

Department of Accounting, Carl H. Lindner College of Business

Letter from Department Head Margaret Reed, PhD, CPA, CMA

The past academic year has been busy and productive, as we teach and mentor our 700+ students, serve in various advisory capacities and publish cutting-edge research. All three activities are necessary for any department to remain an AACSB-accredited department in the Lindner College of Business. I have tried to give you some insight into those activities in this newsletter. I would like to highlight the opening of the PhD program, with two students, under the guidance of the capable Dr. Nan Zhou and his PhD program committee. I also commend the two master's program leaders, Professor Molly Rogers for MS Accounting and Professor Mary Jo Heintz for MS Tax, for their hard work in keeping their programs up to date and growing. Finally, Professor Maureen Bruns continues to manage our undergraduate program deftly. I also thank our advisory board members for their dedicated service. Special thanks to our donors to the Accounting Discretionary Fund of the Lindner College of Business. These gifts, small and large, fund some important things in our department, like professional dues, submission fees and travel to research conferences. These items are not funded by the college, and we rely on our generous donors to keep our faculty involved in the profession and producing cutting-edge research. As fall approaches, we are excited to start classes in our new building, which takes the Lindner name. The old building will be called 2925 Campus Green Drive, for now. Please come and visit us in the new building this fall!

BKD LLP makes financial commitment, participates in Project Strategy

BKD LLP has made a significant commitment to support the Department of Accounting with the establishment of the BKD LLP Accounting Education Fund. This endowment fund will be used to support the educational endeavors of the department. We are deeply grateful to BKD for their support. We also are excited to announce that BKD is the first professional services firm to participate in Project Strategy, the freshmen team project under taken every fall with 30+ Cincinnati companies. The students who prepared the consulting project for BKD, as their hypothetical client, unanimously reported that BKD was an amazing client to provide services for and that the entire team learned a lot about Accounting and the competitive environment in the professional services arena. "They have completely changed the way I see Accounting as a profession," says Kyle Troyer, freshman leader of the BKD team.

PhD program reopens with Nan Zhou as director

The Department of Accounting re-launches its PhD program after a seven-year hiatus. Our program trains students to become college professors by preparing them to do cutting-edge research and conduct high-quality teaching. We are excited to accept two students into the 2019 Fall program. Janean Rundo (MBA, University of Cincinnati; BS in Finance/Accounting, Miami University) and Lingting Jiang (MBA - Accountancy, Oregon State University) will join our accounting PhD program in fall 2019. Janean is a CPA with a wealth of experience in public accounting, investment banking, and corporate management; Lingting has passed the CPA exam, distinguishing herself with a strong background in engineering.

Meet the Firms Night brought the best companies, and we delivered the brightest students!

Each fall, Beta Alpha Psi partners with the Lindner Career Services Center to host Meet the Firms and Industry Night, a career fair dedicated to helping UC students secure co-ops, internships, and full-time jobs within the accounting and finance industries. During last year's event, 47 companies and organizations attended Meet the Firms and Industry Night on September 11, 2018. Over 250 UC students attended. This year's Meet the Firms and Industry Night will be held on September 16, 2019, from 4-7 pm in Tangeman University Center. Registration is now open on Handshake. If you or your organization is interested in attending, please email Accounting Career Coach Liz Pawley at elizabeth.pawley@uc.edu.

Department of Accounting awards

Outstanding Undergraduate Student

Kendall Cappel

Outstanding Accounting Student, Lindner Professional Experience Program

Vidhu Pinnamaraju

Outstanding MS Accounting Student Award

Jacquelyn Miler

Ohio Society of Certified Public Accountants (OSCPA) Statewide Scholarship Award

Nicholas Pangallo

Financial Executive Institute (FEI) Outstanding Student Award

Cameron Wylie

Tax Executive Institute (TEI) Outstanding Student Award

Jay Rugg

Institute of Management Accounting (IMA) Outstanding Student Award

Rashmi Chandra

Mitch Gaswirth Arthur Andersen Scholarship

Alaap Patil

Beta Alpha Psi (Accounting Honorary Fraternity) Officers

Co-Presidents - Joe Rotolo/Rachel Morgan

Social Chairs - Kyle Porter/Brenna Aurand

Treasurer - Sam Bass

Director of Reporting - Jamie Schaffer

Volunteer Chair - Brittany Garner

Recruitment Chairs - Logan Forrest/Amber Herzog

National Association of Black Accountants Officers

President - Kameron Marshall

Vice President - Gabby Lowry

Treasurer - Jordan Tavernier

Secretary - Nadir LandBrandon

Department of Accounting research

Kenny, S. Y., and **Robert. K. Larson.** (2018). A Review and Analysis of Advances in International Accounting Research. JIAAT (March Special Issue with Guest Editor, 30): 117-126.

W. R. Knechel, **Natalia Mintchik**, M. Pevzner, and U. Velury (2019). The Effects of Generalized Trust and Civic Cooperation on the Big N Presence and Audit Fees across the Globe. Auditing: Journal of Practice and Theory 38 (1): 193-219.

Natalia Mintchik and J. Riley (2019). Rationalizing Fraud: How Thinking like a Crook Can Help Prevent Fraud. CPA Journal 89 (3): 44-50.

Anwer S. Ahmed, Brant E. Christensen, **Adam J. Olson**, Christopher G. Yust (2019) Déjà Vu: The Effect of Executives and Directors with Prior Banking Crisis Experience on Bank Outcomes around the Global Financial Crisis. Contemporary Accounting Research 36 (2): 958-9988

Harris, D., **Shi, Linna.**, Xie, H. (2018). Does Benchmark-Beating Detect Earnings Management? Evidence from Accounting Fraud. Advances in Accounting 41, 25-45.

