A Note From the Chair

Greetings to our alumni and friends of LSU’s Department of Accounting, and thanks for all of the support that you provide to our students and faculty. It’s been an exciting fall semester, and a seemingly quick one, as we’ve already reached the holiday season.

In this issue of Tiger Tactics, we will update you with Department of Accounting news that spotlights students, alumni, and faculty, as well as highlights special events and accomplishments. For example, we’ll talk about our team of accounting students that won the 2016 Deloitte National Case Competition (please take note of our competitors). We’ll also feature our new assistant professor and instructor, each of whom started at LSU this fall, and detail why our master of science degree in accounting has a new name.

Of course, a major goal is to challenge our students in their coursework and keep our curriculum current by maintaining a close relationship with the accounting profession and the rest of the business world. Improving our curriculum is one of our most important tasks, one that we take seriously. For instance, we are adding an audit analytics class in the spring semester aimed at preparing our students to be better qualified via state-of-the-art audit methodology (please be sure to read the article regarding our focus on analytics). As Louisiana’s flagship university, we strive to lead by offering the best, most relevant accounting education. Our accounting students are highly sought, but only through continuous improvement can we remain one of the nation’s leading schools for recruiters.

Year after year, we see the results of our efforts. After a banner year for CPA exam pass rates in 2015, we saw scores well above the national average this year, a source of pride for our accounting program. Plus, following a visit by the Association to Advance Collegiate Schools of Business (AACSB) to our college earlier this year, our accreditation is reaffirmed for another five years. Thanks to the financial support of many of you, we can truly say you have a part in our success, and we sincerely thank you.

We hope that this issue of Tiger Tactics will provide you with what’s happening in your alma mater. 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: May 2016 graduates from the E. J. Ourso College of Business who received University Medals for graduating with the highest undergraduate grade-point averages: Allison Ulfers (ACCT), Samuel Phillips (ACCT), Erin Kilpatrick (ACCT), Ashley Fischer (FIN), and Ethan Collins (ACCT).
This past academic year, we had two graduates from our PhD program — Pei-Yu Sun and Andrew Li. Sun was placed at South Dakota State University and Li was placed at the University of North Dakota. In addition, Sun and Li both successfully defended their final dissertation, and JP Park successfully defended her dissertation proposal. All first- and second-year students successfully presented their summer papers:

First-year summer papers: Laura Alford, Allen Ryan, Dan Shaw, and JC White

Second-Year Summer Papers: Stephanie Merrell and JP Park

Four students passed their comprehensive exams — Stephanie Merrell, JP Park, Dan Shaw, and JC White.

There were two new admissions — Candice Boucree and Ekaterina Neveykina.

Research-wise, two students attended conferences to present their papers. JP Park attended the American Accounting Association Auditing Section Mid-Year Meeting and Doctoral Consortium in Scottsdale, Arizona. Park also attended the AAA Annual Meeting in New York City, along with Laura Alford, and the AAA Doctoral Consortium in Dallas.

Other students attending meetings included Stephanie Merrell, who attended the AAA Auditing Section Mid-Year Meeting and Doctoral Consortium and the AAA Annual Meeting, and JP Park and Pradeep Sapkota, who attended the AAA International Section Mid-Year Meeting in New Orleans.

Several students attended research workshops at Tulane University during the year — Laura Alford, Russell Barber, Stephanie Merrell, JP Park, Dan Shaw, and JC White.

The Department of Accounting is proud to announce that the master’s program has updated its name from Master of Science in Accounting (MSA) to Master of Accountancy (MAcc). The department wanted a more relevant, current name that accurately reflects the program. The MAcc degree is not a science degree but an in-depth accounting degree. Diplomas will also reflect the name change. Previously, the only name that appeared on the MSA diploma was “Science.” Now the name that will appear on the MAcc diploma is “Accountancy.”

