Hello from Dave

Steve Matsunaga was promoted to full professor. The Lundquist College of Business also named Steve the 2010 Thomas C. Stewart Distinguished Professor, an award that recognizes stellar scholars whose accomplishments lead to world-class distinction.

Linda Krull was granted tenure by the university. Linda also received the Lundquist College of Business 2010 Goulet Research Excellence Award. This is the second consecutive year and the third time in the past four years that a member of the accounting faculty has been honored with this award.

Michele Henney was promoted to senior instructor. Michele also has stepped into the new role of external relations manager for the accounting department.

Joel Sneed was promoted to senior instructor. Joel continues serving as Beta Alpha Psi's faculty advisor and manages the graduate teaching fellows for Introduction to Accounting II.

David Guenther was named an editor of The Accounting Review, one of the top three academic accounting journals in the world, for a three-year term. He was awarded the 2010 Research Innovation Award, one of nine professors at the University of Oregon to receive this honor. Dave also received the 2009 Outstanding Tax Manuscript Award from the American Taxation Association.

Robin Clement was honored with the Lundquist College of Business 2010 Dean's College Service Award.

Michele Henney received the 2010 Master of Accounting Outstanding Faculty Award for the second year in a row.

We hired our top choice for a new tenure-track faculty member, Shane Heitzman, who comes to us from the University of Rochester.

Bruce Darling joined us as a full-time accounting instructor after teaching as an adjunct for several years.

Accounting Circle member Hope Anstett's $5 million gift launched the renovation of Gilbert Hall in memory of her late husband, accounting alum Joseph L. Anstett.

I received my first paycheck from the University of Oregon September 30, 1978. I received my last paycheck June 30, 2010, almost thirty-two years later. As of July 1, 2010, my volunteer work in the world is dedicated to raising money for accounting education. For the foreseeable future, I will continue to lead the Accounting Circle. You can reach me at heleng@uoregon.edu. Please stay in touch. —All the best, Helen G.
Dawn and I once spent several months with a torn-up kitchen and a refrigerator in the middle of our living room. Although it was awkward, it did make snacking while watching television much easier, and in the end we loved our beautiful new kitchen. The accounting department is currently undergoing a similar remodeling experience as we renovate and upgrade both Gilbert Hall (soon to be Anstett Hall, thanks to the generous support of Accounting Circle member Hope Anstett) and our undergraduate accounting curriculum.

The remodel of Gilbert Hall will result in a fabulous new learning center, a focal point for our undergraduate accounting students and tutors and a home for Beta Alpha Psi. The new space will also allow us to bring all of our accounting faculty offices closer together in one location, and should make the faculty more accessible to students. While we are all a little cramped during the construction process, with every spare closet in Lillis and Peterson converted into temporary office space, the result, when construction is over, will be well worth the wait.

We also roll out our new undergraduate curriculum this year, expanding our Intermediate Accounting offerings from two to three courses. This expansion will allow us to cover more topics, and to also spend more time going deeper into more complex areas, such as accounting for income taxes. But equally important, the expansion allows us to fully integrate the study of International Financial Reporting Standards with our current focus on U.S. generally accepted accounting principles. The faculty is excited about this change, which was brought about in part through suggestions from the Accounting Advisory Board and the Accounting Circle. As with any remodeling, the process has been a lot of work for those faculty members who have had to “remodel” these courses, but the end result will allow us to turn out an undergraduate accounting major who is much better trained to understand financial accounting standards in a global economy.

Our remodeling effort is also reflected in the rebuilding of our faculty. Since I came to the UO in 2005 the department has added eight new faculty members (six tenure-track and two instructors), promoted five people (three senior instructors, one associate professor, and one professor), and had two people granted tenure. The department is currently very well placed to move forward with a great group of enthusiastic young faculty members.

We hope all of you will stop by the Lundquist College sometime during this remodeling year and see the construction activity, both in Gilbert Hall and in our classrooms. We may look a little stressed out at times, and have plaster dust in our hair, but we are excited and looking forward to the future.

Sincerely,

David A. Guenther
Scharpf Professor of Accounting and Head, Department of Accounting
Established in 1997, the Accounting Circle now consists of more than 100 business leaders who actively support excellence in accounting education at the University of Oregon. The circle is the accounting department's strongest link to the accounting and business communities. The circle serves a vital fundraising mission, helping the department obtain the resources needed to continuously improve the quality of its faculty and curriculum. Each fall, the Accounting Circle gathers with the accounting faculty for an update on department finances, to discuss issues in accounting education, and to explore ways to better prepare students to enter the profession. The day after our business meeting, we all attend the annual Accounting Circle tailgate at Autzen Stadium and then cheer the Ducks on to another football victory.

