success of our academic programs for future generations.

AMIS ALUMNI

Douglas J. Abbott (1982 BSBA) and Sarah O. Abbott
Michael R. Abramo (2006 BSBA, 2006 M) and Allison R. Abramo (2007 BSBA)
Dr. Peter A. Aghimien (1980 BSBA) and Mabel R. Aghimien
Steven P. Altmiller (1979 BSBA) and Virginia L. Altmiller
Richard E. Ary (1971 BSBA) and Nancy L. Ary
Leonard V. Assante and Judy G. Assante (1977 BSBA)
Amy B. Avon (2015 BSBA)
Harold H. Bach (1955 M) and Margo P. Bach
Dr. Andrew D. Bailey (1971 PhD) and Irene S. Femrite
Diane R. Ballard (1971 BSBA) and William H. Ballard
Jeffrey S. Ballmer (1997 BSBA)
Dean D. Barr (1972 BSBA) and Jennifer York-Barr
Michael E. Beach (1997 BSBA)
John C. Beck (1989 BSBA) and Mary B. Beck (1989 BSBA)
Dr. William F. Bentz (1965 M, 1969 PhD) and Patricia R. Bentz
Stephen G. Biegel (1970 BSBA) and Patricia K. Biegel
George C. Biehl (1969 BSBA) and Ruby C. Biehl
George Boyadjis (1978 BSBA) and Linda B. Boyadjis
John L. Boylan (1977 BSBA) and Susan S. Boylan
Kevin G. Bradley (1978 BSBA) and Rita M. Bradley
Leslie L. Brandon (1965 BSBA) and Geraldine M. Brandon

Dale G. Bruggeman (1986 BSBA) and Carla J. Burson-Bruggeman
Daniel J. Cameron (2004 BSBA) and Cory L. Cameron
Heather M. Carrozo (2013 M)
Linda S. Chang (1984 BSBA) and Ralph Mock
Carlos A. Clavijo (1982 BSBA) and Polly A. Clavijo
Thomas J. Cowee (1979 BSBA) and Deborah L. Cowee
Aaron G. Crosser (2007 M, 2007 BSBA) and Ashley M. Crosser
Jonathan H. Dahlin (2012 M) and Kristin Dahlin
Nutan K. Deodhar (2001 BSBA) and Nitin Deodhar
Katharine M. Devall (2006 M) and Matthew B. Devall
Dr. David A. Dittman (1971 MA, 1973 PhD) and Maureen A. Dittman
Ann M. Ernotte (2009 M)
John A. Fazio (1967 M) and Elizabeth A. Fazio
Samuel L. Feller (2009 BSBA, 2009 M)
Daniel J. Finneran (1988 BSBA) and Catherine J. Finneran
Joseph M. Fodor (1993 BSBA) and Stephanie M. Fodor
Eddie D. Forshey (1971 BSBA) and Christine M. Forshey
Anne M. Frayne (1976 BSBA)
Michael M. Freeman (2013 BSBA) and Thomas Freeman
Karl J. Frey (1989 BSBA) and Margaret L. Frey
Dennis P. Frolin (1968 BSBA) and Patricia L. Frolin
Robert E. Fry (1968 BSBA)

Lu Gan (2013 BSBA)
David J. Gedeon (1997 BSBA) and Sarah E. Gedeon
Kevin M. Genter (2013 M)
Richard M. Glaser (1971 BSBA) and Susan B. Glaser
Greg Hatch (1992 BSBA) and Rachael L. Hatch
Stephen R. Hatcher (1964 BSBA, 1965 M) and Sharon J. Ellis
Diane K. Hill (1982 BSBA) and Thomas M. Hill
Beverly D. Hottois (1982 BSBA) and Robert L. Hottois
Perry R. Humphrey (1979 BSBA) and Patty K. Humphrey
Christopher A. Ito (1988 BSBA) and Sarah Hibler
William W. Jenkins (1977 BSBA) and Coreen E. Jenkins
Richard J. Johnson (1973 M) and Angela A. Gill
Mary J. Ketner (1978 BSBA) and Dr. Mark S. Ketner
Ho B. Kim (1980 M) and C. L. Park
Dr. George W. Krull (1965 BSBA) and Nancy A. Krull
Michael L. Krupp (1984 BSBA) and Aurora I. Arevalo
Christopher H. Kuhns (1968 BSBA) and Lois T. Kuhns
George F. Kurz (1970 BSBA) and Mary F. Kurz
Ann C. Lang (1997 BSBA) and Joseph Lang
Stephanie L. Lewis (2007 M)
Jenny L. Lewis-Whelan (2005 M) and Ken Whelan
Christopher A. Lilley (1984 BSBA) and Pam Lilley

