



UNIVERSITY OF OREGON
Lundquist College of Business

DEPARTMENT OF ACCOUNTING
PROSPECTUS 2011

REALIZED GAINS

ANSTETT FAMILY ACCOUNTING SUITE



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Goodbye, Marsha

After more than two years assisting Margaret Savoian with the accounting department, we say goodbye to Marsha Taylor, who graduated from the Master of Accounting Program and joined PricewaterhouseCoopers. Thanks for all of your hard work, smiles, and joy, Marsha. We miss you!

DEPARTMENT OF ACCOUNTING

TOP TEN

- 1 **Steve Matsunaga** was named the Charles E. Johnson Professor of Accounting in recognition of his leadership to the faculty and students of the university and the accounting community.
- 2 **Xuesong Hu** had a paper accepted by the *Journal of Accounting and Economics*, one of the top three academic accounting journals.
- 3 **Angela Davis** had two papers accepted by *Contemporary Accounting Research*, one of the top five academic accounting journals.
- 4 **Kyle Peterson** had a paper accepted by the *Review of Accounting Studies*, one of the top five academic accounting journals.
- 5 Thanks to the generosity of Accounting Circle member **Hope Anstett**, the Gilbert Hall renovation was completed. The newly named Anstett Hall, named in honor of Hope's late husband and accounting alum, **Joseph Anstett**, is now the home of the Anstett Family Accounting Suite.
- 6 **David Guenther** received the Lundquist College of Business 2011 Goulet Research Excellence Award. This is the third consecutive year and the fourth time in the past five years that a member of the accounting faculty has been honored with this award. Dave also was given the 2011 Master of Accounting Outstanding Faculty Award.
- 7 We hired our top choice for a new tenure-track faculty member, **Seungmin Chee**, from the University of California at Berkeley.
- 8 Accounting major **Garet King** was named the Lundquist College of Business top undergraduate student at the 2011 commencement.
- 9 The **Accounting Alumni Network** launched its first annual reception in Portland in June and had a successful turnout.
- 10 Our **Beta Alpha Psi** chapter received Superior Status for the eighth consecutive year and earned Gold Chapter Status for the second time in three years.



Beta Alpha Psi Members Conquer Mount Pisgah

From left to right: Devin Huynh, Dennis Johnson, Edrice Wahed, Colin Nishitani, Kellan Davis, Dana Hall, Marie Hall, Daniel Platt, Amelia Gibson, Annamarie Millard.

HELLO from Dave



When I arrived in Eugene in the summer of 2005, the accounting department had four full professors who together represented more than 100 years of high-quality teaching experience.

All four have since retired, but I thought about them (and all our past faculty members) as we dedicated the new Anstett Family Accounting Suite in the newly remodeled Anstett Hall, a wonderful new home for our undergraduate accounting program. Those four faculty members, and others who came before them, built a foundation of excellence for our program that we still rely on today.

When the construction workers were tearing out the interior of old Gilbert Hall during the renovation, they found

(surprise!) a hidden skylight right over the center of our new accounting suite. Apparently the skylight had been covered over in a previous renovation of the building. The architects were able to quickly modify the ceiling plans for our suite, and we now have a beautiful open and lighted space in which students study and work. To me, that skylight symbolizes the link with the past that everyone in the accounting department shares. I can picture students and faculty members from decades ago working and studying under that same skylight, and their success in their lives, reflected in generous support for our college and department, allowing the department to grow, prosper, and provide excellent educational opportunities to new generations of students.

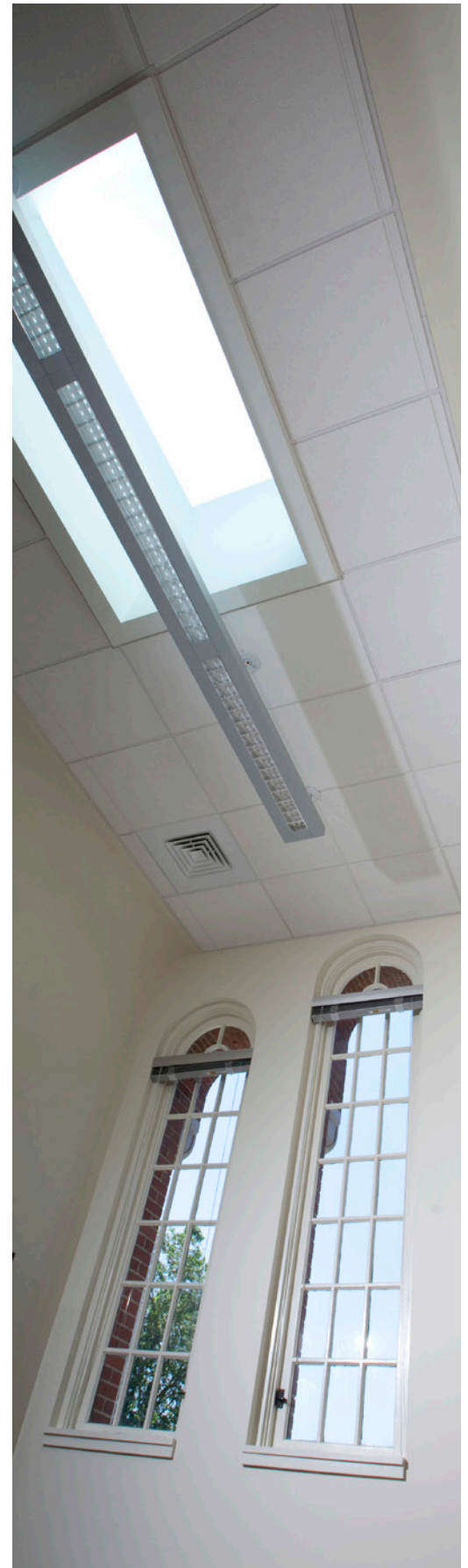
I want to personally thank those four professors—Helen Gernon, Ray King, Dale Morse, and Terry O'Keefe—for the many years of dedicated service they provided to this department, and for the legacy of excellence that they passed on to the current faculty. This fall, I step down as department head to take a long-delayed sabbatical leave, and I do so knowing that our department is as strong as it has ever been, and that all of our programs continue to improve. As the university and the State of Oregon struggle with how to support higher education in a time of limited resources, our donors and alumni (especially the Accounting Circle) have made sure that the accounting department continues to move forward.

