

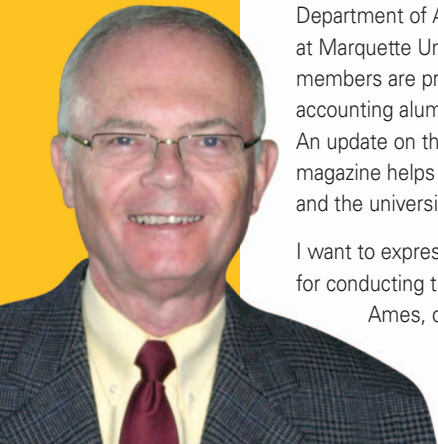
MARQUETTE UNIVERSITY

Accounting

**Bob and
Kathi Ball**



Greetings FROM THE CHAIR



Welcome to the 2012 Edition of *Accounting*, the magazine of the Department of Accounting of the College of Business Administration at Marquette University. The Accounting Department faculty members are proud to recognize the achievements of the Marquette accounting alumni, current students and friends of the program. An update on the faculty is also provided. Our hope is that the magazine helps keep you connected to the department, the college and the university.

I want to express my gratitude to our Master of Science students for conducting the interviews and writing them up, to Amanda Ames, our executive assistant, for her editorial work and to Dora Hagen for designing the magazine. In my opinion, everyone has done an outstanding job.

I want you to know that we greatly appreciate your continued support. Your business and community activities continue to enhance the reputation of Marquette University, the College of Business Administration and the Accounting Department. Your assistance with referrals of prospective students, mentoring, internships and full-time employment opportunities is invaluable for current and future students. It has been an honor and pleasure to meet and work with many of you.

Please send us any items of personal and professional interest that you would like to share by using the back page of the magazine, or by calling or e-mailing us. If you are ever on campus, please stop by, as we would welcome the opportunity to visit with you.

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BOB and KATHI BALL

Family, Friends, Colleagues: A STRONG FOUNDATION

“You need the support of your family and you cannot do this career without them.”

Marquette University prides itself on preparing its graduates for real-world experiences through a well-rounded education and a focus on *cura personalis*, a phrase best translated as “care of the whole person.” *Cura personalis* suggests attention to the needs of others, respect for individual circumstances and concerns, and appreciation for others’ gifts and insights. During my interview with Bob and Kathi Ball, it was easy to see the influence of a Marquette education. Both were incredibly kind, thoughtful people, very focused on family and community. Bob and Kathi feel that their relationships with family, friends, and coworkers have been the driving force behind Bob’s successful career.

For most of his early life, Bob lived either on or within a few blocks of Wisconsin Avenue, attending Marquette High School and then Marquette University. As a boy, he thought about becoming a priest and, later, a pediatrician. At the university, while he enjoyed many of his introductory courses, specifically business courses, it was accounting that seemed the best fit. Newly married to Kathi Johnson and attending classes at night, Bob also worked full-time during his college career, first for W.A. Krueger, a lithography company, from 1965-1967, and then for Cutler Hammer. At Cutler Hammer, Bob was a cost accounting supervisor and, eventually, assistant to the Controller of the International Division. Bob applied for a Controller position but, despite his experience, was told he was too young. Turning to his family for advice, Bob was encouraged by his father-in-law to consider public accounting and to earn his CPA, and Bob followed this advice. Graduating from Marquette University in 1970, Bob went to work for Peat, Marwick, Mitchell, & Co., now known as KPMG.

While interviewing for public accounting positions, Bob had been very impressed by Peat, Marwick, Mitchell, & Co.’s Office Managing Partner, Harry Miller. Throughout the interview process, Miller carefully laid out the challenges of public accounting to include the long hours and travel requirements. He told Bob that working in public accounting would be significantly different from attending classes on the subject. Bob appreciated Miller’s honesty and up-front nature and this was one of the reasons he was attracted to the firm.

Bob credits his Marquette education with providing a strong foundation upon which his career, both fun and rewarding, was ultimately built. He stressed that it required both a technical knowledge of the field as well as strong interpersonal skills and added, “I was lucky to have both.”

Bob emphasized more than once the strong support network of friends, family, and coworkers that helped him along the way. From a perspective on the firm’s many contributions, there were both national and local resources and experts to help Bob and his teams provide the most effective services with the best information available.

Bob discovered that no two audit clients were alike, even within a single industry. One of his better known clients, which he worked with for over 29 years, was the

Milwaukee Brewers Baseball Club. Most Milwaukee residents would find this an exciting opportunity, and Bob was no exception. He spoke about some of the interesting people he met, including Bud Selig, currently Commissioner of Major League Baseball. Smiling, he remembers seeing the former team owner and team president enjoying a hot dog and a soda more days than not.

Public accounting is a notoriously demanding career and Bob's was no exception. When asked how he thinks he got to where he was today, Bob answered without a pause. "My wife." He continued, "You need the support of your family and you cannot do this career without them." Kathi remembers Bob working hard and having long hours. However, she says his hard work, dedication, and personable nature made Bob an ideal auditor. "You just have to put your head down and do it right. Work hard and be dedicated." Kathi remembers seeing the firm grow from exclusively men to include women, as more entered the field, succeeded in their careers, and were promoted.

In addition to the support of his family, Bob was fortunate to have great mentors at the firm. Steve Klima, a manager on Bob's first insurance company client, took Bob under his wing. Bob remembers the invaluable help and advice Klima provided, including that, "as a young auditor, you can't take anything for granted." Klima told Bob to "make sure you pay attention to detail and maintain a high level of professional skepticism." Bob also was grateful to Bill Schulte, the Office Managing Partner at the time, who made Bob a partner in 1979. Bob and Kathi fondly remember the Schultes inviting Bob, Kathi, Steve Klima, and Klima's wife, Mary, for dinner. Schulte and the other partners, along with their spouses, welcomed both Bob and Kathi into the firm as the newest partner. Bob and Kathi were very touched by the gesture. As a new partner, Bob learned a lot from Jim Loughlin, who transferred to Milwaukee in 1980 to succeed Bill Schulte as Office Managing Partner. Loughlin helped Bob make the transition into the new role of audit partner. Loughlin told Bob that "client service is the key; if you keep focused on serving your clients to the best of your ability, you will make sure all the appropriate resources are brought to assist them in achieving their goals."

Bob looks back fondly on his years at Marquette, identifying his university experiences as tremendously impactful on his career success. During his sophomore year, Bob attended a different university and while he found the professors caring and helpful, he noted a vast difference in the dedication of the Marquette faculty and their continuing interest in the



Kathi with Ben

success of their students. The faculty was constantly striving to make a positive impact and help their students in any way they could.

Throughout his career, Bob remained connected to Marquette, attending Marquette basketball games over the years with Drs. Bob Yahr and Don Giacomino. When Dr. Yahr expressed an interest in interning at KPMG on an audit case, Bob arranged for him to be a part of the First Wisconsin Bank audit team and says Dr. Yahr proved to be a great technical resource. He noted that it was an eye-opening reminder for Dr. Yahr about the hard work and long hours public accountants can become accustomed to. Both parties came away with great memories. The experience ultimately benefitted Marquette students seeking advice and mentorship from the accounting faculty.

Continued on page 22 ►



First row: son-in-law Mike, granddaughter Machaela, daughter Annie
 Second row: grandson Kevin, granddaughters Kendal and Tyler. The family is wearing hats and shirts from the five colleges Machaela was accepted at. She officially decided on Florida State to pursue a major in marine biology.



Son David, who earned his MBA at Marquette in 1994, grandson Bobby, daughter-in-law Lisa, granddaughter Maddie

KARA HAAS

The Entrepreneurial Spirit in the Genes



“Every decade since undergrad, I seem to succumb to a magnetic pull toward returning to school.”

Kara Haas has lived in an entrepreneurial world since she was a child of five years old. Her father, Marty, has owned several businesses over the years and introduced Kara to the ins and outs of owning and running successful enterprises “My dad sold his original business, Iroquois Tool Systems, Inc., in the 1990s. We currently have manufacturing, agriculture and retail business in Pennsylvania and Florida.”

Many years later after graduating from Marquette University with undergraduate degrees in Spanish and International Affairs, Kara returned to become a part of the family business. For the next 10 years, she worked closely with the company’s Certified Public Accountant in performing accounting tasks that included ledger keeping and monthly financial statement preparation. She also implemented Peachtree Accounting for the business’s financial systems.

Having thoroughly enjoyed this practical experience, Kara decided to pursue an advanced degree in the accounting field and, being an on-going fan of both Marquette and Milwaukee, did not hesitate returning to the university to enroll in the Master of Science in Accounting program.

During her MSA studies, Kara found her interest in accounting information system further piqued by the inspiration she received from several faculty members, to include Dr. Mike Akers, her AIS professor. “I was so thankful that I received close attention from those faculty members who helped me.” Having worked with small businesses, she had a good understanding of internal controls and was credentialed as a Certified Fraud Examiner, despite not having an undergraduate background in accounting. Dr. Akers encouraged Kara to pursue this certification.

With both practical and educational experiences in tow, Kara started a new season in her life. She worked with a few small accounting practices in the Midwest and then in 2005 moved to Englewood, Florida, where she opened her own firm, Kara R. Haas. Recalling her early years running her own business, she says, “It wasn’t easy at first. I had several sleepless nights.” Her firm focused on helping small businesses implement SaaS, software as a service, bookkeeping and management systems, and point-of-sale systems. The firm also offered virtual accounting, multi-state sales tax compliance, and some income tax services. Her customer base grew beyond the local area. As a person who understood the operations of small businesses and their needs, Kara’s aim was to help her clients improve productivity.

