

The ECU Accountant



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FALL 2018

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THE CHAIRMAN'S REPORT

Greetings!

I'd like to start this year's newsletter with an overview of changes that are occurring in the Accounting Department. Dr. Brian O'Doherty, who joined our faculty in 1984, has decided to retire. We will miss having him around and appreciate all he has done for the department over the years. We have hired an assistant professor, Dr. Anna Johnson, who will be teaching external auditing for us. You can read a bit more about Drs. O'Doherty and Johnson in the Faculty News section of this newsletter.

Over the last year, we have made strides to increase our outreach to alumni and prospective students with primary goals of improving student learning outcomes and opportunities. As part of our alumni outreach, the department hosted a "Meet-N-Greet" last November in Virginia Beach to connect with our many alumni in the Norfolk area. We met with recent and not-so-recent (not old) alumni to network and socialize. Additional mixers are planned for Raleigh and Charlotte. In addition, the department re-established an external advisory board. The new Accounting Advisory Group held its initial meeting in April to discuss changes to the accounting curriculum and how to develop and allocate resources needed to keep our students work-ready.

On a macro-level, employment of accountants and auditors is expected to grow at 11 percent through 2024 – which is faster than average.¹ Contributing to this growth are trends in technology and data analytics which our students are well-positioned to take advantage of. Students can earn a certificate in data analytics by incorporating a suite of four Management Information Systems classes in their graduate programs.

The Accounting Department is also making a concerted effort to expand our reach and grow our enrollment. At the University level, our MSA program has been identified as one of the "jewels" at ECU that needs to be polished and highlighted to prospective students. Our departmental marketing committee is working with the University to increase online advertising and reach a broader demographic. In addition to emphasizing the fact that our students take the CPA prior to graduation, we are also promoting the program's ability to attract non-business undergraduates and the excellent return on investment. At the undergraduate level, although our enrollment has been steady and demand for our students remains strong, we are working to sell the strengths of our program to attract the brightest students in the College of Business.



Dr. John Reisch, Chair
Department of Accounting

As we work to improve our curriculum and marketing efforts, any input you may have would be greatly appreciated. Please feel free to drop me a note with suggestions.

We continue to need your financial contributions to help fund student scholarships and activities such as Beta Alpha Psi and the Student Accounting Society. Your contributions help us attract and retain the best and brightest students. Donations can be made by visiting ECU.edu, clicking on GIVE, and designating the Accounting Department.

Meet the Firms, our annual recruiting event, will be held at Dowdy-Ficklen Stadium – Club Level on Thursday, September 13, 2018. I hope to see you there!

Sincerely,

John

reischj@ecu.edu

252-737-1051

¹ Available at: <https://www.bls.gov/ooh/business-and-financial/accountants-and-auditors.htm>

ALUMNI NEWS

ALUMNI SPOTLIGHT – JASON POOLE (MSA '99)

Jason Poole, CPA, is a partner with TRP CPAs, PLLC with offices in Fayetteville, Dunn, and Sanford. Prior to joining the firm in 2002, he was with Dixon Odom, PLLC in Southern Pines. At TRP, Jason focuses on providing tax and consulting services to small- and medium-sized businesses. His clients are primarily in the medical, professional services, and construction industries, and are located throughout the United States. Jason likes to combine work and play, finding any excuse he can to visit clients and try out new golf courses. He spends his free time traveling, playing golf, and returning to ECU. He's also an avid Pirates fan, traveling as far away as Hawaii to see an ECU football game!

Jason was appointed to the ECU Board of Trustees in June 2017. We caught up with Jason earlier this year and asked him for a post-graduation update.



What do you like best about your current job?

I like that every day is different. I'm not one to sit behind my desk and wait for clients to come see me, so I'm constantly out of the office visiting clients in their environment to get a better understanding of their businesses. I am blessed at TRP to have a good team that keeps the work flowing, which allows me to concentrate on developing stronger client relationships.

How did your experience at ECU prepare you for your career?

ECU gave me a strong foundation in accounting and business that has allowed me to succeed. It also gave me the opportunity to develop leadership skills through class projects and participating in the Student Accounting Society and Beta Alpha Psi, all of which helped me to become a partner in our firm. Most importantly ECU, and more directly the accounting faculty, taught me the value of service to others which, in turn, taught me to give back to my profession and community through volunteering my time, resources, and abilities.

What advice do you have for today's accounting students?

