News from the Department of Accounting and Management Information Systems at The Ohio State University
Fisher College of Business
Dear Friends,

It is my distinct privilege to once again serve as the chair of the Department of Accounting and MIS at Fisher. I thank Dr. Waleed Muhanna for his dedication to leading our department during the past three years and for his many accomplishments throughout his tenure. As the current chair, I am committed to our mission of advancing the disciplines of accounting and MIS through excellence in scholarly research and education and meaningful outreach.

In this current issue of *AMIS Review*, you will find stories that highlight and celebrate the achievements of faculty, students, staff and friends of the Department of Accounting and MIS. And among them are our rankings. Additionally, you will read about our efforts to prepare students for careers through rigorous coursework, hands-on experiential learning opportunities and service to their communities. You will see how critical partnerships and collaborations with businesses and organizations are preparing our students and graduates for success, while also putting their knowledge and expertise to work to make impacts throughout the practice of accounting.

Our newsletter also acknowledges some of the many outstanding contributions from our alumni, friends and corporate partners. Their generosity continues to impact our mission by providing countless opportunities for our students through scholarship, programmatic and faculty support. For this, my colleagues and I are most grateful.

Thank you for the many ways that you continue to support our students, our college and our mission!

Best regards,

J. Richard Dietrich
Professor and Chair
Department of Accounting and MIS

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J. Richard Dietrich
Professor of Accounting, Fisher College of Business, 2000–present
Chair of the Department of Accounting and MIS, Fisher College of Business, 2000–2012, 2015–present
OSU Health Plan Inc., Board of Directors, Finance Committee Member and Chair, March 2007–June 2010, July 2011–present
Deloitte & Touche Professor of Accountancy, University of Illinois at Urbana–Champaign, 1991–2000
Arthur Andersen & Co. Centennial Faculty Fellow, University of Texas at Austin, 1989–1991.
Peat Marwick Mitchell & Co. Centennial Faculty Fellow, University of Texas at Austin, 1984–1989
Visiting Professor at Carnegie Mellon University and the University of Chicago
Joined Financial Reporting Executive Committee (FinREC) of the AICPA in 2015

Educational Info
PhD, Industrial Administration, Carnegie Mellon University, 1981
MS, Accounting, Carnegie Mellon University, 1977
MS, Measurement and Control, Carnegie Mellon University, 1974
BS, Physics, Carnegie Mellon University, 1973
POST-GRAD APPOINTMENT PROVIDING ALUMNI THE OPPORTUNITY TO SHAPE ACCOUNTING STANDARDS

When Tyler Kennedy first arrived at the Financial Accounting Standards Board (FASB) as a post graduate technical assistant (PTA) last year, he found himself in rough waters, as he tried to navigate through unfamiliar challenges and vexatious problems embedded in projects. But gradually, Kennedy (BSBA ’13/MAcc ’14) gained experience and, by the time his one-year appointment was over, he had helped draft and refine accounting standards that were adopted by the FASB.

“For the first few months I felt like I was in over my head. But Fisher prepared me well to confidently attack an issue I didn’t know about,” Kennedy said. “Being involved in crafting actual standards was a valuable experience that continues to help me today.”

Kennedy is just one in a long line of Fisher graduates who have accepted research positions at the FASB. Maria Khrakovsky (BSBA ’14/MAcc ’15) will continue that legacy when she begins her PTA appointment in January. (continued)
“It is definitely a prestigious position,” said Khrakovsky, a former Accounting Honors student. “The FASB is cultivating the best and brightest young minds, while also entrusting them to help shape standards that will affect business and industry across the country.”

While Khrakovsky is the 14th Ohio State business alum to serve at the FASB since 1983, Emily Balkonis (MAcc ’15) is a part of a smaller group. She will be just the second Ohio State business graduate to serve as a PTA at the Governmental Accounting Standards Board (GASB), which establishes and improves standards of accounting and financial reporting for U.S. state and local government.

“My time at the GASB will provide me with a rare set of skills that I otherwise would not have gained,” Balkonis said. “Not only will I take part in the standard setting process, but I will also learn a great deal about governmental accounting, as it’s a portion of accounting that is not covered by many courses in school. My time as a PTA may also open up new, exciting opportunities moving forward in my career, which will allow me to put to use this unique set of skills.”

Regardless of whether they’re serving at FASB or GASB, these Fisher alumni benefit from this unique perspective within the industry, said J. Richard Dietrich, chair of the Department of Accounting and MIS at Fisher.

“It puts our recent graduates in roles of direct responsibility for setting new accounting standards and understanding the process by which standards are set,” he said. “The insights that these alumni get are unparalleled—we see that in the positions they take after their (continued)

### Fisher FASB/GASB Appointments

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<tr>
<td>Judith Liederbray Vejlupek</td>
<td>FASB</td>
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<td>Eric Deardorf</td>
<td>FASB</td>
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<tr>
<td>Kevin Lawrie</td>
<td>GASB</td>
<td>1986–1987</td>
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<td>Stuart Fagin</td>
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<td>Melinda Whitington</td>
<td>FASB</td>
<td>1989–1990</td>
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<tr>
<td>Steven Merriet</td>
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<td>1991–1992</td>
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<tr>
<td>Robert Sledge</td>
<td>FASB</td>
<td>2006–2007</td>
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year at the boards. It creates a completely different career path for the students.”

Robert Sledge (BSBA ’05/MAcc ’06), who was nominated to a PTA position at FASB by Dietrich, remembers how the appointment laid the foundation for a successful career that continues today. Sledge is director of the Department of Professional Practice at KPMG in New York.

“For me, it was an ideal first full-time job out of college,” he said. “I really appreciated the opportunity to learn from my bosses and the senior people I interacted with on projects from day one.”

For Kennedy, the experience at FASB is helping him succeed in his current role as a senior financial accounting advisor at EY. He is leveraging his knowledge of accounting standards to help clients navigate technical issues.

“It’s satisfying to be able to take what I’ve learned and help companies apply the standards I helped make while at the FASB,” he said.

For Dietrich, the pipeline of Fisher graduates serving at these financial standards institutions speaks to the unique combination of talent and drive that distinguishes Fisher’s accounting alumni.

“These are graduates who know how to work as part of a team and are willing to lean into projects. And that starts here on campus,” he said. “They take on roles that we’d consider leadership roles, whether it’s Beta Alpha Psi, the Accounting Association or other student organizations. They want to jump into something that’s very difficult and make a difference by providing thoughtful and insightful solutions.”

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**Fisher FASB/GASB Appointments**

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<thead>
<tr>
<th>Name</th>
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<tr>
<td>JOHN DRUM</td>
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<td>CURT HURD</td>
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<td>HELEN DEBBELER</td>
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<td>STEPHEN WINICK</td>
<td>FASB</td>
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<td>TYLER KENNEDY</td>
<td>FASB</td>
<td>2014–2015</td>
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<tr>
<td>EMILY BALKONIS</td>
<td>GASB</td>
<td>2016</td>
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<tr>
<td>MARIA KHRAKOVSKY</td>
<td>FASB</td>
<td>2016</td>
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Q&A WITH SAMUEL B. BONSALL IV

What brought you to Fisher?
I interviewed at various business schools on the rookie PhD job market in the early part of 2012, coming out of Penn State. Fisher was one of those interviews. I was drawn to what an accomplished capital markets research group the department had recruited over the past 10 years. It was also a great opportunity to reconnect with (Deloitte & Touche Chair in Accounting) Anne Beatty, one of our senior faculty members, who had supervised my undergraduate honors thesis at Penn State and encouraged me to pursue a PhD after gaining some work experience.

