A Note from the Chair

Greetings to alumni and friends of LSU’s Department of Accounting, and thanks for all of the support that you provide to our students and faculty.

In this issue of Tiger Tactics, we bring you another update with Department of Accounting news that spotlights students, alumni, and faculty, as well as highlights special events and accomplishments. Accounting students recently learned more about the State Board of CPAs of Louisiana and the Society of Louisiana CPAs (LCPA) from the executive director of the State Board, discovering the roles of each organization and how they function. Students in our governmental/nonprofit accounting class had an opportunity to visit the Louisiana State Capitol with the LCPA to learn more about CPAs in government. Still, other students had a chance to listen to guest speakers as they talk about developments in the CPA profession. Also, we had another excellent group of Master of Accountancy students travel to Nicaragua on their study abroad excursion. Be sure to read more about these events in the following pages, as well as learn the location of our upcoming 2019 study abroad program.

Each year, we enjoy celebrating our students’ accomplishments. In the last Tiger Tactics, we told you about one of our accounting graduates becoming an Elijah Watt Sells award winner based on his outstanding performance on the CPA examination. We are excited to tell you that we have another student who has received the same prestigious award. She, too, joins an extremely elite group of exam takers from across the country. Being proud of our accounting alumni, though, does not end a year or two after graduation. We enjoy following our graduates throughout their careers. In this issue, we spotlight five of our accounting alumni that were recognized by the LCPA. See why they were recognized by the LCPA, and read the article about our latest CPA exam superstar.

We hope that this issue of Tiger Tactics provides you with what’s happening in your Alma Mater. Please also visit our website (lsu.edu/business/accounting) for more information, and remember that you can reach us at accounting@lsu.edu or 225-578-6202. You can also follow us on Instagram (@lsu_accounting) and LinkedIn (LSU Department of Accounting).

Again, I must emphasize how much we appreciate the financial support from many of you. Your contributions help to keep our program nationally competitive. We sincerely thank you, and we are hoping that we can count on others to join you in giving to accounting academics to make LSU even better.

Geaux Tigers!

Best Regards,

Thomas J. Phillips Jr.
Department Chair & Professor
Thomas H. Daigre Endowed Chair
LSU E. J. Ourso College of Business
Department of Accounting

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Publication News

During the year, accounting faculty had articles published or accepted for publication in the following journals (LSU accounting faculty shown in bold):


Gina Rosa, Pei-Yu Sun, and Elizabeth Johnson (see listings above) are graduates of our accounting PhD program. Furthermore, faculty members were also involved with annual and regional presentations and proceedings. Many of these will eventually be developed into research papers that are published in journals such as the ones listed above.

Promotions

Ken Reichelt was promoted to full professor for fall 2018. He has been employed by LSU since August 2005. His teaching interests are financial accounting and auditing, and he generally teaches a master’s level accounting theory course and PhD level courses focused largely on auditing research. His research interests are closely related to the areas in which he teaches. Much of his research is empirical auditing. Reichelt is the department’s director of graduate studies for the PhD Program; he also serves as chair of the Accounting PhD Committee.

Jared Soileau was tenured and promoted to associate professor for fall 2018. He has been employed by LSU since August 2010. His teaching interests include AIS and audit analytics; he has also taught internal audit. His research interests are auditing, internal audit, financial reporting quality, corporate governance, and risk management. Soileau is a member of the Accounting PhD Committee.

Welcome New Staff

Maggie Olivier joined the Department of Accounting in March 2018 as the office coordinator, overseeing many of the business, human resource, and administrative functions in the department. Her background is in the insurance industry, where she was an underwriter at Louisiana Southern Farm Bureau Insurance. She earned a Chartered Property and Casualty Underwriter (CPCU) designation while employed there for almost eight years. Maggie has a Bachelor of Science degree in marketing and a minor in management from the University of New Orleans. She is very excited to begin her new career at LSU in the Department of Accounting.
The Department of Accounting posted another informative year of conferences. On January 4 and 5, the department hosted its 5th annual Tax Seminar. Jim Hasselback gave a two-day seminar on individual tax and real estate taxation.

The annual Fraud & Forensic Accounting Conference on July 19 and 20 was quite successful, due in part to the support of our sponsor the Society of Louisiana CPAs. Department of Accounting Chair Tommy Phillips opened the conference, which featured Roger Harris of the Louisiana Legislative Auditor’s office speaking about white collar crime and Steve Goyne, a consultant with Deloitte, explaining blockchain and distributed ledgers. Frank Perri from DePaul University presented on “When White Collar Crime Turns Red.” Patrick Juneau, Juneau & David PLC, discussed accounting and claims in following the BP oil spill.

David Hoffman, Acuitas Inc., talked about what it takes to be an expert witness or legal consultant. Seth Fisher and Andrea Warlick from PwC gave an informative session on PwC’s Global Economic Crime and Fraud Survey. Simeon Shigg, Casino M8trix, discussed fraud in the casino industry. Scott McHone from the American Board of Forensic Accounting discussed preventing and detected health care fraud. Joseph Wall, Marquette University, presented information about cybercrime and the value of virtual information. George Bokelberg, a special agent with the FBI, concluded the conference with a session on forensic interviewing. The next Fraud & Forensic Accounting Conference is scheduled for July 17-18, 2019.