Dr. Thomas W. Lin (1975 PhD)
Joyce E. Mace (1984 BSBA)
Dr. Robert E. Malcom (1958 M, 1962 PhD) and Ellen M. Malcom
Robert G. Marks (1982 BSBA)
Richard J. Martin (1967 BSBA) and Kasumi L. Martin
Mark E. McDonough (1985 BSBA) and Luciana D. McDonough
Sean A. McKee (1991 BSBA) and Diane D. McKee
Steven P. Merriett (1991 BSBA) and Antonio Estrada
Ronald E. Messenger (2003 BSBA) and Julie M. Messenger (2003 BSBA, 2003 M)
Edward J. Metzger (1987 BSBA) and Nancy G. Metzger
Charles R. Mihalick (1971 BSBA) and Nadine J. Mihalick
Edward A. Mitchell (1989 BSBA) and Karen S. Mitchell
Dr. Brian G. Mittendorf (2002 PhD) and Karen M. Mittendorf
Michael J. Mozes (2008 M, 2008 BSBA) and Mary Mozes
Kandy S. Murnane (1979 BSBA) and Thomas M. Murnane
Susan L. Nelson (1989 BSBA) and Brian S. Nelson
Jerry F. Nichols (1965 BSBA) and Susan Grose
William D. Oeters (1980 BSBA) and Sue S. Oeters
Patricia Parker (1981 M)
John W. Parsons (1972 BSBA) and Cheryl L. Parsons
Bruce M. Pearlman (1978 BSBA) and Ellen P. Pearlman
Brian T. Peck (2006 BSBA)

Richard H. Perez (1973 BSBA)
Thomas J. Pohl (1995 BSBA) and Rita C. Pohl
Gary J. Previts (1964 M) and Frances A. Previts
Gary Price (1983 BSBA) and Mary E. Price
Jeffrey R. Rabinovich (2013 BSBA)
Mark P. Rimelspach (1984 BSBA) and Susan K. Rimelspach
Robert P. Rutter (1975 BSBA) and Kathleen A. Rutter
Dr. Gerald L. Salamon (1971 PhD) and Nancy J. Salamon
Teresa J. Scherry (1986 BSBA) and John M. Scherry
Dr. Arnold Schneider (1980 MA, 1982 PhD) and Marcy L. Schneider
John J. Schneider (2004 BSBA) and Lauren Schneider
Mariah D. Scott (2015 BSBA, 2016 M)
Kathy K. Serrano (1992 BSBA)
Susan S. Sexton (1977 BSBA)
Robert B. Sledge (2005 BSBA, 2006 M)
Michael P. Stanko (1981 BSBA) and Deborah C. Stanko
John P. Stipkovich (1990 BSBA) and Alison P. Stipkovich
John B. Straub (2001 BSBA)
Joseph R. Sullivan (1989 BSBA) and Suzanne M. Sullivan
Michael S. Thompson (1990 BSBA) and Kathi A. Thompson (1989 BSBA)
Daniel R. Tidrick (1968 BSBA) and Nancy W. Tidrick
Emily K. Topp (2014 M)

Joanne H. Turner (1976 BSBA) and Kent R. Turner
Troy S. Usrey (1999 BSBA)
Stephen H. Valentine (1968 BSBA) and Joy Valentine
Michael J. Vitek (1985 BSBA) and Mary M. Vitek
Susan G. Vogelgesang (2015 BSBA, 2017 M)
Christopher J. Ward (2012 BSBA)
Nathaniel J. Watkins (2016 BSBA)
Steven Wimmers (1973 BSBA) and Elizabeth Wimmers
Steven H. Wittman (1981 BSBA) and Renee D. Wittman
David L. Wolfe (1968 BSBA) and Cristina A. Wolfe (1984 BSBA)
Sarah R. Yoder (1996 BSBA)
Dr. Robert K. Zimmer (1964 PhD) and Joanne E. Zimmer
James M. Zinn (1975 BSBA) and B.S. Zinn

AMIS FRIENDS

Randall C. Anstine and Lori Z. Anstine
Anil Arya and Bade V. Guney
Kenly M. Axline and Candace K. Axline
Bank of America Charitable Foundation
BDO USA LLP
Dr. Leonard E. Berry
Bette and David P. Lauer Fund of The Columbus Foundation
The Big Give 2017 Bonus Pool Fund
Richard S. Blackburn and Joan D. Blackburn

Thomas H. Brinker and Sharon G. Brinker
The Carlos and Polly Clavijo Fund of Schwab Charitable
Daniel W. Click
Jason C. Craw and Jessica M. Craw
Crowe
James R. Decker and Ruth K. Decker
Deloitte Foundation
Devall Towing Third Generation Inc.
Edwards Lifesciences Foundation
Dr. David L. Eichelberger
The Eleanor L. Craig Bowsher Fund of The Columbus Foundation
Ernst & Young Foundation
EY
GE Foundation
The Godman Guild Association
Grant Thornton Foundation
Hill Barth & King LLC
John and Susan Boylan Family Fund of The Columbus Foundation
Lea L. Kemme
Thomas L. Klug
KPMG LLP
Stephen J. Krass and Sallie W. Krass
Harry L. Krieger
David P. Lauer and Bette B. Lauer
Marathon Petroleum Company LP
McCue & Koracin Living Trust
Donald R. McCue and Carol A. Koracin
Rex A. Moskovitz and Debra G. Marcus

