

FISHER SCHOOL OF ACCOUNTING

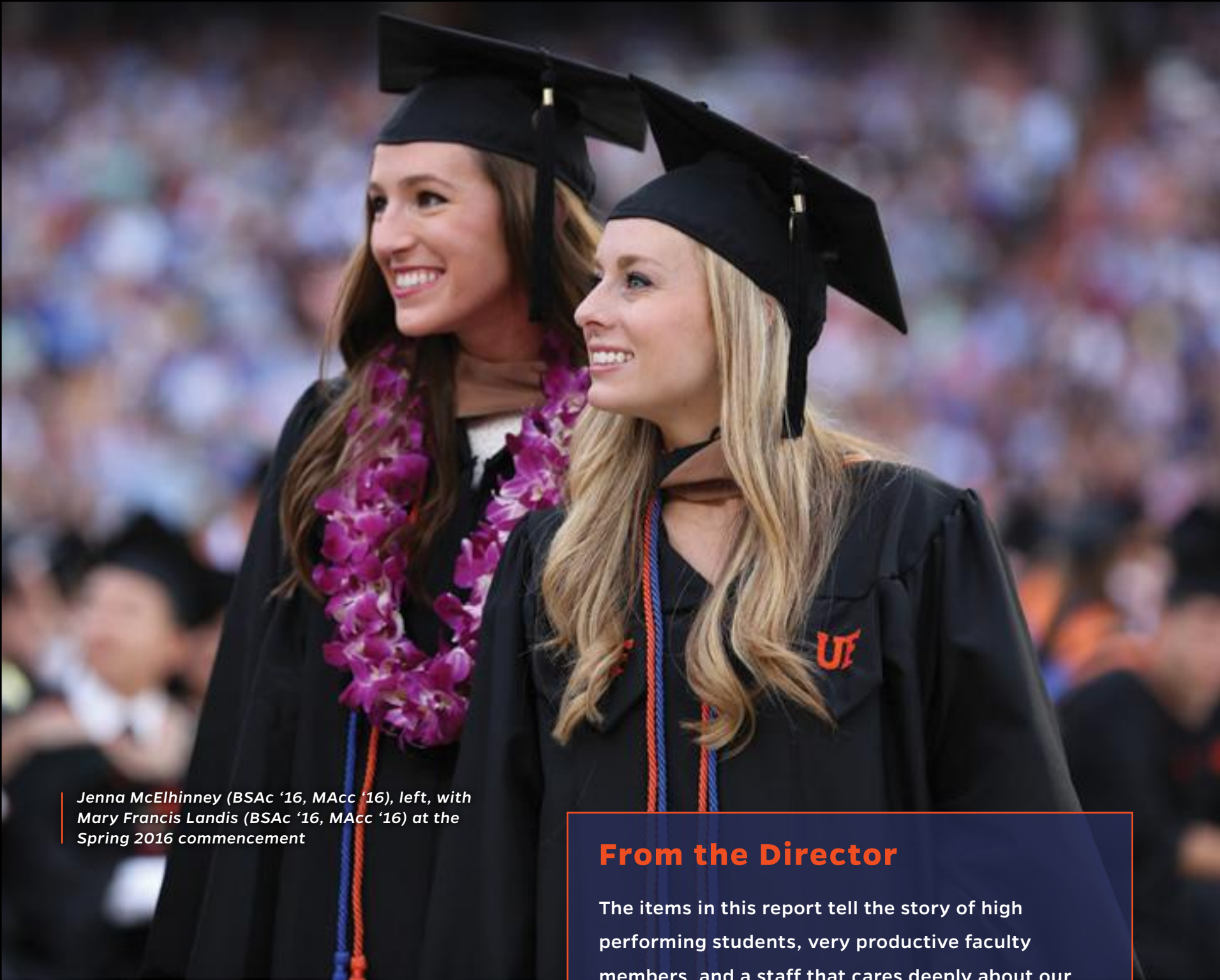
2015 – 2016 Annual Report

WARRINGTON COLLEGE of BUSINESS

warrington.ufl.edu/fisher



warrington.ufl.edu/social



Jenna McElhinney (BSAc '16, MAcc '16), left, with Mary Francis Landis (BSAc '16, MAcc '16) at the Spring 2016 commencement



From the Director

The items in this report tell the story of high performing students, very productive faculty members, and a staff that cares deeply about our programs. We continue to be externally recognized with top-10 program rankings.

Our student case competition teams and faculty mentors have excelled in national competitions, our Beta Alpha Psi chapter was awarded the most improved chapter at the annual convention, and our alumni are recognized for significant achievements. Our faculty, including three new Assistant Professors, continue to distinguish themselves in both research and teaching.

We are proud of these achievements and the many other activities of our students, faculty, staff, and alumni that didn't make it into these pages. It takes all of us, students, faculty, staff, alumni, and friends, to make the Fisher School of Accounting what it is. I thank you all for your part in our success. 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, Associate Dean & Director, Fisher School of Accounting

ABOUT THE FISHER SCHOOL

The Fisher School of Accounting is committed to scholarly research, teaching, and service to advance knowledge and prepare future leaders for professional and academic careers.

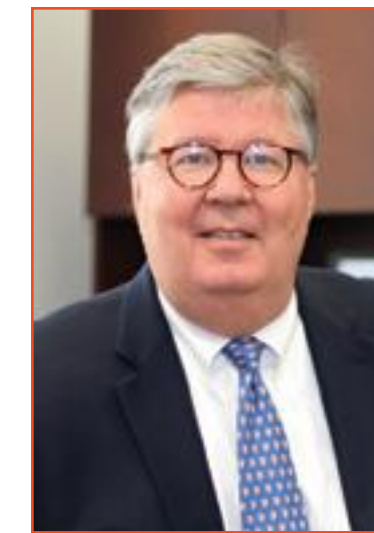
Our Shared Purpose

To serve business and accounting professionals and educators through innovative and high-quality teaching and research with a focus on providing the education necessary for successful careers in leadership positions.

Our Shared Values

- Generate high-quality, innovative, and relevant research
- Collaborate with the professional accounting community
- Prepare future leaders for professional and academic careers
- Promote active participation and support from our program's alumni and friends

Leadership



Dr. Gary McGill
J. Roy Duggan Professor,
Associate Dean & Director



John Laibson
Associate
Director

Our Measures of Success

- Consistently ranked among the top 10 public university accounting programs
- Competitive and influential research productivity
- Innovative academic programs and experiential learning opportunities
- A proud and active alumni base



NEW FACULTY

The Fisher School welcomes three new faculty members in Fall 2016. These young and dynamic scholars will invigorate our existing faculty with innovative research ideas, and energize our students in the classroom.

Blake Bowler, Assistant Professor

Education:

- Ph.D., Accounting Information & Management, Northwestern University, 2016
- M.S. Accountancy, University of Notre Dame, 2008
- B.B.A., Mercer University, 2007

Research Interests:

- Empirical Archival: Auditing, Financial Reporting

Notable:

- Was an Audit Associate at Blackman Kallick, LLP, in Chicago (2008-11)



Blake Bowler

Lisa Hinson, Assistant Professor

Education:

- Ph.D. Business Administration, Accounting, University of Georgia, 2016
- M.S. Accountancy, Wake Forest University, 2009
- B.S. Analytical Finance, Wake Forest University, 2008

Research Interests:

- Archival Financial Accounting: Voluntary Disclosure, Cost of Capital

Notable:

- Served as a Financial Services Audit Associate at PwC in Charlotte (2009-10)



Lisa Hinson

K. Philip Wang, Assistant Professor

Education:

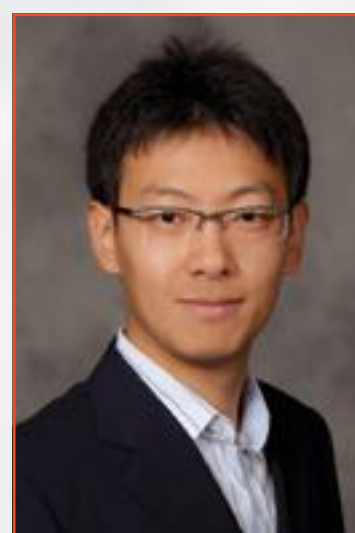
- Ph.D. Accounting, Michigan State University, 2016
- M. Phil., Finance, Lingnan University, Hong Kong, 2011
- B.S. Accounting, Shandong University, China, 2009

Research Interests:

- Financial Accounting

Notable:

- Was an Audit Intern at EY in Shanghai (2008)



K. Philip Wang

FACULTY HIGHLIGHTS

Robert Knechel, Frederick E. Fisher Eminent Scholar Chair



Robert Knechel

- Dr. Knechel was named to the board of the newly-created Dutch Foundation for Auditing Research (FAR). FAR's board consists of an independent chair, four independent academic scholars, and five representatives of the world's largest affiliated audit firms. Dr. Knechel, one of the independent academic scholars, is the only U.S. representative on the board.
- Dr. Knechel was honored by the American Accounting Association—Auditing Section with the *Auditing: A Journal of Practice and Theory (AJPT)* Best Paper Award in January. The award, selected by a committee of AJPT Editors, recognizes the best paper published in AJPT in the most recent three calendar years that "has had a significant influence on, or the potential to significantly influence, auditing research or practice." He was recognized for his work, "Audit Quality: Insights from the Academic Literature," which appeared in AJPT in 2013.

