

# ACCOUNTING

2018-2019

Volume 2

*Annual Report*



**SCHOOL OF  
ACCOUNTANCY**  
14-15

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CALIFORNIA STATE UNIVERSITY  
**FULLERTON**

**MIHAYLO COLLEGE  
OF BUSINESS AND ECONOMICS**



# LETTER *from the Chair*

Vivek Mande, Ph.D.

***Dear Alumni, Students and Friends,***

With another busy and productive school year behind us, I would like to reflect on some of the exciting happenings at Mihaylo Accounting in 2018-2019! An eventful year it was indeed!

First, we are excited to report that the department received its AACSB reaccreditation with a clean report! This is a feat that only 8% of accounting programs nationwide have accomplished! The accreditation team was particularly impressed with our analytics and tech-focused curriculum, and how the department worked closely with the accounting industry and professionals to deliver a top-notch educational experience for our students.

Offering a cutting-edge curriculum continues to be THE biggest priority for the department. Our new M.S. in taxation program was launched in spring 2019. It is a streamlined and tax-intensive degree program, taught by specialist-professionals and includes analytics in the curriculum. We have debuted tracks in the M.S. in accountancy program and revamped the capstone course to include analytics, real-world data and professional interaction. The undergraduate program will now have a requirement to include a practicum component that will prepare our students for the professional world.

In addition to teaching innovatively, we are known in the region for our research. The editorship of the highly-recognized research publication, the Managerial Auditing Journal, moved to Mihaylo Accounting. In September 2019, the journal will host a conference in collaboration with the Haskell & White conference on the impact of technology on the accounting profession, auditing techniques and business practices! More about this journal and its impact on our department is inside this publication.

What is next for us? The transformation to a School of Accountancy in 2020 will be our biggest priority. Becoming a school will enable us to offer a distinctive and cutting edge curriculum, one that focuses on the real world, technology and analytics. The School of Accountancy Fund is officially open! I invite all of you to be involved and to support us in this effort.

*Vivek*

Vivek Mande, Ph.D.  
*Accounting Department Chair*



Winner Takes All! First-place winners, Sei Hyuck An, Tiffany Bui, Jocelyn Lee and Candice Punzalan present their case before the judges.

## CASE *Competition*

The Department of Accounting held its 12th annual Accounting Case Competition on **April 6, 2018**, on the topic of: the impact of the tax cuts and jobs act on businesses and executive compensation.

Associate Professor James Gong said, “We chose this topic because it is a recent development and we would like our students to remain current on new changes in the tax and accounting areas.”

Working in groups, the students dove into their research and completed their comprehensive analyses of the impact of the act on the design of executive compensation.

Three teams were then selected to present their cases in front of judges, a panel consisting of professionals from Deloitte (Summer Taylor and Jason Martinez) and four Mihaylo College accounting faculty members (James Gong, Fatima Alali, Jon Durrant and Myungsoo Son).

**The winning teams were as follows:**

### FIRST PLACE

**Sei Hyuck An, Tiffany Bui,  
Jocelyn Lee and Candice Punzalan**

### SECOND PLACE

**Steven Gomez, Jose Menendez,  
Paul Nguyen and Spencer Zone**

### THIRD PLACE

**Ka Lok Chow, Fanyan Luo, Naoko  
Miyashita, Raul Reyes and Zimo Shiruan**



2018 Case Competition participants and judges pause for a photo.



## ETHICS *Symposium*

The biannual Ethics Symposium is intended to help students build and practice the skills they need to recognize, speak and act in accordance with their values when ethical dilemmas arise. These symposia are supported by an Instructionally Related Activity grant awarded to Associate Professor of Accounting James Gong by Cal State Fullerton's Associated Students Inc. and are a part of the requirements for ACCT 415 - Accounting Ethics.

The fifth Accounting Ethics Symposium was held during the spring semester on **March 8, 2018**, followed by the sixth symposium during the fall semester on **October 18, 2018**.

At the spring event, Steve Mintz, Cal Poly professor of accounting and author of *Ethical Obligations and Decision Making in Accounting*, spoke to a captivated audience about current developments in accounting ethics. Then, Greg Waymire, chair and professor of accounting at Emory University, spoke on the history of accounting and the contribution of accounting to social development, including the role of accounting in human development and the societal benefits of the double entry system.

The fall symposium also welcomed two renowned keynote speakers: Steve Dellaportas, professor of accounting and director of RMIT University's School of Accounting in Melbourne, Australia; and Mike Ueltzen, partner at EisnerAmper LLP, a Sacramento forensic accounting firm. Dellaportas introduced attendees to Australia's accounting ethics practices and his research on the effects of ethics education and accounting internships on student moral reasoning. Ueltzen used the Tom Petters fraud case to illustrate the complexities involved in detecting fraud.



Associate Professor James Gong (center), pictured with Steve Dellaportas of RMIT University's School of Accounting (left) and Mike Ueltzen of Eisner Amper LLP (right).



# ACCOUNTING *Expo*

Not even a campus-wide fire drill could dampen the enthusiasm for the annual Accounting EXPO, as more than 500 students gathered at the September 2018 event to learn about the accounting profession. Students had the opportunity to attend panel discussions, question the panelists and network with accounting professionals.

The opening panel, moderated by Lecturer Randy Hoffman, was composed of senior members from a variety of public accounting firms, focusing on careers in public accounting. Panel members provided insights as to why they chose public accounting as a career and gave students a glimpse into their experiences as they progressed from a new associate to a partner in their firm.



*Accounting Expo delegates listen intently to learn the secrets of successful preparation for careers in accounting.*

After the opening panel, students could choose to attend one of two concurrent sessions. The discussion moderated by Assistant Professor Jon Durrant focused on the public accounting hiring process. The panel of recruiters, which represented eight firms, provided critical insights into the preparation necessary to be a successful candidate for their summer leadership, internship and full-time employment programs.

Lecturer Birgit Feagin moderated a discussion on the varied career opportunities outside of the public accounting profession. Panelists from several governmental agencies and private companies discussed the very rewarding career paths available to accounting majors.

A common thread running through the discussions was the importance of soft skills. David Bruesehoff, EY national talent team director, voiced in the opening session that, “possessing strong technical skills is critical to your success in the accounting profession. It’s what helps you to land the job.” However, he also stressed, “there’s so much more to your success; that’s why strong communications and building and leveraging your soft skills truly help to differentiate you from all others.” Bruesehoff advised students to “keep focused on taking advantage of those opportunities to flex and strengthen your soft skills and they will open new doors for you now, and as you continue in your career.”



*Assistant Professor Jon Durrant moderates the morning session as recruiters provide invaluable insights on the hiring process within public accounting.*

After the panel discussions, students networked with accounting professionals from participating firms. Vivek Mande, the department chair, stated, “as in past years, this year’s Accounting EXPO was a huge success. The purpose of the department’s EXPO is to expose students early in the academic year to the breadth and depth of the career opportunities in the accounting profession.”