During the six years she operated her own firm, Kara often recommended the Vend Point of Sale system to her clients and, eventually, she became a Vend Certified Partner in order to better promote Vend products.

Nowadays Kara is working on establishing a new firm in Florida: Green POS Girl, LLC. Green POS Girl “pays special attention to educating retailers on the differences between operational and financial reporting, the importance of solid internal controls, and compliance with Federal and State laws,” says Kara, indicating she will be working with the same solutions she did in the past: Vend Xero, Shopify and various social media platforms. She is grateful how well her accounting background continues to serve her career. “The education I received at Marquette in Accounting Information Systems, Audit, and Tax forms a critical base for my



Personal Touches

in a Technological World

Son Rob, daughter Elizabeth, Bill, daughter Justine and wife Mary

Bill Stone knows how to capitalize on a great opportunity when he sees one. That is one of the reasons why he has succeeded as Chairman and CEO of SS&C Technologies for over 25 years. Under his leadership, SS&C Technologies has grown from a small startup to a \$400 million in revenue enterprise, providing hundreds of the largest players in the global financial services industry with specialized software and services.

Bill's opportunity to start his own business came as a culmination of many factors. Bill gained a breadth of technology skills during his time at KPMG as an auditor, and later at Advest (Hartford) while running operations and data processing. When Bill returned to KPMG as a consultant, technology and finance were rapidly changing. There was a need for increased technology and information processing in the financial services industry, and Bill took advantage of it. Bill founded SS&C Technologies in 1986, and hasn't looked back since.

When discussing the early years of SS&C Technologies, Bill stressed the importance of old-fashioned networking. Remembering names and phone numbers is invaluable – and although texting cell phones are changing communication, the value of personal check-in phone calls will never go away. In some cases, even cold calling is necessary to win over prospective clients and gain a foothold in a new market. Spontaneous calls to a client shows continued interest, and creates a more comfortable relationship in which clients are more open to business. Bill's care and dedication make clients feel valued.

Bill's close relationship with clients also allows him to deliver timely, catered results. While maintaining the position of CEO for 25 years is challenging, this has provided SS&C Technologies' clients with consistency

Interviewed by Katherine Long

of management. Bill and his management team pride themselves on delivering results quickly because clients know him, how he thinks, and how he reacts. Bill also identifies strong employees as a reason behind SS&C's success. Bill believes in investing in great people to lead to success: hire strong workers, give them interesting work, and pay them well. By laying a strong foundation, Bill enables his employees to grow personally and professionally.

SS&C also has a strong connection to its local community in Connecticut. Bill supports a program at the University of Connecticut that is very similar to our AIM program at Marquette. By sponsoring a financial accelerator at UConn, Bill facilitates student access to a high powered trading room that gives students a taste of the technology they will use in the financial field.

Today, SS&C has expanded across the globe. Bill enjoys traveling to foreign offices such as Sydney and Tokyo, and also spends significant time in Western Europe. Bill is continually interested by different cultures, and how different protocols and hierarchies apply in foreign markets. A particularly memorable trip was to South Africa, where Bill was captivated by the beauty of the savannah and the majesty of the animals. As he describes,

"The lions, rhinoceros, giraffes, water buffalo and elephants were spectacular. The gazelles, leopards, crocodiles, monkeys, baboons and birds create symmetry so vibrant and detailed as to realize the work of The Almighty. The stark contrast to the abject poverty in the Townships and throughout sub-Saharan Africa gives one pause. How do these two visions coincide and how does one impart knowledge, skills and justice to such a vast area?"

Continued on page 22 ►

KRISTIN FERGE

Seizing the Opportunity:

An ACE of

Steffi Graf, 22-time Grand Slam tennis champion, once stated, “As long as I can focus on enjoying what I’m doing, having fun, I know I’ll play well.” A tennis enthusiast herself, Kristin (Rinzel) Ferge has exemplified this motto from her favorite player in her own career as a successful businesswoman. A 1995 Marquette accounting graduate, Kristin currently is the Executive Vice President of Finance and the Treasurer of Brookdale Senior Living (BKD). Her progression from underclassman at Marquette University to a 2008 recipient of Milwaukee’s Business Journal’s “40 Under 40 Award” has been a journey focused on enjoying what she is doing and making the most of the opportunities presented to her – a focus that has provided Kristin much success over the years.

Kristin grew up in Fond du Lac, Wisconsin, and was looking for an urban collegiate experience that would offer some independence from home. Marquette’s location insured that, as well as allowing for trips home that wouldn’t break the bank. Many of Kristin’s family members

What Kristin has learned through all of these experiences is not to be afraid of trying new things and sometimes failing – she is clear that some of those failures have been her best learning experiences.

attended Marquette and Kristin herself grew up cheering on the Marquette basketball team, but what ultimately attracted her to the university was its successful physical therapy program. As will happen, during her freshman year Kristin felt led to pursue another direction. Having thoroughly enjoyed her microeconomics class, Kristin enrolled in the College of Business Administration. As she contemplated a major in the College, she looked for one that would offer two incentives: academic challenge and post-graduation career options. Accounting fit the bill, and, moreover, a focus on the healthcare industry gave her the opportunity to fulfill what her goal had been originally as a PT student: to help people. There were two classes, specifically, that made her decision easier. The first was an elective tax law class with Dr. Jim Trebby that helped her develop her communication skills and, at the same time, learn to clearly present her position on an issue. The second was a medical ethics class in the Department of Philosophy that enabled her to enter the healthcare industry well informed and better prepared to deal with decisions of life and death.

As a student, Kristin chose the library as her go-to study place, where she was able to stay focused on and efficient about her course work. This strategy allowed her the free time to be active in several different activities both on and off campus. She joined Beta Alpha Psi, the national scholastic and professional organization of students concentrating in accounting, finance, and/or information systems, interned at three different companies (two

accounting and one manufacturing), and competed in intramural sports year-round. While playing on basketball, tennis and other teams, Kristin’s relationship with one of her teammates, Pete Ferge, began to develop into something more. Pete, an education major at Marquette, and Kristin married in 1997. Today, they have two children – Lauren, 9, and Nick, 7 – both whom attend St. Dominic’s school in Brookfield and mirror their parents’ athletic abilities and enthusiasm.

After graduating from Marquette, Kristin accepted a position at KPMG, while simultaneously sitting for the Certified Public Accounting exam in the fall of 1995 and, soon after, earning her Master of Business Administration from the University



an APPROACH

Kristin, Nick, Lauren and Pete

of Wisconsin-Madison. Kristin considers her time at KPMG invaluable. She knew going into public accounting that she wanted to have a positive impact on people, and KPMG's large healthcare practice fit her goal well. She worked with smart, motivated people on a daily basis, and remembers especially one of her early mentors. He was a KPMG partner in the Chicago office and Kristin admired his exceptional people skills in working with clients. She learned by watching him interact with them, helping the clients to understand his opinions without putting them in a defensive position. She is also grateful for the responsibility given to her early on. She was involved in an IPO during which it was necessary to create pro forma financial statements, which introduced her early on to the nuances in SEC reporting. The partner previously mentioned also gave Kristin the opportunity to be a senior (in charge) on a large public company when she had only been with KPMG for one and one-half years. "Given the distance (I was in Milwaukee with the client and he was in Chicago), he gave me incredible responsibility early on and was always there to guide me," she says.

One of Kristin's first clients at KPMG was Brookdale Senior Living, an engagement she stayed with until she left KPMG and joined Brookdale. This was in the spring of 1998, at which time the company was operating in 50 different locations. Today, following mergers and acquisitions, the company operates in 647 locations throughout the United States and has over 60,000 employees. Kristin's commitment to remain open to any opportunity that presented itself, no matter how insignificant or uninteresting it first appeared, has allowed her to be a part of countless acquisitions, refinancings, and public equity/debt offerings. In addition, she has worked through a bankruptcy and a restructuring – "and survived." What she has learned through all of these experiences is not to be afraid of trying new things and sometimes failing – Kristin is clear that some of those failures have been her best learning experiences. The shining spot of her career, she smilingly says, happened on January 18, 2006. After a private breakfast with the head of the New York Stock Exchange, Kristin joined the other members of the Brookdale Management team on the podium to ring the opening bell that morning, an experience she calls "absolutely thrilling."



In addition to her career and memberships in the Assisted Living Federation of America, Women in Seniors Housing and St. Dominic's Business Networking Group, Kristin has continued to give back to the Marquette community. Since graduation, she has served on the Business Administration Alumni Association board, been involved with the Marquette networking group, Circles, and shared her experiences in different classes as a guest speaker. Kristin has also managed to stay connected to her college roommates and they anticipate a joint vacation in the upcoming year to celebrate their 40th birthdays. Similarly, Kristin and her family have made traveling and visiting new places a priority. To date, she has explored exotic areas of Africa, Europe, and Australia, and has attended numerous major tennis tournaments, including the U.S. and Australian opens. At the same time, the Ferges enjoy spending time at their lake home in northern Wisconsin, coaching and watching their kids' sports teams, family movie nights and dinner dates with friends. As residents of the Milwaukee area, the Ferges can often be found at Marquette basketball games, as they remain loyal season ticket holders and have passed on their Marquette pride to their two children – quite possibly the next generation of Golden Eagles.