- Dr. Knechel presented final results for a project completed on behalf of the Australian Investment and Securities Commission. The project examined the auditor inspection regime in Australia, and made recommendations.

- Dr. Knechel met with the Public Company Accounting Oversight Board in Washington, D.C., concerning research into audit quality and the audit process.

Dr. Knechel, who serves as Director of the International Center for Research in Accounting and Auditing at the Fisher School, is one of the world's leading scholars in the audit research community, and his international experience in this field is extensive. He holds formal teaching positions at Catholic University of Leuven (KU Leuven) in Belgium and the University of Auckland in New Zealand, and has served as a visiting professor at many of Europe's most prestigious universities in Belgium, Denmark, Germany, Netherlands, Norway and Slovakia.

Marcus Kirk, Luciano Prida, Sr. Term Associate Professor

Dr. Kirk, the Luciano Prida Sr. Term Associate Professor, was recognized by Poets & Quants in its 2016 "Most Outstanding 40-Under-40 Business School Professors" list.

Dr. Kirk's work has been presented at and cited by authors at the top universities, professional and academic organization across the globe, and externally in media such as *The Wall Street Journal* and *CFA Magazine*.

Dr. Kirk has been repeatedly recognized for distinction in teaching at the department (Cook Award for Excellence in Teaching), college (Warrington's Teacher of the Year), and university levels (designated an Outstanding Professor by students).



Marcus Kirk

Kathy Rugar, Assistant Professor

Dr. Rugar was a recipient of the College's 2015-16 Undergraduate Teaching Award, which honors outstanding instruction at the undergraduate level.

She was recognized for her excellent work instructing Financial Accounting and Reporting 2, which allows students to analyze financial statements, and interpret and communicate quantitative data among other skills.

Dr. Rugar's research and teaching interests include Financial Accounting, Auditing, and Judgment and Decision Making. Dr. Rugar, who also received the Fisher School's J. Michael Cook Excellence in Teaching Award in 2014, received a bachelor's and master's degree in Accounting from the University of Illinois, and a Ph.D. in Accounting from Cornell University.



Kathy Rugar

FACULTY

PUBLICATIONS

2013–2016

Stephen Asare

- “Inferring Remediation and Operational Risk from Material Weakness Disclosures,” *Behavioral Research in Accounting*, 2016, with Arnie Wright.
- “Auditors’ Role in Reporting on a Company’s Going Concern Status,” *The Blackwell Encyclopedic Dictionary of Accounting*, 2015, with D. Williams.
- “Challenges Facing Auditors in Detecting Financial Statement Fraud: Insights from Fraud Examinations,” *Journal of Forensic and Investigative Accounting*, 2015, with A. Wright and M. Zimbelman.
- “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*, 2014.
- “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.

Marcus Kirk

- “Come On Over: Analyst/investor Days as a Disclosure Medium. *The Accounting Review*, 2016, with S. Markov.
- “Professional Investor Relations Within the Firm,” *The Accounting Review*, 2014, with J. Vincent.
- “Meeting Individual Analysts’ Expectations,” *The Accounting Review*, 2014, 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.

Robert Knechel

- “Audit Research in the Wake of SOX,” *Managerial Auditing Journal*, 2016.
- “Auditor-Client Compatibility and Audit Firm Selection,” *Journal of Accounting Research*, 2015, with S. Brown.
- “Audit Firm Tenure, Non-audit Services, and Internal Assessments of Audit Quality,” *Journal of Accounting Research*, 2015, with T. Bell and M. Causholli.
- “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.

Paul Madsen

- “Has the Quality of Accounting Education Declined?” *The Accounting Review*, 2015.
- “An Empirical Analysis of Diversity in the Legal Profession,” *Connecticut Law Review*, 2014, 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.

Michael Mayberry

- “The Effect of Regulatory Scrutiny on Tax Avoidance: An Examination of SEC Comment Letters,” *The Accounting Review*, 2016, with T. Kubick, D. Lynch, and T. Omer.
- “Risk Consequences of Tax-Motivated Organizational Form,” *National Tax Journal*, 2015, with C. Weaver and J. Wilde.
- “Who Benefits from the Tax Advantages of Organizational Form Choice? Evidence from S Corporation Banks,” *National Tax Journal*, 2015, with M. Donohoe and P. Lisowsky.
- “Smoothness and the Value Relevance of Taxable Income,” *Journal of the American Taxation Association*, 2015, with S. McGuire and T. Omer.
- “Product Market Power and Tax Avoidance: Market Leaders, Mimicking Strategies, and Stock Returns,” *The Accounting Review*, 2015, with D. Lynch, T. Kubick, and T. Omer.

Gary McGill

- “Risky Business: The Prosopography of Tax Planning Structures,” *National Tax Journal*, 2014, with M. Donohoe and E. Outslay.
- “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.

David Reppenhagen

- “Meeting Individual Analysts’ Expectations,” *The Accounting Review*, 2014, with M. Kirk and J. Tucker.

Kathy Rupar

- “Numerical Formats within Risk Disclosures and the Moderating Effect of Investors’ Disclosure Management Concerns,” *The Accounting Review*, 2015, with M. Nelson.
- “Impaired Judgment: The Effects of Asset Impairment Reversibility and Cognitive Dissonance on Future Investment,” *The Accounting Review*, 2015, with K. Rennekamp and N. Seybert.

Jenny Tucker

- “Board hierarchy, independent directors, and firm value: Evidence from China,” *Journal of Corporate Finance*, forthcoming, with J. Zhu, K. Ye, and K. Chan.
- “Corporate disclosure and research opportunities in China,” *China Journal of Accounting Studies*, 2016, with X. Zhang.
- “Securitization and insider trading,” *The Accounting Review*, 2016, with S. Ryan and Y. Zhou.
- “The relation between disclosure quality and reporting quality: A discussion of Cassell, Myers, and Seidel,” *Accounting, Organizations and Society*, 2015.
- “Meeting Individual Analysts’ Expectations,” *The Accounting Review*, 2014, with D. Reppenhagen and M. Kirk.
- “Analyst Information Production and the Timing of Annual Earnings Forecasts,” *Review of Accounting Studies*, 2014, with S. Keskek and S. Tse.
- “Does the Midpoint Range Earnings Forecasts Represent Managers’ Expectations,” *Review of Accounting Studies*, 2014, with W. Ciconte and M. Kirk.
- “Causes and Consequences of Disaggregating Earnings Guidance,” *Journal of Business Finance & Accounting*, 2013, with B. Lansford and B. Lev.

James Vincent

- “Professional Investor Relations Within the Firm,” *The Accounting Review*, 2014, with M. Kirk.

Philip Wang

- “Corporate Transparency and the Impact of Investor Sentiment on Stock Prices,” *Management Science*, 2015, with M. Firth and S. Wong.

Luke Watson

- “Corporate Social Responsibility Research in Accounting,” *Journal of Accounting Literature*, 2015, with B. Xiaobei Huang.
- “Corporate Social Responsibility, Tax Avoidance, and Earnings Performance,” *The Journal of the American Taxation Association*, 2015.

ALUMNI SPOTLIGHT

WILL FRAZER

The Trader Turned Teacher

Will Frazer has always been good with numbers. It allowed him to flourish at the Fisher School of Accounting, and have a successful career on Wall Street.

But it wasn't until later in Frazer's life that his affinity for numbers made a true impact. As a teacher at Gainesville's Buchholz High School, he has bettered the lives of countless students and established Buchholz as a national power in math competitions.

Teaching high school math did not seem like a likely scenario for Frazer, 57, when his career began. After graduating from the Fisher School, he went to Wall Street as a bond trader at Lazard Freres, a financial management firm.

That Frazer made it to one of Wall Street's leading investment firms was unique, especially in the early 1980s. He didn't have a finance degree nor did he come from any of the Ivy League or elite northeastern schools, which historically composed Wall Street's top talent. But he more than held his own thanks to what he learned at the Fisher School.