Please stop by our new accounting suite whenever you are in Eugene. I think you will agree it beautifully captures the link we have with a great past and the hope we share of an exciting future. Thanks to all of you who helped make that happen.

Sincerely,

Handwritten signature of David A. Guenther.

David A. Guenther
Scharpf Professor of Accounting and
Head, Department of Accounting



ACCOUNTING DEPARTMENT ADVISORY BOARD AND THE ACCOUNTING CIRCLE GAINING MEMBERS

Established in 1997, the Accounting Circle now consists of 112 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. After our meeting, we all attend the annual Accounting Circle tailgate party and then cheer the Ducks on to another football victory.

Last year, we established the Accounting Circle Associates level for our supporters who are not quite ready to join the full circle. Currently, there are four associate members who contribute a minimum of \$750 annually while full circle members contribute a minimum of \$1,500 annually. We look forward to expanding the membership at this new level.

Our Advisory Board consists of twenty-seven Accounting Circle members from public accounting and industry. This year the board's attention focused on the reaccreditation process, potential expansion of the Master of Accounting Program, and firms' hiring plans for the upcoming recruiting season.

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.

Accounting Circle Member Spotlight: Fritz Duncan

A California native, Fritz came to the University of Oregon to run on the track team and study accounting. After an injury sidelined his running career, he focused on his accounting studies, graduated in 1989, and entered the public accounting profession. He has been at Jones & Roth for fifteen years, and became a shareholder nine years ago. He is head of the firm's audit and assurance department and specializes in affordable housing and nonprofit organizations. Most of his practice is in the audit area, but because of a tax credit related to affordable housing, a good portion of his practice also focuses on the tax side.

Fritz is dedicated to the community and his involvement extends to varying causes, such as sports, education, and the accounting profession. He currently serves as a board member and treasurer for Kidsports, a board member of the Oregon Society of Certified Public

Accountants Educational Foundation, and teaches classes for Junior Achievement. He also coaches teams in track, soccer, and volleyball.

When he's not busy with his family, volunteering, and his accounting practice, Fritz feeds his competitive nature by working out with CrossFit, a fitness boot-camp group that organizes competition among members while being timed. He also is an avid golf player and frequently plays in golf tournaments.

An active supporter of accounting education at the University of Oregon, Fritz has been a member of the Accounting Circle since 2005. He is also active with the accounting students: Fritz can always be spotted at Meet the Firms, speaks regularly at Beta Alpha Psi meetings, and hosts CPA for a Day, a learning opportunity for aspiring accounting students. This year,



Beta Alpha Psi named Fritz the 2011 Professional of the Year in recognition of his outstanding service to the chapter. "Fritz strongly supports his community and a stable balance between work and other activities. He is a role model and friend to accounting students and professionals and has affected many of their lives during his career," says BAP chapter president Kellan Davis.

We are fortunate to have Fritz on our side.

ACCOUNTING DEPARTMENT ADVISORY BOARD

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Kyle Davidson

Stoel Rives LLP

Angela Davis

University of Oregon

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Van Beek & Co.

Don Doerr

PricewaterhouseCoopers
(retired)

Fritz Duncan

Jones & Roth

Terry Eager

PricewaterhouseCoopers
(retired)

Alan Earhart

PricewaterhouseCoopers
(retired)

David Evans

CTO Consulting

Monika Fein

Moss Adams—Portland

Steve Fein

Moss Adams—Portland

Annie Flatz

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Mick Friend

PricewaterhouseCoopers
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David Girt

Moss Adams—Portland

John Hancock

Moss Adams—Portland

Michael Hartwig

Moss Adams—Eugene

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Amity Creek Elementary School

Greg Haugen

David Hawkins

Kernutt Stokes

William Hefter

William H. Hefter, CPA

Douglas Henne

Isler Northwest LLC

Clifford Hinds

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Moss Adams—Portland

Erik Parrish

Harry Ritchie's Jewelers

Barry Post

Classic Manufacturing NW

Lisa Prentice

InFocus

Dwayne Richardson

PricewaterhouseCoopers

Susan Ringoen

Franklin Templeton Investments

Norman Ruecker

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Gary Homsley, Charles Cowden, and Monika Fein at the 2010 Accounting Circle fall meeting.

James Sandstrom

Trace Skopil

Moss Adams—Eugene

Colin Slade

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PricewaterhouseCoopers

Joel Sneed

University of Oregon

Sondria Stephens

Deloitte

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Umpqua Holdings Corp.