Be a change agent. Today's business environment is full of disruptors that are changing the face of business and accounting as we know it. CPA firms and the accounting profession are relied on for much more than tax returns and financial statements. We are collaborators that help clients transform their businesses to be successful in this rapidly changing environment. Employers are looking for students who work well in teams, adapt to a constantly changing technology environment, and can become a leader in their niche.

ALUMNI UPDATES

Mary Howard Bartlett (BSA '81) is a Sr. Financial Analyst at UNC Lenoir Healthcare in Kinston. She was recently appointed to the State Library Commission by Governor Roy Cooper.

Alumni **Sara Elder Bruce** (MSA '08) and **Iain Bruce** (MBA '08) recently welcomed their first child, Olivia Holmes Bruce - - just in time for Tax Day!

Clay Buchanan (BSBA '06) recently moved to First National Bank, Baltimore. He is in the Commercial Credit Division.

David Campbell (BSBA '10) is an active community participant. He was selected as an ECU "40 under 40" Recipient – a program that recognizes outstanding alumni under the age of 40 who have excelled following graduation and are now using their experience to make an impact in their respective professions, local communities, and the world. David was also elected to Co-Chair the Greenville Affordable Housing Loan Committee. He's a first-year coach for Upward Basketball and Greenville Recreation Soccer and is a speaker at the ECU Miller School of Entrepreneurship.



David Campbell

Jason Bray Creel (BSBA '06) recently became partner with Anthony & Tabb PA in Wilson.

Richard Flye (BSBA '81) has been named President and CEO of Mast Drug Co., Inc. Mast operates pharmacies in Williamston, Lumberton, and Henderson.

Brian Gallahue (MSA '03) was recently promoted to Vice President & Corporate Controller of Transatlantic Reinsurance Company.



Chris & Gabby Gaudette

Recent graduates **Chris and Gabby (Eagle) Gaudette** (MSA '18) celebrated their wedding in May.

Davidson Gillette (MSA '12) received an AICPA Accounting Doctoral Scholars Award and a University of Alabama Graduate Council Fellowship. Davidson is working toward earning a Ph.D. at the University of Alabama.

Meredith Hardison (MSA '05) now works as a Lead Audit Consultant at Duke Energy in Charlotte.



Davidson Gillette

Announcing his retirement after 25 years as Vice President of Finance for the Specialty and Services Sector of ECOLAB is **Norman "George" Harris, Jr.** (BSA '75).

An active Pirate, **Margaret Mitchell Henry** (MSA '05) is now President and Treasurer of the Wake County Pirate Club. She is also Controller for SmartSky Networks.

Jonathan Bradley Hoy (MSA '00) is Assistant Vice-President Finance, Duke University Health System, and CFO for Duke Regional Hospital. He was also the recipient of two prestigious awards for 2016: Triangle Business Journal's CFO of the Year, and North Carolina Nurses Association's Frances Miller Newsom Award.

In December, **Allison Johnson** (MSA '14) accepted a new job as a Corporate Accountant with Carolina Tractor and Equipment (CTE).

Katie Koop (BSBA '10) is happy to be back in Texas after a two-year assignment in London with PricewaterhouseCoopers. She is now a manager with the PwC CMAAS team that is responsible for capital markets and technical accounting work, among other things.



Jonathan Bradley Hoy

Laura S. Leopardi (BSA '86) recently celebrated her 15th year in private practice as a business valuation specialist with expert witness testimony litigation support services. She lives in Scottsdale, AZ.

This past year we almost lost alumna **Valerie (Mitchell) Snyder** (MSA '06) to a very serious bike accident. Valerie completely severed her femoral artery and had to have emergency vascular surgery. She's doing well now and has become a local celebrity because her case was so unusual and had such a positive outcome. We're glad Valerie's still part of Pirate Nation!

Caroline Ballance Montgomery (MSA '10) was promoted to Tax Manager at Adam Shay CPA, PLLC, in Wilmington.

Jessica Schisler (MSA '16) reports leaving public accounting to work for US Tobacco Cooperative. Rumor has it she's also engaged to be married!

Retired CPA, **Steve Toler** (BSA '90), saw a 44-year accounting career in industry and government. He is now retired and living in Washington, NC where he spends time on hobbies - fishing and shooting pool.

Many, including **Abbey Strickland Cash** (MSA '16) and **Ian Metcalf** (MSA '17), report that their hard work has paid off – they passed the CPA Exam. Congratulations!