"It was very useful during my career on Wall Street, knowing how to read financial statements and balance sheets," Frazer said. "I could converse with investment bankers on deals. It provided a good foundation for things I was going to do."

Despite a successful and lucrative career, Frazer became disillusioned with Wall Street.

"Wall Street was a morally decadent place, and it eventually kind of rubbed on me," Frazer said. "Everything was about making a dollar."

So Frazer "retired" at the tender age of 27, having made enough money where he didn't need a pay check for more than a decade. He lived the good life, traveled, and played golf, and eventually settled back in Gainesville. He coached the golf teams at P.K. Yonge and Buchholz High School, as

well as served on the pension board for the City of Gainesville.

The teaching bug bit while coaching at Buchholz in the winter of 1996. He inquired about teaching a finance course at Buchholz's Finance Academy, but there weren't any finance courses available. He was offered a math course instead.

"My Wall Street career was math-related so I said yes," Frazer said. "When I was offered the job I thought I would be starting in August, but they wanted me to start in two weeks. I remember walking in the first day of class and said to the kids, 'Listen, I don't need this job. You guys give me one day of grief, I'm quitting.'"

Fortunately, the students complied, and Frazer's passion for teaching was stoked.

"I feel so blessed that I found a calling," he said.

A year later, Frazer found a flyer in his mailbox about a math competition in Ocala. He asked his students if they wanted to compete, and they said yes. The results were less than stellar.

"We did terrible," Frazer said. "We finished sixth out of seven teams. On the bus heading home, the kids asked how to solve the problems and I couldn't do it. You teach honors level in the classroom, then you go to these competitions and it's on another level."

Despite their struggles, Frazer's students weren't dismayed. They asked to compete in another competition the next month, and took home fifth place and a trophy.

That was the genesis of Buchholz's remarkable run of state and national titles. Buchholz won its 10th consecutive national title in July at the Mu Alpha Theta National Convention in St. Louis. In April, the team won its 12th consecutive state title.

Frazer's formula for success is simple, but was unconventional when he implemented it more than

Career: Teacher, Buchholz High School

Age: 57

Hometown: Gainesville, Fla.

Connect with Will at willfrazer@yahoo.com

- Will's father, William Frazer Jr., was an economics professor at Warrington for 47 years.
- Will began as a math major at UF, but was encouraged to study accounting by family and friends, including Dean Emeritus Robert Lanzillotti.
- Will said a major priority for him is to reach out to more students on the lower end of the socioeconomic scale, and get them involved with his team.

a decade ago. He essentially took the competition format to the classroom. Frazer recruited Buchholz's most promising math students, put them in a single class, and taught the coursework at an accelerated pace.

"Everybody had this flawed model," Frazer said. "You teach honors during the day, then you'd have to come after school to teach the competitive stuff. It seemed very inefficient. I asked around to see what the best schools were doing, and created my own model."

It's a model not built on any exotic techniques or elaborate teaching methods. It's simply a matter of devoting hours of hard work. In addition to the instruction during the school year, Frazer hosts summer camps—led by Buchholz students—for area middle school students.

"You get 72 hours with your math teacher in a semester," Frazer said. "These kids are getting 80 hours in four weeks (at summer camps). This camp goes from 8 a.m. to noon, and those same kids will be prepping for our national competition from noon

to 5 p.m. Nobody is going to come remotely close to working that hard."

Because so much of the competitive curriculum is being taught during school hours, there isn't a great need for after-school instruction. Frazer understands the misconception some may have about the team.

"People have this vision that all these kids do is math," Frazer said. "It's not like that at all. We have athletes. Some play the violin and the piano. They're in business competitions and science competitions. It's a lot of hard work, but it's efficient hard work."

As is customary after the national competition, Frazer, the team, and their parents gathered for a banquet. The seniors said a few words about their experiences with the team, and how it impacted them.

Frazer, swelling with pride and holding back tears, knew he made a difference...again.

Said Frazer: "The way I view it, I change lives for a living."



FISHER ALUMNUS RECEIVES UNIVERSITY HONOR

Paul Share (BSAc '03, MAcc '03) received the University of Florida's Outstanding Young Alumnus Award in April.

The UF Alumni Association established the award in 2006. Criteria for the award include being within 10 years of graduation, making a significant impact on their industry and having professional accomplishments at the state, national or international level.

Share is a Managing Director and Shareholder with Conway MacKenzie Inc., one of the nation's leading turnaround consulting and corporate restructuring firms specializing in turnaround management, performance improvement, due diligence and litigation support services. Share provides interim management solutions and financial advisory services for his clients.

Share has been awarded both the Mid-Size Company Turnaround of the Year and Small Company Transaction of the Year awards from the Turnaround Management Association in recognition for his contributions. He recently served as Interim Chief Financial Officer for a leading environmental testing services company and Interim VP of Finance for

one of the largest providers of prison food and correctional services.

In 2016, Share was the youngest new Shareholder asked to join the equity ranks of his firm. Prior to joining Conway MacKenzie, share worked for FTI Consulting and EY.



Jon Cannon, Executive Director of Development & Alumni Affairs at the Warrington College of Business, with UF Outstanding Young Alumnus Award winner Paul Share.

CURRICULUM CHANGES

The Fisher School's auditing and taxation tracks have been designated as official concentrations by the University of Florida's Graduate School.

The Fisher School reintroduced three tracks—tax, audit, generalist—to provide students a more focused course of study while still maintaining the flexibility they previously enjoyed.

This modification was one of several enhancements the Fisher School has instituted to keep pace with the evolving accounting industry. The School has increased faculty over the past few years allowing the introduction of more courses and adding depth to the curriculum. Also, the School continues to emphasize the importance of communications skills for accountants by creating Advanced Business Communications for Accountants, a two-credit modular writing and speaking course designed specifically for those in the accounting profession.

FISHER SCHOOL ANNUAL AWARDS BANQUET

Leadership Awards

- **Outstanding MAcc Student of the Year** / Cindy Dosch
- **J. Michael Cook Student Leadership Award** / Noelle Fennessy, *President*, Beta Alpha Psi
- **Ed Triplett Student Leadership Award** / Ariel Largaespada, *President*, Fisher Student Council
- **J. Michael Cook Excellence in Teaching Award** / Chris Falk

Scholarships & Fellowships

- **Frederick E. Fisher Fellowship** / Patrick Sweeney
- **William E. Crown Jr. Fellowship** / Rosemary Ann Burgess, Andrew Hlubny, Jacobo Lacs, Ryan Muchnick, Sallie Stern
- **Batson-Siegel Accounting Scholarship** / Sara Placid
- **Richard E. Darby Accounting Scholarship** / Blair DeCrispino
- **Lovelle Ahrano Scholarship** / Brian Dubow, Max Frost, Thomas Hart
- **Leland M. Reiner Memorial Scholarship** / Sophie Bray
- **Gerson, Preston and Company, CPA Fellowship** / Kyle Rollman, Clark Russo
- **Jim and Sandy Wadsworth Scholarship** / Ernesto Cejas, Samantha Poppell
- **Ralph W. Miller Scholarship** / Anthony Bernal, Zachary Brown, Michael Mina
- **Joseph Lumia Memorial Fellowship** / Jessica Kopel
- **Lara Thrush Long Scholarship** / Jillian Franco
- FICPA Fellowship Nominees** / Jake Edelstein, Amy Gardi, Rebecca Lopez, Jonathan Sarkisian, Steven Silvestri

Outstanding MAcc Student of the Year

Cindy Dosch was named Outstanding MAcc Student of the Year at the Fisher School of Accounting's Spring Banquet on April 14 at the Hilton University of Florida Conference Center.

The MAcc Student of the Year Award, which is selected by a faculty vote, is the highest honor awarded to a Fisher student.

Dosch posted a perfect 4.0 GPA en route to earning bachelor's and master's degrees in Accounting. She received the Fisher School's inaugural Distinguished Student Service Award in 2015 for implementing a system to upload students' grades to UF's new online course platform, and reformatting the Fisher School's virtual office hours to accommodate accounting students taking introductory courses through UF Online.

In January 2016, Dosch led the Fisher School to a second-place finish in Deloitte's FanTAXtic student tax case study competition—which had 77 teams from around the country participating.

Dosch, who also served as a Student Assistant for the Fisher School and the Warrington College of Business, begins her professional career as a Staff Tax Accountant in EY's Boca Raton office.



Cindy Dosch, MAcc Student of the Year

ALUMNI SPOTLIGHT

NICK READER

Emerging Entrepreneur

Nick Reader (BSAc '97) remembers the conversation with his wife, Melanie, before he started his entrepreneurial journey—a scary departure from his lucrative and prominent position as Chief Financial Officer of the Tampa Bay Buccaneers.

