#### **2014** Annual Report

## FISHER SCHOOL OF ACCOUNTING



# IN MEMORIAM The 2014 Fisher School Annual Report is dedicated to longtime supporter Michael Abney, who passed away in June. "Mike served the Fisher School and the University of Florida in numerous ways, and his commitment to quality accounting education was unwavering." — Dr. Gary McGill

#### FROM THE DIRECTOR

It's been a busy and productive year for the Fisher School. Most notably, the School went through its five year reaccreditation process with the Association to Advance Collegiate Schools of Business and was approved for reaccreditation. The new graduate accounting program we have been working on for two years was approved by the University and the State. In all, 26 course changes were made. The new program begins fall 2014. Clearly, the faculty is engaged, and their passion and energy will nurture generations of accounting students for years to come.

Current performance of our students and faculty continues to be impressive and our new faculty have inherited a strong foundation to build upon. Placement of our graduates remains strong and CPA exam performance continues to double the national average. Faculty research productivity is at its highest point in over a decade.

This report contains a snapshot of our many activities over the past year. We hope to see you on campus or at one of our alumni events in your city in the coming year.

Gary McGill, Ph.D., CPA

J. Roy Duggan Professor
Director & Associate Dean
Fisher School of Accounting



### FISHER SCHOOL REACCREDITED

The Fisher School of Accounting
was reaccredited by the Association
to Advance Collegiate Schools of
Business (AACSB International).

AACSB International is the premier accreditation body for institutions offering undergraduate, master's and doctorate degrees in business and accounting. AACSB Accreditation represents the highest standard of achievement for business schools worldwide.

Less than 5% of the world's 13,000 business programs have earned AACSB Accreditation.

The Fisher School is one of 180 member institutions that hold AACSB Accreditation in accounting.

#### **KATHY RUPAR**

Dr. Katarzyna (Kathy) Rupar was the 2014 recipient of the J. Michael Cook Excellence in Teaching Award at the Fisher School's annual Spring Awards Banquet.

The J. Michael Cook Excellence in Teaching
Award was created by Mr. Cook in 1995. The
award recognizes superior performance
in teaching which plays a critical role in
developing the next generation of leaders in the
accounting profession. Mr. Cook received his
undergraduate degree in accounting from the
University of Florida in 1964, and is the retired
CEO and Chairman of Deloitte & Touche.

"Each semester I approach my classes with the same goal: Prepare students for a future in accounting, help them *understand* its underlying framework, dissuade them from mere memorization, and, most of all, show them that it is an exciting topic and career path," Dr. Rupar said. "I am proud to be this year's recipient, and I am further motivated and reinvigorated to help my students achieve the incredible success Mr. Cook has amassed in his accounting career."

"Dr. Rupar's consistent enthusiasm for the subject and teaching, made a lasting impact on myself and my success in this program," said Liz Kleinfeld (MAcc '16). "Always prepared and ready to motivate her students, Dr. Rupar serves as an outstanding and passionate educator that I hope to learn from again in the future."



Dr. Rupar instructed Financial Accounting and Reporting II at the undergraduate level and Accounting Institutions & Professional Literature at the graduate level. She was a discussant at the Accounting Behavior and Organizations Research Conference in October 2013, and presented her paper, "Impaired Judgment: The Effects of Asset Impairment Reversibility and Cognitive Dissonance on Future Investment," at Texas Christian University in September. The paper, co-authored with Kristina Rennekamp (Cornell University) and Nicholas Seybert (University of Maryland), has been accepted for publication in *The Accounting* Review. Additionally, her paper, "Numerical Formats Within Risk Disclosures and the Moderating Effect of Investors' Concerns About Management Discretion," co-authored with Mark Nelson (Cornell University) is forthcoming in The Accounting Review in May 2015.

She holds a bachelor's and master's degree in Accounting from the University of Illinois, and a Ph.D. in Accounting from Cornell University.

#### **SANDRA KRAMER**

Duggan, Joiner & Co. Faculty Fellow Dr. Sandra Kramer has announced her retirement from the Fisher School after 35 years of service.

Dr. Kramer began her UF career as an Assistant Professor in 1979, then became an Associate Professor in 1984. She also served as the Director of UF's MBA Program from 1987 to 1989.

Prior to her academic career, Dr. Kramer was a Programmer and Financial Analyst for Xerox Corporation and a Commercial Lending Officer at the National Bank of Detroit.

She served in numerous leadership roles for the American Taxation Association including President (1997-98), President-Elect (1996-97), Vice President (1988-89), Member of



the Board of Trustees (1982-84, 1998-01) and Editor of the *Journal of the American Taxation Association* (1993-96). Dr. Kramer also served as a member of the American Accounting Association's Tax Committee, Program Committee, AAA Council, Publications Committee and Nominations Committee.

#### JILL GOSLINGA

Professor Jill Goslinga has been appointed a Grant Thornton Faculty Fellow.

The fellowship provides a salary supplement and funds to support professional development.

Professor Goslinga teaches Introduction to
Financial Accounting in the undergraduate
program, and Financial Accounting and
Managerial Accounting at the graduate level.
She was instrumental in transforming the
Introduction to Financial Accounting course into
an engaging electronic platform format taken
by more than 1,500 students each year.

Professor Goslinga graduated with a Bachelor of Science in Accounting from the Fisher School



in 2000 earning high honors. She went on to earn her Masters of Accounting and JD degrees from UF in 2004, graduating in the top 5% of her class for her JD.

She is a Certified Public Accountant (CPA) and is a member of the Florida Bar.