If we left you out of this year's updates, please send news you'd like to share in next year's newsletter to Dr. Denise Dickins (dickinsd@ecu.edu). We look forward to hearing from you!

KEY CONTRIBUTORS

Many thanks to all the individuals and organizations who have contributed financially to the success of our accounting students, faculty, and programs. You can make sure your donations benefit accounting students by visiting ECU.edu, clicking on GIVE, and designating the Accounting Department.

The following individuals and organizations contributed at least \$100 to support accounting students during the period January 1, 2017 to December 31, 2017. If an individual donated through their organization, they may not be individually listed below.

Tracey Hill Allen	Renee Deans Fulk	Terry Pritchard Ng
Steven Randall Ayers	Grant Thornton Foundation	Jay Arthur Parris
Billy Len Biggs	Kenneth M. Gunn	Robin Foster Porter
Donna Corsaro Boyette	Dan M. Guy	John and Michele Reisch
David J. Bradley	William Andrew Haddock	Jane N. Revelle
Kimberly Harper Braxton	Meredith Anne Hardison	Ryan Rowland
Jason Nicholas Brown	Margaret Mitchell Henry	RSM US LLP
Deborah Goodson Bunn	Mary A. Hunter	Charles Edgar Sams
Eugene G. Chewing	Justin Warren Jones	John Bruce Satterfield
Andrew Lavar Coleman	Jeffrey Thomas Joyner	Dan and Debra Schisler
David Nathaniel Crawford	KPMG Foundation	Douglas Kenneth Schneider
Willie Ray Creech	Allen Dale Lee	Charlotte Webb Smith
Mary Margaret Curry	Luther Gary Leonard	John Patrick Taylor
John Morris Davis	Joseph E. McKoy	Robert Earl Thompson
William Fulton Dickenson	Patrick B. Mitchell	Neena Pauline Wanko
Denise E. Dickins	Roosevelt Morton	John Randolph Wiley
Dixon Hughes Goodman Foundation Inc.	NCACPA	Kellie Ann Woodruff
John Wesley Dostert	NCACPA Foundation Inc.	

STUDENT NEWS

FEATURED STUDENT – RACHEL EKER

As a double major (accounting and finance) **Rachel Eker** has always been focused on excelling in academics. Her love for accounting stems from her parents who were both business majors. Business is “just something I’ve always grown up around,” she said. “I wanted to be like them because I saw them enjoying their jobs.”

From Jacksonville, Florida, Rachel chose ECU because of the Honors College and the College of Business. She enjoys being in the Honors College because it has allowed her to meet new people and take seminars that are outside of her curriculum. Rachel has been active on campus from the start, serving on the Residence Hall Association executive board, being a Business Scholar, and interning with the ECU Office of Internal Audit, among other activities.

Rachel also interned with Dixon Hughes Goodman (DHG) where she had the opportunity to work on individual and corporate tax returns, giving her hands-on experience with what she’s learned in school the last couple of years. “It’s one thing to read about deductions and returns, it’s another to actually get to do it. This is what I’ve been working towards for four years.”

Rachel likes starting her days off early with morning classes, working for a few hours in the Internal Audit office, then returning home and cooking to wind down and relax before studying. We asked Rachel to share her thoughts about her university experience.

To what or whom do you attribute your success?

I attribute my success as a student and a young professional to the skills and lessons I learned as an intern with ECU’s Office of Internal Audit and as Vice President of Beta Alpha Psi. In Beta Alpha Psi, I worked closely with **Dr. Douglas Schneider** and was influenced by his compassion and dedication.

Hard work and persistence also have a lot to do with Rachel’s success. As she explains, “All of my hard work is something I’m proud of.”

What advice do you have for other students?

Don’t procrastinate and get engaged. There are so many clubs and organizations that you can join to increase your knowledge, deepen your university experience, help make a difference, or to just have fun.

What are your post-graduation plans?

I plan to get my Master’s in Accounting closer to home at the University of North Florida. After that, I will begin full time work in the Jacksonville, FL office of DHG.



Rachel Eker

ACCOUNTING HONORARY FRATERNITY AND SOCIETIES

We are grateful to all the firms and individuals who sponsor ECU’s Accounting Honorary Fraternity and Societies including, but not necessarily limited to: Becker Professional Education, Dixon Hughes Goodman, Ernst & Young, Hughes Pittman & Gupton, RSM, and Tatum & Edwards.