“The bad news was that I was going to make next to nothing, we’d have no health insurance, and she probably needed to go back to work,” Reader recalls.

The good news?

Said Reader: “We would own something.”

That something turned out to be PDQ, a national restaurant chain that is redefining fast casual dining. Reader’s efforts were recently recognized with the EY Emerging Entrepreneur of the Year Award (Florida).

Reader, 41, seemingly had his dream job. An avid sports fan and former high school football player, Reader directed the Bucs’ financial operation for five years.

But, interestingly, Reader said his CFO position lacked the daily decision-making he coveted because of the sheer size and profitability of the NFL.

“I’m proud of what I did there,” Reader said. “We changed the department, and got a great team in place. But, in the NFL, with the money coming in from TV revenue, there aren’t a whole lot of day-to-day business decisions to make. Although I have a passion for sports, I didn’t see myself as a CFO the rest of my life.”

Opportunity knocked in the form of Bob Basham, the Co-Founder of Outback Steakhouse. Reader and Basham became acquainted during Reader’s days at PwC, where Outback was a client. Basham, who had

left his role as Outback’s Chief Operating Officer in 2005, was looking for a new venture. He began MVP Holdings, a private investment firm, and recruited Reader to serve as its Chief Executive Officer.

Reader’s initial role was supposed to oversee MVP Holdings’ entire portfolio. That quickly changed to more of a day-to-day managerial role—duties he craved while with the Bucs—with the PDQ brand.

“Originally, we were going to build one or two restaurants, and see how it would go,” Reader said. “Fortunately, we had so much success with the first restaurant—and such huge support from the Tampa market—we built some more.”

Support for PDQ has grown far beyond Tampa, and very quickly. PDQ, which stands for People Dedicated to Quality—but has been coined “Pretty

Darned Quick” by its customers—currently has 55 restaurants in eight U.S. states.

PDQ’s concept is combining the affordability and convenience of fast food with a quality dining experience. PDQ has some fast food characteristics—drive-thru windows, quick service, and low prices—but the quality of the food and the experience in the restaurant are notable. PDQ’s burgers, chicken tenders, sandwiches, and salads are made from scratch every day, and restaurant staff goes the extra mile for customers, including accompanying them to their cars with umbrellas when it’s raining.

What also separates PDQ from its competition is its operation. PDQ doesn’t follow the classic franchise model. Like Outback, it forms development relationships with strategic partners. PDQ manages each of its establishments to maintain

“When I hand the keys to a kid who was making \$9 an hour, and is now making six figures as a manager, that’s neat to me.”

Career: Chief Executive Officer, PDQ

Hometown: Tampa, Fla.

Age: 41

- Two of Nick’s passions are food and football, and those passions intersected during his time at PwC where his clients were Outback Steakhouse, Hooters, the Tampa Bay Buccaneers, the Tampa Bay Lightning, and the New York Yankees.
- Nick said the accounting training he received at the Fisher School has been essential in all of his ventures. “Accounting is the backbone of business. It lets you know the score of the game you’re playing. If you don’t understand the scorekeeping, you really can’t judge success.”
- In 2013, Nick and Melanie established the Roger B. Curlin Scholarship, named in honor of one of the donors who funded Nick’s scholarship when he attended the Fisher School.

brand control, and PDQ’s partners, who build and finance the restaurants, are compensated through PDQ’s revenues.

And the building of those restaurants has created special memories for Reader.

“When I hand the keys to a kid who was making \$9 an hour, and is now making six figures as a manager, that’s neat to me,” Reader said.

Much of Reader’s success has come from a dogged work ethic—a trait that he admits was absent when he first came to UF. Reader said his first-semester

GPA was 2.67, and he wasn’t applying himself like he should.

Reader attributes his academic turnaround to two things: Melanie (B.A.E ‘97, M.Ed. ‘98) transferring to UF and Reader immersing himself in the Fisher School.

“I still can’t believe how much it changed me,” Reader said. “People like Dr. [Doug] Snowball, [PwC Faculty Fellow] Debbie Garvin, they believed in me, and knew how to push you the right way. They took a lot of time and effort with me, and that makes you want to work that much harder to succeed. The Fisher School is very near to my heart.”



PDQ CEO Nick Reader (BSAc '97), left, receives EY’s Emerging Entrepreneur of the Year Award from fellow Fisher alumnus Greg Rosica (BSAc '86, MAcc '88), a Partner in EY’s Tampa office and Program Partner of the firm’s Entrepreneur of the Year Florida Program.

FISHER ALUMNI AMONG UF'S FASTEST-GROWING ENTREPRENEURS

Four Fisher School alumni were recognized for their entrepreneurial savvy at the 2nd annual Gator100 in February.



Gator100 honors the fastest-growing, Gator-led or Gator-owned businesses in the world. The companies are ranked by compounded annual growth rate.

Three of the four alumni are two-time honorees. Ricky Caplin's (BSAc '05, MAcc '05) healthcare IT consulting firm, The HCl Group, was 21st; Brian Brescia's (BSAc '02, MAcc '02) Asset Management firm, Global Trust was 57th; and Leigh Ann Horton's (BSAc '94, MAcc '94) security firm, AIT Life Safety, was 82nd.

Ctrip.com International, a global travel services company led by Jane Jie Sun (BSAc '92), made its debut at No. 70.



#21
The HCl Group
Ricky Caplin (BSAc '05, MAcc '05)



#57
Global Trust
Brian Brescia (BSAc '02, MAcc '02)



#70
Ctrip.com
Jane Jie Sun (BSAc '92)

#82
AIT Life Safety
Leigh Ann Horton, BSAc '94, MAcc '94)

BETA ALPHA PSI

Most Improved Chapter Award

Fisher School of Accounting's Beta Alpha Psi received the 2016 Most Improved Chapter award on Aug. 6 at the Beta Alpha Psi Annual Meeting held in Baltimore. The esteemed award was presented by President of the International Board of Directors, Shawn Harter, who acknowledged the hard work necessary to become the most improved chapter.

Noelle Fennessy, 2015-16 president, accepted the award on behalf of the University of Florida Upsilon chapter. Other members in attendance included Sarah Morich, the chapter's 2016-17 president, and Katie Smith, the 2016-17 reporter, as well as new faculty advisor Sonia Singh.

The Upsilon chapter received two national sponsorships – one for being the most improved chapter and one for earning Superior distinction. Last year was the first time since 1982 that the chapter has earned Superior distinction; it requires at least 32 hours of professional development and community service each year per member, as well as multiple chapter-wide outreach initiatives.

The Upsilon chapter far surpassed the requirement this year, earning 138 percent of the necessary hours by revamping the event calendar and making meetings value-added to members. With more than 20 events per semester, members not only gave back to the local community, but were also able to network with key accounting professionals. As a result, the Upsilon chapter boasted a 100 percent employment rate among its graduating members.



Shawn Harter, President of Beta Alpha Psi's International Board of Directors, presenting Noelle Fennessy with the 2016 Most Improved Chapter Award.

FLORIDA ACCOUNTING SYMPOSIUM

In September 2015, the Fisher School hosted the 2nd Annual Florida Accounting Symposium where it welcomed many of the state's top accounting scholars to share research and analyze major issues in the accounting field.

The Florida Accounting Symposium was created to facilitate the interaction of accounting researchers, especially junior faculty and doctoral students, from accounting Ph.D. granting institutions in the state of Florida. The Symposium rotates annually among three venues—the University of Florida, Florida State University and the University of Miami.

The 2016 Symposium was held Sept. 16-17 at Florida State University.

Fisher doctoral students were extremely active at this year's event:



Han Stice
Han, a third-year doctoral student, moderated a discussion about the Public Company Accounting Oversight Board's (PCAOB) risk-based inspection program. The discussion focused on whether the program was effective in communicating and promoting audit quality.



Angie Wang
Wang, a fourth-year doctoral student, moderated a discussion about the research paper "Using Unstructured and Qualitative Disclosures to Explain Accruals." The paper focuses on big-data accruals, and their ability to predict cash flows among other results.



Matt Driskill
Driskill, a fifth-year doctoral student, moderated a discussion on the research paper "Is earnings guidance associated with less firm innovation?" The paper's findings suggest that management earnings guidance alleviates "managerial myopia" rather than exacerbates it.



STUDENT ACHIEVEMENTS



From left, Samantha Wiley, Parker Fields, Cindy Dosch, Kenny Mathews and Jessica Vico

Fisher School takes second in national case competition

The Fisher School finished second in Deloitte's FanTAXtic student tax case study competition Jan. 15-17 at Deloitte University—Deloitte's national learning and leadership development center near Dallas.

