A Note From the Chair

Happy New Year and greetings to our alumni and friends of LSU’s Department of Accounting, and thanks to all who support our students and faculty. Many of you have a hand in enhancing accounting at LSU, and our accomplishments would suffer without your contributions. This past fall, I visited many alumni in Houston and appreciate the warm reception that I received while there. Over time, I welcome the opportunity to visit more of our alumni. You are key to our success!

Each new school year is always an exciting time, and it’s hard to believe we are already beginning our spring semester. At some point during every year, we want to stay in touch with you and share some of this excitement. Our annual publication of *Tiger Tactics* provides an opportunity to update you on Department of Accounting news that spotlights students, alumni, and faculty, as well as highlights special events and accomplishments.

We focus our lives on our students and alumni by keeping current in the accounting field through research and maintaining a close relationship with the accounting profession and rest of the business world. Our continued success is dependent on the preparation of our students and the dedication of our faculty. Like you, we are proud of LSU, and as Louisiana’s flagship university, we strive to offer the best, most relevant accounting education. LSU’s accounting graduates are hired faster than we can graduate them, most with jobs months before graduation. In this issue, we mention the sensational performance of our graduates on last year’s CPA exam.

We hope that this issue of *Tiger Tactics* will update you on what’s happening in your alma mater. If you find yourself in the E. J. Ourso College of Business, please stop by and say hello. Also, please visit our website (business.lsu.edu/accounting) for more information, and remember that you can reach us at accounting@lsu.edu or 225-578-6202.

Best Regards,

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

On the cover: Masters of Accounting students studying abroad in Nicaragua. From left to right: Brent Larimer, Kearia McCants, Blaire Budetti, Emily Kilpatrick, Bailey Gant, Kylie Richard, and Laura Wiley.
MEET THE NEW PhD STUDENTS

RUSSELL BARBER
EDUCATION: bachelor’s of science in accounting and MBA from California State University, San Bernardino
RESEARCH INTERESTS: financial accounting and auditing
INTERESTING FACT: enjoys playing golf, watching football, and camping
FUTURE GOALS: would like to publish accounting research and teach accounting

DANIELLE LAZERSON
EDUCATION: bachelor’s of science in accounting and international business and MBA in finance from Chapman University
RESEARCH INTERESTS: auditing, financial accounting, and international business
INTERESTING FACT: loves to travel, play tennis, and watch college football
FUTURE GOALS: plans to continue researching and inspiring students to have a passion for accounting

PRADEEP SAPKOTA
EDUCATION: bachelor’s of business administration with majors in accounting and finance from Southern Arkansas University; master’s of accountancy and graduate certificate in taxation from University of Arkansas at Little Rock; and is a CPA (Arkansas) and CGMA
RESEARCH INTERESTS: capital markets, income tax, international business, and corporate governance
INTERESTING FACTS: enjoys traveling and has visited all 50 states, soccer, video games, and surfing the web (for anything interesting from reading about historical events to watching YouTube videos)
FUTURE GOALS: hopes to graduate with a PhD in accounting from LSU; work at a high-research activity university, and wants to explore more regarding the accounting standards in emerging markets

This past academic year, we had two graduates from our PhD program — Peng Guo and Elizabeth Schwartzhoff-Johnson. Guo was accepted at Michigan Tech University and Schwartzhoff-Johnson at Florida Gulf Coast University. In addition, three students successfully defended their dissertation proposals — Schwartzhoff-Johnson, Andrew Li, and Pei-Yu Sun. Schwartzhoff-Johnson also successfully defended her final dissertation.