During the 2009–10 fiscal year, we established the Accounting Circle associates level for our supporters who are not quite ready to join the full circle. Associate members contribute a minimum of $750 annually, while full circle members contribute a minimum of $1,500 annually.

If you would like to get more involved and become a member of the Accounting Circle, the Accounting Circle associates, or the advisory board, contact Michele Henney at mhenney@uoregon.edu.

Our advisory board consists of twenty-seven Accounting Circle members from public accounting and industry. This year, the board's attention focused on the newly revised undergraduate curriculum, changes in the university budgeting and allocation process, the Lundquist College of Business's diversity initiative, and the Accounting Alumni Network.

Embry Skopil: A Homegrown Duck

Born and raised in Eugene, Trace graduated from UO with a bachelor of science in accounting and finance in 1982 and started with Moss Adams that same year. Trace has more than twenty-five years of extensive accounting and consulting experience with a focus on construction. He leads the National Association of Credit Management's Eugene construction industry group and is on the board of directors of the Greater Oregon Chapter of the Construction Financial Management Association. Besides specializing in audit, review, and compilation services, he lends his expertise to internal control and accounting system studies, budgeting and forecasting, treasury management, and cash-flow analysis. Trace's experience gives him a unique perspective in understanding the dynamics of the audit process and the challenges that today's financial managers face.

Trace is an active member of the Eugene community, serving on the board of directors for the Oregon Bach Festival and on the church council of Eastside Faith Center. He enthusiastically supports the accounting department and has been a member of the Accounting Circle since 2001. In 2008, the UO chapter of Beta Alpha Psi recognized Trace as the Professional of the Year.

Having grown up in Eugene, Trace is a huge track-and-field fan and is a runner and biker himself. Trace and his wife, Lisa, have two children, Erik and Bekah, and a golden retriever, Luke. The Skopil family loves to travel. In 2004, Trace and Lisa celebrated their twentieth wedding anniversary in a Parisian apartment with a view of the Eiffel Tower, only two blocks away.

Trace credits his parents for being great role models. His first job was making deliveries for his father's dry cleaning business, where he learned the value of a strong work ethic. "I have learned some great lessons from both of my parents. My dad taught me to work hard and treat everyone with respect, and my mom taught me to do my best, have fun, and always have a good attitude." Anyone who knows Trace can say he puts these lessons into practice every day.
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Robin Clement
My highlights for the year included serving on the search committee for the new dean of the Lundquist College of Business. Kees deKluyver is highly experienced as a dean and is very excited about leading LCB, his alma mater. In late January 2011, the AACSB (Association to Advance Collegiate Schools of Business) maintenance of accreditation peer review team will be at the college. Since the accounting department has separate accreditation, we all have been working to prepare for their visit. Over the summer, I wrote a draft of the accreditation report, and the final draft will be sent to our review team in November. Personally, I had quite a bit of transition. Sadly, my dog, Taffy Sue, fourteen, and one of my cats, Hank, sixteen, passed away. However, the house was too quiet so I adopted a corgi puppy named Gracie Lu Sue. I am proud to say that she was clearly the valedictorian of her puppy class after cramming for the fi nal.

David Guenther
Another year, another new course to teach! Last year, I began teaching the master of accounting course Taxation of Flow-through Entities and continued teaching the corporate tax course. I also chaired a dissertation. Our faculty recruiting was again successful, and we are excited that Shane Heitzman joined us in the fall. One of my papers was published in The Accounting Review, another was presented at the annual meeting of the American Accounting Association in San Francisco, and another will be presented at the University of Texas at Austin in November. I was awarded a 2010 Research Innovation Award by the University of Oregon (one of nine recipients). I have also agreed to serve as an editor for The Accounting Review beginning in 2011. Dawn and I spent two weeks in Hong Kong last January, where I taught a Ph.D. seminar.

Ray King
I enjoyed my return to full-time teaching, especially teaching fi nancial accounting to aspiring business majors (sophomores). Over the year I assisted the LCB personnel committee in evaluating senior promotions and hiring for senior positions. I also served on the university’s Foreign Studies Programs Committee, which is focused on extending study abroad opportunities for UO students.

Michele Henney
And 2009–10 becomes one for the books! During the year, I continued as the academic director for the Oregon Executive MBA, ushering in class number twenty-five and helping class twenty-four move toward graduation. This year I took on a new challenge—BA 101: Introduction to Business. This course is the students’ fi rst exposure to business concepts. It is the gateway into the College of Business. I also taught International Accounting to the MBAs and MAccs and Entrepreneurial Accounting to other MBAs—students from both ends of the spectrum!

