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2009 Newsletter

DEPARTMENT OF ACCOUNTANCY

Message from the Chair “Another Great Year”

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Greetings to All

On August 1, I began serving the Department of Accountancy as the Interim Chair. The first month was both challenging and rewarding for me as we prepared for the new academic year. The excitements, however, have been the same year after year since I started teaching at Western in the fall of 1990.

Our student organizations have been honored again and recognized in many ways. Our graduates have been able to secure challenging positions despite the dire economic situation. Our alumni and friends have continued to generously give their time and money to ensure that we maintain a current and rigorous curriculum and are able to continue our efforts to produce successful future accountants. Our faculty continue to work very hard and help our students in any way they can. To all, I am personally very grateful.

While we lost several of our faculty to retirement last year, and Penny Yunker and Nancy Smith finally decided to completely retire at the end of spring 2009, we have five new faculty members. Susan Behling, Yuyun Sejati, Charles Pryor, and Kevin Diehl, just finished their first year at Western; and Chris Jones has joined us this fall. We recognize that the new faculty may take the Accountancy Department at Western in a new direction with



Lee Williams, a senior Accounting major in the QC, is recognized by Dr. George Krull at the 2009 Awards Banquet. George serves on the Accountancy Department Advisory Board and has helped the department in many ways over the years.

their fresh ideas and most up to date knowledge of their field of expertise, but their passion for teaching is as strong as that of our existing and retired faculty. I have no doubt that our graduates will be superbly prepared for their careers and make Western as proud of their accomplishments as their past counterparts have.

As many of you already know, Jack Elfrink has accepted the position of the Associate Dean of the College of Business and Technology. We will miss the exceptional leadership demonstrated by him in the last few years, but we wish him the best in his new role. I am sure he will continue to mentor me

and make sure the department succeeds in its mission.

With the commitment of our faculty and students, and the support of our alumni and friends, I am confident that the Accountancy Department will continue to move forward towards achieving its vision of providing a quality and affordable professional accounting education. I look forward to our continued partnership and to even greater support from all of you.

Hassan Espahbodi,

Professor and Chair
Department of Accountancy

ZETA BETA CHAPTER OF BAP 21ST SUPERIOR CHAPTER AWARD AND A GOLD CHAPTER

Great things happened this year for Beta Alpha Psi (BAP). The WIU Zeta Beta Chapter of BAP has for the 21st year earned superior chapter status. New this year was the BAP Gold Chapter Challenge sponsored by KPMG. BAP recognized that some chapters go above and beyond the superior chapter requirements. Some of the requirements to compete in the Gold Chapter Challenge were superior status for at least 2 years and active participation in BAP regional and national meetings. Chapters had to submit a 10 minute video documenting what the chapter had done to exemplify the ideals of BAP. Patricia Lake and Greg Piotrowski worked long hours to put together a video showing all of the awesome things that BAP had done this past year. WIU was selected as one of only 14 schools from across the nation to be awarded the Gold Chapter status! Congratulations to all the members for their hard work and dedication this past year.

This spring Kayla Sharpe, Vice President of the WIU Zeta Beta Chapter of BAP, was selected by the National BAP Board of Directors to compete in the "Project Run With It" case competition at the national BAP meeting in Brooklyn, NY, on August 6th and 7th. Kayla was one of only 60 students from across the U.S. to be chosen to compete in the case competition. Kayla's team had a day to develop solutions to financial and technological problems of the not-for-profit organi-



Patricia Lake, President, and Kayla Sharpe, VP, of BAP, receiving the Gold Challenge award in Brooklyn NY at the BAP National meeting.

zation, Palms for Lie. The next day five student teams presented their solutions to the agency and judges. The director of Palms for Life, Hannah Laufer-Rottman, expressed her gratitude to all the teams and plans on using suggestions from all of the groups who presented.