As accounting faculty, we believe that the Master of Accountancy name better describes the degree and eliminates confusion. It is the anticipated degree name of the vast majority of companies that recruit our accounting graduates, and students have expressed that they want a name that communicates their field of study and conveys their pride in their field.
CERTIFICATION

One of the primary focuses of the LSU Center for Internal Auditing (LSUCIA) program is certification. Through the internal audit courses, students are provided valuable preparation for the Institute of Internal Auditor’s (IIA) CIA exam, which full-time students can take while in school. Professional certification significantly enhances marketability and provides a head start on career development. In fact, hundreds of students who complete the LSUCIA program have earned their certifications. This includes 19 students who have recorded the highest score on the exam.

In spring 2016, LSUCIA Instructor Yalan Wang provided a four-hour Certified Information Systems Auditor (CISA) review course. During that same period, three LSUCIA students successfully completed Part I of the CIA exam. Most students start the exam process in the fall.

Yalan Wang has joined the LSUCIA Program as an instructor. She is a certified internal auditor (CIA), a certified information systems auditor (CISA), a certified fraud examiner (CFE), and has her Certification in Risk Management Assurance (CRMA). Wang completed the LSUCIA program in 2013 and served as a graduate assistant for the program in 2014 while earning her MBA. Before returning to LSU, she worked as an IT risk assurance professional at EY in Houston.

LSUCIA INTERNSHIPS

Seventy-eight students in the LSUCIA program participated in internships across the country this summer. The 38 hiring organizations represented a variety of industries and consulting firms, and met the students through LSUCIA’s annual kickoff event, which took place in the E. J. Ourso College 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 from different academic disciplines. During this process, students submit resumes to different companies. Over two days, the students participate in more than 400 interviews, resulting in many of them receiving and accepting internship offers.

While on internships, they gain valuable experience in the internal audit profession and earn three hours credit toward the internal audit specialization. This past summer, students worked across the United States in 14 states and 23 cities, including New York, Seattle, Los Angeles, Houston, and New Orleans.

“My internship experience over this past summer allowed me to gain a greater understanding of internal audit by providing hands-on opportunities to test my knowledge. It allowed me to improve my communication skills and professionalism, and most importantly, it afforded me with amazing relationships and the ability to network with highly successful professionals.”

— Maddie Blank, EY
Financial Services Office Risk Advisory Intern in Denver
The LSUCIA hosted its sixth annual Alumni Training Conference at the L’Auberge Casino and Hotel. Representatives from many organizations were in attendance. Participants were given the opportunity to expand their knowledge on a wide variety of topics, including — money laundering, anti-fraud programs, governance, analytical tools for auditors, control objectives for information and related technologies (COBIT), and healthcare issues. Presentations were given by Jose Luis Rojas, managing partner of Traces Corporate Consulting; Alex Irishkov, senior manager at Deloitte; Francisco Bertorini, audit manager at FedEx; Franklin Stewart III, senior analyst at FedEx; and David Turner, president and chief technology officer of Parallel 6. It was a great event for networking with fellow LSUCIA alumni and friends of the program.

MIS SUPERSTRATEGIES 2016

Each year, LSUCIA students volunteer at conferences sponsored by MIS Training Institute. In September, six LSUCIA students attended the MIS SuperStrategies Conference held in Las Vegas. The event focused on the rapidly changing internal audit landscape. Students assisted in facilitating conference sessions, as well as attending selected sessions on topics such as technology, risk management, compliance and anti-fraud, and world class audit function. They also had the opportunity to meet Joel Kramer, managing director of the Internal Audit division for the MIS Training Institute. Kramer is on the LSUCIA board and is a long-time supporter of the program.
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 the industry. Those attending included more than 70 educators from universities located in six countries.

Students and one faculty member from LSUCIA attended the 2016 conference and 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 like 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.

“The IAEP conference in Orlando was a great opportunity for anyone interested in internal audit. It not only taught me a lot about internal audit, but it also gave me a chance to network and pick the minds of numerous successful auditors from around the country.”

— Gary Brenner

“The 2016 IAEP conference was both a worldly and inspiring experience. Being able to interact and bond with individuals from all over the world who are studying internal audit like me, as well as learn from current practitioners in the field, all in one location, was an opportunity that many students were fortunate enough to experience. Traveling to the wonderful city of Orlando to be a part of this experience was a bonus!”