Fisher students Cindy Dosch, Parker Fields, Kenny Mathews, Jessica Vico and Samantha

Wiley each earned a \$1,000 scholarship, and the team earned a \$5,000 institutional award for their impressive performance.

The Fisher School was one of nine U.S. teams to advance to the national finals after winning their regional event in November. Seventy-seven teams representing 54 colleges and universities participated in those regional events across the U.S.

The Fisher team was greeted at the event by World Cup champion, two-time Olympic Gold Medalist and former Gator soccer standout Abby Wambach. She recently joined Team Deloitte, which sponsored 15 U.S. athletes on their journey to the Rio 2016 Olympic and Paralympic Games.

St. John Fisher College (N.Y.) won the event, and Brigham Young University placed third.

Fisher students impress at FICPA Conference

Five Fisher students made an impressive presentation during the UF Florida Institute of CPAs (FICPA) Conference in November 2015 at the Hilton UF Conference Center Hotel.

Hava Goldstein, Rolando Gonzalez, Marc Mansfield, Sallie Stern and Suzi Trick discussed "Auditor-Client Negotiation." The group, which presented in front of more than 100 accounting professionals, analyzed how these negotiations play out in real settings, and how the auditor and client should negotiate to ensure a successful audit.

The conference brings together CPAs and financial managers across the state to complete 19 hours of Continuing Professional Education (CPE) requirements. Major topics include accounting, auditing, employment law, fraud interviewing techniques, government accounting standards, pension standards, single audit and stress management.

Stern said the group chose Auditor-Client Negotiation as its topic thanks in part to the influence of Steve Salterio, Director of the Centre for Governance at Queen's University (Kingston, Ontario). Dr. Salterio was a visiting professor at Warrington this past spring.

"Presenting and leading the group was an amazing experience and really rewarding," Stern said. "I have signed on to be the student leader for next year's student presentation, and I am excited to be involved in this conference again!"



From left, Rolando Gonzalez, Marc Mansfield, Sallie Stern, Suzi Trick and Hava Goldstein



Luis Franco (BSAc '16, MAcc '16)

Fisher student among Hall of Fame honorees

Fisher student Luis Franco (BSAc '16, MAcc '16) was one of three undergraduate business students inducted into the Heavener Hall of Fame.

The Heavener Hall of Fame is reserved for undergraduate business students who have shown truly superior leadership and achievement through their activities and scholarship while members of the College community. Eligible students must have a minimum 3.5 UF GPA and be in good standing with UF. Students are also judged on

scholarship, campus leadership, campus involvement, and service to the College or UF.

Franco served as a Mentor in the Business Undergraduate Mentorship Program, a member and mentor of Florida Leadership Academy, and Outreach Director of the Student Investment Club among other roles. Franco—an accomplished participant in international case competitions—served as President of the Heavener International Case Competition Organizing Committee, where he oversaw an event that involved 80 competitors from four continents.

Franco, served as an Audit Intern at Crowe Horwath in 2014, and a Process Consultant at Protiviti in 2015. He will continue his career at Protiviti as a Consultant in the firm's Fort Lauderdale office.

Doctoral student earns College teaching honor

Devin Williams was recognized with the Warrington College of Business' Spring 2015 Ph.D. Teaching Award.

The award, presented by the Center for Teaching, Learning & Assessment and selected by the Warrington Teaching Committee, recognizes outstanding graduate student teaching and instructional innovation. The selection process gauges the effectiveness of teaching practices, measures engagement, and evaluates student learning experiences. Nominees are provided with detailed feedback and consultation to enhance their teaching and prepare for their upcoming career searches.

Williams is a fifth-year Ph.D. student, and taught Introduction to Auditing in Spring 2015.

In March 2015, Williams was one of only 10 Ph.D. students in the U.S. to receive a \$25,000 grant through the Deloitte Foundation Doctoral Fellowship program. He was also named an American Accounting Association (AAA)/Deloitte/J. Michael Cook Doctoral Consortium Fellow in 2013, and an American Institute of CPAs (AICPA) Accounting Doctoral Scholar (2011-15).

Williams is a licensed CPA in the state of Texas. He previously worked in Deloitte's Dallas office as a Senior Associate, Audit from 2008-2011. He interned at Deloitte in Summer 2007.



Devin Williams, fifth-year Ph.D. student

WOMEN IN ACCOUNTING SYMPOSIUM

The Fisher School hosted its 9th Annual Women in Accounting Symposium on Oct. 9-10, 2015, at the Florida Museum of Natural History and Gerson Hall.

Representatives and Fisher alumnae from the nation’s top firms joined accounting students and other members of the UF community for this dynamic two-day event. The Symposium provides our students opportunities to network with some of the Fisher School’s most accomplished alumnae, as well as learn insightful strategies.

The Fisher School is grateful to event Gold Sponsors BDO International, Deloitte, Grant Thornton, KPMG, McGladrey, and PwC, and Silver Sponsor EY.

Speakers & Panelists

- **Lynn Beegle Sedwick** / Tax Partner, McGladrey
- **Serina Hedrick (BSAc ‘09)** / Audit Senior, Deloitte
- **Yanelys Hernandez (BSAc ‘10)** / Tax-Senior Associate, Grant Thornton
- **Jill Loftus (BSAc ‘93, MAcc ‘93)** / Partner, PwC
- **Monika Loving** / International Tax Services Partner, BDO
- **Lissette Penrod (BSAc ‘03, MAcc ‘03)** / Co-Owner and Partner, Stravino Penrod Search Partners
- **Sharon Picolo (BSBA ‘85)** / Owner, Tax Advisory Services

- **Maria Rivero (BSAc ‘11)** / Assurance Senior Associate, McGladrey
- **Kira Warnock (BSAc ‘12, MAcc ‘12)** / Tax-Senior Associate, Grant Thornton
- **Julie Williams (MAcc ‘94)** / Partner, PwC



Fisher alumna Lissette Penrod (BSAc ‘03, MAcc ‘03), left, delivered the keynote address at the Women in Accounting Symposium. Penrod and Jessica Stravino (BSAc ‘10, MAcc ‘10) have established their company—Stravino Penrod Search Partners—as one of the top recruiting firms in the Tampa Bay area.



FSOA 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 and performing community service.

FSOAC supported the community by holding events for local and national charitable organizations.

Fundraising

- Operated concession stands at Gator sporting events
- Partnered with local eateries to share in proceeds raised from Council socials.

Professional

- **Firm Visits:**
 - ➔ **Fall (Atlanta):** Deloitte, DHG, Newell Rubbermaid
 - ➔ **Spring (Orlando):** KPMG, RSM, Universal Studios
- Held presentations on internships, interviewing, and other career development skills
- Hosted professional speakers
- Launched a new mentoring program in conjunction with Beta Alpha Psi

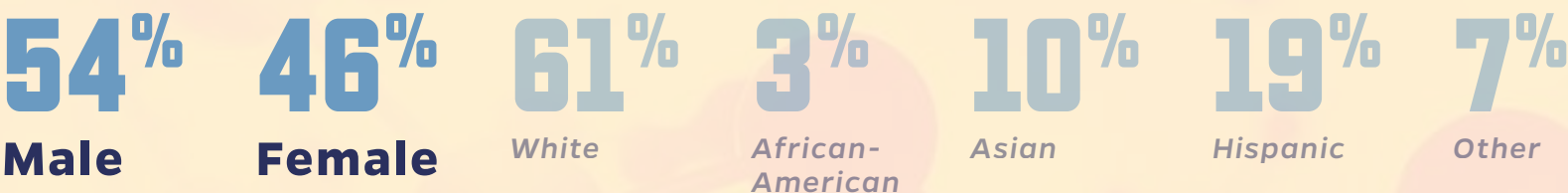
Philanthropy

- Volunteered at the Humane Society
- Organized a canned food drive
- Assisted with the Bread of the Mighty Food Bank
- Raised money for the American Cancer Society through its participation in Relay for Life.