2011-2014

Excluding Textbooks

#### STEPHEN ASARE

- "Striking a Balance Between The Administration Of Justice And Free Speech During The Live Broadcast of a Presidential Election Petition," African Journal of International and Comparative Law, forthcoming.
- "Auditors' Internal Control Over Financial Reporting Decisions: Analysis, Synthesis, and Research Directions," Auditing: A Journal of Practice and Theory, 2013, with B. Fitzgerald, L. Graham, and E. Nerengard.
- "Auditors' Role in Reporting on a Company's Going Concern Status," The Blackwell Encyholopedic Dictionary of Accounting, forthcoming, with D. Williams.
- "Investors', Auditors', and Lenders' Understanding of the Message Conveyed by the Standard Audit Report on the Financial Statements," Accounting Horizons, 2012, with A. Wright.
- "The Effect of Change in the Reporting Threshold and Type of Control Deficiency on Equity Analysts' Evaluation of the Reliability of Future Financial Statements," Auditing: A Journal of Practice & Theory, 2012, with A. Wright.
- "The Effect of Type of Internal Control Report on Users' Confidence in the Accompanying Financial Statement Audit Report," Contemporary Accounting Research, 2012, with A. Wright.

#### MATTHEW EGE

- "Does Internal Audit Function Quality Deter Management Misconduct?" The Accounting Review, forthcoming.
- "Obtaining Assurance for Financial Statement Audits and Control Audits When Aspects of the Financial Reporting Process are Outsourced," Auditing: A Journal of Practice & Theory, 2013, with J. Bierstaker, C. Long, M. Christ, and N. Mintchik.

#### **MARCUS KIRK**

- "Professional Investor Relations Within the Firm," The Accounting Review, forthcoming, with J. Vincent.
- "Meeting Individual Analysts' Expectations," The Accounting Review, forthcoming, with D. Reppenhagen and J. Tucker.
- "Does the Midpoint Range Earnings Forecasts Represent Managers' Expectations," Review of Accounting Studies, 2014, with W. Ciconte and J. Tucker.
- "Research for Sale: Determinants and Consequences of Paid-for Analyst Research" Journal of Financial Economics, 2011.

#### W. ROBERT KNECHEL

- "A Call for Academic Inquiry: Challenges and Opportunities from the PCAOB Synthesis Reports," Auditing: A Journal of Practice & Theory, 2014, with J. Cohen.
- "An Examination of the Relation Between Market Structure and the Profitability of Audit Engagements," Accounting & Finance, 2014, with W. Ciconte and C. Shelleman.
- "Audit Quality and Regulation," Insights: Melbourne Business and Economics, 2014.
- "Does the Identity of Engagement Partners Matter? An Analysis of Audit Partner Reporting Decisions," Contemporary Accounting Research, 2014, with A. Vanstraelen and M. Zerni.
- "Audit Quality: Insights from the Academic Literature," Auditing A Journal of Practice & Theory, 2013, with G. Krishnan, L. Schefchik, and U. Velury.
- "Costs and benefits of mandatory auditing of for-profit private and not-for-profit entities in Australia," Australian Accounting Review, 2013, with P. Carey and G. Tanewski.
- "Does corporate tax aggressiveness influence audit pricing?" Contemporary Accounting Research, 2013, with M. Donohoe.
- "Management Turnaround Initiatives and Auditors' Going-Concern Judgment: Memory for Audit Evidence," Auditing A Journal of Practice & Theory, 2013, with L. Bruynseels and M. Willekens.
- "Comments by the Auditing Standards Committee of the Auditing Section of the American Accounting Association," *Current Issues in Auditing*, 2012, with K. Jones, J. Aier, D. Brandon, T. Carpenter, and L. Gaynor.
- "Competitive Procurement of Auditing Services with Limited Information," European Accounting Review, 2012, with M. Causholli, H. Lin, and D. Sappington.
- "Empirical Evidence on the Implicit Determinants of Compensation in Big four Audit Partnerships," Journal of Accounting Research, 2012, with L. Niemi and M. Zerni.
- "Do Auditing Standards Matter?" Current Issues in Auditing, 2012.
- "The Effect of Audit Standards on Fraud Consultation," Accounting Review, 2012, with A. Gold and P. Wallage.
- "Auditor-Provided Non-Audit Services and Audit Effectiveness and Efficiency: Evidence from pre- and post SOX Audit Report Lags," Auditing A Journal of Practice & Theory, 2012, with D. Sharma.
- "Lending Relationships, Auditor Quality and Debt Costs," Managerial Auditing Journal, 2011, with M. Causholli.
- "Non-Audit Services and Audit Efficiency: Evidence from New Zealand," Journal of Business Finance & Accounting, 2011, with D. Sharma and V. Sharma.

- "An Examination of the Credence Attributes of an Audit," Accounting Horizons, 2011, with M. Causholli.
- "New Evidence on the Association Between Auditor Tenure, Non-Audit Services and Audit Quality," International Symposium on Audit Research, 2011, with T. Bell and M. Causholli.
- "Response to PCAOB Release No. 2011-006: Concept Release on Auditor Independence and Audit Firm Rotation," PCAOB, 2011, with K. Jones.
- "Auditor Differentiation, Mitigating Management Actions and Audit Reporting Accuracy for Distressed firms," Auditing: A Journal of Practice & Theory, 2011, with L. Bruynseels and M. Willekens.

#### **JUSTIN LEIBY**

"How Do Auditors Weight Informal Contrary Advice? The Joint Influence of Advisor Social Bond and Advice Justifiability," The Accounting Review, 2013, with M. Peecher and K. Kadous.

#### PAUL MADSEN

- "Has the Quality of Accounting Education Declined?" The Accounting Review, forthcoming.
- → "An Empirical Analysis of Diversity in the Legal Profession," Connecticut Law Review, with J. P. Nance.
- "The Pursuit of High Quality Accounting Standards," Accounting Horizons, 2013.
- "The Integration of Racial Minorities and Women into the Auditing Profession Since the Civil Rights Period," The Accounting Review, 2013.
- "Evaluating Accounting Standards: A Comment on Ramanna," Accounting, Economics, and Law - A Convivium. 2013.
- → "How Standardized is Accounting?" The Accounting Review, 2011.

#### MICHAEL MAYBERRY

"Product Market Power and Tax Avoidance: Market Leaders, Mimicking Strategies, and Stock Returns," The Accounting Review, forthcoming, with Omer, Kubick & Lynch.