Other activities for the 2008-2009 academic year included the annual Meet the Firms career fair and the 2nd annual BAP golf outing. This past fall, 17 firms and approximately 125 finance and accounting students attended the event. This event is an excellent opportunity for recruiters to meet and discuss possible career opportunities with

potential new hires. In addition, the students were able to obtain valuable information from the firms enabling them to make a more educated career choice. This year's Meet the Firms will be held on Friday, September 25th in the Prairie Lounge at the WIU University Union. Please contact Cheryl Westen, BAP Faculty Advisor, at

CA-Westen@wiu.edu if you would like more information.



Meet the Firms

There were no thunderclouds this spring at the golf outing. We welcomed accounting firm representatives, students, alumni, friends and professors to this fun event. Mark your calendars for next spring's outing to be held on Friday, April 23rd. Thank you to everyone who supports our events throughout the year.

SCIMA (STUDENT CHAPTER OF THE IMA) ANOTHER AWARD WINNING YEAR

The 2008-2009 school year marked another award winning performance by the Student Chapter of the Institute of Management Accountants (SCIMA). WIU became the first school to win the IMA's prestigious Clark Johnson Achievement Award for the second time since the program began in 2003. The Clark Johnson award is designed to recognize a student chapter whose efforts best reflect outstanding leadership through innovation, organizational development and interdependent partnerships. SCIMA's project was "Building Bonds", an innovative team competition that combined mentoring and professional development at each business meeting.

For the fourth consecutive year, SCIMA was named an "Outstanding Student Chapter" by

the IMA. This award recognizes SCIMA as one of the top three student chapters in the nation. In addition to the Gold Award of Excellence, SCIMA won the Best Strategic Plan, and Senior Gregory Piotrowski was awarded a national Institute of Management Accountants Scholarship. Amy Ford, the SCIMA faculty advisor, accompanied four students to Denver, CO, this June to accept the awards.

Six SCIMA students attended the IMA Student Conference in Jacksonville, FL. All our WIU representatives led roundtable best practices sessions. Highlights of the conference included attending a Patrick Kuhse presentation and meeting the newly retired George and Lucia Peek for dinner.



SCIMA students displaying their awards

SCIMA had another busy year with professional, social, and community events. A field trip to Deere & Co. in Davenport, IA provided students the opportunity to tour a manufacturing facility. SCIMA attended two Illowa chapter meetings, as well as the Mid America Council's Leadership Training Session. Social activities included a car wash and picnic. In the community, SCIMA's food drives collected more than 600 bags of food.

ACCOUNTING STUDENT ORGANIZATIONS IN QUAD CITIES

Beta Alpha Psi— Quad Cities Chapter

The WIU QC Beta Alpha Psi chapter, Kappa Chi, achieved a membership milestone during the 2008-2009 academic year when we installed our 100th member. Since being installed in 2003, our chapter has established itself as an important part of the WIU accounting program. One of the benefits of our growth is that alumni from our chapter continue to stay involved by coming back to campus to make presentations and provide

networking opportunities to our members.

The Kappa Chi chapter had an active 2008-2009 academic year. Along with the Society of Accountancy, the Kappa Chi chapter sponsored monthly professional meetings to promote the study and practice of accounting, finance and information systems. By attending the Beta Alpha Psi Regional Meeting in Omaha, NE, on April 3-4,

2009, our members took advantage of opportunities for self-development, service and association among members and practicing professionals.

Our chapter's sense of ethical, social, and public responsibility was evident when we participated in Rebuilding Together Quad Cities on April 25, 2009.



Kappa Chi Members paint a house in Rock Island as part of Rebuilding Together Quad Cities. Gretchen Schlund and Kaylee Colburn were part of our paint crew.

Society of Accountancy

The Society of Accountancy (SoA) had a very successful year and was involved in a number of important activities. Its monthly meetings, presented in cooperation with Beta Alpha Psi, covered a number of topics of interest to accounting students. For example, one meeting dealt with professional examinations and certifications. Another had students who had recently completed accounting internships discuss their experiences. A third one involved students learning about International Financial Accounting Standards from an expert in that area. In other meetings students had an opportunity to discover a variety of career opportunities in accounting, as accountants working in different areas of ac-

counting made presentations and answered student questions.