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Glen Ulmer

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Oregon State University

Pam Elling

Moss Adams—Eugene

Brett Kumm

KPMG

Isho Tama-Sweet

Oregon State University

FACULTY UPDATES



Robin Clement

I traveled to visit family in Pennsylvania and Delaware last summer and had a great time visiting Amish country also. In preparation for the trip, I joined Ancestry.com to search out the roots of the Clement side of the family, since no one seemed to have any idea about it. I expected some dark stuff given that the elder generation seemed to be clueless about our roots. I discovered that our family appears to have been in

America since the 1600s, living in Pennsylvania, Massachusetts, and New Hampshire, but was originally from England. Relatives fought the British in the Revolutionary War and for the North in the Civil War. I also found some evidence that a relative by marriage was accused during the Salem witch trials. Rather creepy. I was able to reconnect with some long-lost relatives as a result of the search.

On the work front, I continued to develop the Sustainability for Accounting seminar in the Master of Accounting Program. This area has so many facets to it. The science and the creativity of industry to address these issues fascinate me. And the measurement and reporting issues are equally interesting and challenging.

Angela Davis

How time flies! 2010–11 marked my fifth year teaching the first of our three-course intermediate accounting sequence to our undergraduates. Our bright and highly motivated accounting majors make it a fun class to teach! I also enjoyed my first go of teaching the core financial accounting course to our MBA students.

My research continues to focus on 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. Two of my working papers were accepted for publication in *Contemporary Accounting Research* and a third was presented at the University of Florida, MIT, and the University of Chicago.



Dale Morse

This is my last year of part-time teaching before full-time retirement. I'd like to thank all of the alumni, students, and fellow instructors who have made my time at the University of Oregon enjoyable. I will especially miss teaching. My retirement is full of physical activities to keep this body moving. I also have a busy schedule of traveling. In the last twelve months I have had



trips to Ireland, Ethiopia and Kenya, and Ecuador and the Galapagos Islands.



I thinking . . . ?" But then every so often someone reminds me of why I teach. In this case it was a young woman who attended our first annual UO Accounting Alumni Network reception in Portland. Her name is Katie and she took Accounting 211 from me "back in the day." She said she came to the event just to see me and to thank me for introducing her to accounting. Her life is wonderful and she attributes that in large part to becoming an accountant. So she just wanted me to know that. That's why I teach—to touch people's lives and hopefully make them better. I know that they touch mine.

Michele Henney

"Why do I teach?" I often ask myself that with a bit of sarcasm in my voice, usually upon opening my e-mail to sixty messages from freshmen wondering if the e-mail I entitled "Everyone. . . ." applied to them. A sort of "what was

And when I'm not teaching, you might ask . . . well, I run—as you can see in the photo. And spend time with my two daughters, Megan, twelve, and Kieu, ten. My life is full and I am fulfilled.

David Guenther

I completed my final year as head of the accounting department, and Dawn and I are heading off to England to spend the fall term on sabbatical leave at Oxford University, where I plan to conduct research on accounting for sustainability, a topic that is becoming increasingly important in the U.S. The department had another successful year recruiting new faculty members, and we are really happy to have Seungmin Chee join us from the University of California at Berkeley.

I was awarded the college's Goulet Research Award last year, and was also voted the Outstanding



Master of Accounting Instructor. I presented a paper at the University of California at Davis last April, and have another presentation scheduled at Texas A&M next spring. My term as an editor at *The Accounting Review* began on June 1, and continues for three years, which should keep me very busy.

Xuesong Hu

2010–11 was both a productive and challenging year for me. On the research front, one of my papers coauthored with researchers at other universities was published in a prestigious accounting journal (the *Journal of Accounting and Economics*). I continued to work on several projects. While these projects are in the early stages, I hope to turn them into high-quality research publications eventually.

Last year was my third year teaching 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 learn the material in a meaningful way, but also helps shape students' lives in a positive way. Last year was also my first year teaching a PhD seminar. The experience to share the cutting-edge knowledge in accounting research with PhD students is tremendously satisfying.



Linda Krull

The 2010–11 academic year was another great year for both teaching and research. I continued to teach Introduction to Federal Taxation to undergraduate students. I also had the opportunity to develop and teach my first tax PhD seminar. I had a great time with this course and enjoyed working closely with the PhD students to help them

understand published research and develop new ideas. I look forward to teaching this course again in the future, as well as a master's level corporate tax course this fall.

On the research front, I continued my work related to taxes and accounting for taxes in an international setting. This year, my coauthors and I received a grant from the International Tax Policy Forum to write a new paper that estimates the location and composition of unremitted foreign earnings and the motivations for permanently reinvesting them abroad. I was also given an amazing opportunity to present this paper at the National University of Singapore and to discuss a former colleague's paper at a research conference in Xiamen, China.

Steve Matsunaga

In 2011, I taught the BA 453 Business Strategy and Planning course for the first time. This was part of a Lundquist College initiative to better integrate concepts from each academic discipline within the capstone course in our business undergraduate program. Teaching the course was an eye opener for me, and probably for my students as well. For me, the experience provided insight into how accounting fits within the broader undergraduate curriculum. I should also

mention that my son, Roy, who graduated from our Master of Accounting Program last year, successfully completed his first busy season working for Deloitte in their Portland office.





Bruce Darling

During the 2010–11 school year, my big project was the designing and initial teaching of our new ACTG 440/540 course, Auditing and Information Systems. This course was born of the changes to the undergraduate accounting curriculum and is a synthesis of the former Accounting Information Systems course and the Auditing course. Every effort was made to retain

the best portions of each of those courses to create a comprehensive and challenging course that covers a large portion of the material tested on the CPA exam. While the course continues to evolve, I think it has been a success so far.