— Alexandra Williams

THE NEXT GENERATION OF INTERNAL AUDIT

In 2016, LSU Flores MBA student Beiru “Isabelle” Ding was profiled in a series of articles entitled The Next Generation of Internal Audit by the IIA.

Ding is pursuing her MBA with a specialization in internal audit. The opportunity to understand processes of every business function drew her to the internal audit profession. She explained, “It is a career choice that I know will constantly challenge me.”

Ding also gave advice to other students looking to pursue an internal audit career, saying, “Talk to current internal audit professionals to truly understand (the industry) and your career options. Obtain an internal audit internship and explore the profession.”

2016-2017 Graduate Assistants

The LSUCIA program is staffed by six graduate students that provide administrative support.

Danli Chen
Yaqun Dong
Charles Guin
Ashleigh Jones
Nicholas Zipko

IIA Sawyer Manuscript Award

Five LSUCIA students will be submitting papers for the international manuscript competition. The student with the best manuscript will receive $5,000 and a free trip to the IIA International Conference in Australia.
The Phi Chapter of Beta Alpha Psi’s goal for the 2015-2016 school year was to build and sustain an exemplary organization for LSU’s accounting and finance students to aid them in preparing for their futures. We were able to grow our membership and are proud more students could benefit from all that BAP has to offer, such as access to networking events, community service activities, and informative presentations to assist them with growing into well-rounded individuals, as well as competent professionals.

Members attended weekly meetings with sponsors. We hosted a variety of firms, exposing students to many different career options and types of information. Our sponsors included all of the Big Four firms; industry firms such as Southwestern Energy, Chevron, and Marathon; regional firms like Postlethwaite & Netterville and Hannis T. Bourgeois; and the Louisiana Legislative Auditors, which gave students some insight into governmental accounting.

Presentation topics included the differences between tax and audit, resume tips, and challenges of the profession. In addition, Becker Professional Education discussed upcoming changes to the CPA exam. Having access to exclusive meetings with accounting professionals and recruiters is one of the most advantageous benefits of being a member of BAP.

However, we aren’t just about business. We went to local recreation facilities Area 51 and Quarters for our member socials, which are a great way for members to make friends within the organization while having a fun night out together.

We held a fall kickball tournament and a spring volleyball tournament with sponsors. Our networking events are a great way to interact with firms in a fun, casual environment. In fact, many members were more comfortable during internship interviews because they were previously on teams with their interviewers.

We also hosted a banquet at L’Auberge to honor outstanding members, initiate candidates, and place stoles on graduates.

Our chapter is proud to have members who go above and beyond to help others and make a difference in the community. Members frequently volunteered to tutor lower-level accounting majors. They also participated in events such as BREC-A-Boo, Geaux Big, Lemonade Day, and the Special Olympics Bocce Ball Tournament.

The new officers for the 2016-2017 year attended the annual Beta Alpha Psi meeting in Baltimore and participated in the Day of Literacy. They also visited local schools to teach students in summer enrichment programs, read to them, and pass out free books.

BAP is filled with endless opportunities for traveling, networking, growing, and gaining knowledge. The 2015-2016 year was an exceptional year for our chapter. We will continue to expand and improve and can’t wait to see what we can accomplish next year!

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Horne LLP
FACULTY NEWS

Sanaz Aghazadeh, Assistant Professor
Aghazadeh’s paper, *How Management’s Expressions of Confidence Influence Auditors’ Testing* was selected for presentation at the Contemporary Accounting Research 2015 conference. Below is the paper information.


She also received the Office of Research & Economic Development Junior Faculty Travel Grant in 2015 and the KPMG Developing Scholars Professorship.

Ken Reichelt, Associate Professor
Reichelt had an article accepted by the *Journal of Accounting and Finance*. The article is co-authored with C.S. Agnes Cheng of Hong Kong Polytechnic University and two graduates of the LSU Department of Accounting’s PhD program — Joseph A. Johnston and Lily Z. Brooks. The article is titled *Estimates of Optimal Audit Firm Tenure Across Different Legal Regimes*.