# GRADUATE *Reception*

More than 40 students turned out for the biannual Department of Accounting graduate reception on **September 10, 2018**. The greatest participation in several years! The event is intended to support relationship building between graduate students and accounting faculty. Faculty shared their experiences in the world of accounting to help students in their academic and professional careers, while students opened up about their expectations and aspirations.



*Students engage with faculty over a light meal as they discuss the capstone project and life after graduation.*

Department Chair Vivek Mande shared a few words regarding the newly-developed tax provision course (ASC 740), coming changes to the capstone course and new options for research. The department thanks MSA Advisor Birgit Feagin for facilitating this event.

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## GRADUATE BUSINESS PROGRAMS

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## PROGRAMS

## MSA Program

Changes to the M.S. in accountancy (MSA) program, which included streamlining prerequisite requirements and providing GMAT waivers for applicants with a strong academic background, have resulted in a significant increase in new student enrollment. The number of applications to the MSA program increased by 65% from spring 2018 to spring 2019, with student enrollment increasing by 155%.



Additional changes to the MSA curriculum are in the works to keep the program relevant and competitive in today's business environment. With input from the Accounting Advisory Board, the department is designing separate tracks for students pursuing different career paths. An analytics track will help students develop advanced skill sets in business analytics and information technology.

A new CFO track will help students acquire relevant knowledge in the finance and management fields. Both tracks, as well as the general MSA curriculum, will show an increased focus on analytics and information technology.

The MSA capstone course ACCT 597 has been redesigned to offer a professional pathway with practice-oriented research. Accounting professionals assist in the selection of research topics and attend the student presentations of their capstone projects.

## MST Program

The Department of Accounting has met with several accounting firms to proudly develop the best M.S. in taxation (MST) program for the tax profession. Our MST program is a forward-learning master's program that provides a tax-intensive curriculum containing three required tax courses, four tax electives, two business electives and a capstone course. In addition to the tax-specific coursework, the MST program helps students become knowledgeable in analytics so that they will apply what they learn to their professional careers. Furthermore, the capstone course in fall 2019 will be a joint course with ACCT 503 – Advanced Analytics and will introduce students to technology and analytics in the tax profession.

Courses in corporate tax; taxation of flow-through entities; tax research; and state, local and international taxation will continue to be instructed by top tax professionals with real-world experience. We are also excited to offer a new ASC 740 – Accounting for Income Taxes course that students can choose as an elective.

In addition to changing up the course offerings, we have been hard at work in updating the entry requirements. Students with an undergrad GPA of 3.3 or above or those with relevant work experience will not be required to take the GMAT or GRE. Students can now plan their own schedule for the MST program with set classes taught each semester.



## ACCT 407 *Development*

Data analytics has become a highly desired skill in business, engineering, economics, government, services, science, health care and other domains. Accounting professionals have access to the data that can help them maintain or develop a strategic advantage or remain competitive in today's fast-paced business environment. To provide students a rigorous grounding in data analytics, we launched a new course, ACCT 407 – Accounting Data Analytics, in fall 2018, with the objective of exploring the technology and practice of data analytics.

Three major areas that comprise analytics are data reporting, data visualization and predictive analytics. Students develop skills with software, such as Excel, SAP and Tableau, through hands-on experience and guided exercises.

Students are also asked to solve a real-world project. The data for this project is provided by a local CPA firm. Outside judges from this local CPA firm are invited to evaluate and grade the final projects and presentations.

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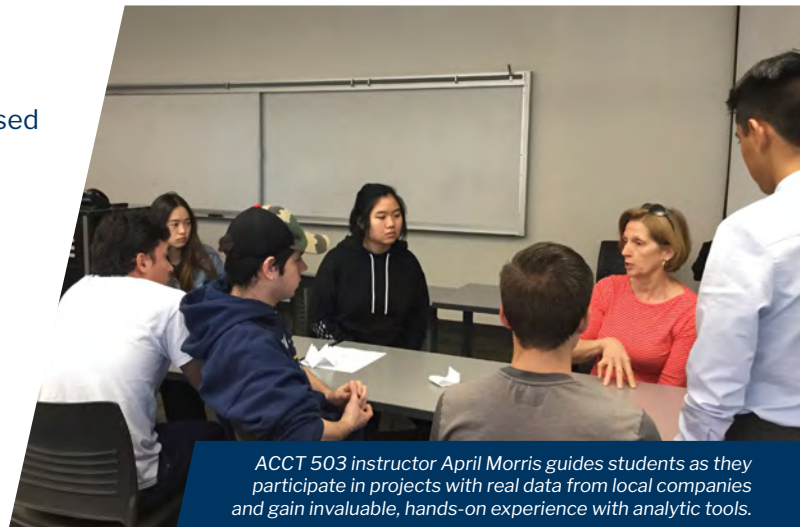
## ACCT 503 *Development*

Technology and business are both ever-changing. Through this fast paced and content-rich course, our graduates continue their journey through disruptive technologies.

In spring 2019, students learned from the PwC accelerator team, which specializes in the integration of technology and analytics across the firm's business segments, on how UI Path technology and other robotic process automation (RPA) applications use “bots” to automate routine processes. This type of automation is especially useful in the accounting, tax and finance disciplines. In this class, students will actually code their own automation “bot” to experience the power of this evolving technology.

To further their knowledge on how large and growing amounts of data is extracted, transformed and loaded (ETL), students use advanced Excel functions, R programming and SQL queries alongside the Irvine-based software firm Alteryx to analyze data sets for patterns, issues and concerns. Springboarding from descriptive and predictive analytics, students jump into the world of data visualization and learn to utilize Tableau to tell their story using a real data set from an actual Orange County company.

The class includes guest speakers on technology topics, such as SAP Hana and SAP Business Analytics, as well as an office visit and technology session with Alteryx in Irvine.



ACCT 503 instructor April Morris guides students as they participate in projects with real data from local companies and gain invaluable, hands-on experience with analytic tools.



## GAP4+1 Program

Members of the GAP 4+1 2016 cohort are now full-time CSUF students! Each of the 2016 members are actively engaged in the Accounting Society at CSUF and some are key team members at the Center for Corporate Reporting and Governance.

The GAP4+1 2017 cohort is cross-enrolled at Cal State Fullerton this semester, taking ACCT 301A – Intermediate Accounting as their first upper-division class. The 2018 cohort anxiously await their turn for cross enrollment.



Current CCRG team members and 2016 cohorts Gail Chang (left) and Chloe Wang (right) show off their GAP 4+1 pride.

Recruitment for the 2019 cohort is in full swing. The word is out and many of this year's recruits are near the top of their high school class. The main attractions for this program are Cal State Fullerton's excellent reputation and the program's guarantee of attaining a graduate degree in five years.

While at Irvine Valley College (IVC), students in this program are invited to attend meetings of the Accounting Society and partake of its resources. This program is professionally focused from the first day of class!

