

Fall 2010

Accounting

Marquette University ■ College of Business Administration



**The Sturm
& Schauer
Families**

From The Chair



Welcome to the 2010 edition of *Accounting*, the magazine of the Department of Accounting of the College of Business Administration at Marquette University. The accomplishments and activities of fellow MU accounting alumni, current students, and faculty are featured. The members of the Accounting Department faculty are proud to recognize the achievements of those associated with the program, and our hope is that this publication helps you stay connected to Marquette University and, specifically, the Accounting program.

I want to thank our graduate students for conducting the interviews and writing the articles, Amanda Ames, our executive assistant, for her editorial assistance, and Dora Hagen for designing the magazine.

On behalf of the faculty, I want to sincerely thank each of you for your continued support of the Accounting Department and Marquette University. Your business and community activities are a reflection of Marquette and the reason for our excellent reputation. Your accomplishments help us to attract high quality students, as well as internship and employment opportunities for our students. It has been my privilege 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, 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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Bill Sturm and daughter Patti (Sturm) Schauer

The Sturm and Schauer Families: *Inspiring Others*

As I prepared to interview Bill and Kay Sturm, their daughter Patti, and her husband, Jay Schauer, I had no expectations. I met with the Sturms and the Schauers, armed with the usual generic list of questions regarding their lives since Marquette, but I soon realized a simple “Q and A” would never capture the passion and joy with which they seem to live every moment. As we talked, my experience changed from simply wanting to get a good interview, to being truly inspired by the family and wanting to learn much more about them.

Marquette University has become a family tradition for the Sturm family. Thus far, three generations have attended, beginning with Bill Sturm’s father, Charles, who graduated from Marquette Law School in 1936. Bill’s mother, Helen Niesen Sturm, graduated from Marquette with a degree in dental hygiene in 1935. All four of Charles and Helen’s children attended Marquette as well. One daughter, Maryjo Sturm Bartsch, graduated from the College of Business Administration in 1978 with a major in marketing. Son Chuck graduated, also from the College of Business, in 1971 with a major in economics. Sister, Jackie Sturm Pflipsen, graduated with a bachelor’s degree in medical technology in 1968. And, of course, Bill graduated from the College of Business in 1963 and then Marquette Law School in 1966. Bill’s wife, Kay Rutten Sturm, holds three degrees from Marquette University: a bachelor’s in nursing (1966), a master’s in nursing (1988) and a doctorate in educational psychology (1992).

Continuing into the third generation, two of Bill and Kay’s children also attended Marquette. Patti (Sturm) Schauer graduated from the College of Business with a major in accounting in 1990 and, shortly thereafter, received her MBA. Her sister Betsy received her bachelor’s degree in elementary education in 1992. Bill and Kay have three other children: Katie, who graduated from Mount Mary College and Bill and Susie, who both graduated from the University of Wisconsin-Milwaukee.

Jay graduated from the College of Business with a degree in accounting in 1990 and received his MBA from Marquette in 2001. Jay’s family also has a multigenerational tradition of attending Marquette. Jay Schauer, Sr. not only graduated from Marquette’s School of Dentistry in 1961 but also played for the basketball team. Jay’s mom, Kathleen, graduated in liberal arts in ‘59 and three of his sisters also went to Marquette – Mary, nursing ‘80; Rose – dental hygiene ‘83; and Jennifer – communications ‘96 and a master’s in health sciences ‘98.

When asked about their fondest memory of Marquette, Bill and Kay said theirs was when they met on graduation day.

While at Marquette, both the Sturm and the Schauer families were very involved. Bill was President of the Business Administration Student Council from 1962-1963 and daughter Patti held the position from 1989-1990. She also was a member of Delta Sigma Pi and Beta Alpha Psi. Jay was also on the Business Administration Student Council and a member of the Marquette Ski Team. Patti and Jay planned the annual spring College of Business dances and they are still avid Marquette Basketball fans who attend many of the games.

When asked about their fondest memory of Marquette, Bill and Kay said theirs was when they met on graduation day. They became engaged six months later and in another six months were married.

They have now been happily married for 43 years.

As for Patti and Jay, they lightheartedly tried to guess each other's responses. They both agreed that their most important memory was meeting in Intermediate Accounting. One of their shared memories is of "limo races" during which a student team of eight to ten members would race around Milwaukee. Another highlight was the College of Business's annual spring dance. The Schauers also enjoyed cramming sessions with other classmates at the library trying to avoid the "pop cop." Patti joked, "It's amazing what you can learn in 24 hours."

Patti and Jay recalled some of their favorite courses and professors, listing first Dr. Ed Inderrieden from the Management Department. They also enjoyed Dr. Michael Akers's auditing course and Dr. James Trebby's tax courses from which Patti still recalls the infamous line, "Tax evasion is against the law, but tax avoidance is good planning."

After Marquette, Bill started his own law firm, now called Rausch, Sturm, Israel, Enerson & Hornik. In the beginning of his career, Bill shared office space with his father's law firm. Since that time, Bill's debt collection law firm has grown from 2 to 165 employees. The firm has expanded beyond Wisconsin, adding offices in Michigan, Minnesota, Iowa, North Dakota, South Dakota, Nebraska, Oklahoma, Texas, Montana, and Nevada. Bill is a past national president of the Commercial Law League of America and a current member of their national finance committee. Since 1985 he has also been a member of the Advisory Board for the Pallotine Fathers and has also served on the Board of Directors of Pius XI High School in Milwaukee.

Despite the time and energy Bill dedicated to building his law firm from the ground up, he took the opportunity to express his passion for the law by teaching business law to Marquette students in the Accounting Department from 1982 to 1991. Both Patti and Jay were in his classes.

Bill was also the Beta Alpha Psi faculty advisor from 1985 to 1988. Kay was busy teaching nursing and giving lectures on parenting. She sent parenting newsletters to families who were processing their tuition fees through Bill's firm. Kay was kind enough to share a sampling of these parenting newsletters with me. Looking over the newsletters and listening to her talk about her parenting lectures, Kay taught me "there is no need for perfection. Parents simply need to listen with their hearts and discipline with natural consequences. It is also important to love the child even though, on occasion, you may not love the child's behavior." Kay has received many "thank you" letters from parents over the years in appreciation for her kind and helpful words, and it is no wonder why.

Patti began her career in public accounting at Deloitte & Touche. After three years, she moved on to work for Intrepid Corporation, the parent company of Trek Bicycle Corporation, as well as two other companies. One more career move brought her to Rausch, Sturm, Israel, Enerson & Hornik, where she is currently the CFO.

Jay also started out in public accounting – at KPMG, where he worked for three years. Jay made a strong connection with one of his clients, G.S. Hydraulics, and, in time, went to work for them. He spent seven years at G.S. Hydraulics before taking the position of controller at Allen Edmonds. His desire to become the CFO prompted him to get his MBA. True to his dream, Jay is now the CFO at Allen Edmonds, where he has been employed for ten years.

Bill and Kay have many interests and live quite active lives. Kay plays tennis, bikes, and swims. Her goal is to swim the diameter of the Earth, which is 7,930 miles. At the time of our interview she was already on her way to achieving this goal with 4,630 miles to her credit. Bill enjoys playing golf. Both Bill and Kay have a strong passion for travel and have visited over 26 countries. As I sit here typing this article, Bill and Kay are on a trip that will include visits to Hong Kong, Vietnam, Cambodia, Thailand, and Singapore. Among the most exotic places they have visited to date is Turkey. Bill and Kay recalled taking a local ferry up the Bosphorus Strait to the Black Sea on a day trip and being enchanted by the people they met along the way. Bill says his favorite place to visit is Paris, where he enjoys the art museums, especially the galleries of the Impressionists, the food, and the ambiance of the city. As for Kay, her favorite place in the world is right around the corner in Brookfield, Wis., where she gets to see her 12 grandchildren.

Patti and Jay also live active lives. Patti enjoys running, spinning, tennis, and skiing. Jay takes pleasure in biking, water and snow skiing, and golf. The Schauer family is taking after Bill and Kay in that they are becoming avid travelers. Some of their favorite vacation spots include Hawaii, where they took their honeymoon, Orlando, where Jay has family, the Caribbean, and Utah, where the family enjoys skiing.

Jay and Patti have two children, Lizzy and Jay, who are 11 and 10, respectively. They are involved in many sports and activities, leading Patti to joke that one of her hobbies is carpooling. Patti is also a room mom, cashier for the school auction, and treasurer for the scouts. Jay coaches some of the children's sports teams.

Despite their busy lives, the Sturms and the Schauers always find a way to give back to Marquette. Each June, Bill teaches Financial Services Law for Marquette's College of Business's National Institute on Consumer Credit Management and he is a past chair and a current member of their Board of Directors. Patti supports "Supper for 12 Strangers" and Jay has been a member of the alumni board for the College of Business. Both Patti and Jay are helping plan their 20-year reunion, participating in roundtable discussions, and giving presentations in current business classes.