I also continue to be involved with the Oregon Society of Certified Public Accountants (OSCPA) as a member of the Emerald Empire Local Service Areas council and the Educational Foundation Board, and I am a newly appointed treasurer of the OSCPA Board of Directors. In 2010–11, I take on a new service role as the external relations manager for the accounting department. I plan to develop an alumni association to reconnect grads with the department. I’ll be calling you...
Xuesong Hu

2009–10 was a very challenging and productive year for me. On the research front, I worked on several projects, one of which is in the second round of the review process, and the other is a paper that investigates whether conditional conservatism reflects discretionary write-offs, using evidence from book-tax differences. Several other projects are in the early stages, which I hope to turn into high-quality research publications. Last year was my second year teaching Financial Accounting Theory II (recently renamed Intermediate Accounting III), and I was very impressed by the dedication and motivation demonstrated by accounting major students. I take great pride in knowing that my teaching not only helps students understand the material in a meaningful way, but also positively affects students’ lives. On a personal note, our family added a new member during this year: our daughter Isabelle Hu was born on January 25, 2010. Her arrival adds tremendous happiness to our family.

Linda Krull

In the 2009–10 academic year, I continued to teach Introduction to Federal Taxation to undergraduate accounting majors, master of accounting students, and MBA students. It's a fun class to teach, and I enjoy helping students think about how taxes can be integrated into business decisions and the many discussions stimulated by the topic. I look forward to teaching this class again in the 2010–11 academic year, as well as developing a new PhD seminar in taxation.

I continued my research related to taxes and accounting for taxes in an international setting. My coauthors and I presented our paper on how accounting for income taxes affects firms’ decisions to repatriate foreign subsidiary earnings at the University of Arizona, Arizona State University, and UC Davis. I also began a new study that examines the location and composition of unremitted foreign earnings designated as "permanently reinvested" abroad.

Dale Morse

If retirement means riding off into the sunset, I have done that literally twice over the last year. During fall term I flew to Australia, rented a car, and drove 6,000 miles, visiting every national park I could find. In the spring I flew back across the Pacific to trek in Nepal and enjoy the beaches of southern Thailand. I managed to avoid the political turmoil in each of those countries. In between those trips, I taught managerial accounting to undergraduate and graduate students at Oregon and executives in the Oregon Executive MBA program.

Angela Davis

I continue to teach the first course of the intermediate accounting sequence to our undergraduates. I am looking forward to the addition of a third course to our intermediate sequence this year, as it will allow for more discussion of IFRS (International Financial Reporting Standards) and other topics in this course. Last year, I also taught a doctoral seminar on accounting research related to voluntary disclosures.

My research focuses on improving our understanding of managers' voluntary disclosures. I have current projects related to attributes of narrative disclosures in earnings press releases, management discussion and analysis in SEC filings, and earnings conference calls. I attended several conferences last year and had the opportunity to present my research at the Twenty-fourth Contemporary Accounting Research Conference in Montreal, Quebec, Canada, and at Colorado State University.
Joel Sneed

In going through the promotion process for senior instructor, I spent considerable time reflecting on both my value and my place within the department. During my twelve years of teaching, I have had both frustrating moments and challenges; however, I have never wavered from the belief that teaching is what I was meant to do with my life. I believe that in every one of my classes, my students and I have an opportunity to grow and learn. While each class is unique, one thing never changes—my desire to make students successful in their learning. I feel that this enthusiasm toward learning defines me as a teacher. As you can see, this job brings me a great deal of satisfaction, and I’m proud each day in coming to work at the University of Oregon.

Kyle Peterson

I have had a great time teaching the introductory financial accounting course the past two years. I’m moving on to greener pastures (which might mean more manure for me to step in) by teaching the brand new intermediate financial course. I continue to conduct research on accounting complexity, including coauthored work with one of our PhD students on accounting complexity and meeting analysts’ expectations. I’ve started a few projects examining properties of revenue—one on analysts’ revenue forecasts and another on the persistence of revenue accruals. I also participated in the Deloitte Trueblood Seminar and had the opportunity to present papers at Rice University and the annual Western Region meeting of the American Accounting Association. My wife and I had our fourth child (a girl) in August.

Steve Matsunaga

Last year was an interesting year, with my son, Roy, in our master of accounting program and taking my Taxes and Business Strategy course. Roy also served as the president of our Beta Alpha Psi chapter, and I am very proud of his accomplishments. On the professional front, I served on the committee overseeing the redesign of the business strategy class that serves as the capstone course in our undergraduate business curriculum. I am teaching that class for the first time this academic year. This is my first attempt to teach a class outside of the accounting discipline. Coincidentally, my paper, coauthored with Angela Gore and Eric Yeung, was accepted for publication in the Strategic Management Journal.