In the fall, the SoA put on the Tenth Annual Business Career Fair, which enabled students to meet with employers on campus and discuss internship and entry level opportunities. This was the largest BCF ever! In order to prepare students for making a good impression on potential employers, the SoA conducted resume writing workshops, in cooperation with the University Writing Center, in the fall semester and a cover letter writing seminar in the spring semester.

During the tax season, the SoA participated in the Volunteers in Tax

Assistance Program, preparing hundreds of tax returns for low income members of the community. Due to the large number of students participating and the dedication they showed, they prepared more returns than any previous WIU-QC Vita program.

The SoA put on two events, an Etiquette Dinner and an Etiquette Reception, with speakers who provided information on how to conduct oneself at a business dinner or reception. Students indicated that not only did they enjoy the meal and hors d'oeuvres, but they also learned a good deal that would help them interact professionally in business situations.

New Faculty



Yuyun Sejati

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Yuyun A. Sejati received her Ph.D. from Oklahoma State University, M.S. in Accounting degree from Oklahoma State University, and B.S. in accounting degree from Gadjah Mada University (Indonesia). While working on her bachelor's degree, Yuyun worked part time for two years in a non-profit research agency sponsored by the United States Agency for International Development (USAID), serving as an assistant accountant and then as a research assistant. Her teaching interests include financial and international accounting. Her research focuses on international capital markets, earnings quality, corporate disclosures, and corporate governance. In her spare time, she enjoys traveling, cooking, watching movies, and playing badminton.

"A teacher affects eternity. He can never tell where his influence stops."

Henry B. Adam



Chris Jones

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Chris Jones joined Western starting this fall. Chris is originally from Muscatine, IA, and received his Bachelor's in Business Administration, Master's in Business Administration, and Master's in the Science of Taxation from the University of Miami (FL). He passed the CPA exam in 2003 and has work experience as a CPA. In the summer of 2009 he received his Ph.D. from the University of South Florida. He has presented his research at the American Accounting Association's Annual Meeting and was selected as an American Accounting Association Doctoral Consortium Fellow in June 2008.

"Share your knowledge. It is a way to achieve immortality"

The Dalai Lama



Charles Pryor

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For 10 years before embarking on his academic career, Dr. Charles R. Pryor owned and operated a landscape construction firm in his home state of Mississippi. Then in the fall of 2000, Charles traded ornamental horticulture for accounting. He returned to school, earning B.S. and Ph.D. degrees in Accounting from Mississippi State University. Charles moved to Macomb to join the WIU Department of Accountancy last fall with his wife of 20 years, Malissa, and their daughter, Malia. When he is not working, Charles enjoys most things Italian--food, cinema, language, and opera.



Kevin Diehl

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Kevin A. Diehl received his J.D. from the University of Iowa and his B.A. and M. Acc. from the University of Northern Iowa, achieving his CPA designation

in 1998. He teaches primarily tax but also financial and managerial accounting. Before arriving at Western Illinois University, Kevin A. Diehl worked in the tax field in Chicago and taught at another educational institution. Kevin's research interests and publications are in the areas of tax and financial accounting. He has published several papers in his first year.



Susan Behling

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Susan Behling previously worked as a government accountant for six years and taught accounting for 21 years at the University of Wisconsin-Eau Claire before retiring in 2006. She also spent 17 years on the board of directors of Royal Credit Union in Eau Claire, WI, which grew from \$200 million in assets to more than \$800 million in assets during her tenure on the board. Susan received her B.S. degree from the University of Wisconsin-Eau Claire, her M.S. from the University of Wisconsin-Stout, and her Ed.D. from Oklahoma State University, and is a Certified Management Accountant (CMA) and Certified Internal Auditor (CIA). Her teaching and research interests are in the accounting information systems and fraud areas. In her spare time she likes to travel with her husband, Robert. They spent almost seven weeks traveling by car this past summer visiting friends and family and seeing new sights from Oklahoma to the East Coast as well as Canada.