Without a doubt, the Sturm and Schauer families live their lives by the Marquette motto: "Be the difference."

■ Victoria Moore



Bill and Kay Sturm



Patti and Jay Schauer

Bart Adams: *Simply Put: Give Back*



Bart Adams

If I asked you to name a profession that utilizes creativity, is entrepreneurial, and aims to help others, would you have said accounting? It is for those reasons that Bart Adams, shareholder at Kolb+Co., entered the accounting profession more than 35 years ago and continues to find success and enjoyment in it today. Bart graduated from Marquette University's College of Business Administration in 1976 with a degree in accounting and his career on the rise.

Bart grew up around his parent's small business, Adams Insurance Services, Inc. He enjoyed working within a small business organization and liked serving local companies. This background plus the encouragement and support of Marquette Accounting professor, Dr. Frank R. Probst, and his own deep connection to the Catholic faith led Bart to Marquette University and the accounting profession. "I have always enjoyed working with business owners," said Bart. "They are entrepreneurial in spirit and in how they run their companies. It allows me to think creatively about how to help them address a challenge, solve a problem, or attain a goal."

Throughout college, Bart worked with Haskins & Sells (now Deloitte), Arthur Andersen and Kolb+Co. It was with Kolb+Co. that Bart had the most exposure to small businesses and their owners. He enjoyed the hands-on work with clients and appreciated the forward-thinking nature of the founding partners, Bob Kolb and Larry Lauwasser. In 1983, Bart became a shareholder at the firm and has helped the company grow to be the largest, locally owned firm in the Milwaukee area. Kolb+Co. has blossomed from six employees in 1976 to around 120 today.

"Giving to others will create opportunities for you to be successful. Everyone should give back to their profession, community and church."

In addition to his passion for working with clients, Bart values being a mentor to young accountants and new shareholders at the firm. In leadership roles within the firm, Bart is able to work closely with staff and share his knowledge. For many years, he has led the manufacturing and construction focus teams in helping the firm to strengthen its expertise in these industry areas. Recently, Bart has transitioned from leader of the

manufacturing team to coach and mentor of the young shareholders taking the reins. "Helping others succeed in leadership roles is how Kolb+Co. will become a third-generation firm," stated Bart.

As I spoke with Bart, he shared his philosophy for success – give back. "Giving to others will create opportunities for you to be successful. Everyone should give back to their profession, community and church." It is with this mindset and spirit that Bart has found success in his profession and life. He is an active member of St. Joseph Catholic Church in Wauwatosa, Wisconsin, where he serves as a trustee for the church fund. He was integral in the long-range financial planning for the parish, including the establishment of the endowment fund. In the community, he has served as a board member for the Boy Scouts of America, Potawatomi Area Council, since 1983. During that time he has held the roles of treasurer for the executive committee and chair of the audit committee, as well as having led many fundraising events. He also serves as chairman of the board of directors for St. Anne's Salvatorian Campus in Milwaukee. St. Anne's provides assisted living apartments, skilled nursing care, rehabilitation services, respite care and hospice services for seniors in the Milwaukee area. Bart's relationship with the Sisters of Divine Savior, the sponsoring organization of St. Anne's, began when he was in grade school and was also fueled by Dr. Probst's involvement with the organization. He continues to be passionate about the mission of the organization, its role in the community and its worldwide charitable activities.

Bart identifies himself as a political junkie and is able to apply his love of politics to bettering his profession and his community by participating with the Wisconsin Institute of Certified Public Accountants, American Institute of Certified Public Accountants, Waukesha County Action Network, Independent Business Association of Wisconsin, and Wisconsin gubernatorial candidate Scott Walker's Finance Committee. Bart is continually evaluating legislation and public policy to benefit his clients and the accounting profession. As a past president of the WICPA, he helped institute the 150-credit hour requirement that all students must meet before they are able to sit for the CPA examination. "The goal of the fifth year is for students to take the technical aspect of everything learned in the first four years and apply it practically in the fifth year," shared Bart. He was also instrumental in developing the quality control program for the organization that includes the peer review requirement for public accounting firms. He continues to be involved with the WICPA in monitoring the regulation of the profession. His other board and committee positions allow him to help advocate for public policy beneficial for economic growth in Wisconsin, as well as to provide information, advice, and leadership regarding public policy to area businesses. "Politics is a hobby of mine that is driven by my passion and love for Wisconsin. I have been blessed to have a successful career and family in this state, and I want to be able to give that to others."

Even though Bart stays busy with his professional life, his family keeps him balanced. His wife, Michelle, is also a Marquette University graduate ('76) and a CPA. "She has always been my partner and advisor," stated Bart. They are the proud parents of three adult children.

■ Matthew Warnken

Holly Pokrandt: *Life is Learning*

While most college freshmen have a difficult time choosing a major and potential career path, there are others who seem to have it all figured out. This was the case with Holly Pokrandt, who knew exactly what she wanted to pursue while attending Marquette University – accounting.

From a young age, Holly knew that she wanted to be an accountant. When Holly was in grade school, her sister graduated from college with a degree in accounting and, at that time, Holly wanted to be just like her. During high school, Holly helped her mom with the bookkeeping for her father's business and took some accounting classes, which solidified her interest in the subject.

Holly decided to attend Marquette because of her desire to continue a Catholic education (she had attended both Catholic elementary and high schools) and the strong accounting program. While at Marquette, Holly's biggest challenge was getting used to "city life." Having grown up in a small town, Wisconsin Rapids, Wis., Holly was not used to the constant traffic, loud noises, and unusual characters who lived in downtown Milwaukee. In recent years, Holly has enjoyed coming back to Marquette and seeing all of the improvements to campus since she graduated, such as the areas around the old Children's Hospital and across from her student apartment on 17th Street between Wells and Kilbourn.

While pursuing her degree at Marquette, Holly was very active in Beta Alpha Psi, the national scholastic and professional organization for students in accounting, finance and/or information systems. Holly was the organization's first female president. It was during her year as president that the tradition of the silent auction as a fundraiser was started, and it continues to be a major annual event. Holly also volunteered in the Accounting Department at Children's Hospital, and this eventually led to a part-time job and a summer internship for credit.

Holly graduated from Marquette in 1988 and took a job in downtown Milwaukee with one of the "Big 8" accounting firms. After one year, Holly decided to move to Eau Claire, Wis., to join the health care practice of Wipfli LLP. She has been working at Wipfli for the past 20 years and feels fortunate to have had the experience of rising from staff accountant to partner during her time with the firm. She finds it interesting that her first accounting job, as an intern, was in the healthcare industry, and that for the past 20 years, her primary "accounting" work has been in Wipfli's health care practice – focusing on audit, tax, and reimbursement consulting for hospitals and nursing homes. Holly is currently a member of the AICPA, WICPA, HFMA, and serves on the WICPA Health Care Task Force.

As far as advice is concerned, Holly's motto both professionally and personally is "life is learning." She believes that each new day is an

opportunity to discover something she did not know before. When a situation presents itself, Holly looks for way to learn from it and then incorporate the lessons into her daily life. Holly often shares this motto with the associates she works with, especially the new college graduates, when they are challenged by a situation.

"[Accounting] is the backbone of business and the college courses and work experience will prepare one to run any part of a business."

As a partner at Wipfli, Holly has the opportunity to speak to high school and college students about degrees in accounting. While she admits that she is biased, she firmly believes that anyone interested in business should pursue a degree in accounting. She says, "It is the backbone of business and the college courses and work experience will prepare one to run any part of a business." Holly also encourages accounting students to take public speaking courses in college in order to become comfortable speaking with clients and in meetings. In her field, Holly spends a lot of time pursuing opportunities to bring in new clients, taking part in board meetings, and speaking at conferences about accounting for health care organizations. While it may seem like accountants spend all of their time in front of computers and in cubicles, this is far from the case!

When Holly is not working, she enjoys spending time with her family. She has been married to her husband, Dave, for 20 years and they have two children, Katie and Megan. Dave is a Senior Vice President at a local bank in Eau Claire. At age 16, Katie

is an avid golfer and had the high honor of her first hole-in-one this past summer. She was also the first girl at her high school to play in the State Championship in Madison for golf. Holly's younger daughter, Megan, is 12 years old and involved in a variety of activities, including figure skating, volleyball, girl scouts and piano. Megan also has a passion for golf, which both daughters share with their dad. Holly's main hobbies are spending time with her family and helping out with the many activities that her children are involved in.

Holly is grateful for the education she received at Marquette and all the opportunities that she was able to experience during her college years. She is also very thankful that her family has been so supportive of her career and that she has time to spend with them as often as she can. As a young adult, Holly knew what she wanted to make of her life, and it seems like she chose the right path.