#### **GARY MCGILL**

- \* "Back to the Drawing Board: The Structural and Accounting Consequences Of a Switch To a Territorial Tax System," National Tax Journal, 2013, with M. Donohoe and E. Outslay.
- "Through a Glass Darkly: What Can We Learn About a U.S. Multinational Corporation's International Operations From Its Financial Statement Disclosures?" National Tax Journal, 2012, with M. Donohoe and E. Outslay.
- "The Effects of Increased Book-Tax Difference Tax Return Disclosures On Firm Valuation And Behavior," The Journal of the American Taxation Association, 2011, with M. Donohoe.

#### DAVID REPPENHAGEN

"Meeting Individual Analysts' Expectations," The Accounting Review, forthcoming, with M. Kirk and J. Tucker.

#### KATHY RUPAR

- "Impaired Judgment: The Effects of Asset Impairment Reversibility and Cognitive Dissonance on Future Investment," The Accounting Review, forthcoming, with Rennekamp and Seybert.
- "Numerical Formats Within Risk Disclosures and the Moderating Effect of Investors' Concerns About Management Discretion," The Accounting Review, forthcoming, with M. Nelson.

#### **JENNY TUCKER**

- "Meeting Individual Analysts' Expectations," The Accounting Review, forthcoming, with D. Reppenhagen and M. Kirk.
- "Analyst Information Production and the Timing of Annual Earnings Forecasts," Review of Accounting Studies, forthcoming, with S. Keskek and S. Tse.
- "Causes and Consequences of Disaggregating Earnings Guidance," Journal of Business Finance & Accounting, 2012, with B. Lansford and B. Lev.
- "Does the Midpoint Range Earnings Forecasts Represent Managers' Expectations," Review of Accounting Studies, 2014, with W. Ciconte and M. Kirk.
- "Non-earnings corporate guidance," Financial Management, 2012, with Richard Lu.
- "Large sample evidence on firms' year-over-year MD&A modifications," Journal of Accounting Research, 2011, with S. Brown.
- "Do managers use earnings guidance to influence street earnings exclusions?" Review of Accounting Studies, 2011, with T. Christensen, K. Merkley, and S. Venkataraman.

#### **JAMES VINCENT**

"Professional Investor Relations Within the Firm," The Accounting Review, forthcoming, with M. Kirk.



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Keith Robinson was auditing banks during his internship at Crowe Chizek (now Crowe Horwath LLP) in Chicago when he had a revelation.

"I woke up in the morning, I went to work and I audited banks," Robinson said. "At the end of the day, I wasn't really adding anything to society. I wasn't working to make the world a better place."

So he joined Teach for America and moved to Harlem where he began teaching at I.S. 195 Roberto Clemente.

But his first two years teaching were tough, he said. Not only was it difficult teaching 30 13-year-olds rigorous content when many of them were grades behind, but witnessing his students not engage with him or the subject matter made it even worse.

"What makes it even more emotionally taxing is knowing how important the work is and having a constant feeling that you're failing your students," he said.

Robinson (BSAc '05, MAcc '06) thought he might leave teaching and go to law school. He thought he might get involved in politics after spending a summer working on Barack Obama's presidential campaign.

But during his third year of teaching, he said he felt more comfortable. Robinson said he became a better teacher, and began to see his impact on his students' achievements.

It was then he realized the truth.

"I am a teacher for life," he said.

His commitment was validated last year when Robinson, a math teacher at People's Preparatory Charter School in Newark, N.J., was one of only four teachers in the nation to receive the Fishman Prize for Superlative Classroom Practice.

The award, which includes \$25,000 for the recipient, is given annually by The New Teacher Project (TNTP) to "exceptionally effective teachers who work in high-poverty public schools."

Robinson said the Fishman Prize is a step in the direction that education needs to go because it raises the status of teachers.

"Our best and brightest shouldn't be thinking of teaching as being beneath them," he said.

Robinson said he teaches to provide equal opportunity to students who might not have it otherwise.

"I teach to correct the injustice that has happened over the course of many years, where your zip code has more to do with your success than anything else," Robinson said.

Although Robinson was following his passion, he said he felt he could do more.

That's when Robinson met Nathan Patton, a fellow teacher at I.S. 195. They both dreamed of starting their own school where they believed they could be even more effective.

"We could do so much better for the kids," he said.

That opportunity came to fruition when Patton became a teacher at People's Prep. Robinson joined Patton in 2011, and has been teaching Algebra there for the past three years.

One of the biggest teaching obstacles Robinson faced was empathizing with students about math. He never struggled with the subject growing up, but now has to teach it to students who find it difficult.

Robinson said he is responsible for motivating his students. His high expectations of his students drive their successes.

And his students have risen to the challenge. At the beginning of his first year at People's Prep, 50 percent of his students scored in the bottom quartile nationally on the ACT Explore test. By the end of the year, that percentage shrunk to 32 percent. Only 1 percent of his students scored in the top quartile when Robinson began at People's Prep. That figure increased to 7 percent after just one year.

The main lesson he wants to instill in his students is something he learned as a teacher: Embrace failure because that is when you learn the most.

"If you're not failing on a regular basis, then you're not pushing yourself as hard as you need to be pushing yourself," he said. "The best things are worth working for."

In addition to his teaching duties, Robinson also serves as People Prep's Dean of Culture where he oversees student experience; how they are motivated, supported, cared for, entertained, and everything that is not explicitly instruction, he said.

Currently, Robinson is taking classes for a master's degree in education, helping oversee

summer school and preparing his curriculum for next year. He plans to stay at People's Prep indefinitely and move forward in his expanding role as a leader at the school, he said.

That Robinson has accepted these added responsibilities run counter to his mindset as a youth. When he was younger, Robinson said he purposely avoided things that were hard because he didn't want to fail or look dumb.

But becoming a teacher has forced him to change that negative attitude, he said.