Visit lsu.edu/business/fraud for more information.
Guest Speakers in MAcc Classes

Bringing guest speakers into the classroom is a great way to get alumni involved with LSU and to give students a glimpse of where their careers can take them. Sanaz Aghazadeh, assistant professor, invites accounting professionals, who also happen to be LSU alumni, to her graduate audit course each semester.

"I invite guest speakers to enrich the class and provide insight into topics that students can’t get from accessing articles," says Aghazadeh. "Guest speakers from the Big Four share their experiences and opinions on current issues impacting the profession. As a result, students see the importance of the topics we discuss in class.”

Guest speakers during 2017-18 included the following:

David Crabtree ('93), PwC partner, spoke about Enron, fraud, and personal responsibility.

Kenny Chatelain ('83), PwC partner, spoke about why accounting firms are set up as networks and the business model behind the network.

Patrick Brandau ('96), Deloitte partner, hosted a question and answer period related to current issues in the auditing profession including PCAOB inspections, audit quality indicators, mandatory audit firm rotation, engagement partner disclosure, and changes to the audit report.

Edwin Vandenburg ('85), EY partner, spoke about blockchain and how EY is using it for a wine company to assist the client in tracking its product from the farmer to the bottle.

Krystal Calix ('05, '06), EY senior manager, shared her experience with PCAOB inspections, including how they have impacted the audit and how auditors react to the inspector’s findings.

"I ensure that the guest speakers have an interactive session by asking students to prepare questions on the topic ahead of time," states Aghazadeh. "The ability of students to interact with professionals and ask thought-provoking questions will help them in their careers. After all, auditing is all about interacting with the client and asking the right questions. This practice also develops students’ critical-thinking, curiosity, and communication skills.”

Photos in order from the top: Edwin Vandenburg offers an example of blockchain in action; David Crabtree presents on Enron, fraud, and personal responsibility; Kenny Chatelain talks about audit regulation; Krystal Calix discussed PCAOB inspections; and Patrick Brandau opted for a Q&A session with MAcc students.

State Board of CPAs Road Trip

In September 2018, Darla Saux, the Executive Director of the State Board of CPAs of Louisiana, hit the road to visit several universities in the state. One of her visits included the E. J. Ourso College of Business to speak to over 60 accounting students about the CPA profession and the role of the State Board. The event was co-sponsored by the LCPA and the students were treated to pizza for lunch.
New PhD Students — Fall 2018

Lacey Donley
Education:
BS in accounting and French from Fort Lewis College
Research interests:
Auditing/Financial accounting/Corporate governance
Interesting facts:
Licensed in the state of Colorado
Studied in Paris
Lived in Belgium for six years
Worked in both public accounting and industry
Experience with GAAPs and filing requirements of varied European countries, as well as IFRS
Future goals:
Graduate with a PhD in accounting from LSU, teach accounting, and contribute to the future of the accounting profession by publishing meaningful information for the industry and regulators.

Wanying Jiang
Education:
BS in accounting from Jiangxi University of Finance and Economics
MS in accounting from Zhongnan University of Economics and Law
MS in accounting from the University of Maryland, College Park
Research interests:
Capital market/Information disclosure/Auditing
Interesting facts:
Published several papers and attended two academic conferences in China
Enjoys traveling, movies, and fashion
Future goals:
Graduate with a PhD in accounting from LSU, become a tenure-track professor and publish in top journals.

Students networking with CPAs

Student Day at the Capitol

LCPA hosted the second Student Day at the Capitol for LSU governmental accounting students on February 27, 2018. Approximately 65 students participated. The purpose of the event was to introduce student members to the LCPA as well as to provide opportunities for students to interact with and learn from CPAs involved in the governmental sector.

The event included a charted bus trip to the LCPA office, located near the State Capitol. The group enjoyed jambalaya that was specially prepared by Ron Gitz, LCPA’s executive director. The speakers included Shannon Kelly, LCPA membership coordinator; Linda Babin, LCPA government relations director; and Gitz.

The guest speaker was Andree Taylor, senior analyst with the Louisiana Legislative Auditors. She gave the students an overview of the state budgeting process. It was a timely topic as the state legislature was in special session and as part of the governmental accounting course work, students are required to write a summary of the state’s budgeting process. Taylor also spoke on the different job opportunities with the LLA.

Congratulations, graduates!

Three students graduated with PhDs in accounting during the last academic year. We wish them well as they launch their careers in academia.

Stephanie Merrell | Nicholls State University
Jeanne-Claire White Patin | McNeese University
Dan Shaw | Sam Houston State University

PhDs on the Geaux

PhD students gain knowledge and grow their networks by attending conferences, workshops, and other gatherings.