Ken Njoroge

My first year at Oregon flew by really fast. My family and I quickly learned to enjoy beautiful Eugene. I tremendously enjoyed teaching cost accounting to mostly juniors and seniors. It was very rewarding to learn from, and relate to, highly motivated students. I enjoyed challenging my students to deeply appreciate cost accounting as a practical strategic management tool. In my research, I began a project that compares the long-term forecasting ability of statistical models to that of analysts, and whether combining such forecasts can improve performance. I presented this paper here at Oregon and at the University of Utah. In addition, I am finalizing work on my dissertation research that develops a measure of accrual reliability. I also began a project that examines the effect of macroeconomic factors and customer-supplier relations on financial reporting decisions.
It was another exciting year at the Lundquist College of Business! Now more than ever, we have to make the best use of every opportunity while we endure this economic decline. We began last fall by taking our graduate and undergraduate accounting students on a successful trip to the OSCPA Career Showcase in Portland. We followed up with the Beta Alpha Psi Meet the Firms event and concluded with BAP’s spring Meet the Students event. All of our high-caliber students demonstrated their educational edge while networking with business professionals from local, regional, and national firms. I enjoy being a part of these opportunities for our students! It is so rewarding to see their edge and ability to bloom as they enter the business world. I am looking forward to the new academic year as we prepare to place a new group of students on the path to exciting accounting careers.

“I'm so happy and honored to join such a distinguished program with such outstanding faculty members. There is nothing like being at the top of your profession. After all the years in industry and as a practicing public accountant, I look forward to working full-time with the students at the University of Oregon.

During my four years here as an adjunct at the university, I’ve met many excellent students, the best of any of the institutions I have taught at. It's very rewarding to help the students in their studies and to see them progress in their education.”

Bruce Darling, BA, MBA, MAFIS, PhD
Instructor of Accounting

“My research focuses on the role of taxation on corporate policy decisions and asset prices, as well as the dynamics of merger negotiations and role of governance practices on acquisition pricing and outcomes.

My wife and I grew up in Portland, so it's a great opportunity to come back and raise our kids in a state we treasure. Not only that, I get to work with a phenomenal group of people for whom I have deep respect, both as scholars and as human beings.”

Shane Heitzman, BS, MAcc, PhD
Assistant Professor of Accounting
The Association of American Universities (AAU) comprises sixty-three universities with strong graduate programs and research opportunities. The UO is one of only thirty-five public universities afforded AAU membership.

Consistent with the research mission of this select group, the UO accounting faculty conducts research in the fields of accounting and the accounting profession. The list of publications includes books and articles that were either published during 2009–10 or are forthcoming. In addition, the faculty has provided abstracts of selected working papers that may be of interest to our readers. Complete copies of these papers may be obtained by contacting the authors.

**PUBLICATIONS, 2009–10**


**Faculty Research Presentations, 2009–10**

**Angie Davis:** “Managers’ Use of Language across Alternative Disclosure Outlets: Earnings Press Releases versus Management Discussion and Analysis,” Colorado State University, May 2010.


**Kyle Peterson:** “Forecasting the Top Line: Assessing Analysts’ Revenue Forecasts,” Rice University, April 2010, and “Accounting Policy Disclosures and Heterogeneous Beliefs,” Annual Western Region Meeting of the American Accounting Association, May 2010.

**Dissertation Defended**

**SPRING 2010**

Equity Grants to Target CEOs in Deal Negotiations
By Shane Heitzman
I investigate the determinants and consequences of equity grants made to target CEOs during deal negotiations prior to a public merger announcement. Using a novel dataset on CEO involvement in deal negotiations, I find that CEOs who negotiate for the target are more likely to receive equity during negotiations than those who do not (that is, when an advisor or director negotiates instead). This suggests that the board uses equity grants to increase bargaining incentives when the CEO has influence over purchase price. These negotiation grants are also somewhat larger when there are more independent directors on the target’s board. I also find some evidence that negotiation grants are used to compensate the CEO: when the board has fewer independent directors, a CEO that does not negotiate is more likely to get negotiation period grants when the expected takeover premium is high. My findings do not support recent claims that CEOs who get equity during negotiations negotiate significantly smaller premiums for their shareholders.