How did your background as a consultant impact your decision to return to academia?
When you work day in and day out with PhD economists, eventually the PhD bug gets you. In all honesty, seeing how PhDs think about real problems was a partial motivation for returning to graduate school in a business-related field. However, I had partially decided to pursue a PhD when I finished my undergraduate studies at Penn State, principally because of encouragement from Anne Beatty and several other accounting professors at Penn State.

What are your research interests and some insights you have discovered through your research?
My primary research interest is in what drives the opinions provided by information intermediaries—these could be auditors, credit rating agencies and Wall Street stock analysts to name a few. In particular, I have studied how incentives shape ratings from credit rating agencies such as Moody’s Investors Service, Standard & Poor’s and Fitch.

Much debate has raged in the popular press and regulatory hearings at the SEC about how getting paid by a company to provide them a rating is bad and makes ratings nearly worthless. My research suggests that this conventional view does not hold up when you look at some data. When the rating agencies first started collecting fees from their clients, their ratings quality actually improved. What the pundits often don’t fully consider is that reputational concerns do provide some discipline on the rating agencies. It’s easy to say, well, they get paid by their clients, so they’ll always give out AAA ratings, but if they always did that, eventually nobody would use ratings and regulators would crack down. My research has made me more aware about how much reputation matters to markets.

What is your life like away from teaching?
I have been married for 10 years to my high school sweetheart, and we have two young boys—Colin, 4, and Cooper, 1. Since joining Fisher a few years ago, I have gotten into distance running. I have to thank Professor Brian Mittendorf for encouraging me to run the Fisher 5K my first year. Since then I have built up my mileage and ran the Columbus Marathon in October 2014. I do like to play golf occasionally, but I’m not very good and don’t really have any time to work on my game.
Bank Runs and the Accounting for Illiquid Assets in Financial Institutions

*Accounting Education: An International Journal (2014)*

**Richard Young, Anthony Meder, Steven Schwartz and Mark Wu**

This research uses a simple economic model to capture the role of financial institutions in transforming long-term, difficult-to-sell assets into short-term bank accounts, referred to as liquidity transformation. The model illustrates that the process can be socially beneficial due to the increased liquidity provided to depositors. However, it also demonstrates that potentially offsetting this social benefit is the cost associated with the occurrence of bank run, wherein difficult-to-sell assets cannot be redeemed in time to cover the rapid and unexpected withdrawals of depositors. Finally, the paper addresses the difficulties of assigning accounting values to assets and liabilities for banks engaged in liquidity transformation.

Decentralized Procurement and Inventory Management

*Management Science (2015)*

**Anil Arya, Brian Mittendorf and Hans Frimor**

In their study, Professors Arya, Mittendorf and Frimor examine existing studies by detailing the trade-offs in the centralization versus decentralization debate in firms’ strategic use of inventories to influence supplier pricing. The research demonstrates that a firm’s decision to cede procurement choices to its individual divisions can help moderate inventory levels and provide a natural salve on supply chain frictions.

Career Concerns and Accounting Performance Measures in Nonprofit Organizations

*Accounting, Organizations and Society (2015)*

**Anil Arya and Brian Mittendorf**

To examine concerns that accounting-based performance measures in the nonprofit sector are overly influential and counterproductive in evaluating charities and their leaders, Professors Arya and Mittendorf developed a model of nonprofit executives tasked with influencing external perceptions. They demonstrate that accounting-based performance measures alter executive incentives in critical ways. In particular, disclosure of the functional classification of nonprofits’ expenses can reduce incentives to overinvest in fundraising and restore investments in programs. However, it also presents the potential downside of undermining key investments in long-term infrastructure.

The Effect of Tax Authority Monitoring and Enforcement on Financial Reporting Quality

*The Journal of the American Taxation Association (2014)*

**Jeffrey Hoopes, Michelle Hanlon and Nemit Shroff**

Does higher tax enforcement and monitoring affect financial reporting quality? Research by Professor Hoopes suggests so. Looking at how the government implements tax enforcement, the study found that the positive association between higher tax enforcement and reporting quality is stronger when other monitoring mechanisms are weaker. It also supports previous research that demonstrates how a tax authority, like a government, is a monitoring mechanism of corporate insiders.
The Effectiveness of Credit Rating Agency Monitoring: Evidence from Asset Securitizations

Sam Bonsall, Kevin Koharki and Monica Neamtiu
Professor Bonsall’s research examines how differences between credit rating agencies’ initial (at the date of debt issuance) and subsequent (post-issuance) monitoring incentives affect securitizing banks’ rating accuracy. The study found that subsequent ratings reflect default risk less accurately than initial ratings. The research raises questions about the effectiveness of using ratings as an ongoing contracting mechanism and suggests that conclusions about rating accuracy could differ depending on whether researchers focus on initial versus post-issuance ratings.

Financial Accounting in the Banking Industry: A Review of the Empirical Literature

*Journal of Accounting and Economics* (2014)
Anne Beatty and Scott Liao
To further understand the role financial accounting research has within the banking industry, Professor Beatty examined three streams of empirical research. Specifically, she reviewed studies associating bank financial reporting with valuation and risk assessments; those studies associating bank financial reporting discretion with regulatory capital and earnings management; and those studies examining economic decisions by banks under differing accounting regimes. She concluded that the majority of bank accounting research focuses on existing regulation rather than the possible effects of future rules.


*Review of Accounting Studies* (Forthcoming)
Zahn Bozanic, Dan Amiram and Ethan Rouen
Motivated by methods used to evaluate the quality of data, Professor Bozanic’s study constructs a novel firm-year measure to estimate the level of error in financial statements. The Financial Statement Divergence Score compares the empirical distribution of the leading digits of the numbers in a firm’s annual financial statements to that of the theoretical distribution posited by Benford’s Law. The study demonstrates that (1) restated financial statements more closely conform to Benford’s Law than the misstated versions in the same firm-year and (2) as divergence from Benford’s Law increases, earnings persistence decreases. Further, the measure can be used by auditors and regulators as a leading indicator to identify misstatements.

A Note on the Benefits of Aggregate Evaluation of Budget Proposals

*Journal of Management Accounting Research* (2014)
Austin Sudbury, Richard Young and Steven Schwartz
Agency research on capital budgeting has demonstrated that a principal can reduce information rents by contracting on several investment projects rather than on individual investment projects. Using a model that facilitates comparative statics, the study investigated the robustness of this approach. The findings include that the relative advantage of aggregation over individual evaluation is maximized for intermediate levels of expected profitability and intermediate levels of the variability of profitability. The study concluded that if aggregation is beneficial, its benefit is decreasing in the correlation between the project’s profitability.
A Note on the Tax Benefits of Retirement Savings

Journal of Accounting Education (2014)

Richard Young, Eric Spires and Steven Schwartz

This paper examines the fundamental tax advantages of retirement savings plans through an analysis of simplified tax setting. The paper illustrates four interrelated benefits of existing retirement plans and provides an in-depth analysis of two popular forms of retirement savings—traditional and Roth IRA accounts. The research offers an understanding of the properties of the tax benefits of retirement savings that can be useful for students who are preparing for careers as tax professionals and individuals who want to understand the financial planning advice they receive.