## ACCT 597 Capstone

Unveiled in fall 2018, the course curriculum for ACCT 597, the capstone course for the MSA program, has undergone a long-overdue upgrade at the hands of professors Wei Jiang, Myungsoo Son and Chair Vivek Mande, providing for a highly meaningful and culminating learning experience for our students. In addition to featuring several invited speakers from the accounting profession, outside assistance was sought from an accounting firm to create a comprehensive case project that requires students to develop a revenue recognition model for a long-term care facility in accordance with the new ASC 606 standard. The invited accounting professionals actively participate in the evaluation of presentations made by each group of students and facilitate the integration of real-world knowledge and professional accounting practices in the classroom. Students are additionally required to complete an independent research study. The project provides a great opportunity for students to apply the knowledge and skills acquired in the program to an applied setting.

Emerging technologies are also thoughtfully integrated into the curriculum. As data analytics is mandated as a core part of the capstone project, students are required to analyze and visualize data using Tableau.



### EVENTS

# HASKELL & WHITE

## *Conference*

The annual Haskell & White Corporate Reporting and Governance Academic Conference, sponsored by the Irvine-based CPA firm, was held at the Hotel Irvine on **September 20, 2018**. Sophia Hamm, assistant professor of accounting and management information systems at The Ohio State University, was the recipient of the Best Paper Award for her research study, “How Transparent are Firms about their Corporate Venture Capital Investments?”

Wayne Pinnell, managing partner at Haskell & White, opened the 2018 academic conference with a presentation on how the Financial Accounting Standards Board (FASB), the Public Company Accounting Oversight Board (PCAOB), the Trump Administration, and economic changes were impacting the landscape of financial reporting.

Faculty from several U.S. academic institutions (Loyola Marmount University, San Deigo State University, University of Arizona, Louisiana State University, and the University of Illinois at Chicago) were in attendance, lobbying thoughtful questions for the presenters and offering developmental feedback. CSUF M.S. in accountancy students from ACCT 502 – Accounting Theory and the capstone courses also attended to better understand how to blend theory with practice. These students moderated presentation sessions and actively participated in research presentations.

# 17TH ANNUAL SEC *Conference*

More than 500 attendees came to the Hotel Irvine on **September 21, 2018**, for the 17th Annual SEC “Hot Topics” Conference, presented by the Center for Corporate Reporting and Governance. Attendees were professionals in the fields of accounting, finance, and law. The event covered “hot topics” such as regulatory changes, new accounting rules, the impact of technology on companies, and processes and interesting perspectives on artificial intelligence.



Q&A session with the SEC and the PCAOB.

Hester Peirce, commissioner of the Securities and Exchange Commission (SEC), and Michael Mussallem, chairman and CEO of Edwards Lifesciences, were the keynote speakers. After being introduced by CSUF President Fram Virjee, Peirce discussed diversity in the boardroom, focusing on encouraging diversity while not legislating it. She also discussed balancing regulation of capital formation to ensure a strong flow of investment to U.S. companies. She responded to twenty minutes of Q&A after her talk, covering a wide variety of questions from the audience.

Mussallem countered the widely-held assumption that technology will replace humans in the job market. While automation can be a cause for concern in many professions, as it could lead to short term disruptions, his keynote speech provided a starting point for all professionals to consider new opportunities in light of these realities.

CSUF Accounting Lecturer April Morris reflected on the conference and impact of the event, noting the successful utilization of PollEverywhere for increasing audience involvement.



Keynote speaker Michael Mussallem, chairman and CEO of Edwards Life Sciences (center), pictured with Department Chair Vivek Mande (left) and CSUF Accounting Lecturer April Morris (right).

Strongly endorsing the event was Michael Ray, EVP and CLO of Western Digital: “This was one of the best events I have been a part of. The style of the discussion – conversational with speakers in chairs rather than seated behind a table, which always seems a little foreboding – was exactly the kind of approach that spurs discussion and puts the audience at ease. The polling questions are brilliant and really bring a new dimension to the discussion. The organizers should be very proud of this event – it was top notch.”



## STUDENT ORGANIZATIONS

2017 MST alumnus, now senior tax accountant with Skinner Fouch & Olson LLP, Grant Bishop gives back by mentoring students at the Meet the Firms event in September 2018.



## NETWORKING

# RECRUITING *Events*

Two signature events organized by the student clubs are the Golf Tournament and Meet the Firms.

The Golf Tournament provides a casual atmosphere for students to interact with accounting professionals while engaging in a fun and mildly competitive activity. On **October, 26, 2018**, Beta Alpha Psi (BAP) and the Accounting Society hosted the Fall 2018 Golf Tournament at Casta del Sol Golf Course in Mission Viejo, where 12 professionals and 15 students were grouped into small teams to encourage one-on-one conversations.

Meet the Firms, a networking event held each semester, provides an additional opportunity for students to engage with the professional community. Students explore career paths with accounting professionals, and recruiters come face-to-face with the university's brightest and best business talent.

BAP and the Accounting Society welcomed 53 public accounting firms, private corporations, government entities, accounting faculty members, and more than 500 business administration students at the Newport Beach Marriott for Meet the Firms on **September 27, 2018**.



## EVENTS

# ACCOUNTING FEST

Kickstarting the recruitment season, several accounting firms made presentations in the Mihaylo courtyard during the fall 2018 three-day Accounting Fest. The event gave students the ability to network with professionals and meet various firms in a relaxed setting.

# MOCK INTERVIEWS

More than 80 students and 20 professionals participated in the Fall 2018 Mock Interviews, hosted by the Accounting Society and BAP. This event provides an opportunity for students to practice their interview skills with professionals and receive direct feedback on their strengths and weaknesses.

There is no such thing as too much practice when it comes to interviews. “Mock Interviews was a great opportunity to see what interviewing with firms is like,” says Steven Gomez '19. “The experience allowed me to get rid of interview jitters and understand what I needed to communicate better and the types of questions that would be asked. Also, some of the professionals were actual first- and second-round interviewers.”



# AWARDS BANQUET

The Accounting Society and Beta Alpha Psi (BAP) hosted their annual Spring Awards Banquet to honor Cal State Fullerton's outstanding accounting faculty and students. This year, Mihaylo College Dean Morteza Rahmatian presented awards alongside Accounting Department Chair Vivek Mande, EY Partner Jon Smith '02, and RSM Audit Partner Jeffery Altshuler '82. BAP mentors and accounting lecturers Glen Hatton and Randy Hoffman were additional presenters. The spring semester's banquet recognized more than 30 undergraduate and graduate students, bestowing more than \$15,000 in scholarships.

Wayne Pinnell, managing partner at Haskell & White LLP, was awarded the 2018 Mihaylo Accounting Service Award.

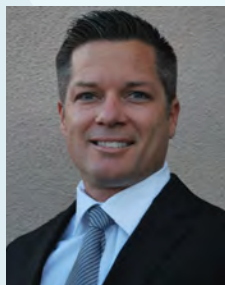


## TITAN PRIDE!

**CARISA WISNIEWSKI**, Cal State Fullerton accounting alumnus and Moss Adams partner-in-charge of the San Diego office, was jetting through John Wayne Airport in the early morning when she stopped to take this selfie. We want to thank her and Moss Adams for their continued support of our program!