Laura Alford attended the 2018 AAA Annual Meeting and career fair in Washington, D.C.
Russell Barber presented papers at a 2017 LSU Accounting workshop and the 2018 Mid Atlantic Meeting in Baltimore. He also attended the 2017 Rookie Camp in Miami, Florida; the 2018 AAA Doctoral Consortium in Dallas; the 2018 AAA FARS meeting in Austin, Texas; and the AAA 2018 Annual Meeting and career fair in Washington D.C.
Candice Boucree discussed a paper at the and the 2018 AAA Annual Meeting in Washington, D.C. She attended the 2017 PCAOB Journal of Accounting Research Conference on Auditing and Capital Markets; the 2017 Tulane Business Forum in New Orleans; the 2018 American Taxation Association Midyear Meeting in New Orleans; and the 2018 PhD Project Doctoral Student Association Conference in Washington, D.C.
Laura Guichard, Nusrat Jahan, and Nicholas Mueller attended the 2018 Tulane Business Forum.
Danielle Lazerson attended the 2018 AAA Annual Meeting.
Allen Ryan attended the 2018 American Taxation Association Midyear Meeting in New Orleans.
Pradeep Sapkota presented papers at the 2018 AAA Southwest Regional Conference in Albuquerque, New Mexico; the 2018 AAA Annual Meeting in Washington D.C.; the 2017 LSU Accounting Workshop; and a 2018 Tulane University Workshop. He also attended the 2018 AAA Midyear Auditing Meeting and Doctoral Consortium in Portland, Oregon, and the 2018 American Taxation Association Midyear Meeting in New Orleans.
Dan Shaw presented a paper at the 2018 AAA Midyear Auditing Meeting.
Inaugural MAcc Graduation Reception

Students graduating from the MAcc program in December 2017 planned the inaugural MAcc Graduation Dessert Reception. Graduating MAcc students, continuing MAcc students, faculty, and staff enjoyed a buffet of desserts in the dining room of the Business Education Complex. It was a festive event with music, good treats, and holiday spirit.

MAcc students visit Nicaragua

How does a graduate program distinguish itself and provide a lasting educational experience? One way is by offering opportunities to travel and study abroad. By traveling together, students get to know each other in a different context and new relationships are forged. Students also learn firsthand how businesses operate in another country. Master of Accountancy (MAcc) students had the opportunity to do both on their March 2018 trip to Nicaragua.

Twenty-one MAcc students participated on the fifth annual study abroad excursion to Nicaragua. The trip was led by Assistant Department Chair and Senior Instructor Laura Wiley. Go Abroad Nicaragua facilitated the trip by handling the in-country travel arrangements. For many students, this was their first occasion to travel outside the United States. One requirement for course credit was to conduct extensive research about the history, geography, culture, and business climate of Nicaragua in preparation for the trip.

The nine-day trip was action packed with meetings and presentations from Managua to Granada, and even Esteli and Matagalpa. Travel between cities afforded the chance to experience the biodiversity of Nicaragua. Students were inspired by the presentation and site visit to Opportunity International in Granada hosted by David Kone. Most Americans never visit a U.S. Embassy even when traveling internationally, so making the visit to the U.S. Embassy in Managua was a fascinating treat. Students listened to Andrew Zvirzdin, deputy economic counselor and asked many questions. Other scheduled activities included visits to Macer Coffee Group plantation and the Plasencia Cigar Company in Esteli. Despite the many business related meetings and excursions, the group also took time to enjoy Lake Nicaragua, Laguna de Apoyo, and visit the active volcano Masaya. A trip to Mombacho volcano for zip-lining provided the surprise of seeing a troop of monkeys in their native habitat.

The learning opportunities afforded to MAcc students through this program distinguish LSU among educational institutions. Future study abroad experiences are planned to Costa Rica and Panama.

“It was interesting to see the different business practices that are employed in other countries. I also enjoyed the hands-on learning aspect — something difficult to capture in a classroom setting.”

— Carrie O’Quinn

“The best part of the trip was getting to know my fellow classmates and Dr. Wiley better. The relationships that I made on the trip have enriched my experience at LSU and I know will be important to me in the years ahead. As an example, those friendships have been invaluable to me on the steps in the CPA licensing process.”

— Nancy Stich

“Being provided the privilege to study abroad with the MAcc program was the opportunity of a lifetime. The trip was a great way to become immersed into another country and culture. I will cherish the bonds and memories I created during the program for the rest of my life.”

— George Mandella
Beta Alpha Psi

The 2017-2018 school year was a successful one for the Phi Chapter of Beta Alpha Psi (BAP), an honor organization for financial information students and professionals. One of the main focuses of BAP is community service. Over the past year, the chapter worked hard to help the community in different ways. Each month, the chapter participated in a significant service event; members were required to volunteer a certain number of hours each semester. One of the members’ favorite events during the fall was volunteering for Boo at the Zoo at BREC’s Baton Rouge Zoo. During the fall semester, the chapter also gathered supplies to donate to Hurricane Harvey relief. In the spring, one of their favorite service events was volunteering at Knock Knock Children’s Museum to help with a scavenger hunt for St. Patrick’s Day.

In the summer, members who traveled to the 2018 National Beta Alpha Psi conference in Washington, D.C., had the opportunity to volunteer for BAP International Day of Literacy where they helped distribute books to children. This year, three members from the chapter participated in the annual meeting. One of the members, Emily Arceneaux, was chosen to participate in Project Run With It which furthers the organization’s community service component. Arceneaux was given the opportunity to work with an actual not-for-profit organization to offer consulting advice and solutions for real-life business problems. During the conference, members learned about a variety of topics that will help not only their careers, but also the chapter.