Faculty Accomplishments

During the 2008-2009 academic year, Professors Charles Pryor and Gregg Woodruff received HOPE Teaching Excellence Awards and Professor Marty Coe was inducted into Beta Gamma Sigma in recognition of his academic achievements. The department's faculty also has enjoyed significant success in publishing and presenting basic, applied, and pedagogical research, as outlined below.

Peer Reviewed Publications

Behling, Susan, Kevin Floyd, Terry Smith, Alex Koohang, and Robert Behling, Managers' Perspectives on Employee Information Technology Fraud Issues within Companies/Organizations, Issues in Information Systems, Volume X, No. 2, 2009.

Behling, Susan, Hal Records, Dayle Nattress, and Robert Behling, Computer Information Systems as a Catalyst for Fraud, Exploitation and Economic Upheaval in World Financial Markets, Issues in Information Systems, Volume X, No. 1, 2009.

Coe, Martin J., John S. Delaney, and Jeff Coussens, Something's Fishy at Jones Company - a Fraud Investigation Classroom Case, Fraud Magazine, May/June 2009.

Coe, Martin J. and John S. Delaney, The Impact of Certifications on Accounting Education, Strategic Finance, July 2008.

Coe, Martin J. and John S. Delaney, Does Ethics Instruction Make a Difference? Advances in Accounting Education, Volume 9, 2008.

Diehl Kevin A., *Are Short-Term Capital Gains Allocated as Ordinary Income Where LLC Agreement Does Not Say? Court of Federal Claims Says No*, Journal of Taxation of Investments, Volume 26, Number 3, Spring 2009.

Diehl, Kevin A, Fisher v. U.S., Journal of Taxation of Investments, Volume 26, Number 50, Fall 2008.

Espahbodi, Hassan and Reza Espahbodi, Behavior of the Earnings Response Coefficient, forthcoming in Advances in Quantitative Analysis of Finance and Accounting.

Espahbodi, Hassan, Reza Espahbodi, and Gopala Vasudevan, Motivation for Equity Carveouts, International Journal of Finance, Volume 20, Issue 1, 2008.

Jones, Keith, Steven C. Hunt, and C. Clement Chen, Auditors' Performance Evaluation: An Empirical Analysis of the Effects of Initial Impressions and Task Specific Experience on Information Later Recalled, Accounting Forum, September 2008.

Hunt, Steven C., R.C. Intrieri, A.A. Falgiani, and M. Pappinin, Effect of Gender and Knowledge on Student's Perceptions of Accountants in the Post-Enron Era, Journal of Business and Economics Research, 2008.

Proceedings

Elfrink, J. A. and G. S. Woodruff, Financial Responsibility and Literacy: Roles for Financial Institutions and Accounting Education, Proceedings of the North American Accounting Society, March 2009.

Presentations

Coe, Martin, J., "Corporate Governance and Autonomous Work Groups", presented at the American Accounting Association 2nd Annual Public Interest Section Mid-Year Meeting, Charleston, South Carolina, April 18, 2009.

Espahbodi, Hassan and Mine Aksu, The Impact of the IFRS adoption and Corporate Governance Principles on Transparency and Disclosure: The Case of Istanbul Stock Exchange, presented in a concurrent session at the 2009 AAA Annual Meeting.

Espahbodi, Hassan, Poursan Espahbodi, and Reza Espahbodi, Forecasting Future Sales, presented at the International Conference of the Business Economic Institute in Las Vegas, December 2008.

Hunt, Steven C., T.V. Eaton, and Alan Reinstein, Academic Accountants' Job Search in a Seller's Market, presented at the AAA National Meeting, Anaheim, CA, August 2008.

Sejati, Yuyun, Political Connections of Accounting Conservatism: Evidence from Malaysia, presented in a concurrent session at the 2009 AAA Annual Meeting.

ALUMNI NEWS

JANUS PLANS \$1 MILLION TRUST GIFT TO DEPARTMENT OF ACCOUNTANCY

Laura Janus, a 1970 WIU accountancy graduate committed her estate to WIU at an estimated value of \$1 million to establish an endowment to fund accounting scholarships.