I also served on the undergraduate accounting curriculum committee and attended three conferences on auditing and governmental accounting. I am currently preparing to present a series of seminars for the Oregon Association of Tax Consultants on the topic of tax credits. I continue to enjoy working with the fine UO students, both accounting majors and nonbusiness majors, and it is a special treat to have moved into my new office in the Anstett Family Accounting Suite.

Kyle Peterson

It was a great year for both teaching and research. I had the opportunity to develop the new intermediate financial accounting course, resulting in more time to cover some key topics in depth that we previously



had to gloss over, including revenue recognition, impairments, and fair-value concepts. I look forward to making the course even better next year. If you have expertise in any of these areas I'd love to hear your perspectives on these topics.

My research continues to move along. My dissertation (which began as a summer paper in 2006) will be published in *Review of Accounting Studies* in early 2012. I have a number of other projects at various stages of the publication process related to accounting complexity, revenue, and comparability.

Ken Njoroge

My second year at Oregon is over, and my family and I have nicely settled in Eugene. Last year I found it very satisfying to teach cost accounting. I was able to connect with and learn from my students from very diverse backgrounds. We had very lively class discussions about Cost Accounting applications in out-of-class settings. In my research, we completed a project that examines why large firms such as Wal-Mart surprisingly use trade credit to borrow from small and often more credit-constrained firms. I presented the paper at the Western



Region conference of the American Accounting Association in California. I also completed my work that develops a measure of accrual reliability. My project over the summer examined the relation between product diversification and accruals quality.



Joel Sneed

As an instructor, I feel it is my responsibility to teach students *how to learn*, and I worked on that especially last year. A constructive learning environment fosters questioning and permits mistakes. I enjoy discussing current events in the classroom, because the broader issues form a basis for thought and discussion. I strive to

help students learn the usefulness of the methods without getting lost in the number-crunching details. If students think about material they read or hear, they can begin to understand the business world in a new way. My hope is that this approach allows my students to apply their tools to novel situations that they encounter in the workplace.

Outside the classroom, as the faculty advisor of Beta Alpha Psi, I continue to be proud to witness the transformation from student to professional that the members and leaders undergo. I also very much enjoyed working with the graduate teaching fellows last year and look forward to this year's crop.



Michael Tomcal

As the accounting undergraduate advisor, I am privileged to continue being a part of their journey of learning in our profession. One of the most gratifying moments is participating on the accounting undergraduate scholarship committee, where department faculty members come together and award scholarships to our most deserving students. We did face a problem this year as we had less money to award than in prior years. The problem was magnified by a large increase in student applications. For me personally, it is troubling when outstanding, deserving students receive minimal help due to a lack of funding. With an announced increase of more than 200 percent in applications to the UO for 2011–12, the request for help will only continue to increase. As you take this moment to read my update, would you please consider helping a deserving accounting student with a generous contribution to our accounting department scholarship fund? Thank you!

Ray King Retires

After more than ten years as associate dean of the Lundquist College of Business and twenty-nine years as an accounting professor in the Department of Accounting, Ray announces his retirement from the University of Oregon.

Excerpted from a speech given by Assistant Dean for Undergraduate Studies Wendy Mitchell at Ray's retirement party in June 2011.

Ray was the ultimate manager and leader. He held us all to high standards, he expected excellence from everyone, and one thing I learned from Ray was never to attempt to argue a position without being thoroughly and thoughtfully prepared, which always meant looking at issues from various perspectives.

During his associate dean appointment, Ray was presented with many difficult decisions that he very thoughtfully pondered. He considered the staff his partners and in many cases, the experts. As he talked with people, he was not afraid to change his mind when additional information became available. He always made his decisions based on quality, consistency, and integrity, characteristics that embody Ray King and qualities that I admire tremendously in him.

It was no secret that Ray cared tremendously about

everyone he managed. He was the first to express concern and offer support, help, and advice when difficult situations arose. He frequently—and still does—dropped by people's offices to just chat about how their lives were going.

Thank you for your commitment, for your leadership, your integrity, your caring, and your friendship during your many years at the University of Oregon. Your retirement is a huge loss to the college and we will miss you tremendously.



WELCOME TO NEW TEAM MEMBER

Seungmin Chee, MS, PhD

Assistant Professor of Accounting



EDUCATION

Doctor of Philosophy, Accounting
University of California at Berkeley

Master of Science, Management Science and Engineering
Stanford University

Bachelor of Business Administration
Yonsei University

ACADEMIC EXPERIENCE

University of California at Berkeley

ACADEMIC HONORS

Doctoral Fellowship, University of California at Berkeley

Crawford Research Fellowship, University of California at Berkeley

Dean's Fellowship, Yonsei University

PROFESSIONAL EXPERIENCE

Jung Dong Accounting, Seoul—Auditor and Consultant

Arthur Andersen, Seoul—Auditor

RESEARCH INTERESTS

Fair-value accounting

Standard-setting

Managers' financial reporting decisions

Valuation

"I am thrilled to become part of the Lundquist community. I feel especially fortunate to be given the opportunity to work alongside exceptional faculty members without leaving the Pacific West. I very much look forward to working closely with faculty members and students at the Lundquist College of Business."

RESEARCH

GAINS IN RESEARCH

The members of the Association of American Universities (AAU) are sixty-one universities with strong graduate programs, professional education, and research. The University of Oregon is one of only thirty-four 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 2010–11 or are forthcoming.

2010–11 PUBLICATIONS

"Beyond the Numbers: Measuring the Information Content of Earnings Press Release Language." **A. K. Davis**, J. Piger, and L. Sedor, *Contemporary Accounting Research*, forthcoming.