Qualitative Disclosure and Changes in Sell-Side Financial Analysts’ Information Environment

Contemporary Accounting Research (Forthcoming)

Zahn Bozanic and Maya Thevenot

Professor Bozanic’s study examines how qualitative information signals found in routine and timely corporate disclosures affect the formation and updating of sell-side financial analysts’ beliefs. The researchers found that more readable, similar and diverse disclosures are associated with decreases in uncertainty. This suggests that similar disclosures over time reinforce a message and lead to an improvement in analysts’ information environment rather than providing redundant information. The magnitudes of the decreases are strongest for linguistic diversity, which suggests that analysts’ reduction in uncertainty is largely a result of informational parsimony.

Taxpayer Search for Information: Implications for Rational Attention


Jeffrey Hoopes, Daniel Reck and Joel Slemrod

The economics literature has traditionally assumed that the moment a tax law is passed, taxpayers know and understand it. In this paper, Professor Hoopes seeks to understand how taxpayers acquire tax-related information. An examination of searches for capital gains tax-related information found that these searches increase around year end, suggesting taxpayers seek information for tax planning purposes. The searches also increase around tax filing deadlines, suggesting taxpayers use information for tax compliance. Likewise, policy changes and news events prompt these information searches. The study suggests taxpayers are not always fully informed, but that rational attention and notable shocks to tax policy can drive information searches.

What Do Firms Do When Dividend Tax Rates Change? An Examination of Alternative Payout Responses


Jeffrey Hoopes and Michelle Hanlon

In investigating whether investor-level taxes affect corporate payout policy decisions, Professor Hoopes found a surge in special dividends in the final months of 2010 and 2012 immediately before individual-level dividend tax rates were expected to increase. Moreover, it was more likely for a firm to respond to individual-level tax rates if insiders owned a relatively large amount of the firm. The study provides evidence that managers consider individual-level taxes in making payout decisions, and that managers will make dividend decisions based on anticipated, but ultimately unrealized, tax law changes.
LEADERSHIP & SERVICE

Anne Beatty is co-editor of the Accounting Review and is co-founding editor of the Journal of Financial Reporting. She also served on the organizing committee for President Drake and Provost Steinmetz’s Teaching and Learning summit.

Zahn Bozanic served on the 2015 AAA Financial Accounting and Reporting Section (FARS) Editorial Committee.

Jeffrey Hoopes was appointed in 2015 to serve on the editorial board and conference committee of the Journal of American Taxation Association. He was also appointed by the Internal Revenue Service to serve as an Economist in the Research Analysis and Statistics division from 2015-2017.

Stephanie Lewis was appointed Assistant Department Chair in May 2015.

Brian Mittendorf served as the American Accounting Association Competitive Manuscript Award Committee Chair during 2014-2015.


Xue Wang was appointed to the Editorial Review Board for the Accounting Review in June 2014 and the Editorial Review Board for Accounting Horizons in June 2015.

Helen Zhang was appointed by the Securities Exchange Commission to serve as a Financial Economist in the Division of Economic and Risk Analysis during the 2015-2016 academic year.

RESEARCH RANKINGS

Brigham Young University Accounting Research Rankings

3rd globally in terms of publications in leading journals 2009–2014

The University of Texas at Dallas Research Rankings

10th worldwide in terms of publications in the top three accounting journals 2009–2014
STUDENT INVOLVEMENT


Anne Beatty, Darren Roulstone, Xue Wang and Helen Zhang currently serve on Allison Nicoletti’s dissertation committee.

Jeffrey Hoopes began teaching in the MAcc program in Spring 2015.

Stephanie Lewis served in January 2015 as the advisor of a student team in the Deloitte FanTAXtic Case Competition with the Ohio State team winning third place in the nation. She also co-taught in the Pre-MAcc Program in 2015 and is serving as Co-Advisor of the MAcc Council as of Autumn 2015.

Darren Roulstone began teaching a MAcc core course in Autumn 2015. He is the Financial Accounting and Reporting Section (FARS) immediate past president for 2015-2016, which includes serving as the FARS 2016 mid-year meeting coordinator.

Richard Young was selected to serve on the Ohio State Honors Faculty Advisory Committee from 2014-2016 and is currently the Dissertation Chairman for Jing Davis. He was also selected in October 2015 to serve on the Best Early-Career Researcher in Management Accounting Committee.

AWARDS & RECOGNITION

Jeffrey Hoopes received the 2015 Max Block Distinguished Article Award.

Darren Roulstone was promoted to the rank of Professor in July 2015.

David Williams received the 2015 MAcc Outstanding Faculty Award. (Photo unavailable)
2015 INDUCTEE: JAMES A. OHLSON

The Accounting Hall of Fame inducted its most recent member on August 10, as James A. Ohlson was honored at the American Accounting Association Annual Meeting in Chicago.

Ohlson is a chaired professor at the Hong Kong Polytechnic University and also has affiliations with Cheung Kong Graduate School of Business in Beijing and the Manchester School of Business in the UK.

Peter Easton, alumni professor of accountancy and academic director of the Center for Accounting Research and Education at Mendoza College of Business at the University of Notre Dame, presented Ohlson with his award.

The Accounting Hall of Fame’s international board of electors selects one or two honorees each year. Ninety-three influential and respected accountants from academe, accounting practice, government and business have been elected to the Accounting Hall of Fame since its establishment in 1950 at The Ohio State University’s Fisher College of Business.

JAMES A. OHLSON

An expert in the role of accounting earnings in the valuation and operation of economic enterprises, James A. Ohlson has published more than 60 papers in scholarly journals and has taught at Stanford University; the University of California, Berkeley; Columbia University; New York University; and Arizona State University. He has held visiting professorships at the University of Chicago; the London School of Economics; Stockholm School of Economics; the University of British Columbia; and the University of California, Los Angeles.

A widely respected teacher and mentor, he has chaired the doctoral dissertation work for over a dozen students now holding faculty positions in major universities across the country. He has an extensive record of editorial board service to every major academic journal in accounting and of referee work to many journals in finance, economics and management science. He has played an active role in consulting related to litigation, regulatory policy and professional education and has provided administrative service to his university as department chair and chair of doctoral studies, in addition to serving on numerous faculty committees.

His honors and awards include an honorary doctorate from the Stockholm School of Economics, four awards from the American Accounting Association for notable contributions to the field, the Association’s Educator of the Year Award, and in China, the prestigious Chiang Jiang Scholar award.
Forty-five high school students from around the state gathered at Fisher for the 20th annual Accounting Careers Awareness Program (ACAP-Ohio). The weeklong event provides minority high school students the opportunity to explore career options in accounting and business and was presented by the Ohio Society of CPAs, the Ohio CPA Foundation, the Columbus chapter of the National Association of Black Accountants and Fisher’s Office of Diversity and Inclusion Student Services (ODISS) in conjunction with the Department of Accounting and MIS.

“The ACAP-Ohio program has proven to be a valuable resource for introducing high school students to careers in accounting and in business as a whole,” said Edwin Jones, the program coordinator and an ACAP-Ohio alumnus. “These students were eager to learn from Fisher’s talented faculty and staff and really made the most of this tremendous opportunity.” (continued)
Students engaged with representatives from Fisher and Ohio State, as well as those from many of Fisher’s corporate partners, including Nationwide, Plante Moran, Deloitte, PwC, NetJets, EY and KPMG, among others.