Interviewed by Olivia G. Johnson

KEVIN BOUDREAU



SUCCESS:

FAITH *and* SERVICE

As students, we often naïvely believe that we are the busiest people in the world. With our weeknights occupied with student jobs and organization meetings and our weekends filled with studying, it is difficult to think that we could possibly be this busy after we graduate. I quickly learned how mistaken I was during my interview with Kevin Boudreau! As the recipient of the College of Business Administration Service Award in 2011, Kevin is no stranger to a full schedule. In addition to running his own consulting firm, Boudreau Consulting, LLC, Kevin finds time to contribute to his community in Gilbert, Arizona, and, most especially, to spend time with his wife, Toni, and their six children and their adopted niece.

Kevin's schedule quickly fills up as executive Vice President and owner of Boudreau Consulting, which he founded in 1997. His consulting firm provides estate, financial and business planning services to a mix of corporate clients, including some as far away as France, the Netherlands, and Thailand. About one-half of his firm focuses on contract financial management services while the other half works largely on income taxes. Kevin admitted that tax was not an area of accounting he thought he would practice and even remembers telling Dr. Jim Trebby that he was not a particular fan of income taxes.

While Kevin's professional accomplishments are impressive, it is not what Kevin has done that makes him such a role model but rather how and why he has followed the path that he has. Kevin's journey started when he was initially attracted to Marquette University, like so many before him, for its past basketball success. Kevin described himself as a "basketball junkie" and he could not wait to cheer on the team as a student. After visiting Marquette the summer before his senior year of high school, Kevin knew that he felt comfortable on campus and that Marquette was the place for him. During his freshman year at Marquette, Kevin faced the tough decision of choosing between majoring in accounting or journalism. Kevin had always liked working with numbers in some capacity and knew of Marquette's accounting program's

high CPA exam pass rates. After much consideration, Kevin decided to major in accounting and turned his passion for journalism into a lifelong hobby. His love for basketball also continued, and as a student, he remembers inviting Joe Terrian, the Assistant Dean in the College of Business Administration, over to his apartment to participate in a fantasy basketball draft!

Through his continued service to Marquette, Kevin and his family have remained connected to the University, and his wife, Toni, was honored with a "degree by osmosis" awarded by Rev. John P. Raynor, S.J. Kevin's daughter Nikki, following in her father's footsteps, is currently a junior in Marquette's accounting program. Kevin believes that getting involved in a local alumni chapter is critical for all graduates from both a personal and professional standpoint. He advises anyone moving to a new city to use this network to find individuals who share similar values in the new community

After graduating from Marquette, Kevin went to work for Arthur Andersen. Kevin says he has always thought of himself as a general manager who enjoys incorporating many business functions into his work. His experiences at

"I have no regrets about the path and the journey that I have been on so far in life. Marquette has been a distinct part of that, and it has also reinforced values that keep my family on the right path."



Kevin, Aaron, Sarah, Veronica, Luke, Christina, Nikki and wife Toni

Arthur Andersen were diverse and helped prepare him for the next steps in his career. However, it wasn't until after he had worked as vice president of First Interstate Bank and as director at Qwest Communications that Kevin found his true passion and decided to start his own business.

It was at this point in his life that Kevin understood the importance of balance. He believes that while making lots of money may be one way to measure success, a person's quality of life is much more important. Kevin wanted a job that allowed more family moments than the traditional job offered, and he also wanted to step into the general manager role he believed he was best fit for. Through his consulting firm, Kevin is able to help people identify their express, and even unknown, needs to truly provide value and service to his clients.

As a friend of Kevin's, Dean Terrian shared that he is always interested to learn what Kevin has done since his time at Marquette: "When we see people leave Marquette like Kevin, we know that is the type of person we want graduating from this institution. He is very thoughtful and caring, and his wife, religion, and family are important to him."

When asked if he had any advice for other accountants thinking about starting a business Kevin's answer was simple. The what is straight-forward: manage cash flow, keep fixed expenses as low as possible, and minimize debt. By establishing a bond of trust in the community, an entrepreneur can create a sounding board and distribution channel for his business. While the means of starting a business may be crucial to success, the reasons why to start a business are just as important. Kevin believes people should find something they have a passion for; then going to work does not have to feel like "work" but becomes, rather, part of your life. A person will only be successful if he enjoys getting up every day and putting in time and effort to learn. In his current role, Kevin has found this balance and happiness. And even with a busy schedule, Kevin feels truly blessed.

In addition to his business success and entrepreneurial skills, what makes Kevin unique is his dedication to service. For Kevin, service is not optional; as he embraces his faith, he recognizes that he is called to serve. Through their involvement with the Diocese of Phoenix, Kevin and Toni help prepare couples for the sacrament of matrimony. They assisted in creating a 90-minute finance

presentation as part of a weekend seminar for couples, and each time they do this it reaffirms to Kevin that everything he has is a gift from God. He believes that he is meant to work hard during his time on earth and God has given him great gifts to enjoy.

Kevin is also involved in his community as the president of Gilbert's Water Resource Municipal Property Corp., a founding member of Gilbert Sister Cities and Phoenix Youth at Risk, the president of the Phoenix Alumni Club, a founding member of the Century Club, and a youth soccer coach, referee, team manager, and coach coordinator. Kevin also helped establish the Century Club Scholarship for Arizona high school students attending Marquette. Through all of these activities, Kevin finds that he is continuously called to serve. He was kind enough to share a passage that he turns to that reminds him of God's gifts:

¹⁸This is what I have observed to be good: that it is appropriate for a person to eat, to drink and to find satisfaction in their toilsome labor under the sun during the few days of life God has given them—for this is their lot.

¹⁹Moreover, when God gives someone wealth and possessions, and the ability to enjoy them, to accept their lot and be happy in their toil—this is a gift of God.

²⁰They seldom reflect on the days of their life, because God keeps them occupied with gladness of heart. (Ecclesiastes 5: 18-20)

So while there is no doubt that Kevin is a successful businessman and accountant, it is his appreciation of these gifts in his life that make him most admirable. At the conclusion of our interview, Kevin laughed as he reflected on God's plan for him: "I have seven children, and when I was younger I remember saying I had no desire to have kids! Our big household is proof that life is dynamic. God has a sense of humor, and whenever I try to take things into my own hands, God starts laughing. I have no regrets about the path and the journey that I have been on so far in life. Marquette has been a distinct part of that, and it has also reinforced values that keep my family on the right path."

Interviewed by Laura Beske

BETA ALPHA PSI ALUMNUS OF THE YEAR



Tim and wife Liz

Tim Kohler

Tim Kohler, CPA, is Chief Financial Officer at PKWARE, Inc., headquartered in Milwaukee. PKWARE is a compression and security software company, renowned for its invention of the .ZIP file format that is used by hundreds of millions of people all over the world.

A 1995 graduate of the Marquette University College of Business Administration with a BS in accounting, Tim had interned at KPMG in Milwaukee and on graduating he started his career with the firm, working for them from 1995-2001. Four of his years at KPMG were spent in the Milwaukee office and two in the Auckland, New Zealand, office where he had the opportunity to travel extensively in New Zealand & Australia for work and pleasure. His time at KPMG was spent in Assurance Services. He also had the opportunity to contribute to KPMG's continuing education program as an instructor for the firm.

In 2001, the Milwaukee KPMG office wanted to expand its software practice and Tim was asked if he would like to focus on that industry. His first software client was PKWARE, which was in the process of being sold, and Tim was hired to perform due diligence work on the transaction. Tim and the new owner struck up a friendship and Tim was hired as CFO and part owner of the company. He has remained in that role since.

On the Marquette side, Tim was involved in the mentoring program when, several years ago, one of his mentees suggested that he speak

about his professional experience in both the public and private sector at a Beta Alpha Psi meeting. Cindy Gruber, the faculty advisor for Beta, and Tim met to talk about the possibilities and Tim has been speaking at Beta meetings for the past six years. He says he "absolutely loves it because of the energy of the campus and the engagement with students." Cindy commented that "students really appreciate Tim's balanced approach to his presentation. From his personal experiences, Tim shares the take-aways and drawbacks of both public and private accounting and contrasts working for a large company compared to a smaller one."

Tim is also a member and investor in Marquette's Golden Angel Network, which provides assistance to entrepreneurs launching new business ventures. He speaks at some of the Graduate School's master's level courses on the subject of Entrepreneurship and helps mentor teams in the annual College of Business Administration Business Plan competition. For the last three years, he has helped coach the Marquette sailing team, of which he is an alumnus who sailed for Marquette from 1991-1995.

Tim and his wife, Liz, and their children, Nicholas, 12, and Amelia, 5, live in the village of Shorewood. Tim's hobbies include woodworking and sports – he classifies himself as a "sports fanatic," active in basketball, football, golf and sailing.



BETA ALPHA PSI UPDATE – 2012

24 YEARS

Superior Status

I would like to begin by recognizing several people whose contributions led to another successful year for Beta Alpha Psi: the Beta Alpha Psi executive board for their hard work and dedication; our faculty advisor, Cindy Gruber, for her guidance and oversight; the faculty for their enthusiasm and support; our pledges and members for their participation; and the firms for their commitment to our chapter.