Katie, Holly, Megan and Dave Pokrandt

Rick Dillon: *Strong, Clear Advice*



Rick Dillon

Rick Dillon knew from an early age that he wanted to have a career in accounting. In high school he took an accounting class in which his eyes were opened to the length and breadth of opportunities in the field. In college his goal was to go into public accounting and, eventually, become a partner. Graduating from Marquette University in 1993, Rick became a CPA and started his career in the area of auditing at Arthur Andersen in Milwaukee.

A change in career path five years later led Rick to Atlanta, Ga., to begin work in Arthur Andersen's Business Consulting area. Four years after that, Rick received an offer from one of his audit clients and made the move to industry and back to Milwaukee. He began at Briggs and Stratton as the Corporate Controller and in his four years with the company moved into the role of Chief Accounting Officer and Vice President. During this time, Rick went back to school to get his master's in business administration from Northwestern University. Rick said that he is most proud of what he and his team were able to accomplish at Briggs & Stratton, while he was pursuing his MBA and starting a family. His MBA experience, he feels, really helped him make a successful transition from public accounting to private industry. He said, "Coming out of public accounting, you are an auditor, and you really have no idea how a business works. You have to learn the business and figure out how to be effective in that environment. You need to go from thinking, acting, and sounding like an auditor, to thinking, acting, and sounding like a business partner." After his time at Briggs and Stratton, he moved back to Atlanta to Newell Rubbermaid, spending three years with Rubbermaid, his first year as the Chief Accounting Officer and his last two years as the head of Business Planning and Analysis.

In November 2009, Rick joined Joy Global, Inc., a worldwide leader in the manufacture, service and distribution of mining equipment through its subsidiaries P&H Mining Equipment and Joy Mining Machinery. At Joy Global in Milwaukee, Rick is the VP Corporate Controller and Chief Accounting Officer.

With each career move, Rick has tried to make sure that the job was a good opportunity as well as a move in the right direction. Each job has helped to expand his knowledge and to better prepare him for his ultimate goal, which is to lead a corporation as either Chief Financial Officer or Chief Executive Officer.

"...always working to achieve the right family/community/job balance..."

As impressive as his career has been so far, Rick has made time for his first priority, his family. He is always working to achieve the right family/community/job balance, at times forgoing career opportunities to ensure his family remained a priority. Rick has been married to his wife, Kimberly, for seven years, and they have two children, Ricky, Jr., and Kelsey. Most of his free time is spent on family activities. One of the family's great loves is swimming, and so they have been doing a tour of America's water parks. The next one on their list is the Wisconsin Dells. Being back in Wisconsin in the winter, his children have also recently taken up skiing. Rick and his wife will be out on the slopes learning along with them and spending quality time together.

With every career move he has made, Rick has gotten a little closer to his ultimate goal of being the head of a corporation. He has developed a great philosophy that has helped to get him where he is, and it can also be great advice to others who are looking to advance in their careers: Be aggressive about what you want from your career from early on; Be true to what is important to you; It is good to have a long-term goal, but you also need to know what short-term steps are necessary to get you there; Actively manage those short-term steps; For each role you have, think about how that gets you closer to your ultimate goal – this can mean getting you closer in that organization, or gaining an experience you don't already have, which can be put to use in another organization. By using this philosophy in his own life, Rick has already created for himself an impressive career, with many more accomplishments still to come.

■ Sarah Schlichting

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, Assistant Dean, Graduate Programs at jeanne.simmons@marquette.edu.

You can also check us out on the Web at

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

Jenny Luchs: *Happy Days: Commitment to Excellence*



Jenny Luchs

"If I'm going to do something, I might as well do it well," says Jennifer Luchs, who has definitely done things well. As one of the recipients of the American Institute of Certified Public Accountants Elijah Watt Sells Award for 2008, Jennifer has already gained national recognition for her skills in accounting. The award is given to the top ten candidates with the highest scores on the four sections of the Uniform CPA Examination. Jennifer was one of ten individuals to receive this

award, out of over 85,000 candidates who sat for the exam during the year.

Jennifer, a 2008 graduate of Marquette University's College of Business, earned a double major in accounting and international business and a minor in Spanish. Originally from Green Bay, Wis., Jennifer chose Marquette after coming for a campus visit and liking the campus feel and also because her grandmother was a graduate of Marquette. Jennifer first planned on double majoring in international business and Spanish, but she enjoyed her first accounting class in the College of Business so much that she decided to add that as a major as well. Mrs. Cindy Gruber had a big impact on her decision to pursue accounting. Jennifer says, "Her lectures were clear, she genuinely cared about her students, and she always had enthusiasm for what she was teaching. It was that enthusiasm that first got me excited about the field." During her time on campus, Jennifer was involved in several clubs and organizations, such as Beta Alpha Psi, held a part-time job, and participated in Dance, Inc. She was a member of Sigma Delta Pi, the Spanish Honor Society, through which she taught English to a local church community on Milwaukee's south side. Jennifer also worked at the Office of International Education at Marquette, which deals with international recruiting, admissions, study abroad and international partnerships, as well as at the International Center, where she helped plan events for international students studying at Marquette.

Jennifer received academic recognition at Marquette due to her extraordinary educational achievements. During the 2007-2008 school year, Jennifer was the recipient of the International Business Student of the Year Award, the Delta Sigma Pi Golden Key Award, the MU Ignatius Scholarship for Excellence, the Business Administration Heller Scholarship, the MU National Merit Scholarship, and the MU State Scholar Match.

Jennifer's favorite accounting class at Marquette was Advanced Accounting with Dr. Mike Akers because it was challenging and always kept her thinking. Another class she enjoyed was International Currency Markets with Dr. Heather Kohls because, she notes, after this class, international currencies finally made sense. There was also a history research seminar with Dr. Thomas Jablonsky on the history of Milwaukee that Jennifer found fascinating and through which she learned a great deal about the city.

Jennifer's favorite memory from her Marquette days was her experience studying abroad in Madrid, Spain. Of that semester she says, "It was such a fantastic opportunity to live in another country, speak a different language, and meet many new people. Having the experience of being a foreigner broadened my worldview and made me more empathetic – it's something I'd recommend to anyone."

Jennifer is currently working at Deloitte Tax LLP. She chose public accounting because there is the opportunity to learn so much and to be exposed to so many different things in a relatively short period of time. Jennifer was part of Deloitte's Premier Student Program during the summer of 2007 and received a job offer at the completion of the program. Some of the areas that Jennifer has worked in since starting with Deloitte include multi-state tax, sales and use tax, and Global Employer Services tax.

Jennifer took the first part of the CPA Exam in July 2008 and finished in October 2008. She studied for the exam using the Becker CPA Review course, and it was obviously a good choice. Jennifer passed all four parts of the CPA Exam on her first try, qualifying her for the Watts Sells Award. Jennifer's advice is to "take the exam as soon after graduation as possible, when you're in school mode. Plan ahead, prepare, and study well." On

"Since coming here for school I've fallen in love with the city and it's a place that I can really call home."

getting the Elijah Watts Sells Award, Jennifer says, "It was very exciting, and a little surreal." Her goal was to pass the exam and become a CPA – never did she imagine she would be the recipient of such an award. Jennifer said that receiving the award was a credit to all of her preparation, to her Marquette education, and to her family and friends who have given her so much support.

For the future, Jennifer plans to remain in public accounting. Outside of work, Jennifer continues to enjoy dancing, taking ballet classes, and going to see dance performances by the Milwaukee Ballet, Danceworks Performance Company, and student productions from the UWM dance department. Jennifer is also part of Marquette's Office of International Education Friendship Program, where she is a buddy to an international student. She continues to use Spanish through chats with friends and by reading Spanish newspapers and magazines. Jennifer also likes to read and is always wrapped up in a good book. Some of her favorite authors are Jhumpa Lahiri, Jonathan Safran Foer, and Jane Austen. She also enjoys exploring the city of Milwaukee and finding fun events and places the city has to offer. She said, "Since coming here for school I've fallen in love with the city and it's a place that I can really call home."

■ Sarah Schlichting

Kyle and Jen Hanson: *Sharing Lives and Commitments*

When I entered the Starbucks on the corner of Wisconsin Avenue and 16th Street, I spotted Kyle and Jen Hanson immediately. I had never met them before, but they exuded a familiar comfort with the Marquette area that made it easy for me to recognize them. They were also the only couple in the shop.

I only spoke with Jen and Kyle for a short time, but I quickly learned that they have the same convictions. Both commit themselves to building relationships, furthering themselves as parents and professionals, serving others, and deepening their faith in God. By successfully pursuing these ends, Jen and Kyle honorably represent the values of Marquette University and set an example for current Marquette students.

Jen and Kyle both attended Sheboygan North High School, although they were separated by one year. The couple first met when their two friends, Randy and Lucie, asked Jen and Kyle to accompany them to Homecoming. Randy and Lucie stopped seeing each other shortly thereafter, but Jen and Kyle were only beginning their relationship.