If you have a photo you would like to share that connects you or your firm to Cal State Fullerton accounting in any way, please email it to [accountingdept@fullerton.edu](mailto:accountingdept@fullerton.edu)

**CFO  
OF THE  
YEAR**



Mihaylo College of Business and Economics  
Department of Accounting

**CONGRATULATES**

**Phillip Carter '00**  
Skyworks Soutions Inc.



## VITA *(Volunteer Income Tax Assistance)*



The Volunteer Income Tax Assistance (VITA) program is a nationwide initiative sponsored by the IRS. Members go through various training sessions and testing prior to certification by the agency. VITA serves hundreds of clients through traditional VITA and FSA (Myfreetaxes.com) with the lowest reject rate of all Orange County VITA sites. VITA will offer free tax services to help low- and middle-income residents file their federal and state individual tax returns in 2019 from February 1 to April 13.

### *VITA Honored as Outstanding Partner of OC FREE TAX PREP 2018*

As the only student-run VITA site in the Orange County region, CSUF VITA provides various resources to train and certify volunteers. During the 2018 tax season, CSUF VITA recruited and trained more than 100 volunteers and held 20 tax events, which resulted in service to more than 900 clients through traditional assistance and facilitated self assistance.

CSUF VITA, received a monetary award for having the lowest rejection rate of all VITA sites in the Orange County region for the 2018 tax season. This is the second consecutive year that CSUF VITA received this award. Not only was the Cal State Fullerton program recognized as one of three Outstanding VITA sites in Orange County, one of the CSUF volunteers, Ray Fan '19 (accounting), was honored as an Outstanding Volunteer, achieving 150 hours, the most in Orange County.



# THE EVOLUTION AND ELEVATION OF ACCOUNTANCY *at CSUF*



Integral to our success is the continuous evolution of our accounting program. An important development for us in 2018 was that the Association to Advance Collegiate Schools of Business (AACSB), the most respected accrediting body for business higher education institutions, noted in its report that as the dominant program in the region, we are ready to join the elite league of schools of accountancy.

What will a school of accountancy mean for our students and the regional industry? The school will herald sweeping innovation in curriculum, preparing our students for the future, raising the profile of Mihaylo College to the national stage, strengthening service to the business community and attracting the highest quality faculty.

The school's curriculum is being built upon the foundation of incorporating real-world, analytics and technology in every aspect of its program. The availability of new technologies is expected to increase the value of services provided by accounting professionals to businesses, creating new jobs that require new skills. We recognize that successful accounting professionals will be leaders in the use of advanced technology and analytics. Powered by an endowment, the school will "quantum leap" us toward providing educational experiences beyond the textbook, challenging students to develop solutions to applied problems, working with accounting firms and businesses to generate real data and utilizing the latest technology to create the next generation of business leaders.

With an expected launch in 2020, the school will truly represent a transformative change for Mihaylo College, CSUF and accounting education in the region.



# Opportunities FOR INVESTMENT

Your gift to the school can be directed to an area most important to you. Your investment will become part of the school's endowment, providing critical operating support in perpetuity. We have established goals across a diverse array of areas in support of this new vision for the school.

**Development of Accounting Honors  
– data analytics curriculum**

**Establishment of the Applied Financial  
and Data Analytics Assistance Center**

**Student tutoring program**

**Student scholarships to support recruitment**

**Student internships**

**Faculty recruitment and retention support**

**Faculty teaching and research awards**

**Guest speakers and symposia**

Upon request, a custom proposal can be drafted for you, outlining these and other opportunities, as well as how your investment may be structured over time and fulfilled through a variety of vehicles, including a planned gift.

In recognition of major investments in the school, there are a variety of named-gift opportunities available.

<b>Naming of the School</b>	<b>\$5,000,000</b>
<b>Naming of the School Directorship</b>	<b>\$2,000,000</b>
<b>Naming of a Distinguished Professorship</b>	<b>\$1,500,000</b>
<b>Naming of Applied Financial and Data Analytics Assistance Center</b>	<b>\$1,000,000</b>
<b>Naming of a Faculty Fellowship</b>	<b>\$1,000,000</b>
<b>Naming of a Distinguished Lecture Series</b>	<b>\$150,000</b>
<b>Naming of a Faculty Recruitment Fund</b>	<b>\$50,000</b>

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### NEWS

# MANAGERIAL AUDITING JOURNAL'S EDITORSHIP

## *Moves to Cal State Fullerton*

Starting **December 1, 2018**, faculty members of the Department of Accounting became leading editorial members of the *Managerial Auditing Journal* (MAJ), a highly distinguished accounting journal focused on research in auditing, corporate governance and financial reporting matters. Department Chair Vivek Mande was appointed editor-in-chief, Associate Professor Jie Zhou was named an associate editor and Assistant Professor Walied Keshk joined the editorial board. We discussed with the three faculty members their plans and expectations for the MAJ.

**Q: What does the location of editorship of the MAJ at CSUF mean for the accounting program?**

**A: (Vivek Mande)**

Having the MAJ editorship here will undoubtedly provide a great boost to our already high faculty research productivity. It will most surely increase the visibility of our accounting faculty in the research world. Also, because of the global reach of the MAJ, we will be building connections with reviewers, associate editors and editorial board members at

universities around the world which should help our faculty identify and work with these new partners.

**A: (Jie Zhou)**

I see this as a great recognition of the quality of the accounting program at CSUF. While our department has a strong reputation for delivering strong academic programs, this will solidify our reputation in research area as well. We have built excellent relationships with the accounting firms, from the Big Four to small local firms, which should help us with the journal's mission of bringing accounting academics and practitioners together and focusing on topics that are of mutual interest to them.

**Q: What goals and plans do you have for the MAJ?**

**A: (Vivek Mande)**

We will continue to build on the journal's reputation as a leading outlet for academic research in auditing and capital markets. However, we plan on increasing the practitioner content, in particular, content that is relevant to both practitioners and academics. We envision publishing a practitioner's corner, where we will invite leaders in the business and professional community to write about new trends in governance and auditing and comment on recent changes influencing the accounting profession in general.

**A: (Jie Zhou)**

To add to Vivek's response, we would in turn welcome academic papers that analyze the new trends and issues identified by practitioners as being important for the accounting profession. These academic papers can include behavioral research on how recent developments impact the judgments of accountants and auditors, educational research papers that focus on alternative ways to incorporate new developments in accounting curriculum, as well as teaching notes.

**A: (Walied Keshk)**

Among the most influential trends affecting our profession that I see concerns the impact of technology and data analytics on the work of accountants and auditors. We are planning on publishing a special issue with both practitioner and academic papers dedicated to technology and analytics influencing the accounting profession. This special issue will be timely, as many accounting firms, especially smaller ones, are still evaluating the impact of technology and analytics on their work and exploring ways to help their staff acquire the necessary knowledge and skills. It will also be very useful for academic accounting units that are updating their curriculums to meet the job market requirements.