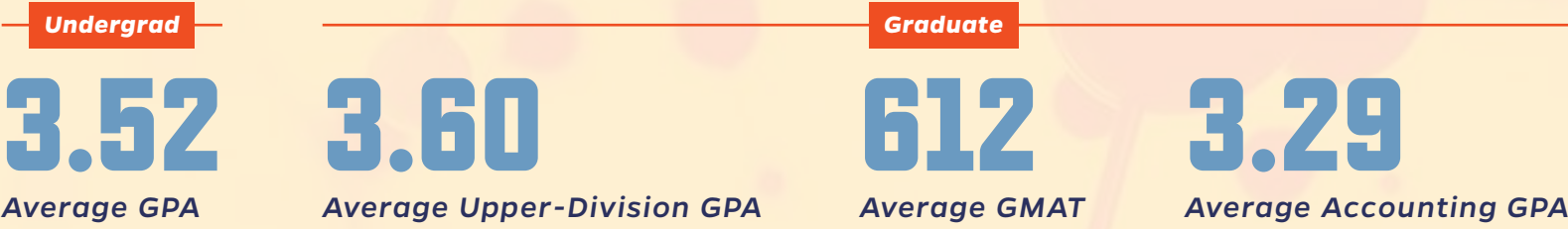
Socials

- Hosted “Coffee with Council” events
- Painted the 34th Street Wall
- Participated in several intramural sports, including flag football, ultimate Frisbee, basketball and sand volleyball.
- Hosted annual faculty vs. student softball game

Student Profile



Incoming Students (Fall 2015)



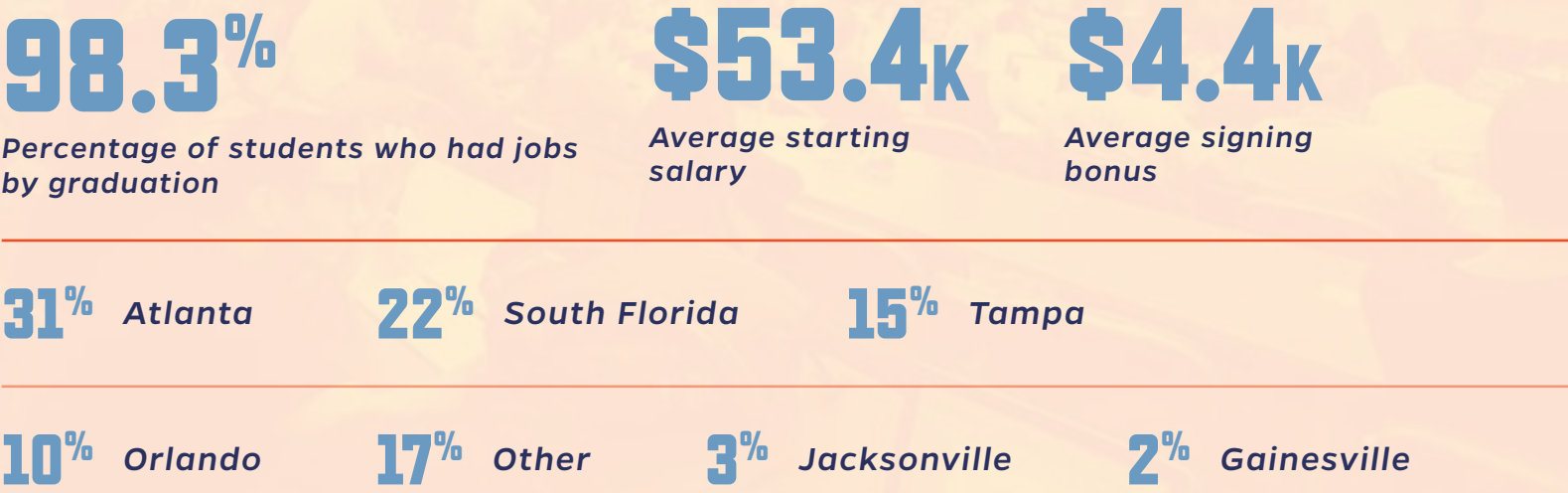
Undergraduate Degrees Conferred

	Fall	Spring	Summer	Total
2015-16	57	127	7	191
2014-15	38	124	8	170
2013-14	38	123	7	168
2012-13	30	106	11	147
2011-12	45	137	26	208

Graduate Degrees Conferred

	Fall	Spring	Summer	Total
2015-16	6	92	3	101
2014-15	11	74	5	90
2013-14	13	93	9	115
2012-13	15	94	9	118
2011-12	15	103	13	131

Placements (MAcc Program)

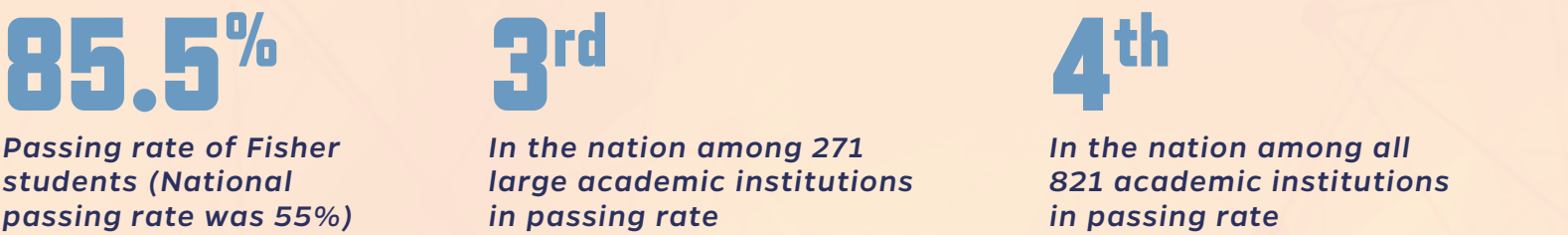


2015 CPA Exam Performance

This year, for the first time, results were reported for people who took the exam within one year of graduation. This data better represents the CPA exam preparation students receive at their respective schools.

The results show the average overall pass rate for first-time candidates nationwide was 55%. Fisher first-time candidates distinguished themselves by scoring an overall passing rate of 85.5% for all parts of the CPA exam attempted during 2015. This pass rate placed third in the nation among 271 large academic institutions (defined as having at least 60 candidates) participating in the CPA exam during 2015. It also placed Fisher fourth in the nation among all 821 academic institutions (defined as having at least 10 candidates) taking part in the CPA exam during 2015.

Fisher School graduate James Boudreau was a winner of the 2015 Elijah Watt Sells Award. The award is bestowed upon candidates who have obtained a cumulative average score above 95.50 across all four sections of the Uniform CPA Examination, passed all four sections of the Examination on their first attempt and completed testing in 2015. A total of 93,742 individuals sat for the Examination in 2015, with 75 candidates meeting the criteria to receive the Elijah Watt Sells Award.



PAR Rankings

The Fisher School’s undergraduate, master’s and doctoral programs all improved in the 2016 *Public Accounting Report’s (PAR)* 35th Annual Survey of Accounting Professors released in August.

Among U.S. public accounting programs, Fisher’s undergraduate program ranked seventh, its master’s program ranked 10th and its doctoral program ranked 13th.

The Fisher School was the only accounting program from the state of Florida to appear in *PAR’s* rankings.

Public Accounting Report’s (PAR) 35th Annual Survey of Accounting Professors is the nation’s only survey that allows accounting professors to rank the nation’s best accounting programs. Approximately 1,000 accounting professors from more than 200 U.S. colleges and universities participated in the 2016 survey.

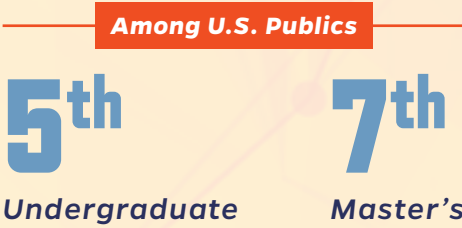


U.S. News & World Report Rankings

U.S. News & World Report ranked the Fisher School’s undergraduate program fifth among U.S. public programs in its “2016 Best Colleges” edition released in September 2015.

The Fisher School’s undergraduate program ranked 10th overall, and was the only program from the state of Florida recognized in the accounting specialty.

U.S. News ranked Fisher’s graduate program ranked seventh among U.S. public accounting programs, and 20th overall.



CLASS NOTES



ALUM RECEIVES NOTABLE HONOR

James Boudreau II (BSAc '15, MAcc '15)

James received the 2015 Elijah Watt Sells Award from the American Institute of CPAs. James was one of 75 CPA candidates out of 93,742 individuals to obtain a cumulative average score above 95.50 across all four sections of the Uniform CPA Examination, pass all four sections of the Examination on their first attempt and complete testing in 2015. He is employed with Austin, Gillman & Lovano, P.L.L.C. in Gainesville.

Arnie Bellini (BSAc '80)

Arnie was named to CRN Magazine's "2016 Channel Chiefs list," honoring the most influential executives in the technology channel. Arnie is the Chief Executive Officer and Chief Product Officer of ConnectWise, which provides companies a business management platform that fully integrates business-process automation, help desk, customer service, sales, marketing, project management and business analytics.



Jorge L. Benitez (BSAc '81)

Jorge was recently appointed to the Fifth Third Bancorp Board of Directors. Jorge, who serves on the College's Business Advisory Council, retired last year from Accenture after more than 33 years of service—the last three years of which he served as the firm's Chief Executive of North America.