To remind him that adversity leads to success,
Robinson got a wrench tattooed onto his
forearm. The wrench symbolizes a scene
from the movie Good Will Hunting, where Matt
Damon's character chose to have his stepfather
beat him with a wrench instead of a belt or stick
as a show of defiance. This reminds Robinson
that the struggles and difficulties of teaching
prove how important and valuable the work is.

"I choose the wrench," he said.



62% White

The School's student population is 53% male and 47% female and is composed of 62% White, 2% African-American, 18% Hispanic, 11% Asian and 7% other students.

2% African-American

18% Hispanic

53% **Male** 

11% Asian

47% Female

7% Other

#### UNDERGRADUATE DEGREES CONFERRED

	Fall	Spring	Summer (A/B/C)	Total
F13-Su14	38	123	7	168
F12-Su13	30	106	11	147
F11-Su12	45	137	26	208
F10-Su11	39	142	21	202
F09-Su10	48	122	10	180

#### **GRADUATE DEGREES CONFERRED**

	Fall	Spring	Summer (B/C)	Total
F13-Su14	13	93	9	115
F12-Su13	15	94	9	118
F11-Su12	15	103	13	131
F10-Su11	16	98	4	118
F09-Su10	14	94	9	117

#### **RANKINGS**

#### PUBLIC ACCOUNTING REPORT

UNDERGRAD

GRADUATE

**DOCTORAL** 

Fisher's undergraduate, graduate and doctoral programs ranked in the top 15 among U.S. public accounting programs in the 32<sup>nd</sup> Annual Survey of Accounting Professors published by Public Accounting Report (PAR).

"Our students, faculty and staff work tirelessly toward continuous improvement in our accounting

programs, and we're pleased to see these efforts recognized by our peers" said Dr. Gary McGill, J. Roy Duggan Professor, Associate Dean and Director of the Fisher School of Accounting.

The Fisher School remained PAR's No. 1-ranked accounting program in the state of Florida, and was the only accounting program from Florida recognized in the top 25 of the undergraduate, master's and doctoral rankings.

Additionally, Fisher's undergraduate and graduate programs ranked sixth and ninth, respectively, among public programs in U.S. News & World Report's "Best Colleges 2013" issue.

#### **PLACEMENTS**

98% of the Fisher School graduates looking for employment accepted jobs by graduation. Most begin their career in public accounting with starting salaries averaging \$52,000.

#### **FELLOWSHIPS**

Graduate Fellowships totaling \$60,000 were awarded to 25 students at the 2014 banquet.

#### **INCOMING STUDENTS**

- → Fall '13 undergraduates **3.65** average GPA
- → Fall '13 graduate students **3.61** average GPA
- → Average graduate accounting GPA 3.36
- → Average GMAT Score in Fall '13 640

#### **CPA PERFORMANCE**

Exam performance for 2013 was recently released, and the results show 97 **undergraduate** and **18 graduate** students from the Fisher School of Accounting took part or the entire exam in 2013. First-time candidates (both undergraduate and graduate) distinguished themselves by scoring an **overall passing** rate of 76.9% for all parts of the CPA exam attempted during 2013. This pass rate placed 12th in the nation among 262 large academic institutions (defined as having at least 60 candidates) participating in the CPA exam during 2013. The average overall pass rate for first-time candidates nationwide was 54.6%.

SARAH ANDERSON (BSAC 'OO, MACC 'OI)

Sarah was admitted into PwC's partnership effective July 1. Sarah, a partner in the Federal Tax Services

practice, has more than 13 years of experience in international assignment services and business compliance services. She works in PwC's Greater Atlanta market.



JASON NATT (MACC '97)

Jason was admitted into PwC's partnership effective July 1. Jason, an assurance partner in the Capital Markets and Accounting Advisory

Services practice, focuses on assisting clients with technical accounting and SEC reporting matters related to non-recurring transactions.

He works in PwC's Greater Atlanta market.



MICHAEL L. KOHNER (BSAC '84, MACC '86)

Michael, Managing
Director of WTAS LLC in
West Palm Beach, Fla.,
was recently honored with

the Education Foundation of Palm Beach
County Distinguished Alumni Award. This
award was created to honor distinguished
former students who are noted in their field of
endeavor and recognized for their expertise
and community service.



RODNEY MCKENDREE (BSAC '91, MACC '91)

Rodney was named Senior Vice President and Chief Financial Officer at Nemours, an internationally-

recognized integrated children's health system headquartered in Jacksonville. Rodney has served Nemours in various capacities in Finance and Administration for 15 years.



RODDY MELENDEZ (BSBA '92, BSAC '95)

Roddy has been named Managing Partner at KPMG's Miami office. He previously served as an Audit Partner in

the South Florida Business Unit.



RICHARD HATFIELD
(PH.D., '98)

Rick was recently named
Editor of Behavioral
Research in Accounting,
one of the accounting field's

leading journals. He is the Ernst & Young
Professor of Accounting at the Culverhouse
School of Accountancy at the University
of Alahama.

#### CHARLIE TOPPINO (BSAC '81)

Charlie, Founder and President of Oak Pass Capital, has helped form Coretrust Capital Partners, a private real estate operating company.

#### ALICIA L. KOROSS (BSAC '94, MACC '94)

Alicia, a Principal at Morrison, Brown, Argiz & Farra, was recognized by Continental Who's Who as a Pinnacle Professional in accounting.

#### **SANDRA RABURN-FORTNER** (BSAC '95)

Sandra was featured as one of UF Women's Alumnae of Distinction in the organization's most recent e-newsletter.

#### JEFFREY H. FOSTER (BSAC '84)

DuPont Fabros Technology, Inc., announced that Jeffrey has been named Executive Vice President and Chief Financial Officer.

#### AUBREY LYNCH (BSAC '03, MACC '03)

Aubrey, a Principal at CS&L CPAs, was named to CPA Practice Advisor's 2013 40 Under 40 list.