"Managers' Use of Language across Alternative Disclosure Outlets: Earnings Press Releases versus MD&A." **A. K. Davis** and I. Tama-Sweet, *Contemporary Accounting Research*, forthcoming.

"The Impact of Mandatory IFRS Adoption on Foreign Mutual Fund Ownership: The Role of Comparability." M. L. DeFond, **X. Hu**, M. Hung, and S. Li, *Journal of Accounting and Economics*, 2011.

"The Role of Technical Expertise in Firm Governance Structure: Evidence from Chief Financial Officer Contractual Incentives." A. Gore, **S. Matsunaga**, and P. E. Yeung, *Strategic Management Journal* 32: 771–86.

"Accounting Complexity, Misreporting, and the Consequences of Misreporting." **K. Peterson**, *Review of Accounting Studies*, March 2012.



Left to right: Joshua Filzen, Nam Tran, with wife Hoan Nguyen (MAcc student) and son Minh Tran.

Dissertations Defended Spring 2011

"The Information Content of Risk Factor Disclosures in Quarterly Reports" by Joshua Filzen

"Why Do Acquirers Manage Earnings before Stock-for-Stock Acquisitions?" by Nam Tran

2010–11 Research Workshops

Scott Dyreng
Duke University

Joshua Filzen
University of Oregon

Jingjing Huang
University of Oregon

Sudarshan Jayaraman
Washington University in
Saint Louis

Steve Rock
University of Colorado at Boulder

Darren Roulstone
Ohio State University

Ewa Sletten
Massachusetts Institute of
Technology

Teri Yohn
Indiana University, Bloomington

Gwen Yu
Harvard University

Faculty Research Presentations, 2010–11

Ken Njoroge: "Small Lending Big: The Real Effects of Trade Credit Demands on Constrained Suppliers," Western AAA Conference, Newport Beach, California, April 2011.

David Guenther: "What Do We Learn From Large Book-Tax Differences?" University of Texas at Austin, November 2010 and North Carolina Tax Symposium, January 2011.

PhD PROGRAM

The accounting department operates an active PhD program designed to train students for a successful career in academia. This fall, we welcomed three new students into our program. Kristin Garland has a BA from Fort Lewis College in Colorado. Kristin was admitted into the program last year but deferred the start of her program for a year for the birth of her first child. Joshua Cutler is a recent graduate from Harvard Law School who plans to focus on tax research. Aaron Mandell has a BS in accounting from Florida State University and was a senior tax associate with PricewaterhouseCoopers in Chicago. Aaron is an accounting doctoral scholar (ADS) specializing in taxation and is funded through the American Institute of Certified Public Accountants ADS program, a program geared toward increasing the number of doctoral students nationwide.

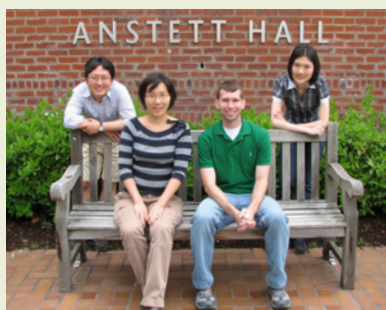
Josh Filzen and Nam Tran graduated from our program last year. Josh accepted a position with Michigan Technological University in Houghton, Michigan, and Nam accepted a position with Melbourne Business School in Australia. Both started their new positions this fall. Pei Hui Hsu, Chris Kim, Jingjing Huang, Brian Williams, and Shan Wang are continuing their studies in the program.

The doctoral program relies heavily on the financial support provided by the Accounting Circle and donors to the accounting program. 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 541-346-3340 or stevem@lcbmail.uoregon.edu. You can also learn more about the American Institute of Certified Public Accountants ADS program at www.adsphd.org.



2010–11 Accounting PhD Students

From left to right: Jin Wook Kim, Pei Hui Hsu, Brian Williams, and Jing Huang. Shan Wang not pictured.

PhD Alumni Spotlight Lisa Eiler and Isho Tama-Sweet

Entering the UO doctoral accounting program separately, Lisa and Isho met in 2005, sharing a common love of learning and a desire to teach. Starting out as colleagues, they discussed econometrics, statistical methods, and summer papers. Soon their professional relationship grew into a friendship and found time to discuss surfing, running, and snowboarding. Eventually, they became a couple and spent recruiting season looking for professor positions at the same school. With dissertations defended and PhDs in hand, they graduated in June 2009 and started their new life together at California State University, Fullerton.

Isho's research focuses on narrative disclosure, compensation, financial reporting, and international accounting, and has a forthcoming publication in *Contemporary Accounting Research*, co-authored by Angela Davis. Lisa's research interests are in taxes, disclosure,



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governance, and cross-border mergers and acquisitions. She has been published in the *National Tax Journal* with co-authors David Guenther and Lisa Kutcher. Lisa and Isho are currently collaborating on a project focusing on cross-country differences and narrative disclosure.

Lisa and Isho got married on a beautiful day in September 2010 at King Estate Winery just outside Eugene. Although they enjoyed sunny California, they missed Oregon and moved back north this fall to join the faculty at Oregon State University. We're glad to have them back in our state, and we know they'll cheer for the right team during civil war.

MASTER OF ACCOUNTING

Affectionately Known as 'MAcc'

Last year's class jumped into the program full speed and were a remarkably congenial and cooperative group. I required that they all participate in case competitions—some did the KPMG Sustainability Case Competition and some the PricewaterhouseCoopers xACT Competition. We once again focused on accounting for sustainability during our winter term seminar. I ramped up the academic rigor and the breadth of coverage to include carbon taxes and other topics. The course culminated in a trip to Nike, where the students' preparation and enthusiasm shone through brightly in a ninety-minute Q and A with top Nike sustainability executives.