BETA ALPHA PSI

A total of 45 accounting majors were inducted during the 2017/2018 academic year into honorary fraternity, BAPsi, Iota Xi Chapter. New BAPsi officers, **Rachel Hill**, President, **Kara Plotner**, Treasurer/Secretary, and **Ellie Kerr** and **Syun Hasebe**, Vice Presidents, assumed office in January. Officers attended a regional meeting of Beta Alpha Psi in Birmingham, AL, and the Annual Meeting in Washington D.C.



(l-r) Kerr, Plotner, Hill, Hasebe



This past academic year, BAPsi pledges and inductees attended numerous meetings, presentations, and events including those made or sponsored by Becker CPA Review, Dixon Hughes Goodman, Ernst & Young, Hughes Pittman & Gupton, KPMG, NC Department of Revenue, RSM, Wall Einhorn & Chernitzer, and Wiley CPA Review. BAPsi members also volunteered at NCPacks4Patriots and helped students taking introductory accounting courses by volunteering at the Academic Success Center. This year's officers were also treated to a dinner (pictured left) hosted by DHG at the Dickinson Avenue Public House.

Drs. Schneider and **Hagan** serve as faculty advisors for BAPsi. You can visit the ECU BAPsi Chapter's Facebook page at: <http://www.facebook.com/ECUBAP>.

STUDENT ACCOUNTING SOCIETY

In addition to the NCACPA's Student Speed Networking Event (pictured right), SAS members heard presentations by representatives of ECU's COB Career Center, Patheon, Universal Leaf, and Wells Fargo, and participated in community events helping with roadside clean-ups (pictured below) and volunteering at a local Community Shelter helping to feed individuals that might otherwise go hungry.



Fall Clean-up (l-r) Anthony Donovan, Matthew Norby, Lane Pennell, Claire Jose, Xin Yin Lin

Spring Clean-up (l-r) Marquitta Long, Claire Jose, Matt Norby

SAS Officers (l-r) Bayless-Edwards, Pennell, Norby, Monahan, Morton

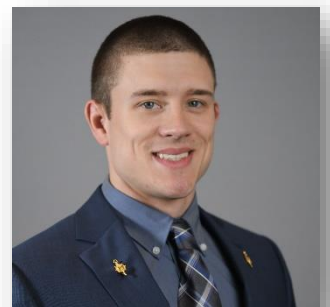
SAS Officers for the 2017/2018 academic year (pictured above right) were: **Lane Pennell** - President, **Kelly Monahan** – Vice President, **Matthew Norby** – Secretary, **Tyler Bayless-Edwards** – Community Event Chair, and **John David Morton** – Treasurer.

To learn more about SAS, visit the SAS Facebook page. If you are a prospective employer willing to speak at an upcoming SAS meeting, please contact a SAS faculty advisor, **Dr. Linda Quick** (quickl@ecu.edu) or **Mrs. Rachel Brassine** (brassinerr@ecu.edu).

STUDENT RECOGNITION

John Austin Hobson was recognized by the Accounting Department as this year's Outstanding Senior.

Nicholas Hilliard was the recipient of the Rebecca Fay Memorial Scholarship, and **Ellie Kerr** was awarded the Accounting Faculty Scholarship. These scholarships are two of three awarded annually with funds raised through a partnership of the NCACPA and the accounting faculty. Scholarship recipients are provided with full tuition and fees for up to three semesters in the MSA program – a value of over \$13,000 per student.



John Hobson



Rachel Hill

Rachel Hill was the recipient of the Accounting Department’s Howard Award and the Zeke Sigler Memorial Scholarship (the third of three scholarships awarded annually with funds raised through a partnership of the NCACPA and the accounting faculty). As a Student Liaison to the NCACPA, Rachel is following in the footsteps of Zeke who was also an active student-member of the NCACPA. She was also this year’s recipient of the NCACPA’s 2018 Sigler Standout Student Award.

Anderson Potter (2018) and **Austin Congleton** (2017) were recipients of \$10,000, merit-based scholarships sponsored by the Public Company Accounting Oversight Board (PCAOB). The purpose of the scholarships is to encourage accounting students to pursue careers in audit. Only about 165 students nationwide are selected each year to receive these scholarships. Austin was also the recipient of ECU’s Graduate Scholar Award.

Rachel Beauchamp was selected to receive the Association of Certified Fraud Examiner’s \$5,000 Ritchie Jennings Memorial Scholarship.