Christine Cheng, Assistant Professor
Cheng and co-author Amy Yurko, assistant professor of Accounting at Duquesne University, had their article *Federal Tax Code May Contribute to Married Women Wage Gap* published by Forbes on August 16, 2016. The article discusses how the current U.S. federal income tax system burdens millions of married couples with an extra tax obligation each year. This penalty, which can commonly reach in excess of $100,000 over the working life of the couple, is particularly harsh on women who weigh the costs and benefits of returning or remaining in the workforce after having children. The marriage tax penalty reduces the incentive married mothers have to return to the workforce, which can have both immediate and long-term consequences on their careers and earnings potential, causing married women to fall behind the earning power of similar men and unmarried women. Thus, the marriage tax penalty may help contribute to the wage gap.

D. Larry Crumbley, Emeritus Professor & Adjunct Faculty
With the publication of the December 2016 issue of *Oil, Gas & Energy Quarterly*, Crumbley will have been editor of the publication for 40 years, or 160 issues. Volume 65, issue No. 1 included 11 major articles, three columns, and several book reviews. The articles covered such topics as fracking, pipelines, occupational fraud, evolution of percentage depletion, SEC AAERs in the mining industry, accounting impact of environmental law, and more. The issue also featured an article by Associate Editor Cheng and Crumbley entitled *Fraud and Abuse in the Energy Industry: A Look at Two Microcaps Schemes*.

Crumbley and Cheng also recently published their July-December 2016 issue of *Journal of Forensic & Investigative Accounting*. This open-access journal is now affiliated with the National Association of Certified Valuation Analysts.

This issue, the 20th, has 11 academic articles — including *Forensic Approaches to Transfer Pricing Compliance and Enforcement, Pressure on Internal Auditors to Alter Findings, Anti-Fraud Measures in U.S. Local Governments, and Fraud at Société Générale* — as well as several other features and book reviews (www.nacva.com/fia-current).

In addition, Crumbley’s second edition of *Case Studies in Forensic Accounting and Fraud Auditing* has been published by Commerce Clearing House. The casebook was co-authored with Wilson LaGraize, CPA and Christopher Peters and is a collection of problem-based learning cases designed to reinforce principles taught in forensic accounting/auditing courses throughout the United States. Each case lays out the basic principles and parameters of analysis to be applied in uncovering and proving fraudulent activity in domestic and/or international operations; provides a fact pattern and supporting documentation that allow students to not only uncover illegal activity but also prove such fraud in a court of law under American rules of evidence and courtroom procedure; is designed for students to perform forensic investigation, alone or in teams, with the instructor serving as a facilitator; and includes secondary documents that either corroborate the superficial accounting information initially provided or reveal anomalies and discrepancies pointing to who, what, when, where, how, and why. More than 15 new short, medium, and large cases are included in this revision.

WELCOME NEW FACULTY

William (Bill) Buslepp comes to LSU from Texas Tech University. He received his PhD in accounting from Florida State University and his BA and MBA in accounting from Michigan State University. His research examines the effects of regulation on financial intermediaries, specifically how the Public Company Accounting Oversight Board’s (PCAOB) inspection process impacts audit quality. Buslepp’s research has been published in *The Accounting Review* and the *Journal of Accounting and Public Policy*. Prior to beginning his academic career, he worked in assurance and consulting services at PricewaterhouseCoopers and Arthur Andersen and was an international accounting manager for Sensient Technologies Corporation.
In 2016, the Department of Accounting hosted another year of informative conferences.

On January 7 and 8, Professor Jim Hasselback of Clarion University gave a two-day seminar on individual tax and partnership tax.

The annual Fraud and Forensic Accounting Conference on July 25 and 26 was also quite successful, due in part to the support of our sponsors Postlethwaite & Netterville and Horne. Dean Richard White Jr. opened the conference, which featured Daryl Purpera speaking on Why Auditors Fail to Find Fraud and Frank Panepinto discussing forged, altered, and disguised business documents. David Woodcock spoke about Public and Private Accounting Fraud Enforcement, and Richard Lanza illustrated how companies can save millions while automating fraud analytics.