Jen and Kyle were drawn to Marquette for similar reasons. The university was close to home and in a metropolitan area where everything was readily accessible. Both Jen and Kyle were interested in accounting and finance, and Marquette's business program had a strong reputation and provided quality job opportunities for its graduates. Most important, Marquette offered an environment where students were encouraged to commit themselves to their spiritual lives and to service for others. With a smile, Kyle admitted that the fact that Jen was already attending Marquette made his selection even easier.

Both Jen and Kyle majored in accounting. Kyle specialized in finance, while Jen minored in Spanish. They enjoyed the different classes included in the Marquette curriculum and believe that this class variety helps students to become well rounded. For example, Jen's interest in theology grew as she took the 'Letters of Paul' and 'Gospels' courses taught by Rev. William Kurz, S.J.. According to Jen, Father Kurz "made the Bible come alive." Kyle pursued his interest in philosophy. In particular, he was interested in learning about the different worldviews regarding the human condition.

During their time in the College of Business, Kyle and Jen committed themselves to academic and professional development and, in the process, cultivated strong relationships with several faculty members. Kyle and Jen both joined Beta Alpha Psi, the International Honorary Organization for Financial Information Professionals. Kyle eventually became president of the Marquette Chapter and Jen was an officer. Through their participation in the organization, Kyle and Jen bonded with Dr. Michael Akers, the BAP faculty adviser. They could tell that Dr. Akers genuinely cared about the growth and success of his students. Kyle and Dr. Akers also shared a passion for

basketball, which they indulged when they attended the Kentucky state high school tournament together. Jen also named Dr. Don Giacomino as one her most influential teachers. She appreciated his willingness to mentor students dedicated to academic excellence, and she remarked that he was a great academic adviser who was receptive to student questions and concerns. Jen and Kyle continue to maintain strong relationships with both Dr. Akers and Dr. Giacomino.

Kyle and Jen were also dedicated to their interests outside of the business school. Kyle played intramural soccer and basketball, and both Kyle and Jen were Marquette basketball season ticket holders. They also enjoyed representing BAP in several service projects. They began participating in the Multiple Sclerosis Walk/Run and Bike events as undergraduates and continued to volunteer after graduation. They were also involved in the Midnight Run, a service program that served food to the needy from a local church or the back of a van. Kyle and Jen valued the opportunity to speak with the people they served, and they strove to always serve their patrons with dignity. From talking with Midnight Run patrons, Jen and Kyle gained a new appreciation for the delicateness of life and how adverse circumstances can make it even more fragile.

In order to graduate in the same year, Jen extended her undergraduate education by interning with Arthur Andersen, while Kyle accelerated his course work to graduate in three years. Jen began to plan their wedding before graduation and both Jen and Kyle completed the CPA examination the May before graduation. They graduated in 1994, with Jen receiving the summa cum laude distinction. They proudly acknowledge that their graduating class was the last class of Marquette Warriors. Kyle and Jen married in the summer following graduation.

Jen worked for Quad Graphics from 1994 until 2000. She particularly enjoyed her position in the company's treasury department. This position allowed her to fully utilize her interpersonal skills to manage relationships with the banks and institutional investors that Quad Graphics relied on for financing. Jen also had the privilege of working with the company's CFO, and they remain colleagues to this day.

Kyle began his career in public accounting for KPMG as an auditor, specializing in the financial services industry. From 1998 to 2007, he held three different management positions with Kohl's Department Stores: he worked in accounts payable installing PeopleSoft financial software, he managed sales audit that emphasized information technology and operational internal control, and he was involved in treasury that included cash management, bank relationship management, and long-term strategic planning. He enjoyed the high growth and collaborative atmosphere at Kohl's Department Stores. Kyle joined Mortgage Data Management Corp in



Kyle, Jen, Jonathan, Jayden and Amber Hanson

Dave Rodgers: *Beta Alpha Psi Alumnus of the Year*



2007 as the Director of Finance and he continues to oversee Finance and Human Resources for the professional services firm that conducts mortgage loan due diligence services. In 2009 Kyle helped facilitate the sale of the company to Opus Capital Markets Consultants where Kyle has remained in a similar role. Kyle's interest in the financial services industry has grown throughout his career. He views financial services as "the engine that keeps everything moving."

"Whatever you do, work at it with all your heart, as working for the Lord, not for men... it is the Lord Christ you are serving."

Outside of work, Kyle and Jen have devoted themselves to the community and their faith. For about eight years, Kyle coached competitive youth (ages 11 to 14 years) soccer in the Elm Grove soccer club. Since leaving Quad Graphics in 2000, Jen has engrossed herself in church ministry. From 2000 to 2006, Jen was the Chief Operating Officer of the family's church, and both Jen and Kyle served as the church's treasurer at different points during that period. When the Hanson family joined Life Church in Germantown, Jen became friends with Diane Studer, a fellow member who had traveled to Ethiopia and witnessed orphans and street children suffering from diseases contracted through their bare feet. Studer believed God was calling upon her to help these children, so she founded Soles For Jesus, a 501(c)(3) non-profit organization that exists to provide new and gently used shoes to the children and youth of Africa who desperately need them. Jen has been involved with the ministry since its inception in the fall of 2009. Soles For Jesus recently made its first delivery of shoes to Ethiopia consisting of 800 pairs of shoes donated through local shoe drives.

Of course, the couple's paramount commitment is to their family. They have three children: Jonathan, 5; Jayden, 3; and Amber, 1. Jonathan shares his father's interest in soccer, and his mother's love of reading and trips to the library. On summer weekends, the Hanson family enjoys hiking in county and state parks. Kyle looks forward to his daily routine of giving Jonathan and Jayden piggy-back rides after coming home from work. As a full-time mother, Jen is involved in all of the children's favorite activities, whether they are taking music lessons, going to the beach, or playing with trains. Jen's involvement in the children's activities has led her to take on other commitments including becoming a Parent Board Member of Jonathan's school and a discussion group leader for the international organization, Mothers of Preschoolers .

Throughout their lives, Kyle and Jen have demonstrated an extraordinary level of commitment in pursuing their passions. When asked what advice they would offer to current Marquette students, they shared a concept from the book of Colossians: "Whatever you do, work at it with all your heart, as working for the Lord, not for men...it is the Lord Christ you are serving."

■ Phillip Wamser

Dave Rodgers, 1992 graduate of Marquette University, Certified Public Accountant, and former Beta Alpha Psi president, has blended his experiences in both public accounting and private industry into a successful career.

Dave is currently Senior Vice President and Chief Financial Officer of Briggs & Stratton Corporation and was elected an officer of the company in September 2007. Dave joined Briggs & Stratton as Controller in December 2006. Prior to joining Briggs and Stratton, he served as Vice-President-Corporate Controller and Vice-President-Retail Controller with Roundy's Supermarkets, Inc. Before entering private industry, Dave was a Senior audit manager with the accounting firms Deloitte LLP and Arthur Andersen LLP. In addition to his professional responsibilities, Dave also serves on the Board of Directors of the Boy Scouts of America - Milwaukee County Council, the Board of Trustees of the National Multiple Sclerosis Society - Wisconsin Chapter the Marquette University Accounting Department Advisory Board, and the MU Business Administration Alumni Association where he is currently involved with the College of Business Administration Centennial Celebration Committee. In 2008 he received one of the "40 Under 40" awards from Milwaukee's *Business Journal*. The awards are given to up-and-coming leaders in the Milwaukee business community.

Dave and his wife, Jamie, are the proud parents of three active boys - Dunovan, Devin and Luke. The pleasure he takes in watching the boys play baseball and soccer is obvious when he talks about them.

Beta Alpha Psi has achieved Superior Status for 22 consecutive years and this is due to excellent leaders such as Dave Rodgers (4th president of the streak). The BAP faculty advisor at the time, Mike Akers, remembers Dave and the other officers well. "They were a group who could disagree with each other while discussing the issues, yet always manage to reach a satisfactory conclusion," he recently commented. This capacity to work well with others through both easy and hard time continues to shape Dave's success and we are happy to honor him as BAPs Alumnus of the Year.

“Accounting Rocks!” – A Good Beat for Dr. Suh



Ikseon Suh

Dr. Ikseon Suh, CPA, recently joined the faculty of Marquette University's College of Business Administration and Graduate School of Management as an Assistant Professor of Accounting. Dr. Suh earned her doctorate in business administration with a major in accounting from Southern Illinois University in 2009.

Though born in South Korea, Ikseon spent most of her youth growing up in Mexico where her father worked for Mexican

petrochemical companies in Mexico City. She became accustomed to the opportunities and challenges of living in a new country and leaning to speak another language. She now has mastered three – Korean, Spanish and English – and feels her experiences of living across different countries greatly expands options for her scholarly research.