“The beauty of establishing a trust to WIU means that the monies can be used for multiple generations. It also

provides an example to the recipients, that giving needs to be passed on from generation to generation, and the gift can take many forms. Where there is a need, it is our responsibility to find a way to meet it. This is my way.”

Through annual gifts and a planned fit, Laura sets a wonderful example

for all of our alumni to follow. Her gift means that generations of Western accounting students will have an easier time paying for their education than she did. She is fulfilling her pledge “providing a resource so that others can achieve a lifetime full of accomplishments.”

Kathy Reinhardt — Outstanding Alumnus

Kathy Reinhardt was selected as our outstanding alumnus this year. Prior to pursuing higher education, Kathy worked in the accounting department of a small retail chain for six years and then for a small local accounting service for two years. As a single parent of two young children, she financed her way through college with scholarships and grants while commuting approximately two-and-a-half hours each day. Kathy obtained an Associates degree from Carl Sandburg College. A reinvigorated desire for knowledge and education motivated her to pursue a degree at Western Illinois University. During her senior year, she completed an audit internship with Illinois Agriculture Auditing Association. She earned a Bachelor of Business degree in May 1991, earning a GPA of 4.0 with a major in Accounting. Following graduation Kathy went to work for McGladrey and Pullen LLP in the Galesburg office. She earned her CPA certificate in 1992.

Kathy is currently employed as a Director by McGladrey and Pullen, LLP and RSM McGladrey, Inc., working primarily in the audit and accounting area, serving clients in a variety of industries. Kathy has particularly enjoyed being involved in recruiting for the past 13 years. She always brings a refreshing smile and positive attitude.

Kathy lives in Mercer County on a farm near Seaton and actively operates a 2600 acre grain farm with her husband, Ken. She has served as a Director on the Mercer County Farm Bureau Board for the past six years and presently holds the position of secretary. She is also currently involved in organizing a scholarship foundation in her community. She is an active member and past president of Galesburg’s Women’s Issues Network. Kathy has served on various committees in her home community, as well as the Galesburg area.

For the past four years, Kathy has been implementing a flexible work option that allows her to better balance her career with her personal and family needs. Today she enjoys the opportunity to continue learning and developing her professional skills while being available for her family, community and business needs.



Jack Elfrink, presenting the plaque to Kathy

“If your actions inspire others to dream more, learn more, do more and become more, you are a leader” John Quincy Adams

Way to go, Kathy

DEPARTMENT OF ACCOUNTANCY ADVISORY BOARD MEMBERS 2008—2009

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The Internship Program

Employers and students agree that internships provide real-time experiences that cannot be replicated in the classroom, so our Internship Coordinator, Professor Gregg Woodruff, has been trying to increase the number and quality of internships. With the support and cooperation of 28 public, private, and governmental entities, we had a total of 39 students participate in academic internships since June of 2008. Helping to make the program more accessible to students in the fall and spring semesters, the Department of Accountancy developed a program which gives the students the flexibility to enroll for 3 to 12 credit hours for an internship at the undergraduate level.

Similarly graduate students can enroll for one to six hours for elective graduate credit.

The program was developed in response to firms expressing an interest in working with students in areas such as tax practice and internal controls testing on a Friday, Saturday, and Monday schedule. The program allows students to take courses that have a Tuesday/Thursday schedule and participate in fall or spring semester internships while retaining their full-time status. The fall or spring internship supplements the traditional summer internship program and helps us provide interns during those times when the entities most need an intern. Students seeking to take a full-time internship for the duration of a semester can

still do so and register for 12 hours of credit. If you can offer an internship opportunity to one of our students, please email Professor Woodruff at GS-Woodruff@wiu.edu.

This past summer, the Internship program also benefited from the help of a Minority Internship Program to gain a placement for one of our students. The Minority Internship Program secured a grant that provides for the student intern's compensation. Consequently our sponsoring firm's direct compensation costs were eliminated, and the firm's incremental costs were limited to supervisory costs. This is an exciting program whose support is appreciated by the Department of Accountancy.