#### BONNIE S. BIUMI (BSAC '83)

Bonnie was named Director at Home Properties, Inc.

#### STEVEN MORRISON (BSAC '99, MARE '01)

Steven was promoted to Director in the Audit
Department of the accounting firm Morrison,
Brown, Argiz & Farra.

#### **UPCOMING ALUMNI EVENTS**

- → Accounting Firm Social September 3, 2014
- → FICPA & FSOA Alumni BBQ
  October 18, 2014
- → Women in Accounting Symposium November 7 & 8, 2014
- → Gainesville Happy Hour September 18, 2014
- → Deloitte South Florida Happy Hour August 14, 2014
- → KPMG Happy Hour

  August 13, 2014

#### **PAST ALUMNI EVENTS**

- → KPMG Tampa Bay Happy Hour July 2013
- → Atlanta PwC Alumni Event August 2013
- → Accounting Firm Social September 2013
- → Fisher School Alumni BBQ October 2013
- → FICPA Alumni BBQ and tailgate November 2013

The Fisher School dedicated the atrium of Gerson Hall to longtime accounting professor **Dr. Irvin N. Gleim**.

Dr. Gleim was an innovative force in the field of accounting not only through his teaching and research, but also through his professional exploits as a self-made publisher. Dr. Gleim published training manuals for budding accountants that became the field's authoritative learning tool. Dr. Gleim, President of Gleim Publications, Inc., self-published his first CPA Review book in 1974, and now has more than 200 titles to his credit providing rich, in-depth material for CPA, CIA, CMA and EA exam preparation.

Dr. Gleim also made an extraordinary impact on aviation. Dr. Gleim, an avid pilot, published training books designed for pilots to master both Federal Aviation Administration examinations as well as earn their FAA pilot licenses. All told, approximately 5 million accountants and pilots have used Dr. Gleim's training manuals over his 40-year career.

Dr. Gleim arrived at the University of Florida in 1971 and spent the next 17 years shaping some of the nation's brightest accounting minds. He was a member of the faculty during the Fisher School's formative years—the Fisher School was



founded in 1977—and his uncanny knack to recite complex accounting equations without reference dazzled his students. Dr. Gleim has been an active member of the accounting profession holding memberships in organizations such as the American Accounting Association, the Academy of Legal Studies in Business, the American Institute of CPAs and the Florida Institute of CPAs. His work has been published in the field's scholarly journals including the Journal of Accountancy, The Accounting Review and the American Business Law Journal.

Dr. Gleim holds professional degrees and certifications as a Certified Public Accountant (CPA), Certified Internal Auditor (CIA), Certified Management Accountant (CMA), Certified Financial Manager (CFM) and as a Certified Flight Instructor II.

#### IN MEMORIAM: MICHAEL ABNEY

The Fisher School of Accounting lost one of its most loyal supporters with the passing of Michael Abney on June 9.

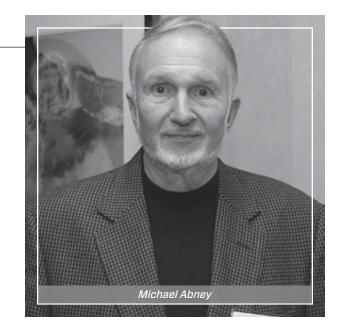
He was 78 years old.

"Mike served the Fisher School and the University of Florida in numerous ways, and his commitment to quality accounting education was unwavering," said Dr. Gary McGill, J. Roy Duggan Professor, Associate Dean and Director of the Fisher School. "He was involved in the creation of the School of Accounting, and was a true friend. His advice and counsel will be sorely missed."

A Jacksonville native, Abney earned his bachelor's degree in accounting from the University of Florida in 1957. Abney earned his CPA license a year later and embarked on an incredibly successful career. He spent 30 years as a partner in the international accounting firm Coopers & Lybrand LLP (now PwC), the last 17 years as the managing partner of the firm's Jacksonville office. Under Abney's guidance, Coopers & Lybrand ascended to one of the Southeast's largest CPA offices.

After a successful career in public accounting,
Abney became the Chief Financial Officer of MPS
Group, Inc., a Jacksonville-based enterprise
that provides staffing, consulting and business
solutions to various industries in the United
States, Canada, Europe, Australia and Asia in
1992. He became the company's Senior Vice
President in 1998 and a member of its Board of
Directors in 2000 upon his retirement.

Abney was a member of the advisory boards of the Fisher School of Accounting and the Warrington College of Business Administration where he was also an original Steering



Committee member. He served on the Board of Directors of many civic and educational organizations, including Episcopal High School (named Honorary Trustee in 2013), Episcopal High School Foundation Board, Jacksonville Chamber of Commerce, Baptist Hospital Foundation, Jacksonville Zoological Society, Jacksonville Symphony, Inroads Jacksonville, Young Life, St. Mark s and St. Peters Episcopal churches, and many more.

Abney was also a member of Kappa Alpha
Order, Beta Alpha Psi, University of Florida
Alumni Association (lifetime member),
American Institute of Public Accountants
(lifetime member), Florida Institute of Public
Accountants (lifetime member), the Meninak
Club of Jacksonville, and Bull Gators (UF). He
enjoyed memberships at Timuquana Country
Club, The Florida Yacht Club, The River Club, The
Ponte Vedra Club, The Plantation at Ponte Vedra
Beach, and The Cullasaja Club (Highlands, NC).

Abney is survived by his wife, Joy; children, Michael, Jr., Ted, and David; and his five grandchildren.

#### FISHER DEDICATES NEW FACULTY SUITE

The Fisher School of Accounting dedicated the Deloitte Foundation Faculty Suite on April 22, 2014 in Gerson Hall. The Deloitte Foundation, along with Deloitte partners including Fisher alumni Loreen Spencer (BSAc '87, MAcc '88) and Robert Tache (BSAc '88, MAcc '89), generously provided a \$500,000 gift to support faculty and its activities at Fisher.