On July 26, Roger Harris talked about fishing, spearfishing, and more, and Alexis Bell, the “Fraud Doctor,” lectured on the Taxonomy of Fraud. Professor Kelly Pope of DePaul ended the day with an electrifying discussion about Rita Crundwell, the grandmother of all governmental fraudsters, and other interviews with fraudsters. The next Fraud and Forensic Accounting Conference is scheduled for July 11-12, 2017.
Over LSU’s spring break in March of 2016, 19 master of accountancy students made the most of their time in the program by attending its third annual study abroad trip to Nicaragua. The trip was led by Assistant Department Chair and Senior Instructor Laura Wiley as part of a course focusing on international business learning and consisting of research elements, business visits, and cultural excursions. Its purpose is to educate students on Nicaraguan business practices, as well as the country’s relations with regional and global competitors.

Before leaving the United States, students gained an academic understanding of Nicaragua’s history, economy, and culture through independent research and analysis. While in Nicaragua, daily office visits to local businesses gave students firsthand opportunities to build upon the knowledge they acquired. Meetings were held with owners and top-level managers of organizations in various industries, including banking, accounting, agriculture, and real estate development.

“Traveling abroad is such a wonderful experience for our students,” said Wiley. “It’s a chance for them to step out of their comfort zone and learn about different cultures, geographies, and ways of doing business.”

Some of the companies students visited during their eight-day educational excursion included MACERCafé, one of the country’s largest coffee producers; KPMG’s Managua office; Agora Partnership, an incubator for small businesses; Ocal Group, one of the country’s largest importers and distributors; Grupo LAFISE Financial Services, a large retail bank; and Grupo CALSA Cobirsa, a real estate development firm. The students also made a trip to the U.S. Embassy in Managua, the capital city of Nicaragua, and visited with the president of the Central American Parliament at his home. There, they discussed political issues and challenges facing the nations in the region.

“Participating in an international business experience gives you the opportunity to learn things that cannot be taught in a classroom,” said MAcc student Lane Arcana. “The business people we met shared very honest and unfiltered views of the challenges they face, whether they be economic, social, or political. It was fascinating.”

In their free time, students experienced the beauty of the country and enjoyed their trip by swimming at exotic locations like the Pacific Ocean, Lake Nicaragua, and even Laguna de Apoyo — a crater lake inside of a dormant volcano. They journeyed to multiple cities, covering a large portion of the small country while getting to see the culture and traditions of the people that call it home. These cities included Managua, Granada, Pochomil, and Matagalpa.

“Nicaragua had so much to offer in terms of landscapes and scenery,” said MAcc student Caroline Enright. “We saw beautiful mountains and volcanoes from a boat on the lake. And swimming inside of a volcano was definitely a unique spring break experience.”
The National Association of Black Accountants (NABA) aims to address the professional needs of its members and build leaders who shape the future of the accounting and finance professions. However, NABA is not just for accounting majors; it is also for those in management, finance, ISDS, and marketing. NABA’s motto, Lifting as we Climb, serves as the foundation of the LSU chapter as it inspires and encourages members to reach their highest potential.

Indeed, the NABA LSU Student Chapter was founded in 2011 and has won the organization’s national and regional Student Chapter of the Year Awards three times since then. Its members regularly meet with professionals who educate them on topics like networking and thriving in corporate America. The chapter also gives back to the community by organizing and participating in various service events in the LSU and Baton Rouge communities such as Geaux Big, JA Finance Park, and Adopt-A-Family for the holidays.

During the 2015-2016 school year, the NABA chapter at LSU enjoyed a number of accomplishments — a large increase in membership, member internships and full-time offers, scholarship awards, and large attendances at the national and regional conferences.