Capitalization of Operating Leases and Future Operating Income
By Roger C. Graham and Raymond D. King
Operating leases are used to acquire the use of assets without acquiring legal title. Accordingly, accounting procedures require that firms value operating lease obligations at the right-of-use values of the leased assets rather than the market values of the assets themselves. A firm’s earnings are generated from the assets controlled by the firm, whether or not the assets are recorded by the firm’s accounting system. In this study we test for associations between current and future earnings and three estimates of operating lease asset values. The three estimates of lease asset values are (1) the present value of disclosed future minimum lease payments (the estimated right-of-use asset value from the firms’ disclosed minimum contractual lease obligations); (2) the present value of the current operating lease payment (an estimate of the value of the assets under firm control); and (3) the present value of the projected future operating lease payments extrapolated from past lease cost patterns (an alternative estimate of the value of the assets under firm control). We find that the right-of-use leased asset value (measure 1) is strongly associated with current and future earnings. However, the two measures of lease asset value which reflect more information about the values of the underlying assets (measures 2 and 3) are even more strongly associated with current and future earnings than are the right-of-use leased asset values. That is, capitalized values that reflect information about the total value of the asset to the firm have marginal explanatory power beyond that of contractual lease payments alone.

Our findings suggest financial experts provide stronger oversight and direction with regard to firm financial policies and strategies, thereby allowing firms to reduce reliance on incentive compensation. Our study provides insight into the role of technical expertise and board committees in firm governance, and into the benefits of common functional expertise within top management teams.

Accounting Complexity and Meeting Expectations
By Josh Filzen and Kyle Peterson
We examine whether firms with complex accounting are more likely to meet or beat analysts’ expectations. We measure accounting complexity using the residuals from a regression that explains accounting policy measure length. Our results suggest that firms with complex accounting are more likely to just beat expectations than just miss expectations (i.e., they can meet expectations at the margin). However, in general, complex firms are more likely to have extreme absolute forecast errors. Additional tests reveal that the increased propensity to meet expectations is at least partially driven by expectations management. However, the expectations management is one-sided; complex firms appear to walk down expectations, but not prevent the walk up of expectations. These results suggest managers take advantage of accounting complexity to meet analyst expectations in limited circumstances.
PhD Alumni Spotlight: Making a Difference

Philip Shane

Since earning his PhD in accounting from the University of Oregon in 1982, Phil has served on the faculties of seven universities, living in six different states and two different countries. He has been a professor of accounting at the University of Colorado since 1997 and also serves on the faculty at the University of Auckland.

Over the last ten years, Phil's work has been published in such esteemed journals as The Accounting Review, Contemporary Accounting Research, and the Journal of Accounting Research, just to name a few. His main research area is accounting-related capital markets, and he has presented his work around the world. Phil's prolific body of work was undoubtedly a factor in his recently being named an academic research fellow by the Financial Accounting Standards Board (FASB), charged with the tasks of reviewing current academic research relevant to the accounting profession, explaining it to the FASB, and stimulating new research to inform the FASB's policy debates.

Phil's work in making a difference in academia and the accounting profession keeps him busy. But when he has free time, he enjoys the outdoors, watching movies, and relaxing with friends. His heroes are his three adult children, Bob Dylan, and the character “Shane” in the movie by that name. One of these days, perhaps he'll find time to “come back” to Oregon for a visit.

BUILDING THE ACADEMY

The accounting department operates an active PhD program designed to train students for a successful career in academia. This fall we welcomed two new students, Shan Wang and Brian Williams, into our program. Both came directly into our PhD program after earning master's degrees. Shan recently completed the master of accountancy program at California State University, Fullerton, and now has a second advanced degree to go with her master's degree in chemistry from the University of California, Riverside. Brian earned his master's degree in accounting from Texas A&M University.

Jing Jing Huang, Chris Kim, Pei Hui Hsu, Josh Filzen, and Nam Tran are continuing their studies in the program. We congratulate William Wu for graduating from our program. Williams is currently looking for an academic position.

The doctoral program relies heavily on the financial support provided by the Accounting Circle and our doctoral alumni. The funding allows us to compete for the top students and provides additional research opportunities for our students. The funding allows our students to focus on developing their research skills and generating a research portfolio that will enhance their placement opportunities.

We are always looking for strong candidates to join our program. Although doctoral programs and subsequent academic careers are demanding, they provide rewards (monetary and otherwise) that few careers can match. If you are someone who would appreciate the thrill of discovery, the feeling of accomplishment of seeing your work in print, and the satisfaction that goes with being a positive influence in the lives of your students, we hope that you will consider our program. Additional information regarding our program can be found on our website at lcb.uoregon.edu/phd, or by contacting Steve Matsunaga at stevem@lcbmail.uoregon.edu or 541-346-3340.