We admitted three new students — Russell Barber, Danielle Lazerson, and Pradeep Sapkota. Research-wise, three students attended conferences to present their papers — Li and Schwartzhoff-Johnson attended the American Accounting Association (AAA) Mid-Year Auditing Meeting in Miami, and Li attended the AAA Annual Meeting in Chicago. Schwartzhoff-Johnson also had a paper presented at the AAA Southwest Regional Meeting by a co-author. Two students, Li and Sun, attended the Accounting Rookie Camp in Miami. The same students also attended the career fair at the AAA Annual Meeting in Chicago.
One of the focuses of the LSU Center for Internal Auditing (LSUCIA) program is certification. Through internal auditing courses, students are provided valuable preparation for the Institute of Internal Auditors’ (IIA) Certified Internal Auditor Exam (CIA), which they can take while in school full-time. 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. In fact, two LSUCIA students recently took advantage of this opportunity by passing the CIA exam. Danielle Jasper, accounting senior, and Alysha Meadors, MS in finance student, completed the exam in August 2015. Jasper is currently preparing for the Certification in Risk Management Assurance (CRMA), while Meadors has selected the Certified Information Systems Auditor (CISA) certification as her next challenge.

One hundred and twelve students in the LSU Center for Internal Auditing program participated in internships across the country this summer. The 39 hiring organizations that welcomed LSU students represented a variety of industries and consulting firms. LSUCIA hosted a kickoff event, which took place in the Business Education Complex and offered an opportunity for students to network with recruiters.

Each year, LSUCIA hosts the Sponsor’s Internship Program to assist organizations in hiring student interns who come from different academic disciplines. During this program, students submitted résumés to different companies. Over two days, the students participated in more than 400 interviews, resulting in many students receiving and accepting internship offers.

While in internships, the students gained valuable experience in the internal auditing profession and earned three hours credit toward the internal audit specialization. Students worked across the United States in 29 cities and 17 states, including New York, Boston, Los Angeles, Houston, and Baton Rouge.

“During my summer internship, I was able to put into practice what I learned in the classroom.”

— CLAIRE COUSIN

“My internship taught me not only the fundamental skills in internal auditing, but also the overall tools needed to succeed in my career.”

— NICOLE O’BRYANT

Students participating in our spring kickoff event are able to network with more than 30 different companies.
On Friday, January 23, 2015, the LSU Center for Internal Auditing celebrated its 30th anniversary with an evening of cocktails and hors d’oeuvres in the Business Education Complex Rotunda. Lydia Lafleur, assistant director of the program, provided a brief history of LSUCIA followed by a presentation from Dean Richard White on the impact the program has had on students. More than 150 people were in attendance. LSUCIA hopes to continue its excellence in internal audit education for many years to come. In 1985, the IIA endorsed LSU as the pilot school to develop an innovative educational program in internal auditing. Since then, it has become a model for similar programs at universities around the world. Over the years, LSUCIA has educated and trained thousands of workplace-ready students with the tools needed to succeed.

The LSUCIA hosted its fourth annual LSUCIA Alumni Training Conference at the L’Auberge Casino and Hotel. More than 50 representatives from 25 companies were in attendance. Participants were given the opportunity to expand their knowledge on a wide variety of topics, including: emerging technologies, cloud computing, COSO 2013, and governance — lessons learned from a South African perspective. The event served as a great event for networking with fellow LSUCIA alumni and friends of the program.

Each year, LSUCIA students volunteer at conferences sponsored by MIS Training Institute. In May, eight LSUCIA students attended the Audit World 2015 conference in New Orleans. Students assisted in facilitating sessions, as well as attending selected ones on topics such as emerging cybersecurity threats, fraud detection and prevention, aligning internal audit and business strategy, and third-party vendor management. Additionally, nine LSUCIA students attended the MIS SuperStrategies Conference in Las Vegas in November.
Ninth Annual IAEP Leadership and Networking Retreat

Each year, the Institute of Internal Auditors (IIA) hosts an invitation-only gathering of educators, employers, and students from around the world. This year, students and educators from the IIA’s Internal Auditing Education Partnership (IAEP) programs gathered in Orlando, Florida, for a weekend session to discuss opportunities in internal auditing. Those attending included 80 students and 27 educators from 23 universities located in six countries.

Seven students and one faculty member from LSUCIA attended the 2015 conference. LSUCIA participants networked with a diverse group of students, educators, and employers, including Deloitte, KPMG, Liberty Mutual, Southwest Airlines, Vanguard, State Farm, and Raytheon. The program for students included professional development sessions such as navigating your internal audit career, business etiquette for the global society, and perfecting your personal brand. Another component of the retreat was a case competition.