Our year started off with the Beta Alpha Psi annual meeting in Denver, Colorado. At this meeting the executive board members attended sessions on their respective roles, current accounting issues and service and professional ideas for the chapter. Our chapter was responsible for preparing a presentation on our annual auction to deliver to other chapters in a fundraiser breakout session. The annual meeting provided fresh ideas for our chapter, which this year had 95 members and pledges who contributed 1,521 service hours and attended 2,154 hours of professional development meetings.

From the hours listed above, it is clear that service, a pillar of Beta Alpha Psi, was paramount in this year's activities. As always, members and pledges tutored financial and managerial accounting students, in addition to proctoring exams for those classes. Several members and pledges donated 92 hours to provide income tax assistance through VITA, Volunteer Income Tax Assistance, a program that provides assistance in preparing tax returns for individuals who earn income below a certain amount. The program on Marquette's campus is organized through the law school, and Beta students are always invited to assist. A new activity Beta Alpha Psi participated in this year was with the College of Business Administration student ambassador program. Members and pledges reached out to potential incoming freshmen who were accepted by the College of Business to answer any questions about Marquette or the business school that they might have.

Aside from individual service hours, we were grateful to have the support of several firms to partner with in other service ambitions. In November we worked with Deloitte and Food for Families to assemble and deliver Thanksgiving meals for families in need. We performed our bowl-a-thon with Ernst & Young in December. Ten cents was donated to Penfield Children's Center for every pin that was knocked down. Beta worked with Marquette's new chapter of Ducks Unlimited and

PwC to build over 80 duck houses at the beginning of second semester. Ducks Unlimited places these houses in habitats where ducks mate to provide a safe place for ducklings to hatch and grow. Lastly, we once again had PB&J day with KPMG, joining forces with the University of Wisconsin - Milwaukee chapter of Beta Alpha Psi. With the extra help we were able to assemble 1,600 bag lunches (double our typical amount), which were distributed by Repairers of the Breach. We also hosted our charity golf outing and lunch at Silver Spring Country Club as in years past.

One of the keys to our active chapter is weekly professional meetings with firms that focus on an array of topics that include new accounting issues, transitioning from student to professional life, the CPA exam, and different career paths. Thank you to all of our returning presenters this year: Johnson Controls, Baker Tilly, Deloitte, PKWARE, Grant Thornton, Wipfli, PwC, Becker, KPMG, Ernst & Young, Scribner Cohen, Dr. Mike Akers, Baird, Institute of Internal Auditors, Vogel Consulting, McGladrey, Actuant, and RitzHolman. We also had the opportunity to welcome new presenters this year, including Joy Global, Cohen Audit Services, and Michael J. Browne, President of Advanced Financial Training. Thank you to all of our presenters for volunteering your time, knowledge, and experiences with us.

The year would not be complete without our other events. Our annual Volleyball Bash social outing, etiquette dinner, and two initiation dinners for our new members rounded out the year. Thank you to our student intern panel and Ann Marie Wick of Johnson Controls for assuming the role of keynote speaker at our initiation dinners. Beta also participated in a new reverse career fair sponsored by Marquette's career services center. Recruiters circulated around the room while students remained at a table with their corresponding student organization. Beta had one of the largest numbers of students present at our table of all the student organizations participating.

Through all of our events and, more importantly, because of the participation of members, pledges, faculty, and firms, Marquette's chapter of Beta Alpha Psi experienced another exceptional year. Thank you again, to everyone for their hard work and dedication. Because of all of you, we once again were able to achieve Superior Status. Best of luck to next year's executive board and chapter with all of their ambitions. – Brian Konyn

2011-12 BAP OFFICERS

Matt Kendzior
President

Brian Konyn
Vice President

Nicole Seibel
Treasurer

Colleen McDonnell
Reporting Secretary

Michaela Hill
Corresponding Secretary

Cindy Gruber
Faculty Advisor

Charles Thomas Horngren

(1926 – 2011)

Charles T. Horngren was born in a blue-collar neighborhood of Milwaukee on October 28, 1926, and he died in Palo Alto on October 23, 2011. He grew up an avid baseball fan and for a while wanted to become a major league player until reality set in. Following high school graduation, he entered the U.S. Army. In 1946, he enrolled at Marquette University, where he majored in accounting. In his junior year, he took a part-time position with the Veterans Administration to tutor homebound, disabled veterans. After graduating as class valedictorian in 1949 with a B.S. degree, he worked in public accounting. Yet he soon opted instead to teach a heavy load of accounting courses at a for-profit business college, where he discovered that he loved teaching. In 1950, he entered the M.B.A. program at Harvard Business School. There he focused on decision making by general management and developed a better appreciation of accounting as a decision-making tool.

In 1952, The University of Chicago offered him a teaching position in accounting if he would also enroll in the Ph.D. program. At Chicago, William J. Vatter became his mentor and was a stimulating influence in broadening and deepening his interests and conceptual skills.

After receiving his Ph.D. in only three years while teaching full-time, he taught for a year at Marquette and for three years at the new University of Wisconsin-Milwaukee. In 1959, he returned to a tenured accounting position on The University of Chicago's accounting faculty. It was an exciting time at Chicago—with colleagues Sidney Davidson, Nicholas Dopuch, David Green, and George Sorter, the founding of the *Journal of Accounting Research*, outstanding doctoral students (the likes of Joel Demski, William Beaver and Philip Brown), and the stimulus of the pioneering theoretical and empirical research by colleagues in finance.

Chuck was lured to Stanford in 1966, where he remained until his retirement 30 years later. There he helped recruit Demski and Beaver and, together with Bob Jaedicke, played a major role in building the Stanford accounting faculty into one of the leading centers of research and teaching, all within a business school that was becoming a world leader under Deans Ernest Arbuckle and Arjay Miller.

True to Vatter's influence, Chuck made major contributions in both financial and management accounting. In the former, he wrote a number of thoughtful articles, including three with Sorter on "relevant costing." He played key roles in helping to shape the development of private-sector

standard setting by serving on the Accounting Principles Board from 1968 to 1973. Among his more influential articles were several in the 1970s and the 1980s on the efficacy of the standard-setting process. He served as a trustee of the Financial Accounting Foundation, which oversees the Financial Accounting Standards Board, from 1984 to 1989.

As significant as his mark was on the world of financial accounting, Chuck's biggest imprint was on management accounting. Influenced by Vatter's path-breaking textbook, *Managerial Accounting*, published as a "preliminary edition" in 1950, he brought out his own *Cost Accounting: A Managerial Emphasis* in 1962. Almost by itself, his textbook changed the field. His



objective was to demonstrate to faculty and students alike how the most important role of accounting within a company was as a management tool for making wiser decisions. Prior to the 1960s, cost accounting textbooks had placed primary emphasis on the construction of inventory cost for use in financial statements and only secondarily conceded space to the management uses of accounting. Chuck's book soon became one of the most respected and widely used textbooks in the field, used throughout the world, and is currently in its 14th edition with coauthors Srikant Datar and Madhav Rajan.

He was the author of several other textbooks on financial and management accounting that continue to be published with coauthors in their later editions. In addition, he wrote more than 50 articles on a wide range of accounting topics.

Chuck was long active in the American Accounting Association, serving as its Research Director in 1965-66 and President

in 1976-77. He won numerous awards and accolades. In 1973, he received the AAA's inaugural Outstanding Accounting Educator Award, and in 1990 he was inducted into the Accounting Hall of Fame.

Chuck Horngren exerted leadership in a self-effacing, soft-spoken manner, with quiet dignity, but always with an unmistakable accent on the highest standard of performance coupled with a progressive spirit. He was an excellent writer and a captivating teacher.

He and Joan, whom Chuck called his "balance wheel," were married in September 1952. They had four children. Chuck and Joan endowed professorships at Stanford and Marquette universities. Joan died at the age of 80 on May 3, 2010.



GRADUATE ASSISTANT INTERVIEWERS

Their names and where they will be in the Fall of 2012 follow: (left to right) Amy Kren: KPMG, audit, Milwaukee; Xin Xu: Chicago; Olivia Johnson: University of Iowa Ph.D. program; Laura Beske: KPMG, audit, Milwaukee; Katherine Long: PricewaterhouseCoopers, tax, Chicago.

Thank you for conducting the interviews and preparing the articles.

MASTER OF SCIENCE IN ACCOUNTING

For information on the MSA program at Marquette, contact Dr. James P. Trebby, Director of the MSA Program at james.trebby@marquette.edu or Dr. Jeanne Simmons, Associate Dean, Graduate School of Management at jeanne.simmons@marquette.edu.

You can also check us out on the Web at

www.busadm.mu.edu/graduate/programs/ms_accounting.shtml

ACCOUNTING DEPARTMENT NEWS

Accounting Department and College of Business recredited by the Association to Advance Collegiate Schools of Business (AACSB)

Accreditation is the benchmark for quality in business education and has been earned by less than 5% of business schools worldwide. Less than 1% of the world's business schools have obtained both business and accounting accreditation. In the United States, there are only 168 accounting programs with AACSB accreditation. The accreditation process includes both an internal review and external evaluation of standards related to mission, faculty qualifications, strategic management of resources, interactions of faculty and students, continuous improvement and achievement of learning goals.