Other accounting students receiving scholarships this year included: **Sumeet Agarwal, Emily Ajumobi, Alanna Aungvibool, Tyler Bayless-Edwards, Meredith Butz, Taylor Chappell, Thomas Dehnel, Justin Delise, Nicholas Drahus, Ryan Droese, Dunton Dedrick, Malia Ervin, James Gainey, Diana Garcia-Correa, Hope Gibson, Syun Hasebe, Nicole Heredia, Brady Hilhouse, Madeline Hilliard, Madison Hollar, Rachel Hull, Angus Johnson, Cameron Jones, Dylan Kruesi, Cynthia Langley, David Liu, Casey Medford, Katelyn Metcalf, Kelly Monahan, John Morton, Veronica Niland, Taylor Norris, Cheryl Oliver, Harrison Schodt, Adrian Scott, Ana Sebastian, Katelyn Smith, Tyran Speed, Daveion Taylor, Nicholas Thompson, Ansley Vaughan, Gary Williams, Jessica Womack, James Woodall, and Jewalle Wright.**

Accounting majors **Rachel Eker, Caroline Haller, Ellie Kerr, and Kaylee Spruill** assisted as emcees and auditors of this year’s Crown Me Miss ECU Pageant. **Dr. Doug Schneider** also served a pageant judge. Kaylee and Caroline are pageant-experts having previously competed in the Miss North Carolina contest.

Several ECU accounting students were fortunate to receive internships this year. Included are **Kendall Mitchell** at Cayton & Associates and Williams Overman Pierce, **Rachel Hill** and **Ellie Kerr** both at Dixon Hughes Goodman, **James Gainey** at Hughes, Pittman & Gupton and Adventure Development, **Alanna Aungvibool, Tyler Bayless-Edwards, Brittany Fary, and Savannah Sutton** all at KPMG, **Tommy Brehm** at ONLINE Information Systems, **Taylor Chappell** at Perquimans County Schools, **Ansley Vaughan** at RSM, and **Anderson Potter** at Stallings Group.



(l-r) Kerr, Spruill, Eker



(l-r) Haller, Miss USA Maggie Fox, Spruill

Rachel Beauchamp, Taylor Chappell, Rachel Hull, and Marianne Moore were invited to attend Dixon Hughes Goodman’s 2018 Summer Leadership Conference. **Sarah Cherry** was invited to attend Ernst & Young’s Emerging Leaders Program and KPMG’s Discover Program.



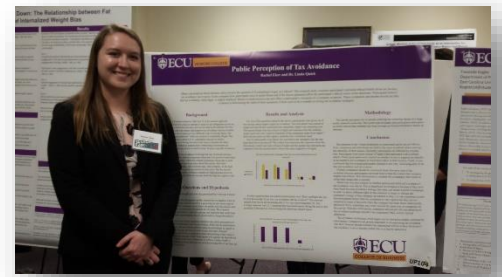
Taylor Hicks (center)

Taylor Hicks won the Miller School’s inaugural Pirate Entrepreneurship Challenge and has been accepted to the Women’s Business Enterprise National Council’s Student Entrepreneur Program.

The following accounting majors were inducted into the honorary business fraternity, Beta Gamma Sigma, during the 2017/2018 academic year: **Jesse Bakanic, Mary Battle, Earl Boone, Toni Britt, Holly Campbell, Mason Chaney, Taylor Chappell, Jillian Chevalier, Isaias Crespo, Lauren Duer, Kendall Ervin, Syun Hasebe, David Hatfield, Jacob Heintze, Trent Herndon, Lisa Hofbauer, Harold Holloman, Rachel Hull, Edward Isabella, Michael King** (second recognition), **Victoria Lee, Casey Medford, John David Morton, Hoai Huong Nguyen, Robert Piscorik, Ricky Reese, Christian Rogers, Harrison Schodt, Kurt Thomas, Nicholas Thompson, William Unger, William Whitley, James Woodall, and Brandon Woods.**

Anderson Potter was inducted into the honorary academic fraternity, Phi Kappa Phi.

Rachel Eker worked with **Dr. Linda Quick** on her Honor's College research project titled, "Public Perceptions of Tax Avoidance." Not only was Rachel's research selected for presentation during this year's Research & Creative Activities Week, it was also selected for presentation at the American Accounting Association's Southeast Regional Meeting on April 21 in Greenville, South Carolina. Way to go Rachel!