LSUCIA STUDENT PLACES THIRD IN THE ESTHER SAWYER MANUSCRIPT AWARD

The annual Esther R. Sawyer Research Award from the IIA Research Foundation is granted to an individual currently enrolled in an undergraduate- or graduate-level program in internal auditing at an Internal Auditing Education Partnership (IAEP) university. Brett Walden, an LSU accounting major, earned third place in the Sawyer Competition in 2015. Walden’s paper was entitled Advocating the Internal Audit Profession.

After graduating from LSU with a bachelor’s degree in marketing in 2011, Walden joined the workforce and spent three years in advertising. She then decided to return to LSU and get a second degree in accounting before enrolling in LSU’s Center for Internal Auditing (LSUCIA) program for enhanced business knowledge and personal growth. Through the program, Walden obtained an internship with Ernst & Young’s advisory group in Atlanta. She was recently reunited with the EY team in Atlanta in a full-time position. She is presently working towards obtaining her first certification, the CIA.

THE NEXT GENERATION OF INTERNAL AUDIT

In 2015, two LSU students, Robert Truelson and Jenee’ Porter, were profiled in a series of articles entitled The Next Generation of Internal Audit by the Institute of Internal Auditors.

Truelson, a 2014 master’s of accounting graduate who specialized in internal audit, said in an IIA press release that internal auditing departments provide valuable experience because of the exposure that students receive to all aspects of business.

“Whether you’re working in industry or in public accounting, you’re in a position where you can add value,” Truelson stated. “It’s an exciting and rewarding career path. You can feel proud that you’ve made an impact on your organization.”

Porter is a general business major with a specialization in internal audit and a minor in dance. She said she was attracted to the internal audit profession by its variety.

“It affords countless opportunities as opposed to other professions that can be a bit rigid,” Porter said. “Internal audit will continue to change as the business world continues to change. I like the possibilities and growth that comes with that change.”

Robert Truelson

Brett Walden, an LSUCIA alumna, placed third in the Esther Sawyer Manuscript Award.
The Spring 2015 semester was an eventful one for Beta Alpha Psi officers, members, guests, sponsoring professionals, etc. It featured presentations from many notable companies — Chevron, Deloitte, Faulk & Winkler, Southwestern Energy, and more. During these presentations, students learned important details about the companies, such as experiences from employees, benefits provided, their recipes for success, and employment opportunities. Speakers also addressed topics such as how students should prepare for the workforce and the qualities important in a student/employee.

There were also many opportunities for students to volunteer and develop skills. Throughout the year, members participated in events such as Geaux Big, Boo at the Zoo, and Art in the Park. During Geaux Big (the community-wide day of service), the Beta Alpha Psi – Phi Chapter volunteered at the Chinese Christian Church of Baton Rouge. Volunteers participated in yard maintenance, painting of walls, and cleaning the children’s play area in hopes that members and guests of the church find their experience more enjoyable.

Officers of Beta Alpha Psi also attended the southeast regional meeting held in Georgia. The other student chapters there provided them with invaluable advice on further improving the Phi Chapter of Beta Alpha Psi. For instance, Phi Chapter officers learned how to encourage member involvement via social media.

Lastly, there was the annual volleyball tournament, which is hosted jointly by Beta Alpha Psi – Phi Chapter and the National Association of Black Accountants – LSU Student Chapter. Both organizations worked together to create a fun event for members to network, socialize, and compete with and against professional representatives from sponsoring firms. Members and representatives enjoyed jambalaya and crawfish before participating in a friendly, yet competitive, game of volleyball.

Overall, the Spring 2015 semester was filled with events and opportunities for students to become more professional, generous to the community, and sociable. We look forward to what 2015–2016 brings.