WIU Department of Accountancy Scholarships Awarded at the 2009 Awards Banquet

| Recipient | Source of Fund | Amount |
|-----------------------|---|--------|
| Patricia Lake | BAP Macomb—KPMG Scholarship | 500 |
| Karen Brandau (QC) | BAP/CPAexcel Scholarship | 800 |
| Gregory Piotrowski | | 800 |
| Erin Reno | Department of Accountancy Scholarship | 250 |
| Brian Demijan | | 250 |
| Brooke Gronewold | Student Chapter of IMA Scholarships (SCIMA) | 350 |
| Gregory Piotrowski | | 350 |
| Chris Leighton | Heinold-Banwart, Ltd. | 1000 |
| Chris Leighton | J. David Smith Endowed Scholarships | 1000 |
| Cory Gall | | 1000 |
| Kaylee Colburn (QC) | | 1000 |
| Jeremy Hicks (QC) | Samuel Oliva Endowed Scholarships | 2000 |
| Jeremiah Rudolph (QC) | | 1500 |
| Kelsey Myers | | 1500 |
| Lee Williams (QC) | George Krull Jr. Scholarship | 500 |
| Rebecca Roberts | Thomas Nardi Endowed Scholarship | 2000 |
| Aaron Weiman | Penelope J. Yunker Endowed Scholarship | 1000 |
| Greg Webb (QC) | Deere & Company Scholarships | 1000 |
| Aaron Weiman | | 1000 |
| Yao Kotoku (QC) | | 1000 |
| Adam Rebidas | Marinda C. Wood Endowed Endowed Scholarship | 2000 |
| Marlena Wulff (QC) | McGladrey & Pullen Scholarships | 500 |
| Derek Gibb | | 500 |
| Stacey Anderson (QC) | Society of Accountancy Scholarship | 350 |
| Rachel Kallenbach | Thomas Rauman Endowed Scholarships | 1000 |
| Grace Costello | | 1000 |
| Patricia Lake | Craig R. Neader Scholarships | 1000 |
| Matt Barr | | 1000 |
| Adam Rebidas | | 1000 |
| Gretchen Schlund | Michael Cochrane Scholarship | 1000 |
| Kenneth Jenke | Steve Penn Scholarship | 500 |
| Debi Nicoue (QC) | Harriet Hunt Memorial Scholarship | 500 |

CONTRIBUTIONS ESSENTIAL TO THE DEPARTMENT OF ACCOUNTANCY'S EXCELLENCE

We are most appreciative of your generous support.

Recognition categories include the following:

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\$10,000 and above

Partners

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Leaders:

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 George Krull
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 Chen Shi

We do apologize for any omissions or errors, and ask to be corrected.

Classes of 2000-2001 initiated a campaign last year to establish a scholarship in their name. Unfortunately, the fund raised was not enough to even give a one-time scholarship.

If you are interested in establishing a scholarship fund in your name or your firm's name, please contact Hassan Espahbodi at H-Espahbodi@uiw.edu. A gift of about \$25,000 would enable the department to give an annual scholarship of \$1,000 to a deserving student.

WE WOULD LIKE TO HEAR FROM YOU

Please take your time to complete the Alumni/Friend Update form below. Alumni and friend information we report depends greatly on feedback received from you regarding developments in your life and career. Also, give us ideas on how we might improve future Department of Accountancy Newsletters. Feel free to include an additional page for your remarks. Please print this page and mail it to the Department of Accountancy or simply e-mail your information to JA-Davis1@wiu.edu.

Name: _____ E-mail: _____ Telephone: _____

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Business Address: _____

Information you would like to share with us about your career, promotions, or accomplishments: _____

**Department of Accountancy
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To make a gift to the Department of Accountancy, please fill out the form below or to give online visit the WIU web site at <https://www.wiu.com/giving/>

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- ☐ Faculty Development & Technology.
- ☐ General support for the Department of Accountancy.
- ☐ J. David Smith Memorial Scholarship.
- ☐ Penelope J. Yunker Endowment Fund Scholarship.

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Card Number: _____ Expiration Date: _____

Signature: _____

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