Dr. Charles Horngren Recognized by the *Journal of Accountancy*

The *Journal of Accountancy* included the late Dr. Charles T. Horngren in their recent list of "125 People of Impact in Accounting" stating, "The Stanford University educator earned the title 'father of modern cost

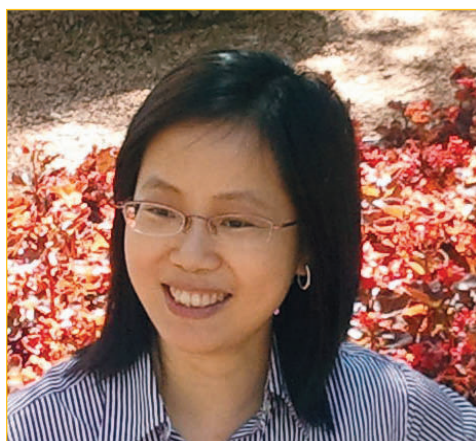
accounting' as author of the *Cost Accounting: A Managerial Emphasis* textbook that has been through 14 editions since its first publication in 1962. The book changed the field by demonstrating the value of accounting as a management tool to influence wise decisions. He served as an FAF trustee from 1984 to 1989 and as AAA president in 1976-77."

Dr. Kevin Rich joins accounting faculty for Fall 2012

Dr. Kevin Rich joins the department after completing three years with Loyola University in Baltimore. Dr. Rich has teaching experience in both accounting information systems and financial accounting. He received a teaching award while earning his PhD at the University of Oregon and already has several research articles published with several more forthcoming as evidenced below. Dr. Rich also worked with Ernst & Young in both Chicago and Boston.

CPA Exam Results – 2011

During 2011, Marquette's first-time pass rate for all schools (10 or more candidates) was 32nd in the country and for large schools (100 or more candidates) was 17th.



Dr. Qianhua Ling

Dr. Qianhua Ling receives University Fellowship

Dr. Qianhua Ling received a 2012 university summer research fellowship from the Gender Resource Center for research. This was a campus wide competitive process.

Dr. Ling Inducted into Beta Gamma Sigma

Dr. Ling was one of two Marquette College of Business faculty members inducted into this international honor society.



Dr. Jodi Gissel

Dr. Gissel and Dr. Ling receive PwC Grants

Dr. Jodi Gissel and Dr. Qianhua Ling both received a PricewaterhouseCoopers INquiries grant from the PwC Foundation. Dr. Gissel's grant relates to curriculum development for the Fraud class that she is teaching and Dr. Ling's grant relates to a research project through which she is examining accounting services in the nonprofit market.



Xin Xu

Xin Xu Wins CMA Award

Miss Xu graduated with an MSA in May 2012. She received the Student Performance Award for her excellent scores on the CMA Examination. The Priscilla S. Payne Student Performance Award was presented to her in June at the IMA's 94th Annual gathering in New Orleans.

Alumni and Friends of the College of Business Administration

AWARD RECIPIENTS – APRIL 2012

Scholarship Activities by the Faculty: Academic Year 2011-2012

The following reflects some of the scholarship activities by the accounting faculty:

Giacomino, D., Akers, M. (2012). "The Standard Auditor's Report: Preparer, User, and Student Reactions to the PCAOB Concept Release," *Review of Business Information Systems*, Vol. 16, (3), pp. 113-124.

Kren, B., Kren, L. "More Effective Planning in a Traditional Two-Stage Cost System with Activity-Based Management (ABM)," *Cost Management* (Forthcoming).

Ling, Q., Eng, L. L. (2012). "Disclosure and cross-listing: evidence from Asia-Pacific firms," (1st ed., vol. 20, pp. 6-25), *International Journal of Accounting and Information Management*. <http://www.emeraldinsight.com/journals.htm?articleid=17019436&ini=aob>

Suh, I., Headrick, T. C., Minaburo, S. (2011). "An effective and efficient analytic technique: A bootstrap regression procedure and Benford's Law," *Journal of Forensic and Investigative Accounting*, 3, pp. 25-45.

Rich, K. "Exercises-Based Video Podcasts as a Learning Aid for Introductory Financial Accounting Students," *Advances in Accounting Education: Teaching and Curriculum Innovations* (Forthcoming).

Rich, K., Zhu, H. Cherubini, J. "IFRS in Introductory Financial Accounting Using an Integrated, Comparison-Based Approach," *Advances in Accounting Education: Teaching and Curriculum Innovations* (Forthcoming).

Rich, K., Lopez, D., Smith, P. "Auditor Size and Internal Control Reporting Differences in Nonprofit Healthcare Organizations," *Journal of Public Budgeting, Accounting, and Financial Management* (Forthcoming).

Rich, K., Krull, J. "Information Technology Risks: 10 Questions Every Audit Committee Should Ask," *The CPA Journal* (Forthcoming).

Trebby, J., Baierl, S., Wamser, P. (2011), "In Research Institute of America (Ed.), Section 382: Recent Developments and the New Poison Pill." (3rd ed., vol. 38, pp. 3-8). New York, NY: Corporate Taxation.

Zeske, Brittany, Akers, M. "An Examination of the Foreign Corrupt Practices Act Enforcement Actions: 1998 to 2010," *The CPA Journal*, (February, 2012), pp. 60-65.



Distinguished Alumnus of the Year Award

Timothy P. Hanley, Bus Ad '78

Oconomowoc, Wisconsin

Tim is a global leader of the Global Manufacturing Industry group of Deloitte Touche Tohmatsu Limited and a senior partner with Deloitte LLP U.S. Yes, you can say he is a globetrotter. Most of his clients are large global organizations with significant international operations. Tim is also a member of the College of Business Administration and Graduate School of Management Dean's Council of Excellence.



Entrepreneurial Award

William C. Stone, Bus Ad '77

Windsor, Connecticut

Bill founded SS&C Technologies in 1986 and has since led the company through the acquisition of 33 software firms. Today, SS&C employs more than 1,500 people in Asia, Australia, Europe and North America.



Service Award

Bradley J. Kalscheur, Bus Ad '89, Law '95

Milwaukee, Wisconsin

Brad helps families transfer their hard-earned wealth from generation to generation as part of Michael Best & Friedrich LLP's wealth planning services practice group. He also enjoys helping the next generation of Marquette alumni and has served on several boards, including the Business Administration Alumni Association board, the Alumni Association National Board of Directors and the Accounting Department Advisory Board.



Friend of the College Award

Robert D. Love

New Berlin, Wisconsin

It's a global economy. Nobody knows that better than Bob, a partner at PricewaterhouseCoopers LLP. He shares his expertise as chairman of the Milwaukee Office Community Action Planning Committee and PwC's national lead tax partner of the Fixed Asset Solution Team and as a member of Marquette's Accounting Department Advisory Board and College of Business Administration and Graduate School of Management Dean's Council of Excellence.

Text and photos courtesy of the Marquette University Alumni Association

ACCOUNTING MAJORS RECEIVE SCHOLARSHIPS

MU Ignatius Scholarship – Excellence

Zorica Djokic
Lorna Kathleen McLenighan
Benjamin James Skubic
Kortni Katherine Smith
Caitlin Neff Temme

MU Ignatius Scholarship – Achievement

John Chandler Albrecht
Brett E. Bielanski
Paige M. DeWitt
Bret C. Detert
Lindsay Erin Duclon
Rose A. Heitkamp
Leah A. Justison
Allyson S. Kaufmann
Courtney Anne Kelly
William Hackett Logan
Owen J. McCormick
Garrett Patrick McKnight
Christopher George McNamara
Molly A. Trainor
Emily Kathleen True
Kevin Jacob Walch
Michael Patrick Wall

MU Ignatius Scholarship – Distinction

Elizabeth Mary Agnes
Jordan James Clark
Lauren K. Davey
Jason Christopher Dejna
Daniel Richard Denis
Madeleine Conover Hayes
Calvin Rodney Hemling
Katherine Mary Horan
Brian J. Konyn
Colleen McDonnell
Britta Nicole Munzenmaier
Victoria Bales Olson
Nicholas David Phillips
Katherine Ann Piasecki
Jacob R. Poshka
Joseph Thomas Schwendler
Sara R. Skolasky
Megan Elizabeth Templon
Brian Kenneth Truesdale

Wesley David Wahlberg

MU Ignatius Scholarship – Leadership

Elizabeth Anne Buresh
Elizabeth M. Friel
Christopher John Gwinn

MU Ignatius Scholarship – Service

Alexander John Applequist
Timothy John Bowar
Michael Joseph Eulitz
Morgan Elizabeth Land
Caitlin Rose McMahon
Richard Luther Schwarz
Michael George Zielinski

MU Ignatius / Magis Scholarship

Gladys Alvarado
Mary Elizabeth Amundson
Nathan X. Andersen
Rebecca Louise Anderson
Robert Taguinod Avena
Calissa J. Barnes
Michael H. Bartman
Samuel John Batley
Brett Gary Beede
Brian M. Begley
Denis J. Berry
Samantha Lynn Best
Alyssa Gabrielle Beste
Samantha Grace Bestick
Matthew James Biehl
Jonathon Spenser Bleach
Spencer J. Bonahoom
Salvatore Joseph Bondi
Lauren Melissa Bong
Nicole M. Boudreau
Jennifer Marie Bourbon
Elisabeth Therese Bredemann
Laura Addison Brush
Steven Joseph Burns
Charles Busalacchi
Michael Gary Buschman
Eric David Buss
Anthony Michael Cahoon
Zachary James Caldwell
Matthew James Calhoun
Austin Edward Carlson
Andrew Keith Carr