Jim Westman (BSAc '86)

Jim was recently featured in Plastics News, a leading publication focused on news and innovations in the plastics industry. Jim is the Chief Executive Officer of Octex, an injection moldings solutions provider that services the medical, consumer and industrial, defense and aerospace, and automotive industries. Jim, his wife, Anne (BSADV '87), and their family live in Sarasota.



Brian Lohmann (BSAc '88)

Brian was named Vice President of Finance, Chief Financial Officer and Assistant Secretary-Treasurer of the Sugar Cane Growers Cooperative of Florida. He joined the Cooperative in 2008 as Supervisor of the Accounting Department. Brian previously served as Director of Replenishment for Pioneer Growers Cooperative, and owned his own accounting firm for 16 years. Brian and his family live in Belle Glade, and his daughter, Lizzee, is a sophomore management major at Warrington.

Susan Thompson (MAcc '90)

Susan, a Principal at CS&L CPAs, a full-service public accounting firm headquartered in Bradenton, was recognized with the "Women to Watch" award from the Florida Institute of CPAs. The statewide honor recognizes outstanding women in the accounting industry. Susan, a licensed CPA who specializes in individuals, developers, pass-through entities, not-for-profit organizations and foundations, was honored in the "Experienced Leader" category.



Mark Knauf (BSAc '91)

Mark was recently named Controller of WhereverTV Broadcasting Corp., a leader in delivering Over the Top (OTT) subscription television services. He previously served as Chief Financial Officer of Amscot Financial in Tampa, and has been a CPA for the past 22 years at his own firm, Mark H. Knauf, CPA, in Englewood, Fla.



Eric Peburn (BSAc '93, MAcc '93)

Eric, the Executive Vice President and Chief Financial Officer for Halifax Health in Daytona Beach, Fla., was included in Becker's Hospital Review's 2015 "150 Hospital and Health System CFOs to Know." The list honors the nation's top finance executives guiding their healthcare organizations.

Steven Morrison (BSAc '99, MARE '01)

Steven has been appointed to the American Institute of Certified Public Accountants Auditing Standards Board for 2015-16. He is principal in the audit department of Miami-based MBAF, one of the nation's top 40 certified public accounting firms.



Shea Smith (BSAc, '99, MAcc '01)

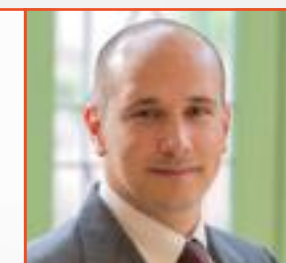
Shea was recently promoted to Director in the Audit and Attest practice at Berkowitz Pollack Brant Advisors and Accountants, a certified public accounting firm with offices in Miami, Fort Lauderdale and Boca Raton. Shea, who has been with the firm since 2003, focuses his practice on real estate industry issues.

Kristopher Verra (BSAc '01, MAcc '02)

Kristopher is a member of the Shook, Hardy & Bacon's Global Product Liability Group in Tampa. He represents companies involved in individual and complex tort and product liability matters in industries including chemical manufacturing, construction, and pharmaceutical and medical device. He received his J.D., summa cum laude, from Stetson University College of Law in 2006.

Thomas D. Sims (BSAc '03, MAcc '03, LLM '14)

Thomas, an attorney at Johnson Pope, was accepted into the inaugural class of the Florida Fellows Institute of the American College of Trust and Estate Counsel, which was created to develop the profession's future leaders in trust and estate law. Thomas is based in the firm's St. Petersburg office.



Jordan Taylor (BSAc '03, MAcc '03, JD '06)

Jordan recently moved his team of 11 lawyers from Greenberg Traurig to Holland & Knight, one of the largest law firms in the U.S., where he is a Partner in the corporate department. His practices focus on mergers and acquisitions, private equity, capital raising and joint ventures.

Jeremy Wright (BSAc '09, MAcc '09)

Jeremy was named to the Board of Directors of the Gainesville Area Innovation Network, which is dedicated to educating and inspiring entrepreneurs in Gainesville and throughout the state of Florida. Jeremy is a Manager in the Gainesville office of James Moore—CPAs.



Jared Spector (BSAc '12, MAcc '12)

Jared was profiled in the Daily Business Review for earning the top score on the Florida Bar Exam in July. Jared's score was best among the 2,687 people who took the test, and he was invited to speak at the Florida Bar's induction ceremony in October at the Florida Supreme Court. Jared is an Associate in Bilzin Sumberg's Real Estate Group, and is based in the firm's Miami office.



IN MEMORIAM

Robert “Terry” Lyle

The Fisher School is saddened by the passing of Robert “Terry” Lyle on June 19, 2016.

He was 92 years old.

Lyle (BSBA, ‘48) was a founding member of the Fisher School’s Steering Committee, and was a valuable advisor to the School’s leadership for more than four decades.

“Terry was a gentle and soft spoken man, but his words always had great depth and meaning,” said Fisher School Director and J. Roy Duggan Professor Gary McGill.

On learning of Terry’s passing, John Simmons, founding Director of the Fisher School and KPMG Professor Emeritus, noted that, “Terry attended almost every Steering Committee meeting for 30 years. He was among the four or five alumni I spent the most time with in the early years of the School.”

Lyle’s professional career began at H.M. Turnburke, CPA, in Clearwater. He then joined Western Auto Supply company before returning to Tampa with Smith and Brailey, which later merged with Peat, Marwick, Mitchell and Company (now KPMG). Lyle was the first Managing Partner of the firm’s Tampa office.

Upon retiring from Peat Marwick, he became the first Executive Director of the Florida Council on Economic Education and later the first Director of Internal Audit for the Jack Eckerd Corporation. After retiring from Eckerd, he did executive recruiting at Terry Lyle and Associates.

FISHER ADVISORY BOARD

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| ➤ Joseph Davis | ➤ Stanley Levy | ➤ Jerry Schine | ➤ Doug Thompson |

Robert N. Lowe, Jr.

The Fisher School was heartbroken over the untimely passing of alumnus Robert N. Lowe, Jr., on Sept. 7, 2015.

He was 57 years old.

“Bob was simply one of the smartest people I’ve ever known,” said Dr. Gary McGill, J. Roy Duggan Professor and Director of the Fisher School. “But he was also a kind and caring person who was always thinking about how he might benefit others. The Fisher School and University of Florida are better places because of Bob’s influence. I will miss his advice, counsel, and friendship.”

Lowe’s (BSAc ‘80, MAcc ‘81) commitment to his alma mater was unwavering. He served on the Fisher School’s Steering Committee for 24 years and the Warrington College of Business’ Business Advisory Council for 16 years, providing thoughtful insight and guidance to the directions of both entities.

Lowe was a standout executive at Arthur Andersen, where he served as Managing Partner for the Florida/ Caribbean Market, Member of the Global, U.S. and U.S. Tax Leadership Teams, and Global Managing Partner for Expansions and Alliances. Later, he joined Alvarez & Marsal, a growing consulting firm that specialized in turnaround management and corporate restructuring. Lowe developed the firm’s global tax practice resulting in Taxand, the world’s largest independent organization of leading tax advisers in 50 countries. Lowe served as Alvarez & Marsal Taxand’s founding Chief Executive Officer, as well as Alvarez & Marsal’s Managing Director.

Lowe is survived by his wife, Tammi; and children, Michelle and Robert III.

To honor Bob’s memory, the Robert N. Lowe, Jr. Family Accounting Scholarship was established at the University of Florida.

The scholarship will not only aid aspiring accounting students in their educational pursuits, but also serve as a lasting legacy of Bob’s dedication and service to UF and his profession.

Thanks to the generosity of Bob’s family, friends, colleagues, UF alumni, and others, the scholarship has surpassed \$115,000. The Lowe family would like to thank all those who funded this scholarship and realized Bob’s hope of lessening the financial burden for Fisher students.

The scholarship will be awarded beginning in Spring 2017.