In support of increasing the number of doctoral students nationwide, the American Institute of Certified Public Accountants and some major accounting firms have created the Accounting Doctoral Scholars Program. Learn more online at adsphd.org.
The Tenth Master of Accounting Class Builds on a Theme

One curricular highlight of the MAcc year was the winter session of the Developing the Business Professional course covering the topic “Accounting for Sustainability.” We had several speakers, including the director of the UO’s sustainability office, Steve Mital. The classes were focused on building an understanding of the characteristics of a high-quality corporate responsibility (CR) report. We studied the Global Reporting Initiative standards, and students reviewed and prepared questions on Nike’s CR. The work for the term culminated in a field trip to Nike, thanks to the help of Dan McKenzie, UO graduate, Accounting Circle and advisory board member, and Nike assistant controller. A panel discussion on Nike’s efforts regarding sustainability was very informative, and the students were actively engaged. 2006 MAcc alum Carol Kaiser was among the panel members. It was a terrific term of learning more about this emerging topic.

On the marketing front, we launched a new website and developed a theme for the MAcc: “Reach, Discover, and Achieve.” The theme was chosen from suggestions solicited from the MAcc class. It is very descriptive of our program, which challenges students to reach to discover new technical knowledge and skills as well as develop professional skills such as teamwork. Through these efforts, we hope they achieve great things in their careers.

Placement for the 2010 class was a definite challenge. By graduation in June, about 60 percent of domestic students were placed, down from the historic 100 percent placement rate. The economic climate clearly affected placement. But because of the skills the students developed by working hand-in-hand with the LCB Career Services office, those who were not placed by graduation were very optimistic about the prospect of securing a job in the near future.

The 2010 class also inaugurated “MAcc Attack” events. They put together intramural basketball and dodge ball teams. Some of the teams were co-MBA/MAcc and some were sole MAcc efforts. Other events included birthday celebrations, bowling, and end-of-midterm and end-of-term celebrations. They even designed a MAcc T-shirt with the phrase “It’s accrual world.”

As usual, thanks to all of the MAcc program supporters! And onward to 2011, the eleventh MAcc class!

Robin P. Clement
Director, Master of Accounting Program

Reaching new heights at the MAcc ropes course.

Master of Accounting Award Winners Class of 2010

Department of Accounting Award for Excellence
Roy Matsunaga

Federation of Schools of Accountancy Student Award
Angel Davis

Becker CPA Review Scholarships
Trever Campbell
Wendy Gilmore

Roger CPA Review Scholarship
Nancy Leung

Graduate Teaching Fellows 2010–11
Erika Bulay
Margaret Claflin
Tyler Harris
Eileen Hauge
Kyle Hauser
David Houle
Melissa McMahon
Yizhou (Allison) Pan
Marsha Taylor
Mingyu Zhu

Robin P. Clement
Director, Master of Accounting Program
Building Momentum

Kellan Davis
Beta Alpha Psi President, 2010–11

Excerpted from a speech given at the Accounting Recognition Evening

We want to continue the positive momentum we built this year in membership growth. Having more members means having wider networking circles, completing more volunteer service, and offering stronger competition with other chapters. We will hold more varied volunteer events for our members so they can serve and learn about their communities. One of our most successful events this year was Volunteer Income Tax Assistance and we hope to see even larger participation next year. In addition, we plan on holding more social events that help members reap the full benefits of the organization by making friends who share their classes and career interests.

Many of our members have found their place in LCB through Beta Alpha Psi. They spend many hours attending the meetings and events, as well as networking. But there are still some members who just come to meetings and call it good. This is something we want to change. We want to see our entire membership active in our chapter through various opportunities that are offered. To increase the value of membership, we will continue to strive for the rank of Gold Chapter, the highest honor a chapter can receive. This means active participation in the regional and national conferences.

All of these are our goals as a chapter. But we also can't forget the goals of our members—to ultimately find a job. To help in that endeavor we plan to offer them consistent opportunities to prepare for recruiting and job searching. We will make the meetings and events worthwhile for our members by forming new relationships with accounting professionals while strengthening the ties with those who we already know. Beta Alpha Psi's main goal is to serve as a middle agent between accounting students who want jobs and accounting firms who want employees. This is a role that we take very seriously and we strive to ensure that students get the professional growth and the job opportunities that they desire to become successful individuals.

Being Engaged

Roy Matsunaga
Beta Alpha Psi President, 2009–10

Excerpted from a speech given at the Accounting Recognition Evening

I am happy to report that this has been a successful year for Beta Alpha Psi. After our victory at the Northwest regional conference in the Best Practices category of chapter sustainability, our team traveled to Brooklyn, New York, to represent our chapter at the national competition. We took on seven of the best chapters in the country and were awarded second place.