Because the State of Florida does not provide funding for faculty research support, private giving in this area is critical to maintain Fisher's status as one of the nation's top

accounting schools. Deloitte's gift will be used to provide research grants for Fisher's talented scholars in their pursuit of innovative and impactful research.

Deloitte has a long history of supporting Fisher. The firm has established the Deloitte Foundation Professorship, the J. Michael Cook/Deloitte & Touche Professorship, the J. Michael Cook, Deloitte Student Commons and the Deloitte Classroom in Gerson Hall. Deloitte has also been a recurring sponsor of Fisher's Women in Accounting Symposium.









#### FISHER SCHOOL OF ACCOUNTING COUNCIL

The Fisher School of Accounting Council (FSOAC) is part of the campus-wide Board of College Councils. The FSOAC serves as a liaison between faculty and students and undertakes a variety of activities such as informing students about career opportunities, holding social events for students and faculty and providing community service.

- → FSOAC supported the community by holding numerous events for local and national charitable organizations including:
  - → Adopted a street to clean
  - Climb for Cancer
  - → Relay for Life
  - → VITA (Volunteer Income Tax Assistance)
  - Gators March for Babies
  - → Held canned food drives
- → Published four issues of The Fisherman
- → Hosted four professional speakers
- > Provided logistical support for our annual awards banquet
- → Participated in two Firm Field trips to Atlanta (Fall) and Orlando (Spring).
- → Held 10 fundraising events to support **Council activities by running concessions** stands at Gator sporting events and several car washes.

#### **SOCIAL EVENTS INCLUDED:**

- → Coffee with Council
- > Organized an obstacle course event at **Lake Wauburg**
- → Hosted a stock market game competition
- → Painted the 34th Street Wall
- → Participated in several sports intramurals

#### **STUDENT COMPETITIONS:**

- → In fall 2013, Fisher students participated in PwC's 2013 Case Competition with one team selected as one of four national finalists and moving on to the Tax National Finals competition in Washington DC. The Fisher team was advised by Debbie Garvin. The competition models the real-world decision making process used in solving complex tax cases and gives students the opportunity to work through types of issues that challenge today's business and government leaders. http://warrington.ufl. edu/accounting/docs/xTax\_washington.pdf
- → A Fisher team, advised by Jesse Boyles, competed in the 2013 Deloitte Tax Case Study Competition. Teams worked against the clock to complete a complex, hypothetical case study that drew on students' knowledge of tax topics.

The Fisher School of Accounting hosted its Spring Awards Banquet on April 17 at the Hilton University of Florida Conference Center.

Allison Mansell was named MAcc Student of the Year. Mansell graduated cum laude with a BSAc in 2013 and a MAcc in 2014. She maintained a 3.98 grade-point average as an undergraduate and had a 3.91 GPA as a graduate student.

In 2013, Mansell was a recipient of the Public Company Accounting Oversight Board (PCAOB) Scholarship and the Don Miller Fellowship. She made the Dean's List for four semesters, the President's Honor Roll for two semesters and was named an Anderson Scholar with High Distinction in 2011. She was also one of only 87 students in the nation to receive the Federation of Schools of Accountancy Student of the Year award.

Mansell began her full-time Assurance Staff position in E&Y's Jacksonville office in July.



#### **FELLOWSHIPS:**

- → Frederick E. Fisher Fellowship James Boudreau.
- → Gerson, Preston, Robinson & Co. Fellowship — Brandon Barlek, Kelly Boyd, Cassidy Kallner.
- → William Crown, Jr. Fellowship Erin Kaplan, Mikhail Nazareth, Chenxin Zhao.
- → Ralph Miller Fellowship Sarah Hayes, Evan Schauder, Kenneth Wilbur.
- → Batson Siegel Fellowship Andrew Morrish.
- → Richard Darby Fellowship Natalie Boue, Elizabeth Ohrablo, Brian Tessier.
- → **Don Miller Fellowship** Adam Ridenour.
- → Joseph Lumia Fellowship Mason Brannon.
- → FICPA Fellowship Nominees —

  Courtney Barber, Kristyn Folensbee,

  Yating Li, Colby Marsh, Diana Weng.
- → J. Michael Cook Student Leadership Award — Caitlen Smaga.
- → Ed Triplett Student Leadership Award — Evelyn MacDougall, Paul Davis.
- → Outstanding MAcc Student of the Year — Allison Mansell.
- → J. Michael Cook Excellence in Teaching Award — Kathy Rupar.

#### ACCOUNTING PROFESSOR RECEIVES UF YOUNG ALUMNI AWARD

Dr. Bridget Stomberg (BSAc '00, MAcc '02) received one of the University of Florida's Outstanding Young Alumni Awards in April at Emerson Alumni Hall.

The Outstanding Young Alumni Award, established by UF's Alumni Association, recognizes alumni ages 35 or younger who have distinguished themselves in their profession and community.

Bridget (BSAc 'OO, MAcc 'O2) is an Assistant
Professor in the J.M. Tull School of Accounting
in the Terry College of Business at the
University of Georgia. In 2009, she was one
of the first 30 recipients of an Accounting
Doctoral Scholarship, awarded by the AICPA
Foundation, to encourage experienced
professionals to pursue a career in academia.
Bridget earned her Ph.D. in Accounting from the
University of Texas in 2013.



Prior to her appointment at Georgia, Bridget was a Tax Manager for PwC's Phoenix office, and also worked as Director of Tax for PF Chang's China Bistro and Insight Enterprises, both Fortune 1000 companies.

During her time at Fisher, Bridget was recognized as an Outstanding Teaching Assistant, selected as the recipient of a Fisher Full Fellowship and was voted Most Outstanding Graduate Student by the Fisher School faculty.