**Q: Can you tell us some more about the special issue? When and how will it be released?**

**A: (Vivek Mande)**

We will, at some point, invite an editor for this special issue. At this time, we are planning on hosting a conference jointly with MAJ and the Center for Corporate Reporting and Governance (CCRG) in September 2019. We are planning on combining our annual Haskell & White academic conference with this event with the idea that conference papers selected would be fast tracked for publication in the special issue.

**Q: Professor Keshk, as a new editorial board member, do you have a message for academics who would like to publish in MAJ?**

**A: (Walied Keshk)**

The number of submissions to MAJ can at times be overwhelming. The journal receives more than 360 papers submissions each year. Of these, only 15% will make it through the rigorous review process. My advice to authors is to first make sure that the manuscript satisfies the journal's requirements and guidelines. Often, a paper is submitted before it is well developed. I recommend presenting the paper at a conference to obtain feedback prior to submission to MAJ. Taking these steps in the early development of the paper will save the scarce time of editors and reviewers, and will also spare the authors the frustration of having their papers rejected.



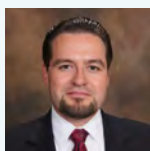
Access the journal online at  
[emeraldgroupublishing.com](http://emeraldgroupublishing.com)

## NEW FACULTY *Fall 2018-2019*



**ALEXANDER BROWNE** received his doctorate in accounting from the University of Texas at San Antonio in 2018. He previously received his bachelor's and master's degrees in

accounting from Northern Kentucky University in 2011 and 2013, respectively, and worked for several years in private accounting in hotel management and public accounting in tax and auditing. Browne also holds a CPA designation. His research methods are archival, with research interests including the PCAOB, auditing standards and regulation, audit quality, and corporate governance.



**CHRISTIAN BURGOS** is a state and local tax professional with more than 10 years of experience in advising business and individual clients in multi-state income/franchise tax,

as well as sales and use tax matters. This includes multi-state income/franchise tax compliance, nexus and taxability analyses, apportionment studies, and state tax provisions. In addition, Burgos has extensive experience representing business and individual clients before multi-state taxing authorities in tax examinations and administrative appeals processes. He has also advised clients on a broad array of federal and state credit and incentives opportunities, with a primary focus on California state credits.

Burgos received his undergraduate degree in political science, with a concentration in international relations, from UCLA. He also earned his J.D. and M.L. in taxation from Loyola Law School in Los Angeles.



**ROGER IDNANI** has spent more than 10 years at Ernst & Young (EY), assisting clients with accounting for income taxes. He has extensive experience with the preparation and

review of income tax provisions for Securities and Exchange Commission (SEC) registrants and private

companies, including the preparation and review of SEC 10-K footnotes and disclosures. Idnani has also taught tax provisions to EY audit and tax professionals through formal in-house training (EY University).

Prior to joining EY in 2006, Idnani was tax director at First American Financial Corporation, where he managed the tax functions of Title Insurance Group, including the review of federal, state and international tax returns; tax audits; tax provisions; SEC 10-K footnotes; and tax footnotes for insurance statutory reports.

From 1992 to 2004, Idnani was the director of tax planning at Boeing Capital Corporation in Long Beach. He managed professionals responsible for tax compliance, research and planning; the federal audit; and the tax components of Sarbanes Oxley implementation, as well as providing final review of federal tax returns, deferred tax positions, SEC 10-K tax footnotes and periodic tax forecasts.

Idnani is a California certified public accountant (CPA). He has an MBA from Pepperdine University and an M.S. in business taxation from Golden Gate University.



**SIYI LI** holds a Ph.D. in accounting from Columbia University, an MBA from the Chinese University of Hong Kong and a B.A. in economics from Nankai University. He has served on

the faculty of the University of Illinois at Urbana-Champaign and the University of Illinois at Chicago. Li's research focuses on financial reporting and financial statement analysis. His work has examined the role of accounting data in predicting future earnings and cash flows and different ways financial statement data can be used to measure reporting quality. He has published in the *Review of Accounting Studies*; *Journal of Accounting, Auditing, and Finance*; *Journal of Financial Reporting*; and *Review of Quantitative Finance and Accounting*. Li's teaching interests cover a variety of financial accounting topics, including introductory and intermediate



accounting, financial statement analysis and valuation, and accounting theory and research. He is currently developing a course on accounting data analytics and he is always looking to bring updated technology and ideas into the classroom.



**SALVADOR SABROSING** is a partner at Blythe Global Advisors, where he is also the risk advisory services leader. He earned his undergraduate degree in accounting from Cal State Fullerton

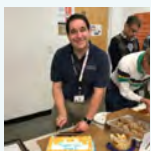
and an MBA from the University of Southern California (USC). Sarabosing has more than 17 years of experience, including eight years with a Big Four firm, six years with Ingram Micro Inc. and two years as a senior manager at Grant Thornton LLP. He has a variety of industry experience, spanning technology, manufacturing and consumer products.



**RONDA SPIRES** is a partner at Bryars Tolleson Spires + Whitton. She has more than 30 years of experience in tax, including 17 combined years with Deloitte and EY. While at EY, Spires

wrote and taught internal tax technical trainings at the local, regional and international levels. She was responsible for writing and implementing tax compliance procedures. Her experience has been concentrated in serving large and middle market closely-held companies, their owners and high net worth individuals. Spires earned an undergraduate degree from UC Riverside and a master's of business taxation from USC.

## *Celebrating Life in Accounting*



### **GREG'S GOODBYE**

With sadness, we said goodbye to our long-time lecturer, **GREG SWEET**, who has gone on to pursue a position with another university. We congratulate Sweet on his promotion and honor him for his 14 years of service to the Department of Accounting.



### **DR. WANG'S PROMOTION**

The department congratulates **SOPHIA WANG** on her promotion to associate professor! She has been with the department since 2011, serving on several committees over the years. She has given strength to our students and this department in more ways than we can recount. This achievement could not be more well-deserved.



### **DR. KIM'S MARRIAGE**

Big congratulations are in order for **PUREUM KIM** who said "I do" over the 2018 winter break. The department wishes Kim and his new wife all the best for a long and happy life together.

## RESEARCH/PUBLICATIONS 2018-2019

### (ACCEPTED FOR PUBLICATION)

**Bae, John; Choi, Wonik; Lim, Jongha.** “Corporate Social Responsibility: an Umbrella or a Puddle on a Rainy Day? Evidence Surrounding Corporate Financial Misconduct.” Accepted for publication by *European Financial Management*.

We examine the way a fraudulent firm’s pre- and post-misconduct corporate social responsibility (CSR) engagement is associated with its stock performance to investigate the reputational role of CSR. In the short term, firms with good CSR performance suffer smaller market penalties upon the revelation of financial wrongdoing, supporting the buffer effect, as opposed to the backfire effect, of a good social image. We also find that the misbehaving firms’ post-misconduct CSR efforts are negatively associated with delisting probabilities, and positively with stock returns. These findings support the argument that increasing post-crisis CSR engagement can be an effective remedy for damaged reputation.

### (PUBLISHED)

**Keshk, Walied; and Wang, Jeff J.** 2018. “Determinants of the relationship between investor sentiment and analysts’ private information production.” *Journal of Business Finance & Accounting*.