The 2014–2015 Beta Alpha Psi sponsors were:

- Ernst & Young
- Chevron
- Marathon Oil
- Marathon Petroleum
- Hannis T. Bourgeois
- Deloitte
- KPMG
- PricewaterhouseCoopers
- Briggs & Veselka
- Becker
- Southwestern Energy
D. Larry Crumbley, professor emeritus and adjunct professor, was honored by the executive committee of the Forensic Accounting section of the American Accounting Association (AAA). He was presented with a lifetime achievement award in August in Chicago for his work in the field of forensic accounting and to honor his achievement in creating the Forensic Accounting section. Crumbley was one of the first movers in the field of forensic accounting and has done much to bring it to prominence as a respected branch of accounting. The honor was a one-time award (not something the executive committee does every year). Aside from creating the Forensic Accounting section, Crumbley created the American Taxation Association and was its first president. He was also the president of the Teaching, Learning, and Curriculum section and is currently president of the Gender Issues and Workplace Balance section of the AAA.

Laura Wiley, assistant department chair and senior instructor, was awarded the Distinguished Achievement in Accounting Education Award by the Society of Louisiana CPAs (LCPA). This award is presented annually to individuals who distinguish themselves as outstanding full-time accounting educators, participate in scholarly research, and contribute to professional organizations. Wiley also serves as chair of the LCPA’s Accounting Education Issues Committee.

Four instructors in the Department of Accounting were promoted to senior instructor rank. They are Julie Chenier, Janice Holmes, Lydia Lafleur, and Laura Wiley.

Qualifications for senior instructor include six consecutive years as a full-time instructor with good performance reviews and a vote of approval by the tenure-track faculty in the department.

Julie Van Scotter, coordinator for the Department of Accounting, was chosen as one of three recipients for the 2015 E. J. Ourso College of Business Staff Excellence Award. The $500 award was announced during the college’s Spring Faculty & Staff Meeting on April 29, 2015, an event that recognized and honored many faculty and staff members for their hard work and dedication over the last year.

Sanaz Aghazadeh comes to LSU from Lehigh University. She received her PhD in accounting from the University of Oklahoma and her BS in accounting from LSU. Her research examines the judgment and decision-making behavior of auditors. Specifically, she studies how auditor-client interactions impact audit effectiveness. Aghazadeh is the recipient of two Center for Audit Quality grants, and her research was selected for the 2015 Contemporary Accounting Research conference. Prior to beginning her academic career, she provided auditing services for clients at PricewaterhouseCoopers in New York City.

D. Larry Crumbley, professor emeritus and adjunct professor in the LSU Department of Accounting, was the invited leader of a five-day forensic audit program sponsored by the United States Agency for International Development (USAID) and Lahore University of Management Science (LUMS). The program, only the second of its kind, is aimed at leading executives and government officials in Pakistan. Crumbley previously led a similar program in November 2013.

This conference, held March 30 – April 3, 2015, covered topics ranging from major fraud and abuse problems to ghost employees, red collar crime, and investigative techniques. According to Crumbley, the fraud and forensic accounting training was necessary, and having the training at Pakistan’s top university was ideal. On the 2014 Transparency Index, Pakistan ranked 126 out of 177 countries in terms of fraud and corruption.

“The interactive program on LUMS’s campus was fantastic and quite enjoyable,” Crumbley said. “The participants were some of the best in Pakistan, and they were very active and animated in the classroom, especially during the case discussions. It was one of the best training experiences I have encountered.”

Crumbley, in addition to his years of teaching experience, has authored nearly 200 research articles and written or co-written 60 books, including 13 novels. He also serves as editor of the Journal of Forensic & Investigative Accounting and the Oil, Gas & Energy Quarterly.

D. Larry Crumbley, professor emeritus adjunct professor in the LSU Department of Accounting, recently made the cover of New Accountant for his novel, The Big R: A Forensic Accounting Adventure.

In addition, two of his articles were featured in the publication — A Novel Way: Learning About Forensic Accounting and So You Wish to Be a Forensic Accountant, which was co-authored by Stevenson Smith.