#### **PAST FISHER RECIPIENTS:**

2013	Allison McCarthy (BSAc '98, MAcc '98)	Partner, Holland & Knight
2012	Brian Zophin (BSAc, MAcc '98)	Partner, Crowe Horwath
2011	Scott Bridgman (BSAc, MAcc '98)	Manager, CliftonLarsonAllen
2010	Nick Reader (BSAc '97)	CEO, MVP Holdings
2009	Jeff Nickell (MAcc '98)	Partner, Deloitte
2008	Bettina Whelan Weiss (MAcc '97)	Manager, McKinsey
2007	Wendi Christensen (BSAc, MAcc '96)	Partner, Deloitte
2006	Shannon Brouillette (BSAc '94)	Founder & CEO, CFO Strategic Partners
2006	Leigh Ann Horton (MAcc '94)	Owner, AIT Life Safety

They have something else in common:
They couldn't wait to come home to the family business. Bill, Bob and Lindsey have strengthened the tradition of Crown & Company, CPA's, and through some ingenious strategies, made the company one of the most attractive to work for in Clearwater.

They have something else in common:

WAN

"OUR DAD REALLY
WANTED TO GIVE
BACK TO UF."

Crown & Company was founded in 1946 by William E. Crown, Jr. (BSBA '38), who was still in the Navy when he began the firm. Bill said his father was involved in some milestone proceedings in the United States Federal Tax Court, including cases involving self-cancelling installment notes (SCIN), which are still applicable today. He was one of the few CPAs to practice in that venue without an attorney.

Being raised by an accountant—where details and discipline are held in high regard—may have made childhood rigid for Bill and Bob, but that wasn't the case at all.

"When fishing trips with the boys were on Dad's calendar, he did not let many things interfere

with that," Bill said. "As his sons, we've picked up that tradition. We keep our lives well-balanced."

That relaxed atmosphere is one of the reasons that brought the brothers back to Clearwater. Bill (BSBA '64) had been working for Haskins & Sells (later Deloitte & Touche) in Miami. But when good friend and Fisher alumnus J. Michael Cook, departed the Miami office and Bill had his first child, Bill's priorities

changed. After three years in Miami, Bill returned home to Crown & Company.

Bob worked for Smith, Brailey & Johnson (later Peat, Marwick &

Mitchell) in Miami after he graduated.

Lindsey (BSAc '02, MAcc '02), a thirdgeneration Fisher alumna, experienced a similar journey. After receiving her bachelor's and master's degrees from the Fisher School, she began her career in the Tax Department of Deloitte's Tampa office. Although she was working for a Big 4 accounting firm, Lindsey's work wasn't fulfilling. She followed in her family's footsteps and joined Crown & Company in 2005, where she began developing strong relationships with her clients.

At Crown & Company, the relationships with clients are not the only bonds that are strong.

Crown & Company has 17 employees, and their average tenure in the firm is 18 years. Among the reasons the firm has such low turnover is that it operates on four-day weeks from May to December. Crown & Company specializes in tax so the firm's workload is geared around tax season allowing Crown employees to take much-needed time off when there is less work. The firm also limits the amount of overtime for its employees because it doesn't want them to be overworked.

"At a certain point your efficiency and accuracy goes down" Lindsey said. "We found that when people are tired, mistakes are made. It's not beneficial to our staff, clients or the firm."

In addition to extending goodwill to its employees, the Crown family has been a loyal supporter of the Fisher School. In 1992, the family established the William E. Crown, Jr. Fellowship Fund, which provides fellowships to Fisher graduate students who have demonstrated financial need and superior scholastic abilities. The Fellowship Fund fulfilled their father's vision.

"Our Dad really wanted to give back to UF," Bill said. "It meant so much to him, and it means a lot to our family.

"We see a lot of talented people who don't have the resources to go to school. This Fellowship is a wonderful way to help."

#### NOTABLE:

- Bill has served on the Board of many charitable organizations, and is the Founding President of the Florida Aquarium in Tampa, and serves on its Board of Trustees.
- Bob sits on the Board of Directors of six charitable organizations, and serves as President of Isaiah's Inn, Inc., which provides housing and other services to families working towards economic self-sufficiency.
- → Lindsey serves as the Chair for the Planned Giving Committee at Clearwater's Morton Plant Hospital.
- → The Crown family has been linked to UF accounting for about 80 years, which presents an important question: Will the Crown family have a fourth generation attend UF and the Fisher School? We might know in a few years.

The Heavener Hall of Fame is reserved for graduating business or accounting students who have exhibited superior leadership and achievement through their activities and scholarship while members of the Heavener community.

"I've never been more honored because I know the sacrifices we all must make to balance involvement and academics," Pinto said. "I'm among many other gifted and motivated students in my graduating class, and I wish they could all be honored in the same way. I am filled with gratitude for this award."

Pinto (BSAc '14, MAcc '14) was awarded the Fisher Fellowship, a scholarship bestowed upon a top student in the undergraduate class. As a Fisher Fellowship recipient, Pinto represented the Fisher School of Accounting at the Florida Institute of CPA Accounting Conference

(FICPA) where he delivered a technical analysis presentation to accounting professionals.

Pinto was a graduate, mentor and Advisory Board member of the Florida Leadership Academy. He served as the President of the Fisher School of Accounting Council and Vice President of Professional Development for the Warrington Diplomats.

Pinto has accepted a position with PricewaterhouseCoopers (PwC) where he will be an Audit Associate in the firm's Atlanta office.



#### **BETA ALPHA PSI**

The UF chapter of this honorary accounting fraternity was established in 1938. The primary objective of Beta Alpha Psi is to encourage and give recognition to scholastic and professional excellence in the business information field.

Chapter activities include:

→ FSOA Accounting Firm Social — Designed to make students comfortable with recruiting functions and expose them to smaller firms.

- → Professional Speaker Series A formal course featuring speakers from the professional community
- > Opportunities for Beta Alpha Psi members to interact with accounting professionals in various activities
- → Opportunities for Beta Alpha Psi members to participate in various community service activities

October 2013 marked the Seventh Annual Fisher School of Accounting's Women in Accounting Symposium. The event was held at Gainesville's Harn Museum of Art and featured female accounting professionals from the Big Four and other successful firms.