We examine whether and how investor sentiment affects analysts’ private information production and the factors that moderate this influence. As expected, we document that analysts produce less private information when investor sentiment is high rather than low. Our tests also show that higher institutional holdings of stock, longer analysts’ earnings forecasting experience and higher levels of short selling of stock mitigate this negative influence of sentiment on analysts’ private information production. Our findings are informative for researchers, financial analysts and market participants who rely on analysts’ forecasts to form earnings expectations.

### (PUBLISHED)

**Keshk, Walied; Lu, Hung-Yuan (Richard); and Mande, Vivek.** 2018. “How have US banks adopted the Financial Accounting Standards Board’s Level 3 fair value disclosure rules?” *Accounting & Finance*.

We examine how banks have complied with Financial Accounting Standards Board (FASB) disclosure rules on Level 3 recurring fair value measurements. We document widespread noncompliance with the basic disclosure requirements. We also find that the noncompliant banks are smaller in size and are associated with lower audit quality, lower institutional ownership and less effective internal controls. Our results should be of use to regulators, auditors and audit committees in the United States, Australia and other countries for assessing the likelihood of noncompliance with fair value disclosure rules and improving the quality of fair value disclosures provided to investors.

### (ACCEPTED FOR PUBLICATION)

**Farkas, Maia; and Keshk, Walied.** 2018. “How Facebook Influences Non-Professional Investors’ Affective Reactions and Judgments: The Effect of Disclosure Platform and News Valence.” *Journal of Financial Reporting and Accounting*.

Company use of social media networks for disseminating corporate news and investor use to collect information for investment purposes is increasing rapidly. The role of investors’ affective reactions to corporate disclosures on social networking websites, however, is under-researched. We use an experimental study to examine how the disclosure platform (disclosure of news on a company’s Facebook page or the corporate investor relations page) and news valence (positive or negative) jointly influence investors’ affective reactions to corporate news and stock price change judgments. Results show that the disclosure platform influences investors’ affective reactions and stock price change judgments when the corporate news is negative but not when the corporate news is

positive. This study extends the theory on affective reactions to a social networking context. Our theory and findings have significant implications for researchers, company managers and public relations specialists, capital market participants, regulators and investor education organizations, and users of social networking websites.

**(ACCEPTED FOR PUBLICATION)**

**Keshk, W., 2018. “Investor Uncertainty Judgments and Perceptions of Analyst Herding: The Role of Motivated Reasoning.” *Advances in Accounting Behavioral Research*.**

Prior research documents that analysts herd their earnings forecasts where less-experienced analysts copy more-experienced analysts’ forecasts. This results in superficial agreement between analysts on a firm’s forecasted earnings, which does not reflect the true uncertainty about the firm’s future earnings. Using an experimental study, I examine when investors are likely to consider the possibility of analyst herding when investors use analyst forecasts to make investment judgments and decisions. Results reveal that, as expected, investors consider the possibility of analyst herding only when analyst forecasts imply that investors will lose money on their investment. However, investors rely on analyst forecasts without much scrutiny when these forecasts imply that investors will make money on their investment. In other words, investors’ directional preferences, or wishful thinking, are one factor that prevent investors from identifying analyst herding.



**ASSISTANT PROFESSOR OF ACCOUNTING’S RESEARCH ACCEPTED FOR PUBLICATION IN TOP JOURNAL, *THE ACCOUNTING REVIEW***

Matthew Driskill’s paper “Earnings Announcement Clustering and Analyst Forecast Behavior” has recently been accepted for publication in *The Accounting Review* (TAR). Published six times per year, TAR is one of the top journals in the peer-reviewed academic accounting literature, ranked as an A journal indexed in Scopus and SSCI. The Department of Accounting would like to commend Driskill for this honorable achievement.



### AWARDS AND HIGHLIGHTS



#### **JAMES GONG** **Mihaylo Accounting Fellow**

Associate Professor James Gong was awarded the Mihaylo Accounting Excellence in Teaching Award in 2018 for his numerous contributions to the department as a faculty member, mentor and professor. In his ACCT 415 – Accounting Ethics course, he implemented case studies, invited guest lecturers, and introduced and analyzed real-world challenges to better assist students on their accounting journey. He wrote two cases regarding applied issues, such as the ethics of Facebook managing its big data, and the revenue recognition issues in General Electric. He also organized the sixth half-day Accounting Ethics Symposium on October 18, 2018, inviting two keynote speakers who discussed the importance of ethics education.

Gong also analyzed actual accounting problems and issues to help students develop critical thinking skills to give them the tools to critically analyze accounting practices in public and private companies. Lastly, in collaboration with an accounting analytics expert and fellow faculty member, April Morris, he introduced big data, accounting analytics and Tableau into the curriculum. We thank Gong for his innovation to our department and congratulate him for earning the Mihaylo Accounting Excellence in Teaching Award.



#### **JIE ZHOU** **Mihaylo Accounting Fellow**

Associate Professor Jie Zhou was the recipient of the 2018 Annual Faculty Teaching Award.

Through her mentorship, curriculum development and high impact practices, she contributed her knowledge and expertise into the department by developing and launching a new course, ACCT 407 – Accounting Data Analytics. According to Zhou, this course “serves as the foundation and provides a rigorous grounding in data analytics to prepare students for more advanced careers in accounting.”

She also invited fellow faculty member April Morris into her class to help students better understand Tableau. Furthermore, with a focus on analyzing real world challenges, Zhou made it a point to prepare students for the future of accounting. We thank Zhou for her contributions and congratulate her on receiving the Annual Faculty Teaching Award.



#### **YANSON “KRISTIN” LI** **Mihaylo Accounting Fellow**

Lecturer Yanson “Kristin” Li was the recipient of the 2018 Mihaylo Accounting Excellence Teaching

Award for her novel applications of real-world issues, integrated technology, and system use for data analytics in her ACCT 422 – Internal Audit and Control course. This case-driven class used studies from practitioner white papers, actual situations in professional magazines and other publications, IIA and ACFE current forum discussions, and cases used by Big Four CPA firms to help students learn from real-world issues that impact the accounting sphere.

Additionally, the course used ACL, Tableau and Excel to help students hone their knowledge in technology and implemented group study projects, which required students to assess fraud risks using EY’s fraud risk assessment template, to better prepare them to be future accountants. Li also invited professionals from the field to speak to her class. Auditors and fraud examiners from RSM, EY, BDO and the FBI came to discuss their experiences in their field, while Andrea Johnson from Roger CPA provided students free access to CPA review materials and current CPA exam updates. She also invited speakers from Mihaylo Graduate Programs and Mihaylo Career Services to help students prepare for Meet the Firms. Congratulations to Li on her contributions to student learning and success.