Network for Good — Transunion
Orange County's United Way
Plante Moran PLLC
PwC
Randall C. and Lori Anstine Fund of the Ernst and Young Foundation
Thomas Rudibaugh and Elizabeth E. Rudibaugh
Dr. Douglas A. Schroeder
Sanjay K. Sehgal and Rita Sehgal
Technical Rubber Company Inc.
John P. Tighe
United Way of Greater Atlanta
Henry A. Ventura and Anna A. Powolny
Russel B. Walcher and Julieann Walcher
Dr. David E. Wallin
Dr. David D. Williams and Teresa J. Ziegler
Stuart B. Young and Lisa P. Young

Great care is taken to ensure the accuracy of this list. Please alert us to any errors or omissions by contacting the college at givetofisher@osu.edu.

AMIS Rankings

RESEARCH RANKINGS

12th

globally in leading journal publications, 2012–2017

Brigham Young University Accounting Research Rankings

18th

worldwide in top three accounting journal publications, 2012–2017

The University of Texas at Dallas Research Rankings

UNDERGRADUATE PROGRAM RANKINGS

10th

*in the nation
(5th among public universities)*

U.S. News & World Report, 2019

12th

*in the nation
(9th among public universities)*

Public Accounting Report, 2018

MACC PROGRAM RANKING

14th

*in the nation
(11th among public universities)*

Public Accounting Report, 2018

PHD PROGRAM RANKING

20th

*in the nation
(15th among public universities)*

Public Accounting Report, 2018

Stay in touch

Share your thoughts, recent professional developments or exciting updates with the Department of Accounting and MIS.

 FCOB-amisreview@fisher.osu.edu  go.osu.edu/AMISReview

Accounting Advisory Board

Craig Marshall (Chair), EY
Corrine Burger, JPMorgan Chase
Max S. Carrier, KPMG (retired)
Don Kimble, KeyCorp
Matt Kramer, KPMG
Stu Laws, Cardinal Health
Todd Layfer, L.A. Firemen's Relief Association
John P. McEwan, Deloitte
Reginald Momah, The Hanover Insurance Group
Michael A. Petrecca, PwC
Peter S. Richards, NetJets
Michael S. Thompson, Deloitte
Tami Van Tassell, PwC
Mike Voinovich, BDO
Melinda B. Whittington, La-Z-Boy
Scott Wiley, Ohio Society of Certified Public Accountants
Lisa Young, EY

Accounting and MIS Faculty and Staff

Professors

Anil Arya, John J. Gerlach Chair in Accounting
Anne Beatty, Deloitte & Touche Chair in Accounting
J. Richard Dietrich
Brian G. Mittendorf, Fisher Designated Professorship
in Accounting and Department Chair
Waleed A. Muhanna
Darren T. Roulstone, John W. Berry Sr. Fund for Faculty
Excellence Professorship and PhD Program Director
Richard A. Young, Accounting Honors Program
Director and Beta Alpha Psi Advisor

Associate Professors

Douglas A. Schroeder
Andrew Van Buskirk
David E. Wallin
Xue Wang
David D. Williams
Tzachi Zach, MAcc Program Director

Assistant Professors

Zahn Bozanic
Rachel Geoffroy
Sophia J.W. Hamm
Eric Holzman
Jon Kerr
Patrick Kielty
Brian Monsen
Amy Sheneman

Emeritus Professors

William F. Bentz
Pai-Cheng (P.C.) Chu
John C. Fellingham
Daniel L. Jensen
James C. Kinard
Felix P. Kollaritsch
Raymond J. Krasniewski
Richard J. Murdock
Eric E. Spires
Lawrence A. Tomassini

Senior Lecturers

Bruce C. Barnes
Michael Easterday
Laura Feustel
Alan J. Lacko, MAcc Council Co-Advisor
Stephanie L. Lewis, Undergraduate
Accounting Coordinator and VITA
Program Advisor
Prakash R. Mulchandani, Accounting
Association Advisor
Marc H. Smith
Cynthia W. Turner, EY Faculty Fellow and
Project THRIVE Program Director
Kathy Wantuch
Rob Whittington

Lecturers

Jeffrey Ballew
Vlad Costinescu
Michael Fulton
Douglas Huffner
Brian Izzo
Lori Kaiser
Chad Thomas

Staff

Camille Pipino, Program Assistant
Kaylin Ward, Academic Program Coordinator and
MAcc Council Co-Advisor

AMIS Review Contributors

Chris Alexis
Joe Arnold
Melanie DiFeo
Tom Meehan
Camille Pipino
Kaylin Ward



THE OHIO STATE UNIVERSITY

FISHER COLLEGE OF BUSINESS

Department of Accounting and MIS

The Ohio State University

400 Fisher Hall

2100 Neil Avenue

Columbus, OH 43210