#### SPEAKERS:

- → Laura Gallagher Southeast Campus Recruiting Leader, Ernst & Young
- → Cindy Grosso Charleston School of Protocol and Etiquette
- → Stacy Joyner Manager, James Moore & Co.
- → Jill Loftus Partner, PwC
- → Lara Long Vice President, Corporate Accounting & Reporting, AGCO
- → Amy Perkins Senior Tax Accountant, Cherry Bekaert LLP
- → Maria Rivero Audit Associate, McGladrey
- → Desiree Segobiano SALT-Senior Associate, Grant Thornton
- → Loreen Spencer Partner, Deloitte
- → Julie Williams Tax Partner, PwC

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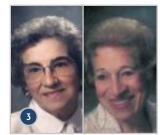
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### Gifts made to establish a permanent fund for a specific purpose in the Fisher School

1 E. Lovelle Ahrano Scholarship	FSOA Director's Excellence Fund
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4 J. Michael Cook / Deloitte Professorship Fund	(15) <b>Grant Thornton</b> Faculty Fellowship
5 William E. Crown, Jr. Fellowship	(6) <b>KPMG</b> Professorship in Accounting
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William E. Davis Family Fellowship in Accounting	B Joelen K. and Robert G. Merkel Endowment
8 Deloitte Partners Professorship Endowment	<b>Don Miller</b> 5 <sup>th</sup> Year Accounting Scholarship
Duggan, Joiner & Co. Accounting Endowment	Ralph W. Miller Scholarship
J. Roy Duggan Professorship	Randall L. Parks Endowment
1) EY Endowment	PricewaterhouseCoopers Faculty Fellowship in Accounting
EY Excellence Fund	PricewaterhouseCoopers Professorship in Accounting
EY Professorship of Accounting	20 Luciano Prida, Sr. Term Professorship
12 Frederick E. Fisher Accounting Fund	21 Leland M. Reiner Memorial Scholarship
12 Frederick E. Fisher Eminent Scholar Chair	22 The Bond Foundation, Inc. Endowment
Fisher School Enhancement Fund	Thibault Family Endowment
FSOA Commemorative Gallery Fund	Jim & Sandy Wadsworth Scholarship Endowment















































Please contact the
alumni affairs office at
(352) 392-0381 if you
possess a photo for
any of the non-pictured
endowments.

3 John Bumgarner

**Martin Chernoff** 

4 J. Michael Cook

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- Dr. John Simmons
- **15** Doug Thompson
- 6 Alfred C. Warrington IV

































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Planned gifts are an enduring and extraordinary way to forever ensure your legacy at the Fisher School, and may minimize the legal and tax burdens on your loved ones. If you are interested in or have any questions about making a planned gift to the Fisher School, please contact Alison Law: warrington.ufl.edu/give (352) 392-0381

alison.law@warrington.ufl.edu

#### PLANNED GIVING AT FISHER: TAMPA CPA MAKES LASTING GIFT

Martin Chernoff's successful accounting career spanned more than 50 years, but he would have never had the chance to achieve that success without some help.

"The GI Bill was the only way I could get a college education," said Chernoff, a Korean War veteran who served in the Army and Air Force. "My ability to succeed hinged on the education I received."

Now, Chernoff (BSBA '57) hopes his generosity will help future Fisher students achieve their dreams as well. Chernoff, 83, has agreed to an estate gift with the Fisher School. The gift will go toward scholarship and fellowship support for Fisher students.

Chernoff said he had been considering giving an estate gift for awhile and finally decided to move forward with the process last year.

"It's a great feeling," Chernoff said. "I couldn't make this gift if not for the education I received from the University of Florida. I think that's what a lot of graduates forget. Every graduate from the University of Florida should have some

formula for giving back if their education is helping them succeed."

After graduating with his undergraduate degree, Chernoff worked for a local accounting firm in Tampa. He was offered a partnership after his third year, but decided to go out on his own. He founded Martin Chernoff, CPA in 1960, and the firm merged into Laventhol and Horwath, then one of the 10 largest accounting firms in the country, in 1968.

Ten years after the merger, Chernoff again decided to practice on his own and remained a staple in Tampa's accounting industry until his retirement in 2010 at the age of 80.

Chernoff said coordinating his estate in advance and leaving a legacy with his alma mater gives him "a great fulfillment." He even joked about taking charge of his affairs instead of the alternative.

Said Chernoff: "I'm just thrilled I got it started and didn't wait for the obituaries to get it started."

As we celebrate the culmination of another exciting academic year, we invite you to continue supporting the Fisher School. Your gift—whatever the amount—makes a genuine difference in the lives of our students. The names on the preceding and following pages represent the strength and loyalty of our



incomparable alumni base, and we're proud to recognize your generosity!

Thank you!

Gary McGill, Ph.D., CPA

J. Roy Duggan Professor Director & Associate Dean

Fisher School of Accounting



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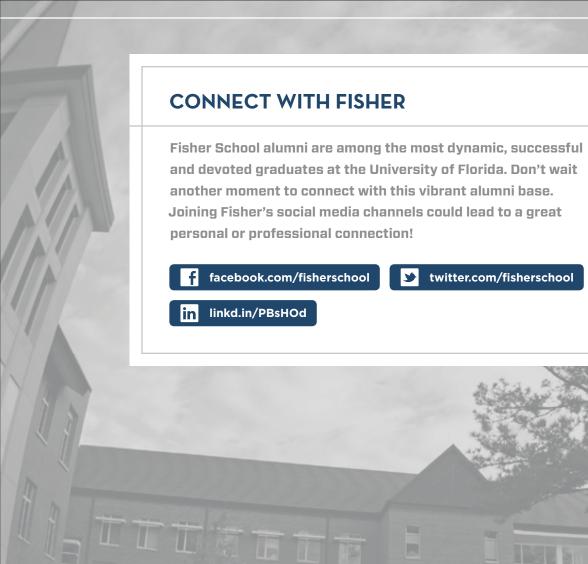
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