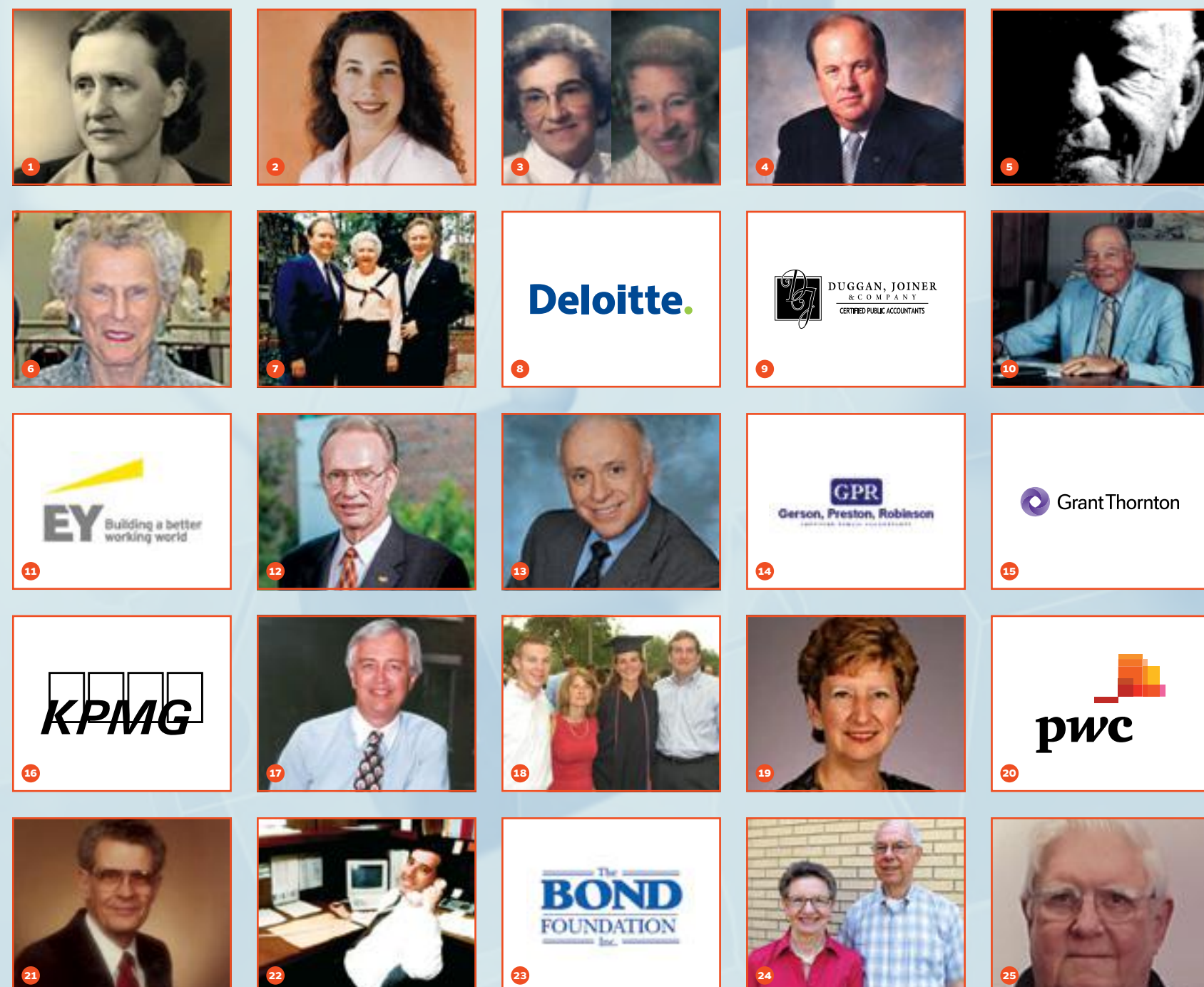
If you would like to contribute to the Robert N. Lowe, Jr. Family Accounting Scholarship, please contact Alison Law (alison.law@warrington.ufl.edu) at the Fisher School or send your contributions to:

The Robert N. Lowe, Jr. Family Accounting Scholarship
Warrington College of Business
Attn: Alison Law
University of Florida
100 Bryan Hall
PO Box 117150
Gainesville, FL 32611



ENDOWMENTS

1. E. Lovelle Ahrano Scholarship
2. Gina Babicz Memorial Fellowship
3. Batson-Siegel Accounting Scholarship
4. J. Michael Cook / Deloitte Professorship Fund
5. William E. Crown, Jr. Fellowship
6. Joy McCann Culverhouse Excellence in Accounting Fund
- Richard E. Darby Accounting Scholarship
7. William E. Davis Family Fellowship in Accounting
8. Deloitte Partners Professorship Endowment
9. Duggan, Joiner & Co. Accounting Endowment
10. J. Roy Duggan Professorship
11. Ernst & Young
 - Endowment
 - Excellence Fund
 - Professorship of Accounting
12. Frederick E. Fisher
 - Accounting Fund
 - Eminent Scholar Chair
- Fisher School of Accounting
 - Enhancement Fund
 - Commemorative Gallery Fund
 - Director's Excellence Fund
13. Gerson Hall Excellence Support Fund
14. Gerson, Preston and Co. CPA Fellowship
15. Grant Thornton Faculty Fellowship
16. KPMG Professorship in Accounting
17. Jack Kramer Professorship
18. Robert N. Lowe, Jr. Family Accounting Scholarship
- Joseph Lumia Memorial Fellowship
19. Joelen K. and Robert G. Merkel Endowment
- Don Miller 5th Year Accounting Scholarship
- Ralph W. Miller Scholarship
- Randall L. Parks Endowment
20. PricewaterhouseCoopers
 - Faculty Fellowship in Accounting
 - Professorship in Accounting
21. Luciano Prida, Sr. Term Professorship
22. Leland M. Reiner Memorial Scholarship
23. The Bond Foundation, Inc. Endowment
- Thibault Family Endowment
24. Jim & Sandy Wadsworth Scholarship Endowment
- Mark & Karen Wolfson Family Endowment
25. James W Wynns Accounting Excellence Fund



DEFERRED GIFTS

1. Marion "Bill" Averett
2. Bernie Berkman
3. W. Thomas Brooks
4. John Bumgarner
- Martin Chernoff
5. J. Michael Cook
- Harry Daniels
6. Timothy Deckert
7. A. Ross Evans
8. Jimmy Fischer
9. Fred Fisher
10. Gary L French
11. Dr. Jack Guistwhite
12. Ryan & Julia Kittner
- Andrew McGhin, Jr.
13. Joelen K. Merkel
14. Davis Rembert
15. Jay Rossin
16. Dr. John Simmons
17. Doug Thompson
18. Alfred C. Warrington IV



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



GIFTS

For information on how you can support the Fisher School of Accounting, please contact Alison Law,
Director of Development:

✉ alison.law@warrington.ufl.edu ☎ (352) 392-0381 💻 uff.ufl.edu/onlinegiving/accounting.asp

\$100,000+

→ James W. Wynns (d)

\$50,000 – \$99,999

→ PricewaterhouseCoopers LLP
→ Alfred C. & Judy A. Warrington

\$25,000 – \$49,999

→ Alvarez Charitable Foundation
→ J. Michael & Mary Anne Cook
→ Deloitte Foundation

→ Ernst & Young Foundation
→ Jeffrey C. & Karen C. Jones

→ KPMG Foundation
→ Henry H. & Peggy B. Miyares

\$10,000 – \$24,999

→ ATOZ Tax Advisers Luxembbourg
→ Joseph F. & Theresa A. Cannella
→ Carole Chaiken (d)
→ Donald Chaiken
→ Donald & Carole Chaiken Foundation
→ Robert E. & Sharon Z. Chevalier
→ Jason R. & Susan G. Connery
→ G. Thomas & Deborah J. Frankland
→ Grant Thornton Foundation

→ Marsal Family Foundation
→ Charles R. McEwen (d)
→ Robert W. & Janis C. McMullen
→ Lori G. & Kevin S. Nissen
→ Prida-Guida & Co., P.A.
→ Mrs. Ember C. & Xavier E. Prida
→ Luciano L. & Linda A. Prida
→ Steven K. Rainey
→ Sean M. & Maureen D. Richards

→ Gregory A. & Holly S. Rosica
→ Loreen M. & Marc A. Spencer
→ Robert Tache
→ Robert H. & Carmen L. Thibault
→ Steve & Holly L. Thibault
→ Kenneth E. & Kelly L. Thomas
→ James B. & Sandra M. Wadsworth
→ Mark E. & Karen E. Wolfson

\$5,000 – \$9,999

→ Scott L. & Sara M. Adams
→ Gerard A. & Nancy L. Arsenault
→ The Bond Foundation, Inc.
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→ Cherry Bekaert LLP
→ Community Foundation
of Tampa Bay, Inc.
→ J. Michael & Kim F. Custer
→ Eli Lilly & Co. Foundation
→ Gary L. French

→ Glenn N. & Bonnie S. Geffner
→ Matthew & Doris B. Geller
→ Irvin N. & Darlene Gleim
→ George J. & Christine M. Kehl
→ Mrs. Minde W. & Lewis J. King
→ Michael L. & Kimberly L. Kohner
→ Ben & Mary E. Latham
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→ Steven G. & Adrienne D. Messing
→ Bert T. & Carmen S. Mills

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