On a weekly basis, the members gathered to enjoy free food, network, and learn something new from sponsor presentations. The presentations were given on topics such as how to dress in the workplace, interview help, résumé advice, public vs. industry accounting, and other workplace skills. At the end of the presentations, BAP members are given an opportunity to talk with the firm in an intimate setting.

Each year, the organization hosts a dodgeball tournament in the fall and a volleyball tournament in the spring. Tournaments bring together BAP members and employees from sponsoring firms for healthy competition and casual networking. These connections help members when applying for jobs by giving them confidence in the interview process.

Beta Alpha Psi strives to continue to benefit its members’ professional development and positively impact its community and network. The 2017-2018 school year was a success, and the organization looks forward to seeing what the coming years will hold.

Content provided by Beta Alpha Psi.

Beta Alpha Psi Sponsors for 2017-2018

Gold:
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Baton Rouge Chapter of the LCPA
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The National Association of Black Accountants (NABA)

The National Association of Black Accountants (NABA) LSU Chapter was established in 2011. NABA aims to address the professional needs of its members and to build leaders that shape the future of the accounting and finance professions. NABA’s motto, “Lifting As We Climb,” serves as the foundation of the LSU chapter as we encourage members to reach their highest potential. NABA is for all business students, not just for African Americans or accounting majors.

Increasing participation among members was one of the chapter’s primary goals for this past year. Some events had almost 100 percent participation. The increase in participation translated well as members received more than 15 internship or full-time offers and over $30,000 in scholarships.

To start the academic year, the NABA LSU Student Chapter attended the NABA Southern Region Conference in Atlanta. This three-day annual conference is a chance for members to network with other NABA chapters across the southern region. Here, leadership skills are honed; companies recruit heavily; and members see NABA’s points of pride.

Students Ashley Harris and Chris-Annie Joseph received scholarships from the AICPA during a celebratory fashion show. Embodying the theme of participation, almost all NABA LSU members attended the conference. The chapter even won the best t-shirt contest.

As a part of the “Lifting as We Climb” motto, the NABA LSU Student Chapter held monthly community service events. The fall semester focused on giving back to Baton Rouge’s youth. Members volunteered at BREC’s Family Fun Fair, taught financial literacy at the Junior Achievement Finance Park, and brought in the holiday spirit at BREC’s Holiday Family Fun Fair. In the spring semester, members repainted a local elementary school for MLK Day, volunteered at the Susan G. Komen race, and participated in Geaux Big.

The school year wrapped up much as it started. Four members attended NABA’s National Convention in Orlando, Florida. The national convention is a chance for members to network with both professional and student NABA members across the country. Members became more familiar with OneNote, perfected their LinkedIn skills, and took a trip to Universal Studios City Walk. The next national convention will be held in Las Vegas and will be a celebration of the 50th anniversary of NABA.

The chapter appreciates the continual support from our chapter advisor Angela Guidry and sponsors.

2017-2018 Sponsors:
Becker, Deloitte, EY, KPMG, PwC, and Postlewaite & Netterville

“I’ve grown exponentially since joining the NABA family two years ago. Thanks to NABA, I’ve met professionals from almost every state. I hope to help future members get the same experiences that I had now that I am vice president.”

— Ashley Harris, current Vice President of NABA LSU

Content provided by NABA at LSU.
Erin Kilpatrick — Elijah Watt Sells Award Winner

“It’s definitely not a coincidence,” said Erin Kilpatrick (’16, ’17), when asked about her status as the second LSU graduate to win the American Institute of CPAs (AICPA) Elijah Watt Sells Award in as many years.

The prestigious award is bestowed on candidates who have obtained a cumulative average score above 95.50 across all four sections of the CPA Examination, passed all four sections on the exam on their first attempt, and completed testing in the same calendar year.

Completing the test in six months, Kilpatrick scored a 98, 95, 95, and 99. In 2017, a total of 95,858 individuals sat for the exam, only 58 candidates met the criteria to receive the Elijah Watt Sells Award. Not only was Kilpatrick the only Louisiana to win the award in 2017, but she was also the first female from Louisiana to win since the exam became a computer-based test in 2004.

In 2016, 102,323 individuals sat for the exam, LSU accounting alumnus Kevin Branley (’15, ’16), was one of 58 who received the Elijah Watt Sells Award.

“The accounting department does a great job preparing students to pass the exam,” said Kilpatrick. “You do have to put in additional studying and effort, but LSU equipped me with the knowledge to be successful. They exposed me to so much of the material covered on the exam.”

As the child of LSU alumna and 2012 graduate of the University Laboratory School, there was little question that Kilpatrick would be a Tiger.

“Coming from a family of LSU fans and being a fan myself, I always knew where I wanted to attend. I didn’t apply anywhere else.”

For Kilpatrick, it was her aptitude for numbers and her mother that drew her to accounting.

“Growing up with a mother (Leslie Kilpatrick ’86) who was a CPA allowed me to see all the opportunities available in the field. I knew it was a good career path. I am a math and numbers person; based on my limited knowledge of what accounting was, I thought it could be a good fit. That turned out to be true.”

Kilpatrick encourages business students to keep an open mind about a career in accounting, calling it a great career path with numerous options for both women and men.

When it comes to offering advice for both current accounting majors and those preparing for the CPA exam, Kilpatrick encourages mastery over memorization.