Luther Troy Carson
Haley Teresa Carter
Jeremy John Check
Xiazihi Chen
Linyou Cheng
William Arthur Chermak
Kenneth Joe Chu
Nicholas James Ciccone
Emily Louise Clark
Raj Ashok Contractor
Clare Marie Cornillie
Elizabeth Ruth Cosgrove
Colleen Mary Costello
Peter Joseph Coussa
Michael Joseph Daly
Robert Patrick De Bruin
Nicholas John DeMatthew
Stavros Thomas Demogerontas
Samuel Robert Depaz
Christopher Ripton DiPasquale
Michele Catherine Dinella
Lyka Dominguez
Elizabeth J. Donahue
Ryan Thomas Downes
Colin Michael Doyle
Stephen Dreher
Martha Rose Dubbs
Brendan Peter Durkin
Hannah Elizabeth Eck
Timothy Peter Emerson
Elizabeth Suzanne Esslinger
Max Wolfgang Eurich
Anthony David Fabris
Annemarie Lita Falaniko
Heyi Fang
Gabrielle Elizabeth Farkosh
Dominick Matthew Fedrigo
Colleen E. Fiocchi
Timothy Michael Fitzgerald
John Anthony Fleming
Brian Daniel Frank
Cody John Freihammer
Anthony P. Frigo
Yunxin Fu
Elizabeth Malinda Funke
Troy Jon Gallus
Shuxin Gao
Rachel Anne Gargir

Zhishu Geng
Julia Ann Ghuneim
Joseph M. Gibson
Joshua J. Gigot
Jasmine Patrice Gladney
Eric D. Gomach
Andrew David Gordon
Thomas Grabow
Nicole Ann Grieve
Taylore M. Grimm
Roberto Juan Gutierrez
Erin Eden Hancock
Andrew J. Harasha
Nicholas Francis Hartnell
Cody Lee Hartzheim
Thomas Charles Hayes
Adriana Hernandez
Andrew Robert Hettermann
Kyle A. Hicks
Emily Elizabeth Higgins
Sara Jean Hoeffler
Dayton James Hoell
Brian Patrick Hof
Ashley Ann Hoffman
James Michael Holohan
Robert F. Hurd
John Powers Hurley
Cara Marie Jacobson
Ashley K. Jensen
Zhiwen Jiang
Eric Albert Jochen
Cole Robert Johnson
Emma N. Johnson
Jeffrey Eugene Johnson
Zachary Charles Johnson
Will Baxter Joiner
William Charles Jolly
Sean Thomas Joyce
Sarah Jane Kannall
Christopher Patrick Keeley
Dane M. Kempke
Jonathan Keokanlaya
Harry S. Kim
Caroline Clare Kolter
Jessica Jean Koziel
Ryan S. Kulp
Briana Lynn Kvigne
Alexander J. LaLonde

Deborah J. Ladd
Alex John Landry
Benjamin Joseph Lange
Eve Marie Larson
Taylor C. Lawless
Grant H. Lee
Brian Adolph Letke
Su Li
Tianyi Li
Michelle Marie Lisy
Yilin Liu
Mark D. Long
Maritza Lopez
Binh Khang Thi Lu
William James Marszalek
Sarah Ann Marti
Ashley Martin
Miguel A. Martinez
Mark E. McCanna
Karen G. McClendon
Brendan A. McCormick
George R. McCormick
Matthew John McLean
Connor Robert McNamara
Wade M. Meehan
Ma de los Angeles A. Menes
Ronces
Jessica Lynn Meyer
Klodian Mitri
Allison Monks
Gaille Gador Monte De Ramos
Kaitlyn M. Moran
Jonathan Francis Morici
Clare Ellen Morin
Spencer William Morrison
Patrick Alexander Mulroy
John Cary Musech
Mark Anthony Musolf
Keren Ruth Nass
Miles Netkow
Andrew David North
Erik Armin Nyffeler
Ryan Mark Nyquist
Richard Mark O'Connor
Nathalie Anne Oehlers
Tess Bridget Otero
Joseph John Quimet
Paul Alexander Palmisano

Yuli Pang
Taylor Jackson Protexter
Jonathan C. Quarles
Brian Andrew Ralph
Melissa Brittany Raymond
Megan Colleen Reardon
Matthew James Reilly
Anthony A. Ricciardi
Grace Diane Richardson
Andrew John Rinzel
Angela R. Robertson
Anay Rodriguez
Alexandra N. Romano
Andrew D. Rost
Gracjan Rusew
Patrick James Rushing
Staci M. Ruzicka
Mark Gregory Salomon
Corey Daniel Schadt
Stacy Kathleen Scheffer
Heinz Julious Schelhammer
Neil C. Schelhammer
Benjamin Isaac Schmitz
Kristina E. Schmitz
Kelly Rae Schneider
Tyler R. Schwichtenberg
Michael Jordan Schwoerer
Nicholas D. Scott
Michael Ronald Senglaub
Thomas P. Serafin
Joshua John Sexton
Kevin J. Sherwood
Laura Emily Shummon Maass
Daniel Francis Siegert
Samuel W. Sladky
Matthew P. Sledz
Trevor Smith
Christopher William Solberg
Kathryn Marie Spella
Tanner Conrad Speltz
Kaitlyn M. Stanger
Stefan James Michael
Kristen Margaret Steinfeld
Yishan Sun
Christopher J. Swift
Mitchell Ronald Swirth
Frederick Carlton Terry
Delmar Del Thornton

Naveen Tomy
Paul R. Townsend
Joseph John Valenti
Varun Varma
Kelly Ann Verstat
Ryan William Vincent
Stephanie Lynn Voy
David Gerald Walbrun
William Alden Wallo
Andrew Phillip Walters
Zhe Wang
Jonathon James Ward
Zachary Daniel Webster
Amy L. Weigelmann
Wenzel Matthew D.
Amanda Kathryn Williams
Mark Vincent Williams
Bridget Murray Winn
Caroline F. Yin
Steven R. Zawila
Liuqing Zhang
Jiajun Zhou

Business Admin Alumni Scholarship

Mabel Ann Baylon
Amanda N. Isken
Brandon Paul Knop
Michael J. Wong

Business Admin Leader Scholarship

Jacqueline Marie Adrians
Sandra J. Gramz

Delta Sigma Pi Scholarship

Patrick Joseph Ebbing
Brian T. Falk
Taylor J. Gilsinger
Thomas Richard Kelly
Mikhaila Taylor Norton
Michael Donald Thiel
Andrea M. Tragos

Donald & Irene McGovern Scholarship

Amy Eileen Deelo
Patrick Malloy
Kaitlyn Claire Mueller
Justin Thomas Stanaszak
Genevieve Ann Van Domelen

Heller Business Admin Scholarship

Joshua Michael Boeldt
Harrison Elijah Davis
Amy Michele Erlwig
Geoffrey Gerard Schuler

Keys Endowed Fund

Michaela Kathleen Hill
Carly Anne Hutchins
Roberto Rojas
Rupali Varma

Leadership Scholars – BUAD

Derek Paul Merten

MU Jesuit High School Scholarship

Kristina Gergens
Eric Ryan Gronroos
John David Oflaherty
Joseph Nolan Wagner

Scholars Fund-Bus Admin

Casey B. Cowan
Matthew David Kendzior
Devin R. Wells
Joseph Thomas Wentz
Erin McDonald Young

MU Urban Scholar

Allison Marie Andrade
Rosendo R. Villanueva

General Scholarship

Joseph Anthony Brennan

Donald Schunenke Scholarship

Francesca C. Gosselin

Burke Scholarship

Mallory Harper Massey
Alice Linn Wycklendt
Ivette Zuniga

David C. Scott Foundation

Krista Ann Worzalla

ACCOUNTING STUDENTS AND ALUMNI RECEIVE AWARDS

The College of Business Administration held the 88th Honors Convocation on April 15, 2012. Approximately 245 Marquette University administrators, students, families, and friends celebrated this special occasion in the Alumni Memorial Union. The following received awards for 2012 either at the ceremony or during the spring 2012 semester:

Accounting Faculty Award	Matthew D. Kendzior
Deloitte & Touche Award	Amy M. Erlwig, Brian D. Frank
Dr. Frank R. Probst Scholarship	Brett Bielanski, Jason C. Dejna, Colin Doyle, Courtney Kelly, Andrea Tragos
Federation of Schools of Accountancy Student Award	Laura A. Beske
Grant Thornton Award	Jeremy J. Check, Amanda N. Isken
Scribner Cohen Award	Zachary C. Johnson
Louis L. Meldman Award	Patrick Malloy
WICPA 150-Hour MSA Award	Jason C. Dejna, Victoria B. Olson
Beta Alpha Psi Outstanding Alumnus Award	Timothy J. Kohler
Finance Department's Outstanding Senior Award	Alice L. Wycklendt
International Business Service and Leadership Award	Jennifer M. Bourbon
International Business Study Abroad Excellence Award	Emily K. True
International Business Outstanding Junior Award	Jessica J. Koziel, Sarah A. Marti
GE Healthcare Award	Brandon P. Knop
T.R. Martin Award for Excellence in Graduate Education	Laura A. Beske
Delta Sigma Pi Golden Key Award	Jason C. Dejna
Donald and Irene McGovern Scholarship	Amy Deelo, Patrick Malloy, Kaitlyn Mueller, Justin Stanaszak, Genevieve Van Domelen