Other highlights included Blake Seabaugh's participation in the entire three-term entrepreneurship venture capital competition program with his group Sonas, the first MAcc program student to do so. Team Sonas was selected by LCB faculty members to represent the college in several venture capital competitions including in Austin, Texas. Money that the team won in these competitions was rolled into their business.

"MAcc Attack" events included fielding both basketball and volleyball teams as

well as bowling, minigolf, and assorted fieldtrips to local night spots. During the year, fourteen out of thirty-four MAcc students were on the Dean's List, recognition for those students earning 3.75 GPAs or higher in a term. This is the largest number of Dean's List awardees, demonstrating that not only did they play hard, they worked hard.

The year concluded with the first annual Master of Accounting Program banquet, which was held at the Jordan Schnitzer Museum of Art, a fun event with both a slideshow and a music video. Who knew that the faculty had such great dancers?

At commencement, 75 percent of the class was placed. Many students resumed their searches after commencement, and as of two months after graduation, I am pleased to report that 95 percent of the class has been placed.

Thanks for all of your support!

Robin P. Clement

Robin P. Clement
Director, Master of Accounting Program



Mingyu Zhu, MAcc 2011

Master of Accounting Award Winners Class of 2011

Department of Accounting Awards for Excellence

Corey Glidden
Taylor Luell

Federation of Schools of Accountancy Student Award

Kaishu Wu

Becker CPA Review Course Scholarships

Bryce Baker
Emily Dodak

Roger CPA Review Scholarship

Alexander Miller



Graduate Teaching Fellows 2011-12

Back (left to right): Laura Reist, Garet King, Jered Souder, Eric Kaster, Kellan Davis, Kerry Hinch, Denise Anderson. Middle: Yanyan Liao, Robin Clement, Kaishu Wu. Front: William Whelan, Caleb Yue, Edrice Wahed. Not pictured: Andrew Mizera.



MAcc Class of 2010-11

The 2010-11 MAccs were placed in firms such as AKT, California Bureau of State Audits, Deloitte, Elsener & Elsener, Ernst & Young, Frank, Rimerman & Co., Geffen Mesher, Grant Thornton, Isler CPA, KPMG, Moss Adams, Nelson Trucking, PwC, Regence, and Rio Tinto.

BETA ALPHA PSI

Gaining Experience

Kellan Davis

Beta Alpha Psi President,
2010–11 and 2011–12

*Excerpted from a speech given at
the Accounting Recognition Evening*

We have had a spectacular year. Membership has been increasing very quickly. Each term has seen about twenty new initiates. We also currently have 149 members and pledges (out of 328 current accounting majors) and this membership jump came even as we increased the rigidity of our requirements. Average meeting attendance has reached sixty-five members, up from forty-five last spring (and that doesn't include some guests!). From last spring to this winter, our members completed over 1,200 volunteer hours in their community. As part of that, we adopted a park!

Aside from just membership increases, we have made internal improvements in areas such as record-keeping. We also used surveys to collect feedback from members to make sure we are delivering what they find useful. We reached new successes in the Volunteer Income Tax Assistance



After a year serving as the Beta Alpha Psi president, the chapter members voted for Davis to continue as president for a second year.

Program. Furthermore, we conducted joint meetings with the Finance and Securities Analysis Center that proved to be very popular meetings and were outside the norm for our organization.

These are only a few of the areas where we have seen improvement this year and we are ready for more. The chapter is continuing to improve at an accelerating rate and much of our success is due to the people in this room. As professionals who visit our meetings and networking events, you provide the value for our students and you're the main reason membership is worth their time. Many times you even encourage students toward membership. Our organization wouldn't be the same without your help and we are very grateful for your support.

Despite all of our improvements over the past year, we still have many goals to attend to. We are currently working on our submission for Gold Chapter, which would increase the external prestige of our chapter. Internally, we want to continue giving our students advantages over their peers at other schools in the learning process as well as the recruiting process. We want our students to be the ones who stand out to you.

We will work to give our members expanded exposure to uses for accounting skills so that they always know what options lie before them. We will provide them with more opportunities to socialize and connect with each other so that this can be more than just a way to find a job. It can be a place where students come to be among friends who can support them, not only throughout their education but into their professional careers. We will strive to accomplish these goals while simultaneously growing and exploring new ways of supporting a larger membership.

With your support, we will continue on the course that we have set for ourselves in providing ever-increasing value to both our students and professionals alike. Thank you.



2010–11 Beta Alpha Psi officers (left to right): Mei Li Yu, Kellan Davis, Steven Norwood, Corey Glidden, Kyle Hauser, Taylor Luel.



2011–12 Beta Alpha Psi officers (left to right): Dennis Johnson, Edrice Wahed, Amanda Boss, Kellan Davis, Paul Gibson, Denise Anderson.

REALIZED GAINS

Gaining a New Home

A ribbon-cutting ceremony marked the grand reopening of Anstett (formerly Gilbert) Hall last spring. The building's historic facade was preserved while its interior was gutted completely and then rebuilt for modern needs. Aging, outdated, dark offices and hallways were replaced with light, open classrooms, graduate student offices, and a new home for accounting. The Anstett Family Accounting Suite houses faculty, staff, and Beta Alpha Psi offices, as well as a student work area complete with computers and chalkboards. The majority of the project was funded by Hope Anstett's generous bequest of \$5 million to memorialize her late husband, Joseph Anstett, who graduated in 1955 as an accounting major. Over the years, Joe and Hope had been Accounting Circle members and loyal supporters of the business school and accounting

department. After Joe's passing, Hope continued her philanthropy by establishing a scholarship in Joe's name for accounting and MBA

students. Now, even more students benefit from Hope's kindness in having a beautiful space in which to work, study, and learn.