“When starting out in accounting, there is a temptation to memorize material for a test,” said Kilpatrick. “I encourage students to take the time on the front end to read the textbook, study, and master the basic concepts in the core courses. This approach will pay off tenfold in advanced accounting courses. The same principle applies to the CPA exam. There is no way to memorize all the material to be covered on the exam, knowing the fundamentals will serve you well. It allows you to make the best decisions possible when taking the test. It is well worth the time to fully understand the basics.”

Kilpatrick says that preparing for the CPA isn’t something you can do overnight. She treated exam prep as a job, rising early and studying throughout the day. At night, she closed the books and relaxed. She encourages a guilt-free study plan that includes time away from preparation. This study routine is similar to the one embraced by Branley, the LSU accounting alumnus who won the award in 2016.

“My initial goal was to pass the exam before I began my job,” said Kilpatrick. “I wanted to avoid the stress of working full-time and studying for the exam. It wasn’t until more than halfway through that I even learned about the Elijah Watt Sells Award. Once I became aware of the award, I was hopeful that I could earn the necessary scores, but it wasn’t a goal. When the official results were announced, almost a year later, I was ecstatic.”

A balanced study plan wasn’t the only secret to Kilpatrick’s success. She credits supportive family and friends with helping her navigate test prep. This same network was there to help her celebrate the honor.

Since the results became public, her colleagues at EY have shared their excitement and congratulations. She believes this award will provide a boost to her career.

When asked about future goals, Kilpatrick says she hasn’t mapped out her long-term plan just yet. Instead, her focus is on doing her personal best at each stage of her career. She seems to be doing pretty well thus far.

Department of Accounting Alumni Earn Honors from the LCPA

The Society of Louisiana Certified Public Accountants (LCPA) honored Baton Rouge CPAs, J. Gerard “Jerry” Jolly, Peggy Scott, Jeffrey Koonce, and Layne McDaniel for their remarkable contributions to the CPA profession and the community. All four honorees are graduates of the LSU E. J. Ourso College of Business.

Jolly (’73) and Scott (’73) each received LCPA’s Lifetime Membership Award to recognize their extensive record of achievement to benefit the future of CPAs throughout Louisiana. A donation will be made in their names to LCPA’s Education Foundation, which supports scholarships for accounting students.

Jolly was a long-time partner in the accounting firm of KPMG LLP until his retirement in 2012; he now serves on the board of PetroQuest Energy Inc. Jolly has served in leadership roles on many nonprofit boards including the E. J. Ourso College’s Dean’s Advisory Council. He has been inducted into the Catholic High School Hall of Fame, the E. J. Ourso College’s Hall of Distinction, and was recognized as a 2017 Baton Rouge Area Volunteer Activist.

Scott is a pioneer for women, becoming the first female office managing partner
with the accounting firm of Deloitte. She also held executive roles in health care, including COO and CFO at Blue Cross and Blue Shield of Louisiana. Scott now is board chair for Cleco and is on the Blue Cross Foundation board where she previously served as chair/CEO. Having served as president, she is on the E. J. Ourso College’s Dean’s Advisory Council. She is in the LSU Alumni Hall of Distinction, LSU’s highest honor, and the E. J. Ourso College’s Hall of Distinction.

Koonce (’90, ‘94) is general counsel for Bernhard Capital Partners. He received LCPA’s Outstanding CPA in Business and Industry Award to recognize his contributions as a CPA to enhance the overall performance of his employer. Koonce is involved in his community as a board member of the Baton Rouge Area Chamber, chair-elect and board member of the Louisiana Association of Nonprofit Organizations, chairman of the Baton Rouge Chapter of Legatus and board member of the Baton Rouge City Club.

McDaniel (’83) received LCPA’s Distinguished Public Service Award, the highest honor for public service leadership, impact, involvement, and innovation of a Louisiana CPA. McDaniel is president of both Noesis Data LLC and the Credit Bureau of Baton Rouge Foundation. He currently serves as chair of the Manship Theatre at the Shaw Center for the Arts, chair of the Fund Development Committee for The Arc of East Ascension, chair of the Dream Teachers’ Selection Committee, and chair of the Fund Development Committee for the 2018 Annual Cecil J. Picard Educator Excellence Awards Gala.

At the LCPA’s 2018 Women to Watch Awards Luncheon, Lee Anne Sciambra (’93) was named the 2018 Woman to Watch – Experienced Leader. Sciambra is the managing partner of KPMG’s New Orleans and Baton Rouge offices. She has been with KPMG for her entire 25-year career as a CPA, specializing in tax compliance and consulting to both public and private companies, including domestic and foreign-owned entities doing business in various industries. Sciambra is also a member of the Department of Accounting’s Advisory Board.

**Accounting Students Compete in National Competitions**

In April 2018, Claire Masson (’17) and current MAcc and Master of Science in Analytics (MSA) student, competed at the SAS Global Forum in Denver. The SAS Global Forum is a data analytics competition in which teams of two-to-four students share their work in a 20-minute presentation. Masson was the group leader. Her teammates were Lauren Agrigento, 2016 economics graduate and current MSA student, and Shelby Katz ‘18. The team had to conduct data analysis and write a paper that defines the problem, describes the analysis performed, and presents the results in a manner that is useful in business or other areas. Masson’s team paper was chosen as one of the top eight teams to compete at the national level in Denver.