ACCOUNTING INTERNSHIPS

Each year, students are placed in full-time internships with public accounting firms, corporations, and not-for-profit organizations. Interns work daily with professional accountants on audits, individual and corporate taxes, financial reporting, and cost accounting jobs. The following organizations and students participated in the accounting internship program during recent semester:

Spring 2012

Summer 2012

Spring 2012		Summer 2012
Actuant		Kevin Walch
Assurant Health		Erin Hancock
Baker Tilly	Anthony Fabris, Eric Gronroos, Leah Justison	
BKD CPAs, Kansas City		Maddy McGannon
Brookdale Senior Living		Lorna McLenighan
Case Hew Holland (Kenosha)		Michael Zielinski
Cohen Fund Audit Services	Scott Clay	
Deloitte	Mikhalia Norton	Brian Frank, Elizabeth Friel, Michaela Hill, Pengpeng Liu
Ernst & Young	Molly Trainor	Catherine Hines, Brian Konyon, Jack Mulhall, Megan Templon
Grant Thornton	Britta Munzenmaier, Sergio Tovar, Brian Truesdale	
H H Tax Services	Minghui Zou	
Heartland Advisors		Leigh Hermanson
Johnson Controls	Tao Fan, Jun Gu	Colin Doyle, Martha Dubbs, Sarah Ann Marti
Kohler		Taylor Lawless
KPMG	Brett Bielanski, Nicholas Phillips, James Stefan	Alexander Applequist, Courtney Kelly, William Marszalek, Kelly Ann Verstat, Erin Young
Land O'Lakes (MN)		Ben Skubic
Manpower		Min Wu
MU Comptroller		Amy Erlwig
PricewaterhouseCoopers	Michael Eulitz, Allyson Kaufmann, Sara Meehan, Jack O'Flaherty, Naveen Tomy, Liang Yu	Jennifer Bourbon, Addison Brush, Jason Dejna, Lindsay Duclon, Colleen Flocchi, Taylor Gilsinger, Victoria Olson, Megan Reardon, Matthew Reilly, Nikki Seibel, Caitlin Temme, Andrea Tragos, Krista Worzalla
RitzHolman	Huixuan Liu	
Scribner Cohen	Kate Horan	
Stark Investments		Tim Bowar
Vogel Consulting	Joe Brennan, Pat Gmach	
Wipfli	Ryan Muzik	

MARQUETTE TEAMS PARTICIPATE IN ACCOUNTING FIRM COMPETITIONS

DELOITTE TAX CASE COMPETITION

Deloitte & Touche held its 9th Annual Tax Case Study Competition during the Fall 2011 semester. Students from universities across the nation participated in the competition. Teams of up to four students were given five hours to analyze and develop a written response to a complex, hypothetical tax case. Marquette teams participated in both the undergraduate and graduate competitions.

Deloitte & Touche Tax Case Competition participants:

Nicole Boudreau
David Carbajal
Jun Gu
Seoungbyung Park
Stacy Scheffer

DELOITTE AUDIT CASE COMPETITION

Marquette University participated in Deloitte's 6th Annual Midwest Regional Audit Case Competition in Chicago along with the following schools:

University of Illinois at Urbana-Champaign	University of Iowa
College of St. Benedict/ St. John's University	University of Nebraska-Lincoln
	DePaul University

Each school was given four to six weeks to analyze a case. The process culminated with a presentation to a mock audit committee that consisted of Deloitte partners.

MU team members included:

Jacqueline Adrians	Colleen Fiocchi	Megan Reardon
Heinz J. Schelhammer III	James Stefan	

The Deloitte advisor was Daniel R. Kramer, Audit Senior Manager and Marquette alum.

PwC xACT COMPETITION

PricewaterhouseCoopers held its 9th Annual xACT campus competition during the Fall 2011 semester. Teams of five accounting students (including at least one junior, two sophomores and two other students, senior or graduate level) were given two weeks to research and prepare a response to a high-level accounting and auditing issue. Each team presented its solution to a panel of judges, consisting of PwC managers and partners. Based on the presentation and demonstration of critical thinking and teamwork, the judges chose one team from each campus to compete in the national competition. The teams listed below competed in the campus competition and the winner was "Accountaholics." The team received \$1000 for winning the competition.

ACCO-Nuts

Justin Stanaszak
Nicole (Nikki) Seibel
Amanda Isken
Michelle Lisy
Nicole Grieve

The Gold Team

Xiaoya Lin
Thomas Lenoir
Mary Amundson
Elizabeth Donahue
Brian Ralph

Accountaholics

Angela Williamson
Jessica Meyer
William Wallo
Lindsay Duclon
Jeffrey Johnson

Red Machine

Dong Koo
Andy Walters
Mark Long
Lu Sun
Alex Landry

Dream Team

Shuai Jiang
Zach Johnson
Kristina Gergens
Matthew Noe
Austin Carlson

Bob and Kathi Ball – continued from page 5:

After 32 years with KPMG, Bob retired as an office managing partner. He enjoys spending more time with his family, children, and grandchildren. Bob and Kathi have two children, Anne and David, and six grandchildren, Machaela, Kendall, Tyler, Kevin, Maddie, and Bobby. Both Bob and Kathi's fathers attended Marquette, and Bob's son, David, earned his Master of Business Administration from Marquette in 1994. Bob still attends Marquette basketball games, and he and his son have season tickets. The love of Marquette has been instilled in grandson Bobby, especially, who has been a Marquette basketball fan since the age of three, when he went to games and sat on his father's lap. Bobby was thrilled, as only a little boy can be, to receive an autographed basketball from Darius Johnson-Odom last year and he knows all the Marquette players by name.

As for Bob, he enjoys spending time playing golf, working in the family garden and walking with the family dogs. *Cura personalis* is still important to Bob and he remained active in community organizations for a long time following retirement, as he continues to serve on several boards, including Westmoor Country Club, and leadership councils. Bob is also involved with Mitchell Bank, a community bank on 11th and Mitchell streets, one of the last independent banks in the area that strives to provide banking services to those who may not receive them otherwise. Bob stressed the importance of giving back within your own community. Kathi owns a horse, Ben, and enjoys riding, performing dressage, and working with a trainer several days per week. Dressage, a form of competitive riding focused on horse training, involves teaching the horse to respond to small cues from the rider to perform special movements in an arena environment.

Both Bob and Kathi enjoyed an interesting life during Bob's tenure in public accounting. They stress the importance of choosing an area of study that you enjoy and pursuing it to the best of your ability. "You have to be happy with what you're doing," Bob says. "Pick something interesting and fun to you... remember that it's not a job but a career." Bob is enjoying his retirement, saying he loves that he has time to read things that are non-technical. The Balls enjoy traveling and spending time with family and looking forward to the future. Wrapping it up for now, Bob says, "You never know what tomorrow is going to bring."

Kara Haas – continued from page 6:

success today. Having a background in accounting and having earned the designations of Certified Public Accountant, Certified Information Technology Professional, and Certified Fraud Examiner, I am able to give independent retailers critical guidance and assistance in designing their systems to provide reliable, timely data for continued decision making."

Learning is a key word in Kara's life. "Every decade since undergrad, I seem to succumb to a magnetic pull toward returning to school." Enjoying being a student, she chooses a variety of programs that fit her needs and interests. While operating her own firm with multistate clients, Kara participated in classes in state and local taxation at the University of Wisconsin – Milwaukee. She also took courses for continuing professional / personal development. Now, as the market for the products she provides is growing globally, Kara is studying Portuguese.

Educational programs are just one of the sources through which Kara obtains knowledge. Social learning is another important means for her to satisfy personal and business needs. She utilizes both Twitter and Facebook in her

client search. "I'm a Twitter addict," she admits, averaging at least four posts per day. "I have learned more professionally in the past six months from the people I've met on Twitter than I have during all of my time from books."

Treating Twitter as her database, Kara posted her questions and received valuable comments. "It is where I go with my uncertainty and I can learn more in 140 characters than I can in 140 hours." Under the tag #geeksunite, she has also connected with many CPAs all over the country who have a love for the cloud. They recently met in Las Vegas for the Accounting Today Growth and Profitability Summit, where they shared insights, knowledge, and opinions, including: value pricing, the cloud, paperless organizations, and social networking. Proud of being part of "a movement" as dubbed by Mark Koziel, Director of Specialized Communities and PCPS/Firm Practice Management at the AICPA, Kara is helping to move the accounting industry into the future.

Kara feels good about giving back to society and helping people in need. No doubt due to her professional dedication, Kara was named an honoree of the "40 Under 40 Awards" (a program designed to identify and honor young leaders who are helping to positively shape the accounting and tax profession) by CPA Practice Advisor in 2011 "I am lucky," Kara says. "Every time a change comes out and I catch it, my life gets better. This is exactly what I want." Opportunity is best taken advantage of by those well prepared for it. Without a doubt, Kara Haas is one of them.

Bill Stone – continued from page 7:

It is through these experiences that Bill's technological know-how is supplemented by an awareness of global cultures. Wherever Bill's job takes him, however, he still enjoys sitting down to catch a Marquette basketball game.

During his time at Marquette, Bill was able to revel in the glory that few alumni have experienced firsthand: the 1977 NCAA Basketball Championship. Bill truly experienced it firsthand, as he attended the game at The Omni in Atlanta, Georgia. Other fond memories at Marquette include Bill's cousin serving as student body president and many thought-provoking philosophy classes led by Rev. Roland Teske, S.J.