**MYUNGSOO SON  
AND WEI JIANG**  
**Mihaylo Accounting  
Fellowship and IRA  
Award**

In May 2018, professors Myungsoo Son and Wei Jiang applied for and received the 2018-2019 Instructionally Related Activities (IRA) funding, which awarded the department \$15,000. With this contribution, Son and Jiang were able to partially fund the 2018 Haskell & White Academic Conference: Blending Theory and Practice, which was an important event in the development and restructuring of the ACCT 597 capstone class, for which Son and Jiang were also awarded the Mihaylo Accounting Fellowship. The conference provided an opportunity to understand how to blend theory with practice. The two part conference consisted of a morning session and an afternoon session. The morning session of the CCRG conference allowed groups of students to present a broad overview of the literature on capital markets, audit quality and corporate governance, discuss and critique a pre-assigned conference paper, and outline at least three questions for the presenters during the afternoon conference. During the afternoon session, students moderated sessions and actively participated in research presentations by academic researchers invited from various universities in the U.S. and internationally. Following the presentations, students interacted with academics and professionals at the conference to further their understanding of the issues facing the profession. After the conference, students submitted a two-page group report on what they learned.



**VIVEK MANDE**  
**EY CCRG Professorship**

The recipient of the EY Professorship was Vivek Mande, director of the Center for Corporate Re-orting and Governance. Due to this prestigious professorship, Mande directed the center to host the department's flagship SEC conference and the reputed Haskell & White Academic conference. Mande says, "I am very grateful for the professorship from EY. Awards like this get a lot of attention in the academic community and in turn elevate the department's reputation."



**WAYNE PINNELL**  
**Mihaylo Accounting Service Award**

Haskell & White LLP Managing Partner and Accounting Lecturer Wayne Pinnell was awarded the 2018 Mihaylo Accounting Service Award on June 12, 2018. As a working professional and part-time lecturer at Cal State Fullerton for more than 16 years, he has contributed immensely to the accounting program through his active involvement in student learning, engagement and mentorship. Through his community service in which he has imparted his valuable knowledge to future accountants, he was also recognized for being vital in contributing to the department's visibility and positive reputation. Mihaylo College Dean Morteza Rahmatian, Senior Director of Development Paul Stover and Accounting Department Chair Vivek Mande were all present to honor Pinnell at the annual Spring Awards Banquet.

This is not Pinnell's first award, as he also received the Cal State Fullerton Outstanding Teacher Award in 2014. In his acceptance speech, Pinnell said: "I am humbled to receive this distinction from the department. At Haskell & White, we are committed to nurturing future generations of accounting professionals, and I am both honored and excited to have the opportunity to embody that spirit at CSUF where I get to interact with the bright young minds that will shape the future of our profession."



### SPECIAL INTEREST

# FINANCIAL ACCOUNTING PROGRAM *in Hanoi, Vietnam*

CSUF has a number of exchange agreements with foreign universities, allowing students from these schools to come to Cal State Fullerton and vice versa. Among the participating institutions is Foreign Trade University (FTU), the top such institution in Vietnam.

The relationship between CSUF and FTU began in 2012, when accounting faculty and then-department chair Betty Chavis traveled to Vietnam to teach ACCT 201B – Managerial Accounting. Since then, other Mihaylo instructors teaching economics, marketing and ISDS have also taken part in this program.

Accounting Lecturer Neil Kuritzky taught ACCT 201B at FTU in summer 2018 and had this to say about his experience: “My impression is that the FTU students are equal to those from CSUF. I gave a midterm three days ago and was prepared to give more time than I would at CSUF because students are not native English speakers but my teaching assistants told me not to. Sure enough, the students finished on or before time.” Over the years, instructors from FTU have come to CSUF for training, and FTU students have studied at Cal State Fullerton for FTU credit.

When asked about the benefits of this particular relationship between CSUF and FTU, Kuritzky had this to say: “I think the benefits are two-fold. First, CSUF instructors are exposed to a different cultural environment, which gives them beneficial experience in dealing with our diverse campus,” he says. “Secondly, FTU students and instructors get a better understanding of U.S. case studies and teaching methodologies. Unfortunately it tends to be more one-sided with more [students and faculty] coming in than going out. I would like to see more Fullerton students studying outside of the U.S. After all, we are in a global economy and what better way to expose our students. There is an old Chinese saying: ‘It is better to travel 10,000 miles than to read 10,000 books.’”



# ADVISORY BOARD

The department's Advisory Board met three times last year to discuss various aspects of the accounting program. The discussion provided valuable input for creating tracks in the master's of accountancy program, streamlining the taxation graduate program, and creating a technology and analytics based curriculum.

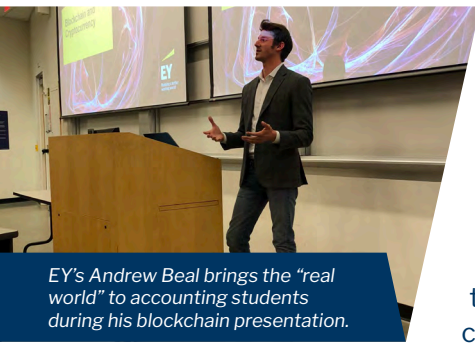
"The Advisory Board is what sets CSUF's Department of Accounting apart from other accounting programs in the region," says Department Chair Vivek Mande. "By having professionals directly influencing programs and learning, our students are better prepared for today's workforce."

The department welcomed the following new members to the board this year: Phillip Allred, Kristen McCarthy, Shea Milligan, Steve Rapattoni and Gretchen Valentine. Mihaylo College Dean Morteza Rahmatian told the board that the university had made the School of Accountancy a priority initiative. Barbara Kelley, a partner at HMWC CPAs & Business Advisors, made the first donation for the School of Accountancy fund, thus setting this goal into action.

NAME	TITLE	ORGANIZATION
Phillip Allred	Tax Partner	HCVT
Darleen Armour	Director, Financial Valuation	Marshall and Stevens Inc.
Corinne Baughman CPA	Partner	Moss Adams LLP
Don Bradshaw	Professor	Irvine Valley College
Gregory S. Brunette CPA	Proprietor	Gregory S. Brunette Accountancy
Barry Gershenovitz CPA	Lecturer and Director of External Relations	Mihaylo College
Kenneth W. Guchereau CPA	President	Guchereau Company
Mark Hughes	Audit Partner	Grant Thornton
Barbara Kelley CPA, MST	Partner	HMWC CPAs and Business Advisors
Mark Krikorian CPA	Vice President and Controller	AmerisourceBergen Corporation
Vivek Mande	Accounting Department Chair	Mihaylo College
Kristen McCarthy	Managing Partner	BDO
Shea Milligan	Tax Partner	KPMG
April Morris CPA	Proprietor	A. Morris and Associates
Wayne R. Pinnell CPA	Managing Partner	Haskell and White
Steve Rapattoni CPA	Partner-in-Charge, Assurance Services	Marcum LLP
Jon Smith	Partner	EY
Summer Taylor Martinez	Managing Director	Deloitte
Paul Treinen	Managing Partner	White Nelson Diehl Evans LLP
Gretchen Valentine	Partner	RSM
Neal West CPA, CMA	Vice President and Chief Accounting Officer	Kaiser Aluminum
Gary E. Wilson CPA	Partner	PWC LLP

### EVENTS

# BLOCKCHAIN AND CRYPTOCURRENCIES



EY's Andrew Beal brings the "real world" to accounting students during his blockchain presentation.