“This program has really showed me what accountants do, not just on paper, but what they do in person,” said Jennifer Flores, a student at Westland High School in Columbus. “I didn’t realize there was so much networking, interaction and social relationships involved in the profession.”

The weeklong event featured an Accounting 101 class led by Dr. Cynthia W. Turner, a discussion about careers in entrepreneurship led by Donald Anthony of the Warrior Group, and a site visit to Honda’s Marysville Auto Plant. Students attended a college fair where they networked with representatives from schools throughout the state, and they worked on a case study and completed a related essay.

“ACAP really has opened my eyes to careers in accounting and made me like accounting even more,” said Adrian Awuah, a student at Columbus St. Francis DeSales High School. “I learned how important teamwork is in accounting and the benefits of becoming a CPA.”

Nine students were presented with $500 scholarships sponsored by the Columbus Chapter of the National Association of Black Accountants, EY, Honda of America Manufacturing, Kaiser Consulting, KPMG, Plante Moran and the White Castle Management Co. Additionally, Fisher awarded two scholarships to two outstanding participants who have committed to attending Ohio State and plan to major in business.

“For two decades, ACAP-Ohio has been making an incredible impact on the futures of more than 700 minority high school students,” said David Harrison, director of Fisher’s ODISS. “This wonderful program wouldn’t be possible without the strong support of our corporate sponsors, business partners, and the faculty and staff at Fisher and Ohio State.”

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**ACAP-Ohio by the numbers**

- **20** Years the ACAP-Ohio program has been in existence
- **98** Minority high school applicants to the 2015 ACAP-Ohio program
- **46** High school students selected to participate
- **39** High schools represented in 2015 program
- **21** Ohio cities represented in 2015 program
- **14** Fisher graduate students who have served as ACAP-Ohio coordinator
STUDENT INTERNSHIP SPOTLIGHT

MARIAH SCOTT

Mariah Scott, a MAcc student scheduled to graduate in 2016, spent the summer at EY in its Business Advisor Program in New York City. She had the opportunity to work with four global banks in EY’s risk management and performance improvement practices. She gathered client-supplied data and created presentations, reports and visuals to simplify complex issues such as organization change, billing cycle efficiencies, resolution planning and the Dodd-Frank Wall Street Reform and Consumer Protection Act’s Volcker Rule.

“Fisher taught me how to build a network within an organization by utilizing my peers, alumni and the people I work with,” Scott said. “I am now able to quickly find inconsistencies or red flags while evaluating financial data due to my accounting background at Fisher as well. This internship gave me an opportunity to add value to my team because I was so detail-oriented. It also added value to my career, as I gained a lot of hands-on experience.”
BRAD HOEHNE

Brad Hoehne, a junior majoring in MIS, spent the summer at Under Armour working on the company’s IT SAP Sales and Distribution Team. While there, he documented process flows for programs the company uses in SAP, showing how the many different programs and processes flowed through the software and SAP. He also helped the team to ensure that customers were correctly billed by discovering errors that occur in SAP.

Hoehne met with many different teams throughout the business and IT sides of the company, gained insights into Under Armour’s entire business, and utilized skills learned at Fisher.

“The logic portions of the CSE and mathematics courses that I have taken at Fisher really helped me to understand the logic behind these processes that we have,” he said. “I had to be able to follow along quickly while also understanding how the process flowed, and classes at Fisher prepared me for this fast-paced learning style. This internship has been an incredible experience. Going forward, this knowledge will benefit me greatly in making useful contributions at whatever company I go on to work for.”
Ten Accounting Honors students traveled to Chicago to gain insights and industry experience and to network with accounting alumni at leading companies. Led by Professors Tzachi Zach and Rick Young, the students spent a week visiting the offices of Deloitte, EY, KPMG and PwC—the Big Four public accounting firms—as well as Mesirow Financial and Kraft Foods.

“I really enjoyed meeting many of the alumni and former Accounting Honors students and gaining insight on their career paths and advice,” said Mike McKune. “It was interesting to understand how the program has been a great foundation for professionals who just graduated and those that have been in the corporate world for the past 20 years. I am excited to continue with the program over the next two years and to continue to use the professionals that we met from the Big Four, Kraft and Mesirow Financial as resources going forward with my career.”

(continued)
The students met with Accounting Honors alumni Melinda Whittington (Kraft Foods), Karl Frey (Mesirow Financial), Dan Finneran (PwC), Kristin Adam (Deloitte), Davon Norris (EY) and Sarah Hambley (KPMG). The group also experienced the sights of Chicago, attending a Cubs game, taking in a musical and catching a comedy show at the Second City.

“This trip was definitely a life-changing experience, especially from an international student’s perspective,” said Breezy Zhou. “The entertainment activities further introduced me into the American culture and lifestyle. Before the trip, I was struggling with whether I should start my career in a large or medium-sized city. It was very encouraging to see that some of these highly successful alumni had the same questions during the same period. They decided to challenge themselves in big cities, and they found the experience to be extremely rewarding and worthwhile.”

The trip to Chicago marked the third such Accounting Honors trip; previous trips included New York City and London.

“All of the students were really engaged and asked lots of good questions about alternatives to careers in auditing and tax,” Prof. Young said. “I also enjoyed the tour of Kraft and seeing its ‘open work environment’ up close. Finally, it meant a lot to me that Melinda Whittington, Dan Finneran and Karl Frey took time from their busy schedules to lead discussions with the group. It shows how much their experiences as part of the Accounting Honors Program meant to them.”
The Information Systems Association (ISA) at Fisher is dedicated to providing MIS, CIS and CSE students with opportunities to network with technology professionals, professors and each other. Approximately 50 members regularly participated in ISA events throughout the 2014–15 school year and were able to engage with leading companies such as Capital One, Cardinal Health, JPMorgan Chase, Eaton, EY, Liberty Mutual and PwC, among others.

In the fall, ISA represented and marketed the organization and the MIS program to students at Ohio State’s Student Involvement Fair and participated in Fisher Frenzy, a Fisher-targeted involvement event. Additionally, ISA recruited Schneider Downs for Fisher Ink’s Unfinished Business event, where students engaged with companies and Fisher organizations in Mason Hall.

More than 50 students participated in the ISA’s 34th annual winter networking dinner. The event provided them the opportunity to connect with top-10 firms in the area. ISA also dedicated time throughout the year to providing students with career management skills. The organization hosted a résumé clinic with Marathon Oil to help students develop and revise professional materials in preparation for upcoming career fairs and interviews. In the spring, ISA hosted a professional dinner clinic with Reynolds and Reynolds to help students polish their etiquette skills and learn how to network with company representatives.