Over the years, Bill has led SS&C through a multitude of acquisitions and continued periods of impressive growth. And while the end result has been positive, Bill doesn't deny that there were tribulations along the way. The best advice that Bill has ever received is that everyone makes mistakes, and everyone does things that they later wish they hadn't done; it is best to simply apologize, and then never bring it up again. A genuine apology goes a long way, and it is important to move on afterwards in order to achieve future success.

Bill Stone's professional achievements alone make him an outstanding Marquette alumnus. But his dedication to people, seen in his relationships with family, employees, and clients, truly embodies the spirit of Marquette. Bill expressed wishes for his children to continue to be happy and responsible in whatever they do, and these sentiments are also reflected in the way that he runs SS&C Technologies. Bill runs his company in a way that provides far more than technology and software to clients; he delivers a personal experience that reflects care and trust.

CLASS NOTES

Fr. Christopher A. Hoffmann ('82) is pastor at Our Lady of Hope church in the Diocese of Orlando in Port Orange, Florida.

Stacey Stocker Glowinski (Bus Ad '84) is chief financial officer of Ace Coffee Bar Co. She and her husband, **John Glowinski (Bus Ad '84)**, live in Carol Stream, Illinois, and their daughter attends Marquette.

Annaliza (Zamora) Warner (Bus Ad '84) is senior vice-president and chief compliance officer at associated Banc-Corp. As a CPA and certified financial services auditor, she is responsible for the corporate-wide compliance program.

Colleen Boland (Bus Ad '85) presented her paper, "Do Strong Internal Controls Allow Firms to Meet Accelerated Filing Deadlines Without Sacrificing Financial Statement Reliability?" (co-authored with Chris Hogan and Scott Bronson) at the American Accounting Association's Auditing Section Mid-Year Meeting. Colleen was also a discussant and a panel member at the annual AAA meeting.

Patricia A. Hintz (Bus Ad '85) and **Walter J. Skipper (Bus Ad '85)** were named to *The Best Lawyers in America (2012)* for their work at Quarles & Brady in Milwaukee.

Greg Ryan (Bus Ad '90), managing partner at KPMG in Milwaukee, is a new board member of the WICPA.

Douglas J. Patch (Bus Ad '91) was listed in *The Best Lawyers in America (2012)*. He works for Godfrey & Kahn in tax law in Milwaukee.

Danica (Vanasse) Olson (Bus Ad '93, Grad '00) is the new Chair of the Wisconsin Institute of Certified Public Accountants Board of Directors. Danica has been a member since 2000 and lives in Milwaukee.

Jason Graham (Acco '95) has been named vice president and corporate controller for Journal Communications Inc.

Joseph Packee (Acco '96) was promoted to Managing Director of the Consumer and Industrial Group at Baird in Milwaukee.

Lynn A. Friedrichs (Bus Ad '98) is a partner at Deloitte & Touche in Tampa, Florida.

Brian D. Hoyt (Bus Ad '98), CPA/PFS, MSBA, CFP, AIF, founder and owner of Tax & Wealth Management 360 located in the Greater San Diego Area, was named to the Medical Economics' list of "150 Best Financial Advisors for Doctors" in 2011.

Jessica B. Gatzke (Acco '03, Grad '04), CPA, completed her MST degree in June 2011.

James Mieritz (Acco '03) was named auditing and accounting senior manager at Kolb+Co. in Brookfield, Wisconsin.

Brian M. Ellefson (Bus Ad '04) was named manager in the Chicago audit department of Legacy Professionals LLP. Brian works with nonprofit organizations and employee benefit plans.

Timothy M. Fagan (Bus Ad '04) and **Michael A. West (Bus Ad '04)** are managers at the certified public accounting firm Legacy Professionals LLP. Both work with employee benefit plans, labor organizations, and other nonprofit organizations and are members of the American Institute of Certified Public Accountants and the Illinois CPA society.

Drew J. Ashland (Acco '07, Grad '09) was promoted to Senior Tax Associate at PricewaterhouseCoopers, LLP in the Milwaukee office.

Katherine A. Mueller (Bus Ad '08) was elected to the board of directors for FCSLA, a Catholic-Slovak insurance company. She is also a national auditor for the company.

Ling Tuo (Grad '12) passed the CMA exam. She will be entering the Ph.D. program in Accounting at the University of Memphis in the Fall of 2012.

BIRTHS

Philip J. Janowski (Bus Ad '92, Grad '07) and Jennifer Janowski welcomed son Maxwell Louis born December 4, 2011. He joins brothers Ben and Will.

Kyle F. Woitel (Bus Ad '93) and **Christy (Minnis) Woitel (Bus Ad '93)** welcomed son Parker William on July 26, 2011. He joins sisters Samantha and Sydney.

Beth (Garvin) Senger (Bus Ad '96) and Tony Senger announced the birth of their daughter Viviani Naomi, April 30, 2011, who joined sister Sonia at home in New Berlin, Wisconsin.

James Merwin (Bus Ad '00) and **Liz (Berte) Merwin (Arts '99)** welcomed daughter Margo Elizabeth on August 16, 2011. Margo joined the family through the gift of adoption. The family includes brother Bennett and they live in Bayside, Wisconsin.

Daniel R. Kramer (Bus Ad '03) and **Marie (McCauley) Kramer (Eng '03)** announced the birth of son Theodore Donald on March 13, 2012. He joins brother Clark.

Benjamin P. Stockhausen (Bus Ad '03) and Adrienne (Blackstrom) Stockhausen welcomed daughter Eve Louise on November 23, 2010.

Jessica B. Gatzke (Acco '03, Grad '04), CPA, and Christopher Gatzke welcomed baby Christopher Anthony to the family on August 21, 2011.

Traci (Powers) Sara (Bus Ad '05, Grad '06) and **Michael G. Sara (Comm'05)** welcomed daughter Claire Adele on September 29, 2011. Claire joins sister Emaline.

WEDDINGS

Christine Jozwiak (Bus Ad '08) and **Joey Lehmann (Bus Ad '08)**, were married on September 16, 2011, with seven Marquette alumni in the wedding party and countless other who helped them celebrate.

Jodi L. Gissel (Grad '05) and Craig McDowell were married on July 28, 2012, at Peace Evangelical Lutheran Church in Sun Prairie, Wisconsin. The couple will live in Madison.

Claire (Weiss) Allen (Acco '09) and Justin M. Allen were married on July 1, 2011, at St. Hedwig Church in Milwaukee. The bridal party wore blue and gold. The couple resides in Milwaukee.

IN MEMORIAM

Arthur C. Hoffman, Ph.D. (Acco '50) passed away on January 27, 2012, at the age of 89. He was born in Milwaukee. After serving in World War II, he earned his undergraduate degree at Marquette, then a Master's from the University of Wisconsin and a Doctorate from the University of Illinois. He fulfilled his dream of becoming an educator soon afterward by teaching at the University of Eastern Illinois and serving as head of his department. As a lifelong fan of the Marquette basketball team, Art was a season ticket holder for 58 years. He is survived by seven nieces and nephews and many friends and former students.

Paul F. Karalewitz, CPA (Bus Ad '58) passed away on January 7, 2012, at the age of 76. He was born in Monroe, Michigan. Paul worked at WDA Insurance Programs, Inc., from where he retired in 2001. His expertise included auditing and teaching at the college level. Paul is survived by his best girl, Loisann, sons Andrew and Paul, Jr., daughters Ann, Carrie and Peg as well as many loving relatives and friends. Paul was a resident of Bayside.

Dennis Gaffney, Ph.D. (Acco '66) passed away on January 16, 2012, at age 67 in Minneapolis, Minnesota. Dennis was born in Milwaukee and attended Marquette High School. After earning his undergraduate degree cum laude at Marquette, he earned master's and doctoral degrees in Accounting at the University of Illinois. He published numerous articles, contributed to a variety of books and manuscripts, appeared as an Accounting expert in several Federal Tax cases, was a member of several professional associations and received many awards and much recognition for his expertise in the discipline. His 40+ years in the classroom included teaching assignments at the Universities of Illinois, Michigan State, Northern Illinois, Cleveland State, Toledo, Grand Valley State, and Le Moyne College. Dennis will be remembered and deeply missed by his family, untold number of students, friends and profession colleagues. Internment is in the family mausoleum in Milwaukee.



MARQUETTE UNIVERSITY

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Alumni NEWS UPDATE... Let us hear from you!

Changed jobs? Recently promoted? Had a baby? Earned a graduate degree? Passed the CPA exam? Recently certified? Received an award or honor? Please let us know so that we can share the good news with your fellow alumni and former faculty in the next magazine. Photos are welcome.

Please fax to (414) 288-5755, e-mail to michael.akers@marquette.edu, or mail to Department of Accounting, Marquette University, College of Business Administration, Straz Hall 303, PO Box 1881, Milwaukee, WI 53201-1881. We look forward to hearing from you!

Name _____

Home Address _____

City, State, Zip _____ Phone _____

Company Address _____ Position _____

Company Address _____

City, State, Zip _____ Phone _____

E-mail Address _____

Degree(s) _____ Major(s) _____ Class Year _____

Would you be willing to speak to students about: Your company? _____ Your industry? _____ Accounting topics? (specify) _____

News items (promotions, honors, awards, certifications, degrees, new job, addition to family, other information):

Do you know of an accounting alum who is not receiving this magazine? Please let us know so that we can be sure they are included in future mailings. Thanks so much.