Ikseon never imagined herself working as a professor teaching accounting and working on behavioral research. In the beginning she was interested in Economics and music. While pursuing her undergraduate degree, Ikseon studied at the Mexican Conservatory of Music playing violin and singing opera. One of her last repertoires in opera and violin were “Si mi chiamano Mimi” de La Boheme and the Partita in D minor (Bach) for solo violin. After obtaining her bachelor's degree in economics from the Instituto Tecnológico Autónomo in Mexico, she worked at the Mexican Commerce Department. Her main responsibilities consisted of analyzing foreign companies' financial statements and determining the existence of unfair trade practices, such as dumping strategies and governmental subsidies. This experience led her to pursue a master's in finance at ITAM and to work at the National Financiera, Mexico's largest state development bank, supervising financial institutions' credit risks.

As a member of the Credit Risk Management Committee, Ikseon analyzed financial statements of private banking counterparts so as to allocate short- and long-term loans, developed a methodology to evaluate credit risk of financial institutions, evaluated credit risk of bonds issued by corporations and banks, and supervised loans granted to counterparts in forward operations. Again, analysis of financial statements continued to be an important part of her professional career.

While working at NAFIN, Ikseon received an invitation from ITAM to teach MBA classes, particularly analysis of financial statements. This first

teaching experience led Ikseon to begin a journey in academia when ITAM extended an offer to her as a faculty. For the following five years, Ikseon, as an Associate Professor of Finance, taught different courses such as corporate finance, investments, commercial bank management, portfolio management, and valuation.

*“Accounting is the language
of business.”*

In her last years of teaching finance, particularly corporate finance, Ikseon realized that accounting, and, especially, analysis of financial statements, had always been a big part of her professional career, both in industry and in academia. As a result, she decided to pursue a master's in accountancy, with a special emphasis in tax, at Southern Illinois University, Carbondale as a recipient of a Fulbright Scholarship. Subsequently, Ikseon gained experience in the practical applications of the US tax code and the Generally Applied Accounting Principles (GAAP) at a southern Illinois accounting firm. At the same time, she also obtained her certification as a Public Accountant.

Although her experience at the accounting firm was valuable, Ikseon realized that her vocation was teaching and decided to pursue a doctoral degree at SIUC. During this time, Ikseon became interested in behavioral accounting/auditing, judgment and decision making, corporate governance and the fraud detection model. Her current research deals with the impact of organizational issues on internal audit's corporate governance role, the effects of environmental factors on auditors' judgments and decisions, the analysis of relevant and irrelevant factors on the judgment of auditors' performance evaluation, and the fraud diagnostic models.

It has been a long journey since Ikseon decided to embark upon the study of business and thus acquire diverse experiences in both industry and academia. In each one of her experiences, Ikseon says, accounting has always been an important part of her life. In fact, Dr. Suh proudly affirms that “Accounting is the language of business” and “Accounting rocks!” She hopes to convey her enthusiasm for accounting and share her professional experiences with her students. As part of her enthusiastic attitude toward her students, whenever students stop by her office she welcomes them with a big smile and a question: How can I help you today? Is there anything I can do for you? This attitude definitely goes with Marquette's philosophy – *cura personalis*.

■ Jin “Lunar” Guanqiong

BETA ALPHA PSI 2010 UPDATE



22 Years

Superior Status

I would like to begin by thanking my fellow Executive Board officers for their dedication, Mrs. Cindy Gruber, our faculty advisor, for her wisdom and guidance, the faculty for their support, our members for their enthusiasm, and the firms for their commitment to Marquette's Beta Alpha Psi chapter. It would not be the success it is without all of these invaluable components.

BAP experienced another tremendous year in 2009-2010. Our first event for the new year was the Beta Alpha Psi Annual Meeting in Brooklyn, New York. At the meeting, we received the Gold Award, the highest honor a chapter can be given. This success was due in large part to the extraordinary efforts of last year's members and officers. The honor of receiving the Gold Award highly motivated the new officers and propelled us into an exciting year filled with professional events and service activities. As our membership soared to over 100 members and candidates, we knew we had our work cut out for us as we began to organize value-added events for all concerned in '09-'10.

Professional development is one of the cornerstones of Beta Alpha Psi. This past year we had the opportunity to hear about some personal lessons and experiences from individuals in the following firms: PricewaterhouseCoopers, KPMG, Deloitte, Ernst & Young, Grant Thornton, Kolb+Co., Baker Tilly Virchow Krause, Accenture, Scribner Cohen, RitzHolman, Rexnord, Kohler, Vogel Consulting, Target, Becker CPA Review, Actuant, Wipfli, Johnson Controls, and Epic. The variety of industries and service lines touched upon demonstrated to our members the diversity of career paths available in accounting. Additionally, we hosted a number of special professional activities such as the Volleyball Bash and the Etiquette Dinner. These non-traditional professional events provided opportunities for

members to interact with potential employers in casual settings.

As always, service was a primary focus of our chapter. We partnered with several accounting firms to give back to the local community. Our first event was Briggs & AI's Run and Walk with KPMG. The annual event raises money for Children's Hospital of Wisconsin. During the Thanksgiving season, our members worked with Deloitte employees at Family to Family, which provides Thanksgiving dinners for underprivileged families. The chapter also joined forces with representatives from Ernst & Young in a Bowl-A-Thon to raise money for Penfield Children's Center. In the spring, members donated a Saturday morning to working with KPMG representatives to make 800 peanut butter and jelly sandwiches at PB&J Day. The sandwiches are included in bag lunches that are delivered to local shelters. Beta Alpha Psi also participated in the Great American Clean Up with Ernst & Young and members from the UW-Milwaukee and UW-Madison chapters. Our chapter also had the opportunity to work with members of other business organizations in PwC's Project Make [it] Count. The program encourages corporate responsibility and calls on students to develop and implement a service project in their community. The Marquette project plan included sessions on interviewing, appropriate dress and etiquette for minority high school students and nonbusiness college students and the MU team was awarded seed money to put the plan into action.

One notable addition to our activities this year was the Beta Alpha Psi Scholarship Competition. The Executive Board decided to develop a scholarship competition based on a student's GPA and an essay submission. Members of the Accounting Advisory Board donated their time to

grade the essays. At Spring Initiation, we were proud to award \$3,000 in scholarship money. We hope this becomes a tradition that will be carried on by our successors.

As the year came to a close, we had several dedicated members hard at work creating our video for this year's Gold Challenge submission. I would like to thank those individuals for their commitment and hard work. I believe that we are a very accomplished chapter and I have no doubt our success will continue. Again, I would like to thank the Executive Board, the faculty, the members and candidates, and all the firms who have continually supported our efforts. We had a wonderful year and I wish next year's chapter the best of luck!

■ Carly Krizmanich, President

2009-10 BAP OFFICERS

Carly Krizmanich
President

Natalie Mitchell
Vice President

Cara Skowronski
Treasurer

Mike Lauber
Reporting Secretary

Jill Brown
Corresponding Secretary

Cindy Gruber
Faculty Advisor

Superior Status – one of BAPs highest forms of recognition

ACCOUNTING MAJORS RECEIVE SCHOLARSHIPS

The College of Business Administration awards scholarships based on criteria that includes academic achievement, major, area of interest, leadership, and financial need. The following Accounting majors received scholarships for 2008-2009:

MU Ignatius Scholarship – Excellence

Kathryn Angela Adamonis
Andrew Charles Benjamin
Laura Ann Beske
Joshua Michael Boeldt
Richard P. Casper
Kelli Alison DeBarge
Adam J. Diny
Zorica Djokic
Joseph Mark Eleniewski
Katharine Christine Fehr
Brian Andrew Finnie
Katherine Ann Formanek
Martha Elyse Freund
Elizabeth Ann Geisen
Jayne Grebinski
Margaret Elizabeth Hansen
Michaela Kathleen Hill
Olivia Grace Johnson
Timothy John Kellen
Ashley Colleen Kennedy
Amber Marie Kilgard
Brandon Paul Knop
Dayna Joy Lefebvre
Mark D. Lennon
Katherine Anne Long
Shu Wei Loo
Michael John Masshardt
Patrick Michael McAllister
Michael Thomas O'Carroll
Cynthia Karen Park
Scott John Passolt
Yao Qi
Ryan Andrew Rauh
Shannon Michelle Schlessner
Cara M. Skowronski
Griffin Marie Smith
Kortni Katherine Smith
Benjamin David Wessel
Jennifer M. Winebright
Stephanie Amanda Wittliff
Earl Austin Wozniak
Brent Richard Young