Gaining Speed

Five years ago, the University of Oregon recruited Bria Wetsch from Minnesota to run on the cross-country team. She became an accounting major and brought with her a strong work ethic and a passion for success both on and off the track. Juggling a demanding athletic schedule with rigorous accounting studies proved to be no easy task. But Bria took it all in stride and graduated summa cum laude—in the top 2 percent of her class—with her bachelor's degree in 2009. She completed her master of accounting degree last winter and moved to Portland to begin a new phase of her life as an accounting professional and Olympic Trials hopeful.

While searching for a job, she learned about Steve Fein, a partner at Moss Adams and Accounting Circle member. He also ran track and cross-country for the Ducks and, after graduation, trained with Nike while working at Moss Adams. The firm extended Bria an offer to work part-time so she could train to qualify for the Olympic Trials. She now



works in Moss Adams' tax department and loves the work, the environment, and the people.

Bria has enjoyed many successes. She earned the inaugural Joseph L. Anstett Memorial Master of Accounting Scholarship as an undergraduate and,

as a master of accounting student, earned the Moss Adams Scholarship in Honor of William F. Meyer. She placed seventh in the 10,000-meter race at the Pac-10 Track and Field Championships in 2009, and her team took second place at nationals in 2007. When asked about the secret to her success, Bria's confidence is evident: "I want to do the best in everything I take up. I wouldn't take anything on that I didn't think I could do." She attributes attention to detail when it comes to being both an accountant and a runner. "I know a lot of runners with business backgrounds. Runners are always putting pieces together, and accounting is the same."

Bria is making great progress toward her goal of competing in the half marathon at the Olympic Trials. She won the women's Eugene half marathon last May, as well as the women's Foot Traffic Flat Half Marathon in Portland last July, finishing only 35 seconds under the Olympic qualifying time. She has until January 2012 to achieve the qualifying time of 75 minutes flat. We have no doubt that she'll reach her goal.

ACCOUNTING ALUMNI NETWORK

Accounting Ducks—Human and Fowl—Gather for the First UO AAN Reception



Brandon Parker and Kyle Davidson



Alycia Thibadeau and Neal McLaughlin



James Kirkpatrick and Erin Yates



Tony Pizzuti and James Chang



Chris Rogers gets an autograph for his son.



Kelli Quinn



Doug Henne

Do you ever wonder where your classmates have ended up? What they're doing? Want to know about current job opportunities or advertise one? Would you like to reach out and reconnect with the UO Department of Accounting? If so, then we have a way to help you answer those questions. We have created the University of Oregon Accounting Alumni Network (UOAAN) to help you find each other and keep in touch with the department. The goals of the UOAAN are to provide (1) a forum whereby alumni may keep in touch with each other, (2) a mechanism

for the department to communicate effectively with alumni, and (3) a platform from which news and events of interest can be disseminated to members. Currently, the UOAAN has a LinkedIn group, a Facebook page, and a Twitter feed through which you may join, "like," or follow the comings and goings of your classmates, the department, and the profession. There is no cost to you to join the network.

Last June, the UOAAN held its first alumni event in Portland, Oregon, which was attended by about fifty

alumni representing classes from 1957 through 2010. There are plans in the works for future events in Eugene, Seattle, and the San Francisco area during the 2011–12 academic year as well as a return visit to Portland. Information regarding these events will be posted on the various sites. If you have any ideas for other locations, please contact Michele Henney at mhenney@uoregon.edu. Please check us out on the web and get back in touch!

SCHOLARSHIPS



Dave Haslip presents the Deloitte Scholarship to Austin Jurgens.

MASTER OF ACCOUNTING

Accounting Circle MAcc Student Scholarship

Kellan Davis
William Whelan

Catherine L. Tiggerman Scholarships

Cassandra Boge
Jieyuan Jiang
Korissa Mehdikhan
Samantha Picken
Sishi Wang
Yiwen Yang

Deloitte Scholarships

Austin Jurgens
Andrew Mizera

Diana West McKalip Memorial Scholarships

Alisha Davis
Laura Reist

Ernst & Young Accounting Excellence Award

Lucas Aguirre

Geffen Mesher Scholarship

Kerry Hinch

Glenn Schneider Memorial Scholarship

Jordan Novinger

Grant Thornton MAcc Scholarship

Eric Kaster
Joseph L. Anstett Memorial MAcc Scholarship

Alisha Davis

KPMG Distinguished Achievement Award

James Russell

MAcc Alumni Scholarship

Yu Liu
Brandon McKee

Moss Adams MAcc Scholarship

Jiuyu Chi

Moss Adams Scholarship in Honor of William F. Meyer

Myles Shafer

PricewaterhouseCoopers Leadership Scholarship

Elliot Finkel

OSCPA Educational Foundation Scholarships

Anna L. May Fifth Year Endowment

Denise Anderson

Emerald Empire LSA

Kellan Davis

Grant Thornton

Kellan Davis

Jones & Roth

Kerry Hinch

Kernutt Stokes

William Whelan

KPMG

Eric Kaster

Perkins & Co.