“The SAS Global Forum Student Symposium was an extraordinary event to attend for data analytics exposure,” says Masson. “The conference was an invaluable experience to network and learn from other analytics professionals.”

**With a win at regionals, a team of LSU accounting students earned a spot in Deloitte’s 2018 national Audit Innovation Campus Challenge (AICC).**

The team was one of eight to compete in the AICC regionals held in Atlanta on Nov. 14, 2017. From this competition, teams from LSU and Trinity College were selected to move to the national competition held on April 6-7, 2018 at Deloitte University in Westlake, Texas.

LSU was represented by Colleen Chaney of Baton Rouge; Chris Chapman of Southlake, Texas; Garyn Grace of Superior, Colorado; Ryan Hollis of Mandeville, Louisiana; Kyra Hudson of New Orleans; and Sam Pearce of Mandeville, Louisiana. Sanaz Aghazadeh, assistant professor of accounting, served as the team’s faculty advisor.

“The AICC challenge has been my favorite experience thus far in college,” said Grace, a junior. “I built amazing relationships and developed important skills during the six weeks that we prepared for this competition.”

AICC is a national program hosted by Deloitte’s Audit Innovation group and the Deloitte Foundation, which accelerates innovation in education by helping institutions of higher learning keep pace with the changing marketplace and evolving technologies. The program helps students develop skills for success in professional services and shares the culture of innovation at Deloitte with academia and potential employees.

“The competition gives students exposure to emerging technologies and requires them to think creatively to determine how it can be leveraged in an audit,” said Aghazadeh. “In addition to students gaining valuable knowledge that will help with their careers, they also build lasting relationships with both their teammates and Deloitte representatives. It is also great to see partners and firms like Deloitte giving back to their universities and contributing to the future success of the graduates.”

For both the regional and national competition, each team developed an innovative audit idea that was presented to a panel of judges from Deloitte. Judges considered the idea’s feasibility, team collaboration, and the group’s ability to sell their story and address questions.

“Deloitte AICC was a fantastic experience that bolstered my professional presentation skills and self-confidence,” said Hollis, a sophomore. “Our team bonded throughout the challenge, enabling us to rely on one another for support. This allowed us to succeed while presenting at the regional competition.”
The LSU Center for Internal Audit

LSUCIA Conference

The LSUCIA hosted its eighth annual professional training conference on October 15-16 at the L’Auberge Casino and Hotel. This two-day session is designed for alumni and friends of LSUCIA to network with former classmates and peers, share knowledge and experiences, and gain continuing professional education credit. The program incorporated a variety of internal auditing topics including cyber issues, container technology, ERM, and privacy at RSM; and Wesley Ladd, an associate in risk advisory services at RSM.

Presenters: Mike Thomas, partner at Crowe Atlanta; Alex Stephanouk, senior vice president and internal audit executive at Aflac; Ashley Cuevas, a director in Protiviti’s IT audit practice; Jordy Scholhamer, manager, risk intelligence, Deloitte; Paul Douglas, a consulting director at Postlethwate & Netterville; Greg Englert, senior manager in advisory services at EY; and David Llorens, director in control and privacy at RSM; and Wesley Ladd, an associate in risk advisory services at RSM.

Scholarships

Each year, LSUCIA awards scholarships to a number of students whose academic success and work ethic rise above all expectations. In 2018, fifteen students were awarded scholarships.

Recipients include: Jessica DiCharia (Marathon Oil Internal Audit Scholarship), Eric Guin (John Beard Commitment Award), Angele Cherbonnier (Richard A. Roy Leadership Award), Julia Pfeifer (Marathon Oil Internal Audit Scholarship), Christina Vassiliou (Joel Kramer Commitment to Excellence Award), Grant Connolly (LSUCIA Scholarship), Lena Aslam (Marathon Oil Internal Audit Scholarship), Ariel Nunez (Cynthia Cooper Professional Integrity Award), Frances Luo (LSUCIA Scholarship), Mary Ann Casadaban (LSUCIA Scholarship), Keller Quinn (Roger McDaniel Service Award), Betsy Wallbillich (Corey Alemond Excellence in Internal Auditing Scholarship), Mary Elisabeth Tarpley (Marathon Oil Internal Audit Scholarship), Bradley Bordelon (Colleen Reed Opportunity Scholarship), and Catherine Dubuc (Marathon Oil Internal Audit Scholarship).

Additionally, Erika Viana Pagan, Anindya Ahmed, Austin Walker, and Marquis Williams were awarded the IIA Baton Rouge Outstanding Student Award.

Certification — 2018 Update

High certification goals are a primary focus of the LSUCIA program. Through internal auditing courses, students receive valuable preparation for the IIA’s Certified Internal Auditor exam (CIA), which full-time students can take while in school. Professional certification significantly enhances marketability and provides a head start on career development. Hundreds of students who complete the LSUCIA program have earned their certifications. This includes 19 students that have earned the highest annual student score. This year, 16 graduate students passed the Certified in Enterprise Risk Management Data Analytics (CERMDA) exam in September.