Crumbley has written 13 novels, each of which teaches a subject matter. His novel Costly Reflections in a Midas Mirror, written with Donald L. Ariail, combined fraud, murder, art, ethics and humor but also taught cost accounting. A review of the work said it “does a tremendous job in showing the wide variety of interesting, challenging, and oftentimes exciting range of work that a professional management accountant can encounter in their career.”

“Crumbley has been called the Mark Twain of the accounting profession, as well as a cross between Mickey Spillane and Mr. Chips,” said Ariail.
The LSU Department of Accounting hosted its 12th annual Fraud & Forensic Accounting Conference, July 30-31, 2015, with 265 professionals attending. Event sponsors were Postlethwaite & Netterville, Horne LLP, and V&L Consultants.

Thirteen speakers covered a number of important topics relevant to the accounting and business professions. The conference kicked off with a discussion by former HealthSouth Chief Financial Officer Weston Smith on identifying the red flags of fraud that occurred at the company. Roger Harris, assistant legislative auditor and director of investigative audit for the Louisiana Legislative Auditor’s Office, spoke about why auditors fail to find fraud.

Mark Shirley, managing partner of V&L Consultants and a return speaker to the conference, discussed learning from past fraud schemes and scams. Andrew Goodwin and Matt Brown, both managers with Ernst & Young’s Fraud Investigation & Dispute Services, covered the current risks in the petroleum/energy industries and how during downturns in any industry, the risk of fraud increases. Chris Peters, founder of GPS Consultants and a return speaker to the conference, covered tactics for using computers to catch fraud.

Brian Fox, president and founder of Confirmation.com, covered confirmation fraud and shared examples of his company catching fraud with the electronic confirmation service. Fox is recognized as the creator of electronic confirmations and received the first six patents granted on electronic audit confirmations. Don Rabon, editor of the interview-focused newsletter Hamlet’s Mind and author of four texts, concluded the conference with an entertaining discussion of interviewing in a digitally obsessed, narcissistic, easily distracted, and rationalistic society.

Other speakers were Golden Richard, professor at the University of New Orleans; Anne McGeorge, partner with Grant Thornton LLP; Nancy Boudreaux, training program manager for Louisiana’s Office of Financial Institutions; Mary Gentile, creator and director of Giving Voice to Values and senior research scholar at Babson College; and Catherine Maraist, civil chief in the US Attorney’s Office for the Middle District of Louisiana.

The 13th annual conference will be held July 25-26, 2016 in Baton Rouge.

Clockwise from top left:
Fraud Conference speaker Brian Fox; break out session at the Fraud Conference; faculty Larry Crumbley and Laura Wiley with Fraud Conference speaker Weston Smith (center); Fraud Conference Speaker Mary Gentile; General session at the Fraud Conference.
In April 2015, 11 students and one accounting senior instructor made their way to Nicaragua for the Master of Science in Accounting (MSA) program’s second study abroad excursion. The journey was part of a course that consisted of three parts: research, business office visits, and cultural excursions. Students’ preparation consisted first and foremost of researching the local business practices of their destination to distinguish cultural differences between the Central American market and the United States.

According to Senior Instructor Laura Wiley, who organized the study abroad course, the main goal of the excursion was to gain a firsthand understanding of Nicaraguan business culture, which was accomplished with daily company visits. As Nicaragua is a heavy producer of agricultural products, there are similarities between the economies of Nicaragua and Louisiana. “Local business office visits consisted of presentations and tours to give students an overview of operations,” Wiley said. “Office visits ranged from foreign companies with operations in Nicaragua to long-standing companies run by Nicaraguan families. Students were exposed heavily to local culture to gain a sufficient understanding of how business is conducted in Central America.” Companies visited included Western Union Central America, PricewaterhouseCoopers, MACER Coffee, Grupo LAFISE Financial Services, American Nicaraguan Chamber of Commerce, and Grupo CALSA.

Participating in the course allowed students to develop a global mindset about accounting and business and to witness firsthand ideas that otherwise would have only been classroom conversations, stated student Matthew Ledet. “The Nicaragua trip gave us an experience that can’t be taught in a classroom. I learned so much about international business practices and the culture of Nicaragua,” Ledet said. “I recommend the course for any MSA student.”