MU Ignatius Scholarship – Achievement

John Chandler Albrecht
Michael Cameron Aleshire
Sulaiman Al-Saeed
Sean Francis Bailey
Brett E. Bielanski
Kyle James Borsheim
Adam D. Braatz
Christopher Ryan Campbell
Charles Prescott Cook
Peter James Cooney
Keith Joseph Cygan
Matthew James Darnall
Harrison Elijah Davis
Bret C. Detert
Paige M. DeWitt
Lindsay Erin Duclon
Kali Laurissa Elderbrook
Laura Anne Finley
Abigail Anne Gilsinger
Kimberly Ann Halleran
Rose A. Heitkamp
Mark Anthony Hodges
Kristina Therese Hunt
Courtney Anne Kelly
Katherine McCann Kennedy
Peter James Klement
Amy Lynn Klemme
Timothy Adam Knoelke
Kathryn M. Krueger
Adam James Kuczynski
Michael Herman Lauber
Xi Lin
Peter James Lindley
William Hackett Logan
Owen J. McCormick
Christopher George McNamara
Derek Paul Merten
Robert Dale Mitchell
Anne Marie Mongoven
Daniel Niswonger
Mikhaila Taylor Norton
Brian Christopher Odem
Vincent Julian Ong

Joseph Paul Radunzel
Andrew James Rodda
Michael David Rook
Timothy Rosado
Gabriel Luis Sanchez
Aplinderjit Singh
Nicholas A. Spaeth
Marcus Richard Stack
Zachary Garrit Styza
Alexander Adams Thornton
Molly A. Trainor
Emily Kathleen True
Jessica Anne Wagener
Kevin Jacob Walch
Michael Patrick Wall
Hannah Kay Weber
Abigail Katherine Wenninger
Brianna Leigh Werner
Andrew J. White
Kamila Olivia Zygadlo

MU Ignatius Scholarship – Distinction

Maksim Artemchik
Alex Michael Atanasoff
Suzanne M. Baierl
James Michael Brennan
Julia M. Buik
Rachel Elise Catoe
Nathaniel Lloyd Cherne
Jordan James Clark
Lauren K. Davey
Amy Eileen Deelo
Daniel Richard Denis
Brittany Lei Diekvoss
Ashley Nicole Dobner
Brian T. Falk
Patrick Russell Feavel
Thomas Lee Gregg, Jr.
Sarah Marie Gremontprez
Jill Amalia Hackmaster
Madeleine Conover Hayes
Calvin Rodney Hemling
Katherine Mary Horan
Patrick Allan Jackson
Amanda M. M. Jacobi

Carly Randall Krizmanich
Michelle Ann Kuzniewski
Patrick F. Malloy
Colleen McDonnell
Kevin McHugh
Ross Walter Michler
Scott Michael Miller
Natalie J. Mitchell
Tom M. Molosky
Christopher M. Morrissey
Matthew Ryan Mulcahy
Britta Nicole Munzenmaier
Victoria Bales Olson
Nicholas David Phillips
Jacob R. Poshka
Matthew Lawrence Rinzel
Kalyn Jean Robbert
Tiffany M. Roberts
Geoffrey Gerard Schuler
Joseph Thomas Schwendler
Kelsey C. Seibert
Michael John Signore
Sara R. Skolasky
Rachel Elizabeth Smith
Justin James Steinike
Anna Jane Thomsen
Andrea M. Tragos
Brian Kenneth Truesdale
Sarah Lynn Vogt
Wesley David Wahlberg
Matthew Felix Willems
David Michael Zakutansky
Brittany Lyn Zeske

MU Ignatius Scholarship – Leadership

Elizabeth Anne Buresh
Elizabeth M. Friel
Eric David Lipinski

MU Ignatius Scholarship – Service

Alexander John Applequist
Madeline F. Bauer
Timothy John Bowar
Michael Joseph Eulitz
Michael George Zielinski

MU Ignatius/ Magis Scholarship

Jacqueline Marie Adrians
John Richard Allegretti
Nathan X. Andersen
Jennifer Marie Bourbon
Michael Gary Buschman
Brandon Michael Byrne
Ryan Thomas Downes
Colin Michael Doyle
Catherine Mary Dunn
James Blair Emert
Corbin Felsheim
Timothy Michael Fitzgerald
Troy Jon Gallus
Nicholas A. Gutierrez
James Patrick Hagerty
Zachary James
Kirsten L. Johnson
Michael Anthony Jones
Jessica Jean Koziel
Margaret Kathleen Krusing
Nathan James Kuehnel
Maritza Lopez
Ashley Martin
Mark E. McCanna
Karen G. McClendon
Klodian Mitri
Taylor J Moniz
Mark Anthony Musolf
Miles Netkow
Ryan Mark Nyquist
Bradley L. Raisleger
Anay Rodriguez
Lucienne Ryan
Megan Rae Sawinski
Heinz Julious Schelhammer
Thomas Nicholas Shea
Samuel W. Sladky
Mark Peter Sovchuk Jr.
Elizabeth Ann Spratt
James Michael Stefan
Patrick Edward Stuart
Faye Elaine Telecky
Delmar Del Thornton
Genevieve Ann Van Domelen

Allen Bradley Foundation Fund

Joseph Mark Eleniewski

Burke Scholarship

Hollie Marie Lippert
Alice Linn Wycklendt

Business Admin Alumni Scholarship

Julia M. Buik
Amy Lynn Klemme
Brandon Paul Knop
Carly Randall Krizmanich
Michael J. Wong

Business Admin Leader Scholarship

Timothy John Kellen
Derek Paul Merten

Business Admin Fund Scholarship

Suzanne M. Baierl
Tiffany Wilson

Calkins Scholarship

Brian Andrew Finnie

Deloitte Touche Scholarship

Ashley Colleen Kennedy
Cara M. Skowronski

Delta Sigma Pi Scholarship

Kristina Therese Hunt
Kevin McHugh
Robert Dale Mitchell
Kalyn Jean Robbert

Donald & Irene McGovern Schol

Katharine Christine Fehr
Mark Anthony Hodges
Stephanie Amanda Wittliff

Hayes Business Admin Scholar

Anne Marie Mongoven

Heller Bus Admin Scholarship

Kelli Alison DeBarge
Ashley Colleen Kennedy
Scott John Passolt

John C. Seramur Scholarship

Christopher Michael Colla

Michael Herman Lauber

Michael John Masshardt

Markos Foundation Scholarship

Nou Freda

Massa-MKE Foundtn Scholarship

Kelsey C. Seibert

McCollow Scholarship

Josue Lopez

MU Dean's Transfer Scholarship

John Richard Allegretti

MU Jesuit High School Scholar

John C. Antall
Kristina Gergens
Eric Ryan Gronroos
Mark William Hoversen
Andrew T. Kaczmarek
Thomas Richard Kelly
Brian Leigh Kirk
Samuel W. Sladky
Andrew John Tayon
Benjamin Ryan Venker

MU Transfer Competition

John Richard Allegretti

MU Urban Scholar

Allison Marie Bernier

Raynor Distinguished Scholar

Kelsey Varick Palmer

Scholars Fund-Bus Admin

Jacqueline Marie Adrians
Maksim Artemchik
Laura Ann Beske
Joshua Michael Boeldt
Kyle James Borsheim
Richard P. Casper
Khandsuren Damba
Amy Eileen Deelo
Brittany Lei Diekvoss
Zorica Djokic
Catherine Mary Dunn
Brian T. Falk

Laura Anne Finley
Brian Andrew Finnie
Katherine Ann Formanek
Martha Elyse Freund
Elizabeth Ann Geisen
Margaret Elizabeth Hansen
Michaela Kathleen Hill
Nicole Marie Jankowski
Kirsten L. Johnson
Thomas Richard Kelly
Matthew David Kendzior
Katherine McCann Kennedy
Amber Marie Kilgard
Nathan James Kuehnel
Patrick F. Malloy
Derek Paul Merten
Ross Walter Michler
Anne Marie Mongoven
Britta Nicole Munzenmaier
Ryan Mark Nyquist
Cynthia Karen Park
Nicholas David Phillips
Anay Rodriguez
Gabriel Luis Sanchez
Heinz Julious Schelhammer
Joseph Thomas Schwendler
Rachel Elizabeth Smith
Marcus Richard Stack
James Michael Stefan
Andrea M. Tragos
Molly A. Trainor
Sarah Lynn Vogt
Michael Patrick Wall
Abigail Katherine Wenninger
Jennifer M. Winebright
Stephanie Amanda Wittliff
David Michael Zakutansky
Brittany Lyn Zeske

Thornton Accounting Scholar

Thomas Lee Gregg Jr.
Michael John Signore

USX Scholarship

Jordan James Clark

ACCOUNTING STUDENTS AND ALUMNI RECEIVE AWARDS

The College of Business Administration held the 86th Honors Convocation on April 11, 2010. Approximately 275 Marquette University administrators, students, families, and friends celebrated this special occasion in the Alumni Memorial Union. The following received awards for 2010 either at the ceremony or during the spring 2010 semester:

Accounting Faculty Award	Carly R. Krizmanich
Deloitte & Touche Award	Jayne A. Grebinski and Olivia G. Johnson
Dr. Frank R. Probst Scholarship	Suzanne M. Baierl, Jill E. Brown, Nicholas G. Doremus
Federation of Schools of Accountancy Student Award	Phillip J. Wamser
Financial Executives Institute Roger Buchholz Memorial CPA Candidate Scholarship	Olivia G. Johnson
McGovern Award	Katharine Fehr, Mark Hodges, Stephanie Wittliff
Grant Thornton Award	Katharine A. Formanek, David M. Zakutansky
Louis L. Meldman Award	Dayna J. LeFebvre, Kelsey V. Palmer
WICPA 150-hour Scholarship Award-Masters	Suzanne M. Baierl, Jill E. Brown
WIPFLi Award	Laura A. Beske, Luke A. Darkow, Martha A. Freund, Alice L. Wycklendt
Wall Street Journal Award – Finance	Corbin N. Weyer
Financial Executives Institute Award	Kelsey V. Palmer
Beta Alpha Psi Outstanding Alumnus Award	David J. Rodgers
Beta Gamma Sigma Outstanding Senior Award	Kelsey V. Palmer
Beta Gamma Sigma Scholarship Award	Luke A. Darkow
T. R. Martin Award for Excellence in Graduate Education	Matthew J. Warnken
Walter Froehlich Memorial Award to the Outstanding Senior in Economics	Hollie M. Lippert

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:

	Summer 2009	Spring 2010	Summer 2010
Accenture			Cynthia Park
CNH Capital			Elizabeth Geisen
Deloitte		Jeffrey Hatke, Kathryn Reuter	Brittany Diekvoss
Ernst & Young		Joseph Radunzel, Jennifer Zielinski	Kelsey Palmer, Hannah Weber
FBI	Katharine Fehr*		
Grant Thornton		Kristina Hunt	
KPMG		Abigail Gilsinger	James Brennan, Richard Casper, Laura Finley, Kevin McHugh
Marquette Comptroller			Thomas Gregg
McGladrey		Camerin Martinez	
MillerCoors			Laura Beske
PricewaterhouseCoopers		Rachel Catoe, Sarah Gremontprez, Brittany Zeske	Jill Brown, Patrick Feavel, Katherine Formanek, Marti Freund, Jayne Grebinski, Hollie Lippert
Scribner Cohen		Chris Morrissey	
Virchow Krause		Michelle Kuzniewski, Emilie Letter	

* Summer 2009 internship information was reported in last summer's magazine. This Summer 2009 internship was inadvertently omitted.

ACCOUNTING DEPARTMENT NEWS

Marquette's Beta Alpha Psi Chapter Wins Initial Gold Challenge

Each year, Beta Alpha Psi (BAP) chapters are recognized as Superior Chapters if they meet participation requirements at the college, regional, and national levels. Marquette's chapter has received this distinction for the past 22 consecutive years. In 2009, BAP decided to recognize chapters that go above and beyond what is required to become a Superior Chapter through a KPMG Gold Challenge. To be eligible, chapters were required to submit a 10-minute video presentation (<http://www.youtube.com/watch?v=X9p9WqZzaQQ>) demonstrating why their chapter deserved the award. At the 2009 annual meeting, Marquette was one of the 14 chapters selected as a winner.

Marquette University Accounting Majors Ranked 22nd on CPA Exam for 2008

Annually, the National Association of State Boards of Accountancy gathers and reports data on CPA examination candidates. For 2008 MU was ranked 22nd in the country for first-time candidates without advanced degrees.

Kelsey Palmer Receives Prestigious Graduate Fellowship

Ohio State University awarded Kelsey, an accounting alum (May '10), the most prestigious form of support awarded to graduate students – a Graduate School Fellowship. The Fellowships are offered on a highly competitive basis, are limited in number, and are awarded through a centralized university-wide competition. Kelsey is starting the MSA program at OSU in fall 2010.

Student Groups Receive PwC Grant

Of the 53 schools asked by PwC to participate in Project Make [it] Count by submitting a proposal, Marquette University was one of 19 schools to receive funding. The project required business student organizations to collaborate, reach a consensus, and submit an idea describing how they would use funds provided by PwC to make a difference on their campus or within their community. The MU team included students from Beta Alpha Psi, the Information Technology Student Organization, and the Marquette Economics Association. The proposal was a half-day seminar of small-group sessions to enhance the personal development of high school and college students.

Senior Accounting Students Serve as Manuscript Reviewers

Jill Brown and Kelsey Palmer were manuscript reviewers for the first issue of the undergraduate research journal *Undergraduate Business and Economics Research Journal* published by Berry College.

Katharine Fehr Serves as Ambassador for Wisconsin Institute of Certified Public Accountants

The WICPA Student Ambassador Program uses college accounting majors to promote the accounting profession by having them create opportunities for themselves and CPAs to talk to high school and college students. Katharine spoke to accounting classes at several high schools in the Milwaukee area as well as assisting with presentations on campus.

Dr. Don Giacomino on Sabbatical

Dr. Giacomino spent the fall 2009 semester developing new exercises and cases for his Financial Statement Analysis course and working on an earnings quality research project.

Accounting alum Darren Jackson elected as Chair of the Marquette University Board of Trustees in 2009

Darren is the president and chief executive of Advance Auto Parts. Prior to joining Advance Auto Parts, he had been the CFO at Best Buy, Carson Pirie Scott, and Nordstrom stores.

Scholarship Activities by the Faculty: Academic Year 2009-2010

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

Dole, Michael. "The Pros and Cons of Advanced Placement Accounting Courses," *On Balance*, May/June 2010, pp. 14-17.

Hu, Fang, Sixian Yang and Don Giacomino. "The Influence of Foreign Operations and Their Disclosure on Earnings Quality," *International and Business Economics Journal*, Vol. 9, No. 3, March 2010, pp. 109-119

Gruber, Robert and Cindy Gruber. "Here we go again! AICPA Approves Significant Changes to the CPA Examination," *On Balance*, March/April 2010, pp. 6-9.

Giacomino, Don and Michael D. Akers. "Goodwill and Goodwill Write-downs: Their Effects on Earnings Quality for 2008 and 2009," *Journal of Business and Economics Research*, Vol. 7, No. 11 (November 2009), pp. 9-18.

Janvrin, D. and M. F. Mascha. "The Process of Creating XBRL Instance Documents: A Research Framework" (2010): *Review of Business Information Systems*: Vol. 14, No. 2.

Ling, Qianhua. Paper discussant for the 2009 American Accounting Association meeting.

Ling, Qianhua. Presented "Ex Ante Severance Agreements and Timely Disclosure of Bad News," at the American Accounting Association 2010 Management Accounting Section Meeting.

Ling, Qianhua. Presented "Disclosure and cross-listing: evidence from Asia-Pacific firms," (With L. Eng) at the 2010 International Conference of Accounting, Business, Leadership and Information Management.

Ling, Qianhua. Presented "Playing the Ratings Game: The Significance of the Four Star Rating," (with D. Neely) at the American Accounting Association 2010 Annual Meeting.

Ling, Qianhua. Received a research grant from the Helen Bader Institute for Nonprofit Management (with D. Neely).

Ling, Qianhua. Received a Faculty-Student scholarship from The Association of Manufacturing Excellence (AME) and the Institute of Management Accountants (IMA) for herself and one Marquette student to attend the 3rd Annual Lean Accounting Summit.

Mascha, Maureen and Michael D. Akers. "Changing the course: Applying Sarbanes-Oxley to the classroom," *On Balance*, May/June 2010, pp. 18-21.

(continued on next page)



Dr. Jodi Gissel joins accounting faculty for fall 2010

Dr. Gissel (2005 MSA alum) joins the department as she recently completed her doctoral studies at the University of Wisconsin-Madison. Her dissertation was titled, "Impact of Psychological Safety and Professional Skepticism on Willingness to Share Information during SAS 99 Brainstorming." Dr. Gissel has teaching experience in both financial and managerial accounting. Drs. Giacomino, Yahr and Akers joined Jodi for her doctoral hooding ceremony.

Drs. Don Giacomino, Mike Akers, Jodi Gissel and Robert Yahr at Dr. Gissel's graduation in May at the University of Wisconsin-Madison

ACCOUNTING DEPARTMENT NEWS *(continued)*

Mascha, Maureen. Presented "The effect of encryption, an assurance seal, and trust in mitigating vendor and product risk on internet purchase intent," at the 2009 American Accounting Association meeting.

Mascha, Maureen. Presented "The Effects of Task Complexity, Skill, and Work Program Use on Over/Underestimation of Internal Control," at the American Accounting Association 2009 Auditing meeting.