“Although MIS is a relatively small major, it still possesses a sizable presence in Fisher,” said Xu Weng, president of ISA. “ISA strives to connect IT students and anyone interested in computing with professional opportunities and resources to help them succeed. Our goal is to facilitate a smooth transition between academics and the professional world.”
### UNDERGRAD CLASS OF 2015 CAREER SUCCESS

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</table>

### Geographic Distribution

![Map showing geographic distribution with flags and Shanghai, China marker]
RECENT MAcc ALUMNI

CLAUDIA SUAREZ
Assurance Associate | PricewaterhouseCoopers, LLP | Miami, Florida

Why did you choose to study accounting at Fisher?
Fisher’s MAcc program offers a wide variety of courses in a short nine-month program. With an undergraduate degree in accounting, I knew I wanted to focus my grad school experience on widening my scope and taking a more general approach to the business world while still maintaining a focus in accounting. Another factor I considered was the size of the program. Being in a smaller, specialized program gives you the opportunity to really connect with your classmates and professors. Although Ohio State’s massive campus can be overwhelming at times, being in the MAcc program, and at Fisher in general, was a refreshing change of pace, with smaller classes and many familiar faces around Gerlach Hall.

What prompted your interest in accounting?
Almost every aspect of life can be seen from a business or financial perspective. Studying and practicing accounting gives me the opportunity to take a specific set of skills and apply them to so many different situations. I have always had a general interest in business, but the complexity of accounting and the way it serves as the structure of a business is what really prompted my interest. I knew studying accounting would challenge me every day and provide a stable yet flexible career path. Despite the common misconception, accounting goes way beyond debits, credits and crunching numbers; the opportunities are endless if you are up for the challenge.

What was the most beneficial aspect of the accounting program at Fisher?
The most beneficial aspect of Fisher’s MAcc program is the network that I gained. All of Fisher’s graduate programs are very intertwined, and you will frequently see HR, finance, accounting and MBA students all in one classroom. This aspect of Fisher gives you the opportunity to get involved and venture out of your circle to meet other students with varying paths. Simultaneously, you have your smaller group of MAcc students, and with such a short period of time together, you grow very close, very fast. You never know where or when you will meet another Fisher alum, and having this network is truly priceless.

How has the accounting program at Fisher helped prepare you for success in your professional career?
Fisher’s MAcc program is very unique in the sense that it has a focus on research and regulation, all while taking a more conceptual approach to accounting. Most students with an accounting background are not used to this, and personally, this aspect of the program really pushed me outside of my comfort zone at times. In hindsight, taking a conceptual approach to even the most basic accounting topics has given me a new set of skills that I didn’t have before. As I enter the public accounting industry, there are thousands of other first-year associates with similar skill sets as mine, and it is important to have unique factors that will set you apart. And while technical skills are extremely important in the accounting industry, truly understanding the concepts and being able to think outside the box gives you a certain edge that you can’t find in other programs.
Why did you choose to study accounting at Fisher?
My previous roommate graduated from the Fisher MAcc program. She strongly recommended it to me and told me how nice MAcc professors are, how challenging and useful the courses are, and how much I would enjoy meeting new friends from all over the world. I knew it was the program I wanted to go to. The program is only nine months long, which was a big attraction for me. I enjoyed being an undergraduate student at Fisher and have fostered a strong relationship here.

What prompted your interest in accounting?
I took several accounting classes as an undergrad majoring in finance, and I found them to be interesting and practical. My knowledge in accounting helped me to better understand finance, and accounting skills are very important for people who want to work in the financial industry.

What was the most beneficial aspect of the accounting program at Fisher?
Before joining this program, I didn’t have a clear accounting career path. I had little idea what auditors, tax practitioners or corporate accountants did. During my MAcc year, Fisher helped me realize what career was most suitable for me and provided many platforms to network with recruiters. Networking and interview tips from the Office of Career Management were also helpful in my search for a job.

How has the accounting program at Fisher helped prepare you for success in your professional career?
Most of our graduate courses involved group case studies. These case studies improved my teamwork and communications skills, which are significant and must-have skills in a career as an auditor. The intense curriculum gave me a chance to experience busy season in advance. Balancing school work, job searching and student activities challenged and enhanced my time management skills.
Why did you choose to study accounting at Fisher?

I thoroughly researched schools across the country using a variety of metrics—placement rates, quality of recruiting opportunities, tuition, alumni network, availability of scholarships and published rankings. Ohio State was one of a small handful of programs that really popped off the page. In the end, my on-campus visit made my decision quite easy. The quality and kindness of the professors, students and career placement officers I met made me feel very much at home. I had my choice of several programs, but frankly, after the visit, the choice was clear.

What prompted your interest in accounting, especially coming from a non-accounting undergraduate background?

I was drawn to the variety of roles and skills one can attain from a solid understanding of accounting. Companies will hire individuals with accounting backgrounds no matter what the state of the economy because we have a solid understanding of business principles and how those principles are expressed through financial reporting. I felt a MAcc would nicely round out my economics and stock market background and make me very employable.

What was the most beneficial aspect of the accounting program at Fisher?

The personal connections I made during the program. I met so many genuine, smart and hardworking staff and students during my time at Fisher. A key ingredient to success in the business world is leveraging one’s network. I feel very confident that my fellow classmates will go on to do great things in their personal and professional lives—having an opportunity to stay in touch and learn from each other in the future is a very exciting prospect.

How has the accounting program at Fisher helped prepare you for success in your professional career?

Our professors often discussed (and demanded) the concept of “plus one.” When someone asks you for a deliverable—whether it be an opinion, a paper or just some advice—successful people always strive to think one step ahead. Successful people ask themselves questions such as: What else can I offer? What is the next step in this project that I might get a jump on? How can I present this information in the most engaging, user-friendly way? The ability to ask these questions and deliver upon the answers is at the heart of “plus one” and is a cornerstone of Fisher’s approach to preparing its students for future success.
The Master of Accounting (MAcc) Association, a student-led organization that emphasizes ethical, social and public responsibility, continued its outreach efforts as it connected the Fisher community with volunteer opportunities throughout the 2014–15 academic year.

The organization’s MAcc Gives Back events were the most prominent of the group’s efforts this past year, as MAcc students, faculty, staff and alumni spent time in the fall and spring semesters serving others through work at a variety of nonprofit organizations in the Columbus area, including Dress for Success, Franklin Park Conservatory, the Furniture Bank, Lifecare Alliance, Lutheran Social Services, My Very Own Blanket and the Ronald McDonald House.

The MAcc Association also partnered with the Ohio Society of CPAs to participate in the Financial Education Teaches Children Healthy Habits (FETCH!) program. The annual event teaches fifth- and sixth-grade students financial responsibility and (continued)
budgeting through a board game. Fourteen MAcc Association representatives worked with 80 students from two Columbus City schools as part of the program. The Fisher students, partnering with a practicing CPA, spent 28 hours volunteering their time.

“This game is helpful because it provides students with a fun yet informative way to understand budgeting and financial responsibility,” said Mabel Wu, 2014–15 MAcc Council Community Service Chair. “The MAcc program has participated for several years and we really enjoy the game’s ability to help us give back to the community in a meaningful way.”

The MAcc Association also worked with The Ohio State University’s Volunteer Income Tax Assistance (VITA) program. MAcc students provided free tax preparation for low- to moderate-income households in the Columbus area, helping volunteers file 275 tax returns and securing $475,000 in refunds for local residents.

The MAcc Association at Fisher recognizes outstanding academic achievements in the field of accounting, promotes the study and practice of professional fields related to accounting, and provides members networking opportunities with visiting professionals. The association is made up of all the members of the Master of Accounting program.