While abroad, students participated in formal and informal excursions in Granada, Masaya, and Matagalpa. Highlights outside of the office visits included the Masaya Volcano; boating and swimming in Lake Nicaragua; visiting Iguana Beach on the Pacific coast; and swimming in Laguna de Apoyo, a crater lake. “The Nicaragua trip was a great experience that shaped me culturally, academically, and professionally,” stated student Kylie Richard. “I had a firsthand look at how business is handled and how accounting practices differ in Central America. I also had the opportunity to connect with Nicaraguan professionals and locals, as well as other LSU students. This trip was a transformative journey that has led me to become a more globally adept accounting professional.”

Other MSA program updates and news:

In the 2014–2015 academic year, the Master of Science in Accounting (MSA) program graduated 68 students, with approximately 56% of the graduates accepting initial positions with Big 4 firms, 18% accepting initial positions with regional or local firms, and 15% accepting initial positions with corporations or continuing their education. That means 89% of our graduates found placements in the workforce.
The National Association of Black Accountants (NABA) aims to meet the needs of its professional members and build leaders that shape the future of the accounting and finance profession. NABA’s motto, “Lifting as We Climb,” serves as the foundation of the LSU chapter, inspiring and encouraging its members to reach their highest potential.

NABA has been chartered at LSU for four years. The chapter hit the ground running and shows no signs of slowing down. Membership increased by 25% this year. This past summer, 10 NABA members traveled to Las Vegas to the NABA National Convention. While at the convention, members accepted the award for Student Chapter of the Year for the third consecutive year.

NABA provides students exposure in the realm of accounting and beyond. It has aided in bridging the gap between accounting and other business professions, such as information systems & decision sciences and internal audit, providing members vast opportunities.

Members were awarded scholarships from the NABA organization and firms such as Deloitte and Chevron. Over the summer, NABA members were scattered across the nation, completing internships with organizations such as JP Morgan Chase, the Department of Homeland Security, Pinnacle Entertainment, KPMG, PricewaterhouseCoopers, and Halliburton. These experiences have provided members with promising futures as budding professionals. They also allow students to come back and share their newfound knowledge, keeping in mind NABA’s motto, “Lifting as We Climb.”

For the 2015-2016 school year, NABA members continue to work hard while fostering professional development and participating in community service. Every once in a while, though, it is nice to take a little break.

Member socials allow students to have some fun, relieve the stress of school, and get to know each other better. NABA activities provide members with a bond that creates a valuable network for years to come. Past members have gone on to work for companies such as KPMG, NRG Energy, Deloitte, and ExxonMobil. We look forward to the continued success of our members.

NABA Sponsors for the 2014–2015 Academic Year

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Results for the 2014 Uniform CPA (Certified Public Accountant) Examination were released this year by the National Association of State Boards of Accountancy (NASBA), and LSU accounting graduates excelled on last year’s exam. Of the 40 US Universities with the most exam candidates (i.e., some of the nation’s largest programs), LSU candidates taking the examination for the first time averaged a combined pass rate of 69.1% for master’s and bachelor’s degrees, high enough to rank LSU eighth out of these 40 programs. Breaking down the results into first-time candidates with advanced degrees versus bachelor’s degrees, LSU candidates had average pass rates on parts attempted of 78.3% and 63.6%, respectively.

Our MS graduates’ CPA exam performance as first-time candidates exceeded the performance of candidates from all of the universities in 29 states, including all universities in states such as Arizona, California, New York, Oregon, and Virginia. Considering universities closer to home, LSU’s 78.3% pass rate exceeded candidates from all universities in Alabama, Arkansas, Louisiana, Mississippi, New Mexico, Oklahoma, and all but one university in the state of Texas.

We are proud of our graduates’ performance and wish them continued success in their careers!
Thomas Phillips, chair of the Department of Accounting, completed his year as Society of Louisiana CPAs (LCPA) president in June 2015. One of the most enjoyable parts of his term was the visits to the society’s nine chapters around the state.