During the spring 2018 semester, Ben Fryar, LSU Flores MBA graduate, passed the Certified Information Systems Security Professional (CISSP) exam. Congratulations!

“The CISSP certification has been my goal for the past year and a half. I was motivated to pass the exam so I could further my knowledge in information systems security. I will be joining Grant Thornton’s Technology Strategy Management Group in July, and I look forward to applying my new knowledge when I go to work for them.”

— Ben Fryar ’16, ‘18

Alumni News: IIA Emerging Leaders

Diego Henriquez, CPA, CIA

Henriquez is a senior associate in Deloitte’s Risk and Financial Advisory Services in Houston.

In 2018, he was recognized as an Emerging Leader in Internal Audit by the Institute of Internal Auditors. The IIA Emerging Leaders recipients include 15 high-performing, innovative professionals who have made a difference in their organization. Among private and public sectors, these individuals stand out among their peers by raising the bar for today’s young audit professionals and emerging as the thought leaders of tomorrow.

He earned his degree in accounting from LSU in 2014. During his time at LSU, Henriquez participated in the LSUCIA program and even served as a graduate assistant for the program. Since then, he has moved on to achieve great things with Deloitte. Just three years into his career, Henriquez is already assisting C-suite executives for some of the world’s largest organizations. He aids in creating sessions to assist new C-suite executives, including chief audit executives and chief financial officers, in analyzing talent, organization, priorities, time allocation, and relationships. Henriquez and his colleagues then work with each individual to develop a 180-day plan for transitioning into his or her new role. “My work on executive transition labs has provided tremendous insight that allows me to better understand how senior executives operate and strategize to deliver results,” he says. Students will often see Henriquez on campus as he is heavily involved in Deloitte’s recruiting process here at LSU. Congratulations!

LSUCIA Students Participate In Conferences

Each year, the Institute of Internal Auditors (IIA) hosts an invitation-only gathering of educators, employers, and students from around the world. Students and educators from the IIA’s Internal Auditing Education...
Partnership (IAEP) programs gathered in Orlando, Florida, on September 21-23 to discuss opportunities in internal auditing.

Richard F. Chambers, IIA president and CEO, spoke on key attributes of outstanding internal auditors. Attendees included more than 70 students and educators from universities located in six countries.

The LSU Center for Internal Auditing was represented by faculty member Lydia Lafleur, and seven students, Josue Diaz, Lena Aslam, Ariel Nunez, Betsy Wallbillich, Mary Ann Casadaban, and Ying Xiao. LSUCIA participants networked with a diverse group of students, educators, and employers like Deloitte, KPMG, and Crowe Horwath. The program allows students to exchange ideas, share experiences, and jump-start their careers.

MIS SuperStrategies

Each year, LSUCIA students volunteer at conferences sponsored by MIS Training Institute including the annual MIS SuperStrategies Conference held in Las Vegas on November 6-8.

The conference focuses on the rapidly changing internal audit landscape. Eight students, including Angele Cherbonnier, Christina Vassiliou, Tim Englehart, Ying Xiao, Meghan Mumphrey, Keller Quinn, Brogan Brasseaux, and Sujan Adhikari, joined LSUCIA Director Glenn Summers at the conference. Students assisted in facilitating sessions and attended selected sessions on cybersecurity, asset valuation and protection, risk management, leadership principles, and data analytics.

LSUCIA Internships

Spring is recruiting season for LSUCIA students. Activities included two large events, which each drew more than 125 attendees, and 20 information sessions held throughout the semester. Highlights are the mock interview session where 16 organizations provided 30-minute mock interviews for 100 students, and the annual Kickoff Event where students networked with recruiters from 18 companies.

Each year, LSUCIA also hosts the Sponsors’ Internship Program to assist organizations in hiring interns from different academic disciplines. During this process, students submit résumés to companies. The students then participate in more than 400 interviews, resulting in many internships.

Over the summer, 67 LSUCIA students completed internships at sites throughout the country.

Interns gain valuable experience in the internal audit profession and earn three credit hours toward the internal audit specialization. This past summer, students worked across the country in 12 states and 19 cities, including Denver, Chicago, New York City, Houston, and Washington, D.C.

“Working for Deloitte this summer was an amazing experience that I will never forget. I learned skills that I will be able to put to use when I start my career. The opportunities at Deloitte are endless, and I am so excited to start my career with such a great firm.”

— Meghan Mumphrey

Placement — Far and Wide

Sixty-five LSUCIA students to accept summer internship offers were geographically dispersed.

25 Houston
8 Baton Rouge
6 New York City
4 Dallas
4 Irving, Texas
2 Chicago
2 Cincinnati
2 Denver
2 Nashville
2 New Orleans
2 Southington, Connecticut
3 Washington, D.C.
1 Chattanooga, Tennessee
1 Bentonville, Arkansas
1 Stamford, Connecticut
1 San Jose, California
1 Tysons, Virginia

While students make individual decisions, LSUCIA’s objective is to attain a national footprint. Consistent with the historical trend, students were split evenly between working for the Big Four and corporations or middle-market firms. A significant majority of the students accept full-time offers with their internship sponsors. Thirty-seven of the students will be working full-time for their internship sponsor. The balance of the students are either in the decision process or will be interviewing soon.
The Department of Accounting held its annual Accounting Awards Banquet on April 19 at the Business Education Complex. With some 160 guests in attendance, the event once again provided the department an opportunity to highlight student and faculty accomplishments.