Myles Shafer

UNDERGRADUATE

C. Lyle Kelly Memorial Scholarships

Taylor Lund-Fery
Annamarie Millard

Financial Executives International Academic Award

Ryan Dingler

Gregor Endowment Scholarships

Nick Bottcher
Sarah Brillhart
Ryan Dingler
Spencer Herbert
Melinda Noell
Stephanie Tuski

Joseph L. Anstett Memorial Undergraduate Scholarships

Lindsey Address
Tiffany Phillips

Kenneth S. and Kenneth C. Smith Memorial Scholarships

Bingyue Chen
Yanjun Li
Dung Nguyen

KPMG Undergraduate Scholarship

Alyssa McBee

Lundquist Accounting Scholarship

Anh Bui

OSCPA Endowment Foundation Scholarship

William Marks

Pension Planners Northwest Student Scholarship

Molly Cochran

OSCPA Educational Foundation Scholarships

Anna L. May Endowment

Colin Nishitani

Delap

Nick Bottcher

Deloitte

William Marks

Emerald Empire LSA

Dorin Fachiol

Ernst & Young

Dorin Fachiol

Grant Thornton

Paul Gibson



Dave Guenther presents the 2011 OSCP Outstanding Student Award to Garett King.

Hoffman Stewart

Ryan Dingler

Isler CPA

Riana Linsky

Kent J. Bailey

Tiffany Phillips

KPMG

Leah Winslow

L. Parry Ankersen

Spencer Herbert

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Taylor Lund-Fery
Annamarie Millard
Aaron Sachs
Jonathan Steinberg

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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 2010–11 (July 1, 2010 through June 30, 2011). 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.



Grant Jones presents the Joseph L. Anstett Memorial MAcc Scholarship to Alisha Davis.



Trace Skopil presents the OSCP Educational Foundation Moss Adams Scholarship to Lindsey Andress.



Dave Anderton presents the Ernst & Young Accounting Excellence Award to Lucas Aguirre.

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Scott Wright presents the OSCP Educational Foundation Kernutt Stokes Scholarship to William Whelan.



John Gregor presents the Gregor Endowment Scholarships to Nick Bottcher, Ryan Dingler, Stephanie Tuski, Melinda Noell, and Spencer Herbert.



Mike Weber presents the PricewaterhouseCoopers Leadership Scholarship to Elliot Finkel.

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Eric Zuern
Dwight Zulauf



Annie Flatz of Intel Corp. speaks about International Financial Reporting Standards at the 2011 University Night dinner.

Accounting Circle Loses Two Devoted Members

Nate Coleman

Nate Coleman, age ninety-two, passed away last April. A committed supporter of accounting education, long-time member of the Accounting Circle, and extremely loyal Duck fan, we miss him a great deal.

A Leavenworth, Washington, native, Nate moved to Oregon with his family at the age of ten. While in high school, he worked summers in the Kinzua sawmill and nearby woods in eastern Oregon. He attended the Hill Military Academy in Portland and the University of Oregon, where he earned his accounting degree in 1947.

In June 1941, Nate was called to active duty in the army along with his senior ROTC graduating class.



He served in the U.S. Army Air Corps during World War II, and was stationed in England, the Soviet Union, France, and Germany.

Nate married Jo Ann Curry in May 1949. He worked twenty years as a

CPA and worked another twenty years managing Lane Plywood in Eugene.

In 1988, he retired to work full time on his tree farm in Pleasant Hill. He became a master woodland manager and was named 1999 Lane County Tree Farmer of the Year. As an active tree farmer and computer programmer, Nate worked with Oregon State University to develop software applications to assist in forest management.

Nate was modest, soft spoken, and private. He was a humble man who never boasted and always had time to listen and give wise advice. He was extremely kind and gracious, a gentleman in every sense of the word. His passion for forestry will live on through the thousands upon thousands of trees he planted and cared for, one by one.

He is greatly missed.

J. William Neuner

Bill passed away last June at the age of seventy in Roseburg, Oregon. Born in Portland on his grandfather Neuner's birthday, he was the first grandchild. He continued throughout his life being as special as the birth was.

Bill moved with his family to Roseburg in the fourth grade and graduated from Roseburg High School in 1958. He earned his bachelor's degree in accounting at the University of Oregon in 1963 and started a family that same year. Bill spent some time in Eugene before moving back to Roseburg and purchasing an accounting firm in 1967, today known as Neuner,



Davidson & Cooley. Through his practice he continued to make many new friends, as well as retaining his many old friends.

Bill was a member of the Roseburg Chamber of Commerce, the Moose and Elks lodges, and the American Institute of CPAs. He served as chair of the

Roseburg Urban Sanitary Authority board and is a past president of the Roseburg City Council. A loyal supporter of accounting education and a UO alum, Bill was a long-time Accounting Circle member and avid football fan. He was known as "Mr. Duck" to many, attending most home and many away games.

Bill enjoyed life to the fullest with his wife, Pat, and their families. He loved to travel, go motorcycle riding, see movies, and read books, always keeping his unique sense of humor that endeared him to many. He worked up until he passed, never considering it as a job but loving what he did and the people that it brought to him.

Bill had many friends too numerous to mention and will be missed by many.

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DEPARTMENT OF ACCOUNTING Calendar of Events 2011–12

September 19–22	Master of Accounting Orientation
October 3	Beta Alpha Psi Meet the Firms
October 15	Accounting Circle Fall Meeting
December 1	Accounting Alumni Network Reception, Eugene
January 25	Beta Alpha Psi—Oregon Society of Certified Public Accountants University Night
May	Department of Accounting Advisory Board Meeting
May 17	Accounting Recognition Evening
June 14	Master of Accounting Graduation
June 18	University of Oregon Graduation