Volunteer Income Tax Assistance by the numbers

<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
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<tr>
<td>67</td>
<td>student volunteers</td>
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<td>900</td>
<td>volunteer hours by students</td>
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<tr>
<td>275</td>
<td>tax returns prepared in 2015</td>
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<tr>
<td>$475,000</td>
<td>net federal refunds claimed by taxpayers in 2015</td>
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<tr>
<td>$4.6 million</td>
<td>total taxpayer refunds since the 2004 filing season</td>
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</table>
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 2014–2015 series featured the insights of renowned experts from a variety of industries, addressing topics to inspire and educate students. Issues discussed included: leadership skills; client needs and expectations; fraud and how to address it; industry values, skill sets, culture and challenges; ethics and insights about organizations where speakers held positions.

JOSEPH ALUTTO
Professor of Organizational Behavior,
The Ohio State University

Joseph A. Alutto twice served as interim president of The Ohio State University. From October 2007 to June 2013, Alutto served as the university’s executive vice president and provost. As executive vice president and provost, Mr. Alutto was OSU’s chief academic officer, a role that includes coordinating all budgeting expenditures as chair of the university’s Integrated Financial Planning Committee. Prior to these earlier appointments, Alutto was dean of Ohio State’s Fisher College of Business for 16 years.

KRISTINE DEVINE
Deputy CFO and Vice President of Operations,
The Ohio State University,
Office of Business and Finance

Ms. Devine is a certified public accountant who earned a Bachelor of Arts degree in accounting from the University of Illinois. Ms. Devine has more than 25 years of experience in the higher education industry in the areas of financial operations, accounting, auditing and financial analysis. She is also responsible for developing and implementing initiatives that support the university’s strategic advancement, while lending her expertise and budgetary analysis to Ohio State leaders and the Board of Trustees. Recently, she created a cross-functional team to facilitate sharing of best practices and to standardize operational excellence efforts (OE@OSU) across the university.
EY MAcc SPEAKER SERIES

KATY HOLLISTER
Partner and Chief Strategy Officer, Deloitte LLP
In 1984, Ms. Hollister graduated from law school and launched a career at Deloitte Haskins and Sells. Today, she is the chief strategy officer for Deloitte Tax LLP and she leads the U.S. Business Tax practice. She is also a member of the Board of Directors for both Deloitte LLP (U.S. board) and Deloitte Touche Tohmatsu Limited (global board). Along the way, she has been a pioneer for workplace flexibility and, in 1995, was the first partner admitted while on a reduced work schedule.

JOHN MERINO
Corporate Vice President and Chief Accounting Officer, FedEx Corporation
Mr. Merino is the primary executive responsible for the company’s consolidated financial statements, external financial reporting and accounting due diligence on corporate acquisitions. He is also responsible for the corporation’s financial shared-services organization and the design and implementation of financial systems, processes and accounting policies throughout the corporation.

WESTON SMITH
Former CFO, HealthSouth
Mr. Smith was once CFO of the Fortune 500 company HealthSouth Corporation. He voluntarily came forward and exposed a multi-year multi-billion dollar financial statement fraud and accepted responsibility for his own actions. Mr. Smith speaks frequently on ethics and integrity within business. He is passionate about teaching others the fruits of living and working responsibly and the consequences of unethical conduct.

“The EY Speaker series provides diverse perspectives on the different avenues that a thorough accounting education can pave. Hearing from professionals in public accounting, as well as those in business or accounting positions in industry or government, showed me that accounting is a remarkable building block that will allow me to be successful in whatever I choose.”
—Stephanie Poeppelman, MAcc ’15
CAREER SUCCESS

MAcc CLASS OF 2015 CAREER SUCCESS

<table>
<thead>
<tr>
<th></th>
<th>Accounting</th>
<th>Information Systems</th>
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<tr>
<td>Average Salary</td>
<td>$50,978</td>
<td>$56,250</td>
</tr>
<tr>
<td>Median Salary</td>
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<td>$54,500</td>
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<tr>
<td>Salary Range</td>
<td>$30,000–$72,500</td>
<td>$42,000–$78,000</td>
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</table>

Geographic Distribution

- London, United Kingdom
- Shenzhen, China

Companies Making Multiple Offers

Deloitte
EY
Fifth Third Bank
GBQ
JPMorgan Chase
KPMG
Plante Moran
Prime LLC
PwC
Sanhua
Darren Roulstone jokes that given the way the PhD program landscape has changed recently, he’s glad it has been two decades since he received his doctorate in accounting.

“Students are coming in with more of an understanding of research,” said Roulstone, the PhD program director in Accounting and MIS. “It’s much more known now that, in addition to being an educator, you need to be a researcher, and people are preparing for it. That means it’s much more competitive to get into programs. I don’t know that I could get into the programs now that I did 20 years ago.”

In accounting and MIS, the current PhD candidates and recent graduates reflect this trend. Roulstone pointed to accounting research rankings by Brigham Young University that placed Fisher’s accounting program fourth in the world. He also cited the fact that three Fisher PhD graduates or candidates were selected to receive prestigious Deloitte Foundation Doctoral Fellowships in the past four years.

One such Fellow and PhD candidate is Allison Nicoletti, who presented twice at the recent American Accounting Association’s Annual Meeting. Bret Johnson, former Fellow and 2015 PhD graduate, incorporated lessons learned as a public accountant as well as work with the Securities and Exchange Commission into his research and dissertation.

“Our students have had a lot of great skills that they’ve brought with them from their work experience that have meshed really well with their research interests,” Roulstone said. “More and more is being expected of students, and more and more is being expected of them when they graduate. It used to be that if you had a decent dissertation when you graduated, you were fine. Now it’s expected that you’re working on multiple papers. The bar is getting raised all the time.”

As the PhD program landscape has changed, so too has the focus of many doctoral programs, including ours. PhD candidates must possess working knowledge of accounting and research skills that are both independent and collaborative.

(continued)
“When we look at potential students, we look more at their ability to be self-starters,” Roulstone said. “We’ve always wanted really smart students, but you can get really smart students who won’t talk to anybody. And that’s not a good thing. It’s very hard to come up with ideas on your own. You don’t sit by yourself in a dark room and think about research. You talk to people, discuss research and bounce ideas for research projects off each other.”

Roulstone hopes to increase the number of PhD candidates from eight this year to as many as 11 in 2016. A longstanding commitment by department leadership to recruit top faculty members will help make that goal a very real possibility, he said.

“Over the last few years, we’ve done a great job of bringing in a lot of people at the associate and assistant level who are very productive,” Roulstone said. “For research productivity, in addition to the senior faculty, you need your associate and assistant professors involved, and we’re fortunate to have that.

“We have so many active faculty members that there’s a demand for students to work with. When there are not enough PhD students to go around because the faculty are so active, that’s a nice problem to have.”
PhD PROFILE: BRENT SCHMIDT

Brent Schmidt’s idea of great reading material for a week at the beach may not be a popular choice for many, but for him, it helped shape his professional future.

“My wife and I were with her family on vacation at the beach, and I had downloaded several research papers from the accounting faculty at Fisher just to start reading and getting ready to apply to the PhD program,” said Schmidt, a second-year PhD student. “I remember telling my wife about some of the interesting research, and it bored her to tears. But I was really excited and really into the research. It was a good signal to me that, in addition to Fisher’s great reputation, this was the place to be to produce some impactful research.”