Rachel Eker

STUDENT ATHLETES

Majoring in accounting can be challenge enough, but there are a few students who add to that challenge by also pursuing their dream of being a college athlete. Being a student-athlete isn't easy. There are early morning weight training sessions and afternoon practices, and the season travel schedule can be brutal. But our student-athletes rise to these challenges by doing an excellent job in the classroom and on the field. The accounting faculty is excited to have **Kate Law**, **Brittany Fary**, **Marianna Shurina**, and **Morgan Halo** represent us in the Pirate Nation!

Kate Law from Maryborough, Australia is a junior on the golf team. **Brittany Fary** is a senior from Centreville, VA. She just completed her soccer career and is getting ready to pursue a Master's in Accounting. **Marianna Shurina** from Celebration, FL is a junior on the soccer team and is also in the Honors College. Marianna is working on her research thesis with **Dr. Cal Christian**. Represented on the softball team is **Morgan Halo**, a junior from Sophia, NC. You can learn more about these student-athletes by visiting the ECU Pirates Sports page.



Law



Fary



Shurina



Halo

FACULTY NEWS

INTRODUCING DR. ANNA JOHNSON

Dr. Anna Johnson is our newest accounting faculty member. This Fall, she will be teaching graduate-level auditing. Dr. Johnson has degrees in Marketing (A.S.) and Accounting (B.S.) from West Virginia State University, Management (M.B.A.) from Marshall University, and Business Administration (Ph. D. with an accounting emphasis) from Florida Atlantic University. Dr. Johnson is a CPA and Certified Fraud Examiner. To learn a bit more about her, we interrupted Dr. Johnson's busy life and asked the following questions:



Dr. Anna Johnson

Tell us about yourself. Where did you grow up? What do you like to do for fun?

I grew up on a small farm in West Virginia, where the two closest towns are Eleanor, named for the former First Lady Eleanor Roosevelt, and Buffalo, the location of the local high school and once the largest known Native American town and cemetery in West Virginia. I am the first in my family to attend college. When I'm not teaching or researching, I love to garden, bake, crochet/knit, and paint. During longer breaks, I love to camp, fish, and travel with my husband, Greg, and two teenage daughters, Rachel and Sarah, to visit historical sites, museums, outdoor theater presentations, used bookstores, and the occasional theme park.

Why did you choose ECU?

I was first impressed by the camaraderie, kindness, and support offered by **Drs. Fay** (who has since passed), **Dickins**, and **Reisch** to me as a fledgling academic. I decided to make ECU home after I got to know the other ECU faculty members and staff. I used to feel as if I was a missing puzzle piece that was placed in the wrong box. The puzzle was of a nice picture but not the best fit. ECU feels like a good fit— like I'm coming home.

What is your personal teaching philosophy?

"Students cannot correctly apply a concept if they do not understand it." Ensuring that students understand the subject-specific concepts and principles is my primary goal when teaching any course. I believe it is my responsibility to assist students in learning how to complete work accurately, to understand what they are doing, why it is necessary, and how their work can have long-term and far-reaching consequences, such as impacting the capital markets. Moreover, each of my courses is designed to improve students' subject knowledge and to encourage them to think critically.

RESEARCH CORNER

As summarized in the *Just Published* section of this newsletter, our faculty are research-active. Below is a summary of a recently-published educational case we thought might be of interest to our alumni – particularly those in public practice who may be seeking a tool to help staff auditors better apply the requirements of PCAOB AS 2305, *Substantive Analytical Procedures*, or AICPA AU Section 329, *Analytical Procedures*.

Analytical Procedures Case: An In-class Exercise

Published by **Dr. Linda Quick** in *Advances in Accounting Education*, this exercise is designed to improve future auditors' use of analytical procedures as substantive tests of payroll expense, depreciation expense, and interest expense. Intended to provide a practical application of their accounting knowledge, analytical thinking skills, and problem-solving abilities, students must calculate an estimate of the accounts' expected balances, compare results to client-recorded balances, and determine if differences are within tolerable limits established for the audit.

JUST PUBLISHED

Rose Bailey, LL.M., Esq. published "Unraveling the Deductibility of Business Bad Debt," "To Be or Not to Be a Real Estate Professional," "Conservation Easements: Enhanced Contributions and Penalties," "Intertwined Family Business in a Tale of Two Categorizations: Business Debt vs. Non-Business Debt," "S Corporation Basis Entanglement Involving Guarantees," and "Will Quill's 'Physical Presence' Survive?" all in *Construction Accounting & Taxation*.