Lin, Steve, William Riccardi, and **Changjiang John Wang.** (2019) Relative Benefits of IFRS Adoption and IFRS Convergence on Financial Statement Comparability. Contemporary Accounting Research 36 (2) 588-628.

Grenier, J. H., Reffett, A., Simon, C., and **Warne, Rick. C.** 2018. Conducting Research on Juror Judgment and Decision Making in Cases of Alleged Auditor Negligence: Methodological Considerations. Behavioral Research in Accounting 30 (1): 99- 110.

Hanwen Chen, Daoguang Yang, Xinmin Zhang, and **Nan Zhou.** The Moderating Role of Internal Control in Tax Avoidance: Evidence from a COSO-Based Internal Control Index. Journal of the American Taxation Association, Forthcoming.

Scott Duellman, Jun Guo, Yan Zhang, and **Nan Zhou.** (2018) Expertise Rents from Insider Trading for Financial Experts on Audit Committees. Contemporary Accounting Research, 35 (2), 930-955.

Dharwadkar, R., Harris, D., **Shi, Linna, Zhou, Nan.** The initiation of audit committee interlocks and the contagion of accounting policy choices: evidence from special items. Review of Accounting Studies, Forthcoming.

Department faculty and staff service

Mark Bell:

Chair, Faculty Development Committee
Representative, LCB United Way

Erik Boyle:

Chair, Accounting Research Speaker Series

Maureen Bruns:

Director, Undergraduate Programs

Peter Burrell:

Leader, Italy Study Abroad Program
Representative, Faculty Senate

Raqule Crawley:

Interim Director, Lindner Honors-PLUS
Award Received, 2019 Harold J. Grilliot
NABA Faculty Advisor
Faculty Leader: Study Aboard and Conferences

Mary Jo Heintz:

Director, MS Tax Program
Board Member, InterParish Ministries

Elizabeth Kohl:

Volunteer, Campuses United for Literacy
Advisory Board, Out in Business
Advisory Board Member, UC LGBTQ Center
Ad hoc Journal Referee, Journal of International Accounting, Auditing, and Taxation

Robert Larson:

Editor-in-Chief, Journal of International Accounting, Auditing and Taxation
Member, Editorial Review Board, Accounting in Europe
Member, Editorial Review Board, Journal of Accounting in Emerging Economies
Chair, Ohio American Accounting Association Best Paper Award Committee

Natalia Mintchik:

Advisor, Institute of Management Accountants
Advisor, Institute of Information Systems Audit and Control Association
Committee, European Strategy

Department faculty and staff service (continued)

Paul Ordyna:

Coach, Lindner Capstone
Committee, Research series, and Workshop

Aaron Pennington:

Advisor: Beta Alpha Psi

Margaret Reed:

Advisor, Camp Kesem University of Cincinnati
Team Leader, Accounting for Kids
Leader, Mexico Study Abroad Program

Molly Rogers

Director, MS Accounting

Linna Shi

Guest Editor, Asian Review of Accounting

John Wang

Member, Lindner Research Excellence
Member, Diversity, Equity, and Inclusion taskforce, Lindner College of Business

Rick Warne

Exam Item Writer, AICPA CPA

Toshia Watkins

Advisor, Lindner Student Association
Member, Central Association of College and Business Officers
Member, LCB Black Women on the Move

Whitney Westrich

Representative, Faculty Senate

Nan Zhou

Director, PhD Program
Guest Editor, Asian Review of Accounting

Department of Accounting Advisory Board

The Accounting Advisory Board is important to the success of our programs and students. We appreciate the willingness of these individuals to help guide our accounting programs as we work to improve our programs during this time of rapid change.

Board members

Steven J. Bailey, Director, Barnes Dennig & Co.

Robert Braun, Senior Financial Analyst, 84.51

Alex Cook, Senior Accountant, Cintas Corporation

Scott Devenny, Audit Partner, Grant Thornton LLP

Nicole Giordano, Senior Tax Associate, Clark Schaefer Hackett

Kenneth J. Jenkins, Tax Partner, RSM LLP

Roger T. Kramer, CFO, Pioneer Cladding & Glazing Systems, LLC

Rob Moeddel, Senior Vice President, CFO, Fifth Third Bancorp

Tony Perazzo, Partner, BKD, LLP

Sherri Richardson, CPA, Managing Partner, Richardson & Assoc, LLC

Jay Rueger, Tax Partner, Cassidy Schiller

Roger Spurgeon, Audit Partner, Plante & Moran, PLLC

Sean Stewart, Managing Director, Deloitte & Touche LLP

Greg Thompson, Director, Risk Consulting Services, KPMG LLP

Ron Vonderhaar, Senior Tax Manager, Multi-Color Corp

Joe Waller, Tax Partner, PricewaterhouseCoopers LLP

Thank you!

The success of our students and faculty is not possible without the generous support of time and resources by Lindner, the advisory board, alumni, recruiters, and the many other friends of the Department of Accounting. We want to thank everyone for their assistance and are grateful for your continued interest in and support of the UC accounting program.

Rebecca Barnowdki

Scott R. Bezjak

BKD

Mitzie N. Broach

James D. Cashell

Phyllis J. Cooke

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Gary Lee and Ann Hines

Denis P. Hogya

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Saran N. Palmer

Anthony M. Perazzo

Margaret Reed

Timothy E. Reuter

William J. Snow

Georgena P. Thomas

Grant Thornton

Daniel J. Vogel

John Wang

Ernst & Young