“We thank all of the sponsors who make this event possible,” said Laura Wiley, assistant chair of the Department of Accounting. “It is a night for students, parents, faculty, and department supporters to celebrate excellence in academics.”

This year, the department awarded $43,000 in scholarships to the following accounting students and distinguished faculty:

**Assoc. of Government Accountants (AGA) – Baton Rouge Chapter**
Kimberly Cook
Aaron Lahood

**Baton Rouge Chapter of the Society of Louisiana CPAs**
Austin Delaune
Samuel Trosclair

**Clarence L. Dunn Endowed Scholarship**
Caroline Hirshey

**Crowe Horwath LLP Outstanding Accounting Student**
Catherine Duboc

**Deloitte**
Caroline Ural
Jaci Harrison
Francisco Rodriguez Donan

**Ernst & Young**
Will Hurley
Patrick Lorio

**ExxonMobil**
Russell Barber

**George Jarvis Williams Scholarship**
Minh Vu

**Grant Thornton**
Parker Vaughan

**H.J. “Monday” Lowe Endowed Scholarship**
Amsley McDaniel

**Hannis T. Bourgeois LLP**
Shaydlin Baker
Yanying Chen

**Hebatollah Sami Scholarship**
Pradeep Sapkota
Nusrat Jahan

**James M. Owen Memorial Scholarship**
Katherine Hamilton

**KPMG**
Morgan Thompson
Claire Tannehill
Camille Beck

**Laporte APAC**
Andrew Chenevert

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Anna Sightler
Bernard Laviolette
Halle Engleade
Vivian Carter

**LCPA Richard Roth Memorial Scholarship**
Michael Schmidt

**LCPA Christopher “Kit” Smith Memorial Scholarship**
Kayla Palmer

**LCPA Will Elliott Scholarship**
Carrie O’Quinn

**Lloyd Morrison Award**
Allen Ryan

**Lonnie H. Beary Scholarship**
Ethan LeBleu

**LSU Accounting Faculty Outstanding Student**
Layne Fincher

**Postlethwaite & Netterville**
Jonathan Fresina
Cole Retif

**PricewaterhouseCoopers**
Blake Gladfelter
Samuel Wempe

**Texas Tiger Tournament Endowed Scholarship**
Mary Elisabeth Tarpley

**Thomas Brian Phillips Endowed Scholarship**
Daniel Ellender

**Wegmann Dazet & Company**
Christian Caragliano

**William “Bill” Clayton Potter Sr. Endowed Scholarship Fund**
Jennifer Fiorella

**Outstanding Teacher Award**
Joey Legoria

**Vincent C. Brenner Endowed Faculty Research Scholarship**
Jared Soileau

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Wiley Publishing
The Department of Accounting extends its sincerest gratitude to the donors who have contributed to the department’s accounting development fund between October 1, 2017, and September 30, 2018. We are most grateful to these individuals and organizations for partnering with us to advance the department’s objectives through their generous gifts. Because of dedicated alumni and friends like you, the department is able to continue to impact the program and ensure the success of its students.

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The EY Fund is divided among the Department of Accounting, the Center for Internal Auditing, and the Dean’s Excellence Fund.

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Pictured on the opposite page (top, left to right): Patrick Lorin, Edwin Vandenburg (EY), Will Hurley; Francisco Rodriguez Donan, Joey Tackett (Deloitte); Jaci Harrison; table display of award recipient gift bags; students, faculty, alumni, and donors at the 2018 Accounting Awards Banquet; Samuel Trosclair and Jessica Cornier (BR Chapter of LCPA scholarship; Yanying Chen, Jay Montalbano (HTB), Shadylin Baker; Blake Gladfelter, David Crabtree (PwC), Samuel Wempe; Camille Beck, Claire Tannehill, Lee Anne Sciambra (KPMG), Morgan Thompson, Jonathan Fresina, Bill Balhoff (P&N), Cole Retif, and Cierra Smith, president of NABA.
Accounting Major Receives PCAOB Scholarship

In June 2018, accounting major **Hailey Osbon** of Covington, Louisiana, was awarded a $10,000 scholarship from the Public Company Accounting Oversight Board (PCAOB). The PCAOB Scholarship Program awards funds to outstanding undergraduate and graduate students enrolled in an accounting degree program at a regionally-accredited U.S. college or university. The program is merit-based and awarded to select students who demonstrate interest and aptitude in accounting and auditing while maintaining and demonstrating high ethical standards.

“I am so humbled and excited to be recognized by the PCAOB,” said Osbon. “The nomination was a surprise, and I couldn’t have done it without the help of my teachers and the accounting department. The past four years at LSU have been an amazing journey, and I have the E. J. Ourso College of Business to thank.”

Osbon graduated in May 2018 with a BS in accounting and is enrolled in the Master of Accountancy program. She will begin her career at Ernst & Young in Houston in fall 2019.

“This scholarship has been a tremendous help in achieving the goals I have set for myself,” said Osbon. “I am forever grateful to the teachers who nominated me for this prestigious honor.”

Haley Osbon, Class of 2018 accounting major pictured at right