Dr. Cal Christian updated CPE courses "North Carolina Accountancy Law: Ethics, Principles and Professional Responsibilities," and "Professional Ethics and Conduct."

In her role as Chair-elect of the Auditing Standards Committee of the Auditing Section of the American Accounting Association, **Dr. Denise Dickins** co-authored two commentaries on proposed auditing standards which were published in *Current Issues in Auditing*. Together with **Dr. Anna Johnson** (and other co-authors), she also published "Not all PCAOB Inspections are Created Equal" in *CPA Journal*.

Drs. Rick Niswander and **Dan Schisler** updated their textbook, *Fundamentals of Taxation* – now in its 11th Edition.

Dr. Amanda Peterson published, "Can Gown Help Town? Exploring the 'Gap' between Accounting Practice and Academia and Providing a Theory for Why it Exists" in *Advances in Public Interest Accounting*.

Dr. Linda Quick co-authored, "Voluntary Changes in Accounting Principle: Literature Review, Descriptive Data, and Opportunities for Future Research," which was published in *Journal of Accounting Literature*, and "Analytical Procedures Case: An in-class Exercise," published in *Advances in Accounting Education*.

Dr. Doug Schneider co-authored, "Seasoned Equity Offerings and Secondary Share Date: Evidence of Earnings Management?" published in *Southern Business and Economic Journal*. He and **Dr. Mark McCarthy** also published, "Equity Income and Energy Sector Firms: The Association with Credit Ratings" in *Petroleum Accounting and Financial Management Journal*.

PROFESSIONAL SERVICE ACTIVITIES

Our accounting faculty members continue to help advance the missions of various professional accounting associations.

Dr. Cal Christian continues to teach ethics courses for the NCACPA. This past year he was also invited to Nashville, TN to speak at the American Public Power Association's Annual Business and Finance meeting and to San Antonio, TX to speak at the Annual Meeting of the Texas Farm Credit Bank Association.

Rose Bailey, LL.M., Esq., is a member of the NCACPA's Tax Committee.

Dr. Denise Dickens presented at this year's Institute of Internal Auditor's General Audit Management Conference.



(l-r) Tony Cannon, CEO Greenville Utilities Commission, Cal Christian, Jeff McCauley, CFO Greenville Utilities Commission

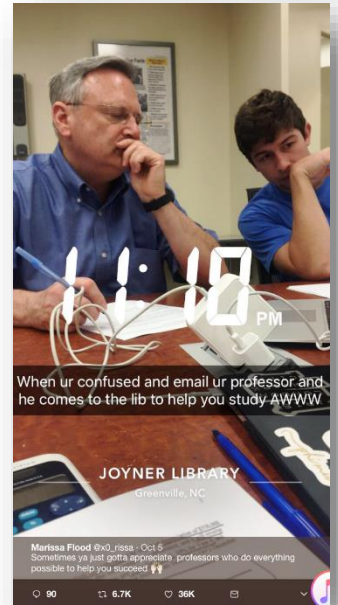
FACULTY RECOGNITION AND AWARDS



(l-r) Alpha Delta Pi Officers, Ashley James, Mackenzie Bell, Dr. Doug Schneider, Renae Harper, Allie Kattan

Dr. Douglas Schneider was the recipient of this year's NCACPA's Outstanding Educator Award. He was nominated for this prestigious award by alumnus, **Mary Ann Hunter** (MSA '14). In addition, he received the 2017 Panhellenic Outstanding Faculty Award.

All this recognition is not surprising as we always knew that **Dr. Schneider** is devoted to his students. Now, thanks to Twitter (image at right), the entire world knows too. Responding to students' middle-of-the-night call for help with a homework assignment, not only was he available, he even met the students at the library for one-on-one help.



(l-r) Barbara Baldwin, Assistant State Budget Officer/Internal Audit Director, Stacie Tronto, Alice Mariano, IIA Regional Representative for North Carolina

Faculty member and ECU's Chief Audit Officer, **Stacie Tronto**, was recognized this year. For her extraordinary efforts in the areas of dedication, contribution, and innovation in the field of internal auditing she received North Carolina's Internal Auditor Award of Excellence.

Dr. Cal Christian received the NCACPA's 2017 Outstanding Seminar Discussion Leader Award.