Schmidt’s journey to Fisher began in 2011 with an undergraduate degree in accounting from Miami University and a post-graduation job with BKD, a public accounting firm in Cincinnati. In between, he earned his CPA license and was named a 2012 recipient of the Elijah Watt Sells Award, given to candidates who score a cumulative average of 95.50 or better across all four sections of the exam on their first attempt. Schmidt was among 39 award winners out of more than 92,000 candidates nationwide who sat for the exam.

“Brent is an extremely intelligent student whose work experience has equipped him with a lot of great ideas and interesting perspectives that he’s brought to our program,” said Darren Roulstone, PhD program director at Fisher. “He’s a student who has it all.”

Schmidt, whose research interests include capital markets, said he spent his first year in the PhD program adjusting to the pace of the curriculum.

“I learned a ton and really got a deeper and better understanding of research in my first year,” he said. “You’re thrown right into the fire and are trying to figure things out. Now in my second year, I’ve been able to focus on my research, and it’s been invigorating.”

Schmidt is currently working with Sam Bonsall, an assistant professor of Accounting and MIS, as well as Roulstone, on a number of projects. As he dives deeper into research, Schmidt hasn’t forgotten a lesson he learned in his first accounting seminar at Fisher.

“You should never do any research that somebody outside of academia couldn’t use,” he said. “There are some papers that are written for academics and for researchers, but at the end of the day, what we’re trying to do is explain how the world works from an accounting perspective and improve accounting and business practice.”
## CURRENT PhD STUDENTS

<table>
<thead>
<tr>
<th>NAME</th>
<th>ENTERING YEAR</th>
<th>HOMETOWN</th>
<th>UNIVERSITIES/DEGREES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hailey Ballew</td>
<td>2014</td>
<td>Springfield, MO</td>
<td>University of Kansas, BS in Accounting and Business Administration; University of Kansas, Master of Accounting and Information Systems</td>
</tr>
<tr>
<td>Diana Choi</td>
<td>2013</td>
<td>Pittsburgh, PA</td>
<td>Yonsei University, BA in Business Administration; University of Texas at Austin, MA in Public Administration</td>
</tr>
<tr>
<td>Jing Davis</td>
<td>2012</td>
<td>Wuhan, Hubei, China</td>
<td>Huazhong University of Science and Technology, BA in Accounting; Suffolk University, MS in Accounting; University of North Carolina at Chapel Hill, MS in Statistics</td>
</tr>
<tr>
<td>Danyang Jiang</td>
<td>2013</td>
<td>Beijing, China</td>
<td>Emory University, BA in Business Administration in Accounting</td>
</tr>
<tr>
<td>Bret Johnson</td>
<td>2010</td>
<td>Centreville, VA</td>
<td>Brigham Young University, BS in Accounting; Brigham Young University, MA in Accounting</td>
</tr>
<tr>
<td>Min Park</td>
<td>2014</td>
<td>Busan, South Korea</td>
<td>Seoul National University, BA in Business Administration</td>
</tr>
<tr>
<td>Aaron Nelson</td>
<td>2013</td>
<td>Salt Lake City, UT</td>
<td>Utah Valley University, BS in Accounting, magna cum laude; University of Utah, MA in Accounting</td>
</tr>
<tr>
<td>Allison Nicoletti</td>
<td>2011</td>
<td>Oswego, IL</td>
<td>Illinois Wesleyan University, BA in Accounting and Economics</td>
</tr>
<tr>
<td>Brent Schmidt</td>
<td>2014</td>
<td>Cincinnati, OH</td>
<td>Miami University (Oxford, OH), BS in Business (Accountancy major and German minor)</td>
</tr>
</tbody>
</table>
ALUMNI SPOTLIGHT

COMMITMENT TO FISHER REMAINS AS STRONG AS EVER FOR ALUMNUS

Robert Sledge may have graduated from Fisher nearly 10 years ago, but he still knows his way around campus. Sledge, a director in KPMG’s national office, remains active and engaged with Fisher’s Department of Accounting and MIS in a number of critical ways.

“Robert exemplifies the relationship we want to have with our alumni,” said J. Richard Dietrich, chair of the Department of Accounting and MIS. “He sees the value in interacting with our students here on campus and in locations throughout the world, and he’s consistently happy to do so.”

Sledge, who earned his BSBA in 2005 and a MAcc degree in 2006, is an alumnus of the Accounting Honors program and has hosted honors students at KPMG in London and New York. Additionally, he typically returns to campus each fall to speak with students in classes taught by Professors Pat Turner, Rick Young and Tzachi Zach.

“I’m happy to come back because I remember how valuable it was to hear alumni talk about their background and experiences in the accounting industry when I was in the program,” Sledge said.

He uses these opportunities to share industry-wide trends with students and to encourage them to make the most of their time at Ohio State and Fisher.

“I tell them that these are exciting times to enter the profession,” he said. “My parents’ generation is hitting retirement now, so there are going to be opportunities for younger professionals to step up and take leadership roles within the profession.”

Before relocating to KPMG’s national office in New York City, Sledge spent time working in the firm’s offices in Chicago and London. His experience abroad has left him equipped to share with students his thoughts on the importance of having a global view.

“Many businesses operate all over the world, and economies are affected by international developments,” he said. “Having a global perspective and experience working with professionals from different cultures is important in today’s business environment.”

His engagement with students seems to be working. After hearing Sledge speak highly of his time as a postgraduate technical assistant (PTA) at the Financial Accounting Standards Board (FASB), Tyler Kennedy, a MAcc alumnus, applied for and received a PTA appointment in 2014.

“I remember being so impressed by him as a person and the things he talked about doing that I was dying to get the appointment ever since,” Kennedy said of Sledge.

For Sledge, these opportunities to give back to the program that helped shape his professional career are equally rewarding.

“I am happy to do it,” he said. “I hope I’m having some impact on the margin. If there are just a few students that I’m able to get thinking about something in a different way or encourage to be the best they can be in their communities and careers, then it is well worth it.”
THE THOMAS J. BURNS ACCOUNTING HONORS LEGACY

The Department of Accounting and MIS is proud to acknowledge the legacy of Thomas J. Burns, whose teaching influenced countless students and alumni throughout his 20 years as a professor and whose leadership and vision helped establish the Accounting Honors program at Ohio State.

In 2011, Fisher launched a fundraising effort to commemorate Professor Burns’ dedication to Ohio State and the accounting profession. Initiated by Daniel Jensen, emeritus professor and executor of the Thomas J. Burns Trust, the campaign raised more than $1 million thanks to the generosity of accounting and MIS alumni and friends. These critical funds help recruit and retain top students in the Accounting Honors program and provide students opportunities to hone leadership and networking skills.

This past academic year, funds from the Burns effort benefited Fisher students in a number of ways, including providing engagement opportunities with recognized accounting leaders as part of the Accounting Honors trip to Chicago. Organized by Accounting Honors student Betsy Tucker, the trip introduced students to alumni in public and private accounting fields and explored careers that transcend typical accounting roles. Recent Accounting Honors trips have included visits to London and New York City.

The Department of Accounting and MIS would like to recognize and thank the many alumni and friends who have generously supported Fisher and its students through the Thomas J. Burns Accounting Honors Endowment Fund.

“Scholarship support has been essential to my experience as both an undergrad and a MAcc student at Fisher. The generosity of others has not only provided me with the freedom and flexibility to participate in programs and organizations such as Accounting Honors and my sorority, but it has also made these important educational experiences much more affordable.”