The content of our presentation also showed its value as we again earned Superior Chapter status. Furthermore, last year the national office unveiled an even higher designation: Gold Chapter. Thanks to the hard work of our talented videographers, we were one of fourteen chapters globally that received this honor.

I am proud of all this group has accomplished, and I celebrate those who have stepped up to take on challenging new roles within the organization and really make the most of their involvement. It is in these opportunities that the true value of Beta Alpha Psi lies. If you let it, it can be a single line on your résumé, just like that term you made the Dean's List or sat silently on some committee. But as we all know, each line on a résumé is only as strong as the stories and experiences that come with it. I've seen so many people in my two years as a BAP officer who have taken this notion to heart and worked to get everything they could out of this fine organization. It's not just about being an officer or chairing a committee, it's about being engaged at meetings, getting to know your fellow members, and putting off that slice of pizza until you've talked to the presenters. I am proud to call many of these people my friends, and I look forward to watching them continue to grow in the years to come.
SUMERSHIPS

MASTER OF ACCOUNTING

Accounting Circle MAcc
Student Scholarship
Sin Ting (Katerina) Cheuk
Catherine L. Tiggerman
Scholarships
Kathryn Allan
Kimberly Barnett
Mei Li Yu
Deloitte Scholarships
Corey Glidden
Daniel Keuler
Diana West McKalip Memorial
Scholarships
Yixin Dong
Julie Moffenbier
Ernst & Young Accounting
Excellence Award
Vincent Hulstrom
Geffen Mesher Scholarship
Brian Florey
Glenn Schneider Memorial
Scholarship
Susan Carr
Grant Thornton MAcc Scholarship
Bryce Baker
Joseph L. Anstett Memorial MAcc
Scholarship
Nevena Djordjevic
KPMG Distinguished Achievement
Award
Taylor Luell
MAcc Alumni Scholarship
Kuma Nonguierma
Moss Adams Scholarship in Honor
of William F. Meyer
Bria Wetsch
PricewaterhouseCoopers
Leadership Scholarship
Kuma Nonguierma

OSCPA Educational Foundation
Scholarships
Anna L. May Fifth-Year Endowment
Marsha Taylor
Isler CPA
Daniel Keuler
Jones & Roth
David Houle
Kernutt Stokes Brandt & Company
Kyle Hauser
KPMG
Erika Bulay
Nevena Djordjevic
Moss Adams LLP and Emerald
Empire LSA
Taylor Luell
Perkins & Company
Margaret Claffin
PricewaterhouseCoopers
Mei Li Yu
PricewaterhouseCoopers and
OSCPA Educational Foundation
Vincent Hulstrom

UNDERGRADUATE

C. Lyle Kelly Memorial Scholarships
Denise Anderson
Tiffany Phillips
Chung Yin So
Xiaoning Zhao
Gregor Endowment Scholarships
Denise Anderson
Elham Ansari
Jon Steinberg
Leah Winslow
John and Catherine Knox
Scholarships
Jordan Novinger
Meghan Smith
Edrice Wahed

Joseph L. Anstett Memorial
Undergraduate Scholarships
Kellan Davis
Steven Norwood
Kenneth S. and Kenneth C. Smith
Memorial Scholarships
Sarah Brillhart
Ryan Dingler
Kerry Hinch
Soyeon Park
KPMG Undergraduate Scholarship
Andrew Marshall
Lundquist Accounting Scholarship
Kyle Meacham
OSCPA Endowment Scholarship
Austin Jurgens
Pension Planners Northwest
Student Scholarship
Kerry Hinch
Robert and Robin Mesher
Scholarships
Nick Bottcher
Cecily Devoto

OSCPA Educational Foundation
Scholarships
Anna L. May Endowment
Melissa Nelson
Deloitte & Touche
Raymond Lee
Ernst & Young
Kyle Meacham
Grant Thornton
Kellan Davis
Andrew Marshall
Maginnis & Carrey
Leah Winslow
Perkins & Company
Denise Anderson
PricewaterhouseCoopers
Kathryn Kruger-Hickman
Jonathan Steinberg
Alice Zhang

Scott Remington presents the OSCP A Educational
Foundation Grant Thornton scholarships.
Heidi Nelson presents the Pension Planners
Northwest student scholarship.
Mike Weber presents the OSCP A Educational
Foundation PricewaterhouseCoopers scholarships.
Built in 1921, Gilbert Hall is the historic east wing of the Lillis Business Complex and the final portion of the complex to be renovated. In need of modern wiring, technology, and space to accommodate a growing faculty and student body, this overhaul is long overdue. The dream to update the space became a reality when Hope Anstett announced her $5 million gift to help with the renovation and to memorialize her late husband, Joseph Anstett.