Suh, Ikseon and Todd C. Headrick. "A Comparative Analysis of the Bootstrap Versus Traditional Statistical Procedures Applied to Digital Analysis Based on Benford's Law," *Journal of Forensic and Investigative Accounting*, Vol. 2 No. 2 July-December, 2010.

Suh, Ikseon. Presented "A diagnostic tool for analytical procedures that controls the false alarm problem: A bootstrap regression procedure and Benford's Law," at the 2010 Forensic and Investigative Accounting conference.

Suh, Ikseon. Presented "Does accountability attenuate cascading of contrast effects on auditor's risk assessments?" at the 2010 American Accounting

Association meeting.

Trebbly, James. "Targeted Tax Breaks," *Practical Tax Strategies*, Vol. 82, No. 3, March 2009, pp.1-6.

Trebbly, James. Presented "Highlights of Selected Tax Provisions Included with the Emergency Economic Stabilization Act of 2008 and Selected IRS Cost of Living Adjustments," at the 2009 Meeting of the American Financial Services Association.

Trebbly, James. Manuscript Discussant: "Corporate Governance, Directors' and Officers' Insurance, Class Action Lawsuits and the Current Financial Crisis," at the 2009 American Financial Services Association Meeting.

Trebbly, James. Manuscript reviewer for 2009 Academic Business World International Conference and 2010 American Taxation Association Meeting.

Yahr, Robert. Conducted seminars for Wisconsin Government Finance Officers Association and Wisconsin Clerks and Treasurers' Institute.

MARQUETTE TEAMS PARTICIPATE IN ACCOUNTING FIRM COMPETITIONS

DELOITTE TAX CASE COMPETITION

Deloitte & Touche held its 7th Annual Tax Case Study Competition during the Fall 2009 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:

Graduate Team

Steven Drolet
Konstantino Papadopolous
Phillip Wamser
Matthew Warnken

Undergraduate Team

Suzanne Baierl
Philip Benedict
Jill Brown
Kathryn Reuter

PwC xACT COMPETITION

PricewaterhouseCoopers held its 7th Annual xACT campus competition during the Fall 2009 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 "Team Econautics." The team received \$1000 for winning the competition.

Air Force One

Kaitlyn Mueller
Taylor Huenink
Katie Formanek
Mike Desmond
Margaret Krusing

Potential Winner's Circle

Sloane Trimboli
Andrea Tragos
Matthew Hixson
Kaylee Lucco
Geoffrey Bowers

Team Hammer

Yan Kremerman
Amy Deelo
Raymond Herber
Tony Amodei
Hollie Lippert

Niners

Liz Agnes
Mallory Massey
Julia Buik
Pat Jackson
Suzanne Baierl

Price Working Capital

Klodian Mitri
Molly Trainor
James Brennan
Andrew Rodda
Yong Yu

Team Econautics

Brett Bielanski
Mikhaila Norton
Gabe Sanchez
Erin Kuecker
Min Xue

Team xTREME

Jen Winebright
Kristina Gergens
Mike Thiel
Sarah Gremontprez
Karl Poehls

Alpha

Emily Zupan
Sergio Tovar
April Qi
Vincent Julian Ong
Mark Sovchuk

DELOITTE AUDIT CASE COMPETITION 2009

Marquette University participated in the Deloitte Midwest Audit Case competition in Chicago along with the following schools:

DePaul University
University of Illinois
University of Iowa
University of Minnesota
University of Nebraska-Lincoln

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:

Olivia Johnson
Brent Young
Cynthia Park
Macus Stack
Ben Wessel

The Deloitte advisor was Dan Kramer, Manager, and MU alum.

CLASS NOTES

Eugene J. Miller (Bus Ad '58), CPA and former member of the Accounting Advisory Board, finds retirement to be a significant and active time of life. From shepherding school children to the zoo to serving on the Greenfield Public Library Board of Directors working towards a new building, Miller says, "What I'm doing is my way of winding down and still trying to be involved in things that I value and enjoy."

Mark E. Nadolny (Bus Ad '76) was named chief financial officer of the Susan G. Komen for the Cure Foundation. He is responsible for all financial matters affecting the world's largest breast cancer organization.

William G. Heinrich (Acco '79), director of quality control at Schenck SC in Green Bay, is the new president of the WICPA.

Jerome F. Cataldo (Bus Ad '81) was named president of Hostmark Hospitality Group in Schaumburg, Ill. He has been on the company's board of director since 1994 and is on the board of director for the Chicago Convention and Tourism Bureau.

Mark F. Santacrose (Bus Ad '81), president and CEO of Tecta America Corporation, headquartered in Skokie, Ill., was selected by Ernst & Young LLP as one of the winners of the Ernst & Young Entrepreneur Of The Year® 2010 Award in the Midwest region. Mark received the award in the Private Equity/Venture Capital-backed category. Mark's wife, **Meg Firoenza**, is also a Marquette alum (**A&S '81**).

Gerard J. Buccino (Bus Ad '83) joined Buccino & Associates Inc. in Chicago.

Colleen (Murray) Boland (Bus Ad '85) this past Fall accepted an appointment to the doctoral program in accounting at Michigan State University.

Patricia A. Hintz (Bus Ad '85) was given a distinguished service award from the Milwaukee Bar Association. She is a partner at Quarles & Brady LLP in Milwaukee.

Bradley J. Kalscheur (Bus Ad '89, Law '95) is serving on the Marquette University Alumni Association National Board of Directors for the College of Business Administration.

Jay F. McKenna ('91) was promoted to executive vice president and chief operating officer of the Brookfield, Wisconsin-based North Shore Bank.

Mark Merrell ('91) is Controller at Halo Innovations, Inc. outside of Minneapolis, Minn., where he

continues to spread the virtues of the Marquette experience.

Jon Greifenkamp ('92) was named Vice President and Chief Financial Officer of the Chicago Cubs.

Joe Rock ('92) was named to the class of 2010 Forty Under 40 by the *Milwaukee Business Journal*. Joe is a partner in the audit department at KPMG in Milwaukee.

Tracy L. Coenen (Arts '93, Grad '96) received the Entrepreneurial Award for 2010 given by the College of Business Administration and the Graduate School of Management for her work as a nationally recognized authority on fraud detection and her having led hundreds of successful investigations.

Jon Sohn ('95) was promoted to chief financial officer at Wheaton Franciscan Healthcare.

Ian Gonzalez ('02) was hired by Briggs & Stratton, Wauwatosa, Wis., as a senior manager for financial reporting and shared services.

Michael W. Carney (Bus Ad '03, Grad '05) started MWC Accounting, which focuses on professional CPA services to small- and medium-sized businesses throughout the Midwest. They are located in Chicago.

Jessica B. Gatzke ('03), CPA, a current vice president on the WICPA Board of Directors is also a tax supervisor at Scribner Cohen & Company, S.C. in Milwaukee. Her article, "WICPA Young Professionals Committee: committed to leadership," appeared in the Jul/Aug 2009 issue of On Balance, the magazine of the WICPA.

Aaron Peters ('04) was promoted to manager at PricewaterhouseCoopers in their Washington Metro office.

Matthew P. Mueller ('05, Grad '06) is a certified public accountant and has joined Stark Winter Schenkein & Co. in Denver, Colo.

Ali Hinkle ('06) was promoted to senior associate at Grant Thornton Wisconsin.

Maureen C. Tracy (Bus Ad '06) married Steve Ereckson on October 24, 2009. The couple, both CPAs at Deloitte, lived in Omaha, Neb.

Matthew M. Hetland ('07), CPA joined the Milwaukee-based accounting firm of RitzHolman CPAs, where he will focus on nonprofit audit and financial management.

Allison Radloff ('08) was hired as a staff accountant by Komisar Brady & Co., LLP.



BIRTHS

Beth (Garvin) Senger (Bus Ad '96) and Anthony Senger celebrated the birth of their daughter, Sonia Kaye, on Dec. 24, 2009. She is the couple's first child.

Traci (Powers) Sara (Bus Ad '05, Grad '06 and Michael G. Sara (Comm '05) welcomed daughter Emaline Leigh into their family on Oct. 29, 2009. Emaline weighed 10 lbs, 2 ozs and was born in Arlington Heights, Ill.



WEDDINGS

Daniel M. Love (Bus Ad '05, Grad '06) and **Mary E. Anderson (H Sci '03, PT '05)** on June 20, 2009, at Saints Peter and Paul Church in Milwaukee, with many alums in attendance.



IN MEMORIAM

Richard G. Bray, CPA (1934-2010) passed away on March 12, 2010. He was 75 years old. Mr. Bray earned a bachelor's degree from Marquette University in 1956. His career included positions with Reilly, Penner & Benton, LLP in Milwaukee and Ladish Co., Inc., in Cudahy. Most recently, he was president of R.G. Bray & Associates, S.C., in Wauwatosa. Mr. Bray was a resident of West Bend, Wisconsin, and is survived by his wife, Mary, and many other dear relatives.



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.