Students in the spring 2018 ACCT 503 – Seminar in Contemporary Accounting class attended two excellent seminars on blockchain and cryptocurrencies. Blockchain technology can provide a tamper-proof transaction "chain" that cannot be altered, eliminating or reducing virtually all paper processes while speeding up transaction time and increasing efficiencies along the chain.

Speaking from EY's San Francisco office, Andrew Beal discussed the basic framework of blockchain and how to get started. Beal is a former corporate turned-consultant, working with health care and life sciences clients to implement cryptocurrencies or blockchain technology into their business.

Melanie Swan, technophysicist and technology theorist in the Philosophy Department at Purdue University, and founder of the Institute for Blockchain Studies, discussed the underlying technology and economics behind blockchain. She also explored the blockchain platform and uses and data mining and its consequences.

## WORLD CLASS *Approach*

In honor of Cal State Fullerton's world-class accounting program, Cal Poly, another Cal State institution, invited Lecturer Randy Hoffman to share the department's flipped model of instruction with a contingent of Chinese accounting scholars on **July 24, 2018**. Hoffman, along with Lecturer Glen Hatton, were the chief architects of the department's instructional approach, which cut the student repeat rate in half and increased final exam scores by more than 25% in Mihaylo College's lower-division accounting courses.

Accounting professors from the Anyang Institute of Technology (AYIT) were among the attendees of Cal Poly's International Professional Training Program. Founded in 1983 and located in the northernmost section of Henan Province, AYIT offers undergraduate and postgraduate degrees in a variety of disciplines.

CSUF Accounting Department Chair Vivek Mande stated, "Our participation in Cal Poly's program underlines the department's world-class approach to accounting instruction. We are proud to have been invited to share our method of instruction."



Accounting Lecturer Randy Hoffman with Chinese scholars from AYIT.



## FEATURED ACCOUNTING ALUMNI:

*Barbara Kelley '84*

**BARBARA KELLEY** is a partner with HMWC CPAs & Business Advisors' Tax Services department. With more than 30 years of tax, business consulting and public accounting experience (including at Deloitte and Moss Adams), Kelley is a dedicated professional who works with individuals and business owners to solve problems and strategize to minimize the impact of taxes.

An active alumnus, Kelley has been a longtime friend of CSUF and the department, even serving on the Advisory Board. Department Chair Vivek Mande refers to Kelley as "instrumental in setting the School of Accountancy into motion," as the fund began with her own donation.

When questioned about the importance of making such an investment, Kelley responded: "I support the CSUF School of Accounting, so that current and future students may benefit from the innovative programs offered by the university. When I graduated from CSUF in 1984 and began my profession in public accounting, I was very well prepared with the wealth of knowledge I had gained from my courses. I am proud to be a Titan!"

## *Jon C. Smith '02*



**JON C. SMITH** is a partner of EY's assurance practice, where he serves public and private clients in the real estate industry, including traded and non-traded REITs, real estate funds and homebuilders. He has extensive experience with real estate valuations, partnership incentive models and general real estate accounting matters, and is a frequent instructor in the firm's training courses. Smith is a CPA licensed to practice in California and is a member of the American Institute of Certified Public Accountants. He remains actively involved in EY recruiting efforts and serves on the CCRG and Department of Accounting advisory boards.

When asked why Smith was selected as a featured alumnus, Department Chair Vivek Mande replied: "Jon is one of the strongest advocates and supporters of our accounting programs. He has helped shape our capstone class, helped with speaker seminars, and, with his generous giving, has set us on our way towards a school of accountancy."

Barry Gershenovitz '85, full time tax lecturer and director of external communications for the department said, "As a fellow alumnus of EY and CSUF, I have known Jon for over 20 years. His professionalism and outstanding support of CSUF is truly a tribute to Jon. We are so lucky to have an alumnus that supports his alma mater in the way he does and his continuous involvement and support will help us reach our goals of academic excellence."



## *Many Thanks to Our Generous Supporters*

Phillip Allred	Mark Hughes	Emily Rose Ray
Darleen Armour	Danny E. Jett	Judith A. Richman
Corinne Baughman	Jeffrey L. Kaylor	Sheldon Richman
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Hardy Family Trust	Wayne R. Pinnell	Michelle Marie Wuest
Haskell & White	PWC LLP	Stacy L. Yan
HCVT	Carlos E. Quintanilla	Tony M. Yeh
Jiaying Huang	Steve Rapattoni	

# WE NEED YOUR SUPPORT!

***Dear Mihaylo Accounting Alumni and Friends,***

Thank you for all the support you have given to the Department of Accounting. Your generosity enables us to continue to offer scholarships to our students and to provide resources to our students and faculty. Please consider donating today to help sustain and elevate Orange County's leading accounting educational program. Your gift of any amount will immediately support our key priorities as we usher in a cutting edge, real world and tech-focused curriculum. Your donation is especially important as we begin transforming from a department to a school of accountancy in 2020. Please also consider joining the School of Accountancy Circle by making a pledge for five years (see details below).

For your convenience, we can provide you three methods to make your donation:

- 1.** Give online at [business.fullerton.edu/support-accounting](https://business.fullerton.edu/support-accounting) with a credit or debit card.
- 2.** Write a check made payable to "Department of Accounting, CSF Philanthropic Foundation, account #10304 School of Accountancy Circle," and mail to:  
  
Department of Accounting  
Steven G. Mihaylo Hall, SGMH-4313  
P.O. Box 6848  
Fullerton, CA 92834-6848
- 3.** Contact Vivek Mande at 657-278-2225 or by email at [vmande@fullerton.edu](mailto:vmande@fullerton.edu).

Only through your support are we able to continue offering a full range of professional development, alumni support activities, and scholarships to our students.

Cordially,

***Vivek***

Vivek Mande, Ph.D.  
Department Chair



## *Become a Member of the School of Accountancy Circle*

The Department of Accounting invites you to invest in accounting education and help us support programs, faculty and over 1,400 students with scholarships.

### **GOLD CIRCLE**

Pledge **\$5,000**

Payable \$1,000 per year

### **PLATINUM CIRCLE**

Pledge **\$10,000**

Payable \$2,000 per year

*In exchange for your investment, you will receive complimentary conference admission and CPE credit through the Center for Corporate Reporting and Governance, as well as invitations to formal Accounting networking events.*



**MIHAYLO COLLEGE  
OF BUSINESS AND ECONOMICS**

**DEPARTMENT OF ACCOUNTING**

800 N. State College Blvd., SGMH-4313  
Fullerton, CA 92831

657-278-2225

Fax: 657-278-4518

[accountingdept@fullerton.edu](mailto:accountingdept@fullerton.edu)

[business.fullerton.edu/accounting](http://business.fullerton.edu/accounting)

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Accreditation signifies a rigorous course of study, a well-qualified faculty, high standards for students, access to current technology, and an intensive library system. The Department of Accounting at California State University, Fullerton, is a separately accredited entity within the Mihaylo College of Business and Economics.