The UO and the business college hold a very special place in Hope’s heart. She and Joe met as business students at the University of Oregon over fifty years ago; he studied accounting and she studied business administration. They married the day after graduation in 1955. After serving in the U.S. Army in Korea, Joe joined Hope in Las Vegas and started a successful thirty-seven-year career with Silver State Disposal, Inc., working his way from accountant to president and chief executive officer.

Ten years ago the UO chapter of Beta Alpha Psi (BAP) launched its first Volunteer Income Tax Assistance (VITA) program, free to students and others in the surrounding community. Since then, VITA has expanded its reach, filing 206 tax returns this year compared to 150 tax returns in 2000.

Beta Alpha Psi has grown in other ways as well, and each year’s group of members has contributed its own unique style of being active. Over the last ten years, members have enjoyed social events such as cosmic bowling, holiday potlucks, volleyball, softball, kickball, and even skydiving. They have provided services for business and accounting students such as hosting Meet the Firms and Meet the Students events; offering breakfast for students during finals week; and hosting a tutoring program.

They have given back to the community by carving pumpkins with kids at the YMCA; making Valentine’s Day cards for senior citizens; holding a car wash to raise funds for local children’s charities; and processing food donations at Food for Lane County. BAP pledges and members have taken part in student and professional mentoring programs, mock interviews, and CPA for a Day activities. They have published their résumés in the BAP Résumé Book and worn “BAPwear” T-shirts. They created partnerships with other student-run groups in the college such as the finance club, the American Marketing Association, and Alpha Kappa Psi.

BAP members have won Best Practices competitions at regional and national meetings. The UO chapter has earned recognition as Distinguished Chapter since 2001, Superior Chapter every year since 2003, and won the Gold Challenge Award in 2009. It achieved Gold Chapter Status that same year—the highest designation for chapters around the world—and is on the way toward earning this again in 2010.

Being involved with Beta Alpha Psi means much more than attending weekly meetings. Members are given an invaluable experience, setting them apart from the norm and jumpstarting their careers long before graduation. In these experiences, BAP members and officers develop leadership skills and professionalism, building professionals along the way.
We are pleased to recognize and thank the following alumni, friends, companies, and foundations for the commitment and support they have shown the Department of Accounting during fiscal year 2009–10 (July 1, 2009, through June 30, 2010). With their ongoing loyalty and generosity, we are confident that we can continue to build our future. Though we have made every effort to ensure that all donors have been duly noted, errors are always possible. We apologize for any omissions or inaccuracies.

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- Trace and Melissa Skopil
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Don Lance, Bruce Heldt, and Matt Clark at the Accounting Circle fall meeting 2009.

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In Memoriam

Don Greco
Accounting Circle Loses a Loyal Duck

Don Greco, 77, of Portland, passed away last January. Born in 1932 in Eugene, he graduated from the University of Oregon in 1953 with his accounting degree. After graduation, he served fourteen months in the U.S. Army and began working in Portland with Peat Marwick Mitchell & Co. (now KPMG) in 1955, the start of a successful career as an auditor, and retired as a partner at age fifty-six in 1988. He married his wife, Colleen, in 1959, and enjoyed more than fifty years with her, raising four daughters.

Don was a longtime supporter of the UO, particularly the accounting department. He helped establish the Charles E. Johnson Memorial Award fund and was one of the founding members of the Accounting Circle.

Don was also a very loyal Duck. He had a portion of his living room devoted to the Ducks, which he proudly shared with anyone who visited his home. He was a passionate UO football fan and held season tickets for fifty years. His last football game was the 2009 Civil War, a win that resulted in the Ducks going to the Rose Bowl. At his memorial service, his ticket from that game was in his hands—that’s how much it meant to him. He was a delightful, giving, and humble man, as well as a true friend of the Department of Accounting and the University of Oregon. We miss him dearly.

DEPARTMENT OF ACCOUNTING
Calendar of Events 2010–11

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<td>February 2</td>
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<td>Accounting Circle Advisory Board Meeting</td>
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Eight Ways You Can Support the Department of Accounting

1. Contribute to the accounting department fund.
2. Hire an intern.
4. Participate in career fairs, such as Meet the Firms and Meet the Students.
5. Speak to a class or to Beta Alpha Psi, the UO chapter of the honorary organization for accounting students.
6. Teach a class.
7. Endow the master of accounting program suite.
8. Join the Accounting Circle.

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Michele Henney
Senior Instructor of Accounting
External Relations Manager
Department of Accounting
541-346-3281
mhenney@uoregon.edu

Wendy Jett
Director of Development
Lundquist College of Business
541-346-1612
wjett@uoregon.edu


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