—Betsy Tucker

go.osu.edu/givetoAMIS
We recognize and thank the following donors for their contributions to the Department of Accounting and MIS during the 2014–2015 academic year. Your generous support ensures the continued success of our academic programs for future generations.

**AMIS Alumni**

Douglas J. (1982 BSBA) and Sarah O. Abbott
Michael (1979 BSBA) and Colleen G. Abdalian
Dr. Peter A. (1980 BSBA) and Mabel R. Aghimien
Dr. Matthew F. (1993 BSBA) and Eleanor R. Alvarez
Sarah J. (1999 BSBA) and Heyward D. Armstrong
Richard E. (1971 BSBA) and Nancy L. Ary
Judy G. (1977 BSBA) and Leonard Assante
Dr. Andrew D. Bailey (1971 PhD) and Irene S. Femrite
Carl M. Barkson (2004 BSBA, 2005 MAcc)
Dean D. Barr (1972 BSBA) and Jennifer York-Barr
Stanley A. (1969 BSBA) and Patricia M. Bazan
John C. (1989 BSBA) and Mary B. Beck
Dennis D. (1968 MAcc) and Faye I. Bensinger
Dr. William F. (1965 MAcc, 1969 PhD) and Patricia R. Bentz
Stephen G. (1970 BSBA) and Patricia K. Biegel
George C. (1969 BSBA) and Ruby C. Biehl
Ramon J. Bosshara (1983 BSBA) and Lora L. Iannotti
George (1978 BSBA) and Linda B. Boyadjis
John L. (1977 BSBA) and Susan S. Boylan
Kevin G. (1978 BSBA) and Rita M. Bradley
Jerome A. (1966 BSBA) and Rita Briner
Cynthia L. (1978 BSBA) and Dr. David R. Brinker
Dale G. (1986 BSBA) and Carla B. Bruggeman
David T. (2002 BSBA, 2003 MAcc) and Stephanie L. Buschko (2003 MAcc)
Donna M. (1968 MAcc) and Dr. James M. Byers
Linda S. Chang (1984 BSBA)
John G. (1984 BSBA) and Amy W. Chronis (1983 BSBA)
Brian M. Ciaramboli (2005 BSBA)
George J. Comstock (1978 BSBA)
Alexandra S. Criss (2011 BSBA)
Aarong. (2007 MAcc, 2007 BSBA) and Ashley M. Cresser
Danny L. (1978 BSBA) and Jolinda K. Cunningham
John D. (1983 BSBA) and Brenda R. Curran
Carly M. Dastoli (2008 BSBA)
Michael J. Daugherty (2013 MAcc)
Nutan K. (2001 BSBA) and Nittin Deodhar
Nanette P. (1980 BSBA) and Stephen M. Deturk
Dr. David A. (1971 MAcc, 1973 PhD) and Maureen A. Dittman
Kevin M. (2008 BSBA) and Mary Catherine Dodgson
Daniel J. (1983 BSBA) and Maureen A. Dittman
Bryce M. Ehhardt (2008 BSBA, 2008 MAcc)
Daniel J. (1988 BSBA) and Catherine J. Finneran
Joseph M. (1993 BSBA) and Stephanie M. Fonfara
Eddie D. (1971 BSBA) and Christine M. Forshey
Anthony L. (1985 BSBA) and Mary S. Frayne (1976 BSBA) and Ted Hoy
Kari L. (1989 BSBA) and Margaret L. Frey
Dennis P. (1968 BSBA) and Patricia Frolin
James C. (1985 BSBA) and Leisa S. Frooman
Robert E. (1968 BSBA) and Carla C. Fry
Dr. Ann Gabrielle (1993 PhD, 1993 MAcc)
David J. (1997 BSBA) and Sarah E. Gedeon
Charles W. (1978 BSBA) and Kristine K. Gehring
Richard M. Glaser (1971 BSBA) and Susan B. Glaser
Dr. Jack (1963 PhD) and Marlys Gray
Ryan J. Guer (2010 BSBA)
Sara J. Hale (1971 BSBA)
Stephen R. Hatcher (1964 BSBA, 1965 MAcc) and Sharon J. Ellis
Gregory (1992 BSBA) and Rachael L. Hatcher
Albert A. (1984 BSBA) and Jennifer R. Hilkert (1988 BSBA)
Diene K. (1982 BSBA) and Thomas M. Hill
Michael L. (1989 BSBA) and Hannah B. Hitzhusen
Mark W. (1967 BSBA) and Langdon L. Holloway
Beverly B. (1982 BSBA) and Robert L. Hottois
Dr. Daniel L. Jensen (1970 PhD)
Matthew C. Johnson (1981 BSBA)
Richard J. Johnson (1973 MAcc) and Angela A. Gill
Mary Jo (1978 BSBA) and Dr. Mark S. Ketner
Albert D. Kline (2006 BSBA)
Dr. George W. (1965 BSBA) and Nancy A. Krull
Michael L. Krupp (1984 BSBA)
Ronald M. Kuck (1969 BSBA) and Carol L. Georgia
Christopher H. (1968 BSBA) and Lois T. Kuhns
Adam J. Lemire (2009 BSBA)
Stephanie L. Lewis (2007 MAcc)
Dr. Thomas W. (1975 PhD) and Angela H. Lin
Joyce E. Mace (1984 BSBA)
James H. (1966 MAcc) and Amy M. Macklin
Philip A. (1983 BSBA) and Sarah T. Maimerger
Dr. Robert E. (1958 MAcc, 1962 PhD) and Ellen M. Malcomb
Matthew P. McDowell (2011 MAcc) and Candace K. Debnam
Shawn M. (1994 BSBA) and Nicole G. Meade
Steven P. Merriett (1991 BSBA)
Charles R. (1971 BSBA) and Nadine J. Mihalic
Chris Miller (1975 BSBA)
William E. Miller (1999 BSBA) and Thomas S. Dole
Edward A. (1989 BSBA) and Karen S. Mitchell
Kristin S. (2003 MAcc, 2003 BSBA) and Jackson T. Moyer
Dr. James C. (1981 PhD) and Barbara J. Noel
Linda S. (1990 BSBA) and Richard L. Packer

(continued)
John W. (1972 BSBA) and Cheryl R. Parsons
Ashley W. Patton (2006 MAcc)
Stephanie M. Paxton (2012 BSBA)
Bruce M. Pearman (1978 BSBA) and Ellen C. Segal
Brian T. Peck (2006 BSBA)
Ryan N. Peters (2010 BSBA)
Laurie E. (1979 BSBA) and Mark E. Pettigrew
Cathy J. Pierce (1973 BSBA)
Steven M. (1980 MAcc) and Diane W. Platau
Thomas J. (1995 BSBA) and Rita C. Pohl
Bradley L. (1978 BSBA) and Carol J. Pospichel
Gary J. (1964 MAcc) and Frances A. Previts
Gregory R. Price (2010 MAcc, 2010 BSBA)
Jonathan M. (2007 BSBA) and Nichole B. Pyzik
Jeffrey R. Rabinovich (2013 BSBA, 2013 MAcc)
David A. (1979 BSBA) and Ellen A. Stafman
Kent M. (1985 BSBA) and Diane M. Stahl
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