Demonstrating the Accounting faculty's dedication to teaching and pedagogical research, **Drs. John Reisch** and **Dr. Denise Dickens** are represented on BYU's Accounting Research Rankings for publication of Educational Accounting Research. Dr. Reisch is ranked No. 9 for publication of educational accounting cases over the last 20 years, and Dr. Dickens is ranked No. 10 for publication of educational accounting cases over the last six years, and #13 for all educational accounting research over the last six years.

Dr. Denise Dickens has been promoted to Professor.



Dr. Denise Dickens

LIFE AFTER ECU

Dr. Brian O'Doherty is retiring. After more than 25 years of putting students first, he's finally going to spend more time with family and friends. We asked Dr. O'Doherty to share his plans, memories, and sage advice.

What are your post-retirement plans?

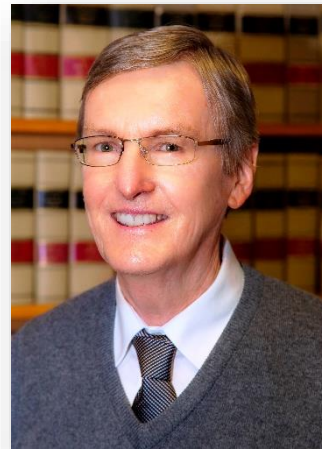
My plan is to be to make life easier for my kids, being a grandfather and looking after my daughter's toddler son, Trystan.

What will you miss most about ECU?

I'll miss being with my colleagues and the rhythmic freshness of each new academic year.

What advice do you have for students entering the accounting field?

Make sure you take advantage of all the credentialing opportunities that come your way and develop deep relationships with your fellow accounting students. You'll need these strong relations down the road.



Dr. Brian O'Doherty

IN OTHER NEWS

AARG!

The Department of Accounting hosted its inaugural Accounting Research Roundtable Gathering (AARG!) this year. Six accounting doctoral students with diverse, multifaceted backgrounds presented their research ideas in an informal format much like a roundtable discussion. Ph.D. candidates from Texas Tech University, University of Mississippi, and Virginia Tech were represented and included alumni **Ashley West** (MSA '12) and **Kevin Hale** (MSA '12).



Front (l-r): Emily Hornok, Ashley West, Sydnee Manley, Zhan Furner, and Mandi Peterson. Back: Doug Schneider, Cal Christian, Kevin Hale, John Reisch, Danielle Gant, Dan Schisler, Rebecca Wetmiller, Mark McCarthy, and Linda Quick

MEET THE FIRMS

Our annual Meet the Firms event will be held on Thursday, September 13, 2018 at Dowdy-Ficklen Stadium – Club Level, 6:30-8:30 PM. More than 120 accounting students participated in last year's event. Firms participating included Auditor of Public Accounts (VA), Blackman & Sloop, Carr Riggs & Ingram, Dixon Hughes Goodman, Ernst & Young, Hughes Pittman & Gupton, KPMG, Langdon & Co., Meyers & Stauffer, NC Department of Revenue, NC Office of State Auditor, RSM, Thomas Judy & Tucker, Wall, Einhorn & Chernitzer, and Williams Overman & Pierce. If you or your company would like to reserve a booth and participate at this year's event, please contact **Dr. John Reisch** (reischj@ecu.edu).

CPA EXAM FIELD TEST

Thanks to the efforts of **Dr. Doug Schneider**, ECU continues to serve as one of the few host schools in the country for the CPA Exam Field Test. The Field Test is operationally identical to the actual CPA Exam, so students learn how to navigate the exam platform. They also get to practice questions that could later appear on the actual CPA Exam. Approximately 50 students participated in this year's events. Special thanks to Aaron Sitzman from our TIO Department for technical support and proctoring, without which we could not be a host school.

NCACPA CPE COURSES

One of the NCACPA's greatest services is its comprehensive curriculum of CPE and since 2010, the ECU accounting faculty has teamed up with the NCACPA to offer online ethics CPE courses. Through this partnership, a percentage of the revenue generated benefits ECU students enrolled in our MSA program that plan to pursue a career in public accounting. Since the partnership's inception, 20 students have received these full-ride scholarships - collectively valued at over \$240,000. This year's scholarship recipients are reported in the "Student News" section of the newsletter. You can help ECU students by taking your annual ethics CPE on-line through the NCACPA (available at: <https://ncacpa.inreachce.com/>).

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