“All of the chapters are filled with fantastic people, and the visits left me feeling proud to be an LCPA member,” said Phillips.

During his chapter visits and unfailingly throughout the year, Phillips promoted his theme of “Integrity: Doing the Right Thing … All the Time.” He wasn’t surprised to experience solid agreement with his message, focusing on what he considers the number-one core value of the profession. However, his intent was to bring a greater sense of consciousness to what “unbending integrity” should mean to every CPA every day.

“The most important part of my message was that new employees need solid ethics training to help assimilate them into their professional roles,” he explained. “Repetition of core values training is essential for seasoned professionals, too. This includes ethical ‘reminders’ for everyone in the firm, company, or department. Plus, employees need to see these periodic reminders exhibited from the top down and from their peers who are just ahead of them.”

When it comes to instilling integrity as forethought and not an afterthought, this educator (only the second in LCPA’s 103-year history to serve as president) emphasizes that college is not enough.

“More and more accounting programs are teaching separate ethics courses and, of course, certain aspects of ethics are taught in many accounting courses, particularly in auditing,” Phillips said. “We are becoming more cognizant of the need to prepare our students for the profession and, like in generations before, the socialization process of our students is crucial. Students today are tied into a huge digital network created by social media. They often operate on how they feel collectively, and their sources of influence may not always be the best. Accounting educators are working to guide these soon-to-be professionals in the right direction, and it cannot end with college. This needs to be a salient point to all of our seasoned professionals.”

Since his term as president came to a close, Phillips is taking time to catch up on some of the work he “put on a shelf” for the past year. He plans to continue his research into judgment and decision making.

“I find the human mind fascinating,” he noted, “and I enjoy studying how we make decisions and the attributes that impact our decision making, primarily decisions we make during auditing tasks and the decisions we make concerning accounting ethics. But don’t worry, I will spend plenty of time studying financial reporting and other professional issues, too (financial accounting is his teaching focus). There’s always so much to learn and relearn - I am confident that all of our accounting professionals know this well.”

For Phillips, one of the biggest surprises of his term as LCPA president was how quickly the year passed. He looks forward to staying involved as chair of LCPA’s Strategic Planning Committee.

“The committee has been busy over the last several years reviewing the society’s processes, including updating our bylaws from the early 1900s,” Phillips said. “The revised bylaws were just approved at the 2015 annual meeting in June and provide a streamlined, ‘living’ document with increased relevance. It is our responsibility to keep up this important work to continue moving our association forward.”

Reprinted with permission from the LCPA’s Lagniappe Magazine.
The Department of Accounting Advisory Board exists to promote and support the faculty and students of the department and to strengthen the department’s position as a premier institute of research and education. The Advisory Board serves as a body of counsel and a means of advancement for the department. The board connects reputable accounting and industry professionals with the similar goal of increasing the department’s regional, national, and international visibility. These professionals join the department chair, select faculty, and student representation to donate their time, abilities, and resources as members of the Advisory Board.

The current committee members are:

- **Bill Balhoff**, CEO and managing director of Postlethwaite & Netterville
- **Patrick Brandau**, partner – Assurance Services, Deloitte
- **Tim Dietrich**, president and owner, Stonetrust Management Services LLC
- **Maurice Hebert**, chief accounting officer, WellCare Health Plans Inc.
- **Alisha Jackson**, audit manager, Marathon Oil
- **Gerald Louivere**, tax partner, PricewaterhouseCoopers
- **Gene Miller**, tax partner, Grant Thornton
- **Jackie Moffitt**, MSA program advisor, LSU Department of Accounting
- **Tommy Phillips**, chair, LSU Department of Accounting
- **John Paul Pickett**, student, LSU Department of Accounting
- **Rodney Reed**, vice president of corporate development, National Oilwell Varco
- **Ken Reichelt**, PhD program advisor, LSU Department of Accounting
- **Brian Rotolo**, partner, Ernst & Young
- **Lee Anne Sciambra**, partner, KPMG
- **Edwin Vandenburg**, Partner, Assurance Services, Ernst & Young
- **Laura Wiley**, assistant department chair, LSU Department of Accounting
- **David Winkler**, partner, Faulk & Winkler LLC
The Department of Accounting held its annual Accounting Awards Banquet on April 23, 2015 at the Crowne Plaza Baton Rouge. With some 220 guests in attendance, the annual 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 $43,400 in scholarships to the following accounting students and distinguished faculty:

- **Auguste Goronzy Scholarship**
  - Brittany Schneck
- **Association of Government Accountants – Baton Rouge Chapter**
  - Hannah Beiser
  - Kathryn Denton
- **Baton Rouge Chapter of the Society of Louisiana CPAs**
  - Dylan Perez
  - Nicholas Smith
- **Becker Professional Education**
  - Taylor Landry
- **Chevron Scholarship**
  - Ashlyn Blanchard
- **Clarence L. Dunn Endowed Scholarship**
  - Stephanie Klupper
- **Deloitte**
  - Toni Runnels
  - Trevor Schott
- **Doyle Z. Williams Award**
  - Daniela Weitzel
- **Ernst & Young**
  - Alexa Alexander
  - Tegan Billiot
- **ExxonMobil**
  - Stephanie Merrell
- **Faulk & Winkler LLC**
  - Brooke Orso
  - Ashley Nerin
- **George Jarvis Williams Scholarship**
  - Danielle Jasper
- **Grant Thornton**
  - Harrison Cutrera
- **H.J. “Monday” Lowe Endowed Scholarship**
  - Ashleigh Jones
- **Hannis T. Bourgeois LLP**
  - Katrina Harrell
  - Victoria Lovisa
- **Heibatollah Sami Scholarship**
  - JP Park
- **James M. Owen Memorial Scholarship**
  - Kevin Bransley
- **KPMG**
  - Ashton Heinz
  - Emily Groce
- **Laporte, APAC**
  - Jingying Zhao
- **Lloyd Morrison Award**
  - Elizabeth Johnson
- **Lonnie H. Beary Scholarship**
  - James Wi-Afedzi
- **Lucille G. Terrell Memorial Scholarship**
  - Kearia McCants
- **Marathon Oil Corporation**
  - Madeline Blank
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- **Marathon Petroleum Scholarship**
  - Megan Manno
- **Postlethwaite & Netterville Audit**
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- **Texas Tiger Tournament Endowed Scholarship**
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- **Thomas Brian Phillips Endowed Scholarship**
  - Eleni Alleman
- **Wegmann Dazet & Company**
  - Caroline Enright
- **William “Bill” Clayton Potter Sr. Endowed Scholarship Fund**
  - Aditi Namjoshi
- **Outstanding Teacher Award**
  - Christine Cheng
- **Vincent C. Brenner Endowed Faculty Research Scholarship**
  - Jared Soileau

Also recognized at the banquet were Mathew Ledet, Kylie Richard, Victoria Lotz, Steven Barber, and Maddie Brumfield, who comprised the team that placed first on campus in the PricewaterhouseCoopers 2014 Challenge Competition. The group’s faculty advisor was Laura Wiley. Claire Dillard was recognized for completing the requirements to earn LSU’s Distinguished Communicator Certificate.

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We have made every effort to ensure that this information is accurate, and we regret any omissions.

Pictured from the top on opposite page (left to right): Christine Cheng receiving faculty award presented by Ken Reichelt; Ashlyn Blanchard receiving the Chevron Award presented by Thomas J. Phillips Jr.; Annette McCauley receiving the Ernst & Young Fund presented by Penny Smith; Kayla Brown receiving the KPMG award presented by Thomas J. Phillips Jr.; and William Green receiving the Marathon Oil scholarship presented by Alisha Jackson (center). Megan Manno (second from left) receiving the Marathon Petroleum scholarship presented by Jamie Madere, Courtney Laborde, and Brandy Poche.

This list includes donations made between October 1, 2014 and September 30, 2015.