On June 24-26, four members attended the national convention in Hollywood, Florida. The theme for the organization’s 45th annual convention was Accelerate Your Growth and Advancement. It created a great atmosphere for professional development, relationship building, and recognition of members’ achievements. The first student session was called Corporate America Dos and Don’ts and was led by NABA Chief Executive Officer and President Jina Etienne. NABA LSU members found it refreshing that the head of the organization took time to interact during a busy time for her. Each session was unique and very helpful to the members in attendance; from the sessions, they gained knowledge on leadership, insight on the first day of a new job, and tips on how to be successful in their careers.

At the scholarship luncheon, a group of NABA LSU members graced the cover of the program. This was an honor and reminder to keep up the great work being done within the chapter. The luncheon program began with an empowering poem on millennials. Then, the keynote speaker, Lamman Rucker, actor and motivational speaker, gave an invigorating speech about pride and what it meant to him. Throughout the convention, NABA LSU members had plenty of opportunities to network and interview.

Over fall break, at the beginning of October, NABA LSU sponsored 16 members who attended the Southern Region Student Conference in Atlanta. At this event, students were able to network with other students in the region, as well as professionals from sponsoring companies looking to hire. Attendees also gained valuable information on preparation for the GMAT and CPA exams, better managing finances, and tips on transitioning from backpacks to briefcases during the technical sessions. Many of the NABA LSU members who attended received interviews for internship and full-time positions. Overall, the trip was a great bonding and learning experience.

However, none of this would be possible without the help of NABA LSU’s sponsors for the 2015-2016 school year — Deloitte, EY, KPMG, PricewaterhouseCoopers, Marathon Petroleum, Postlethwaite & Netterville, Becker, and Entergy. Thank you!
LSU STUDENTS WIN 2016 NATIONAL STUDENT CASE STUDY SEMINAR

The LSU team scored a first-place finish in its debut at the 2016 Deloitte National Accounting Case Competition against universities that included Brigham Young University, Florida A&M University, Miami University of Ohio, the University of Missouri, and the University of Notre Dame.

Team members Ellie Bowen of Shreveport; Ethan Collins of Prairieville; Megan Keuther of Beaumont, Texas; Ryan Lachney of Baton Rouge; and Rebecca Werdine of Tampa, Florida were accompanied by Assistant Professor Sanaz Aghazadeh to the two-day competition held at Deloitte University in Westlake, Texas.

Each team received a different case based on actual complex client issues faced by practitioners at the firm. LSU was assigned a case that involved transactions between a parent company in the gaming industry and the related party transactions with a subsidiary in bankruptcy proceedings. The students had to investigate the applicable standards for reporting discontinued operations and the correct presentation of the transactions on the financial statements and the related disclosures.

The students then presented their findings to a panel of current and retired Deloitte partners who served as members of an audit committee. Patrick Brandau, Leo Cailleteau, and Ryan O’Malley of Deloitte mentored the team as they prepared for their presentation and meeting with the audit committee.

One judge remarked that preparing the best solution was just a part of what the winners needed. The other key factor was the ability to communicate that solution. Winning the competition the first time they entered it shows that “LSU MEANS BUSINESS!”

Pictured from left to right: Deloitte Partner Leo Cailleteau; faculty member Sanaz Aghazadeh; Megan Keuther; Rebecca Werdine; Ethan Collins; Ellie Bowen; Ryan Lachney; and Deloitte manager Ryan O’Malley.
WELCOME TO NEW ACCOUNTING ADVISORY BOARD MEMBERS

The Department of Accounting Advisory Board serves as a body of counsel and a means of advancement for the department. In 2016, several long-serving board members, who are also graduates of the Accounting program, stepped down from their seat on the board. We want to thank Gerald Louviere (PricewaterhouseCoopers), Patrick Brandau (Deloitte), Gene Miller (Grant Thornton), and Bill Balhoff (Postlethwaite & Netterville) for their time, input, and dedication to our department. Balhoff remains a member of the E. J. Ourso College of Business Dean’s Advisory Council (DAC) and currently serves as its president. Brandau and Louviere are also members of DAC.

“I have enjoyed my time spent on the Department of Accounting Advisory Board, as it educated me on the interworking of the department and the education of the students. I enjoyed the interaction with the Accounting faculty and other board members as we provided recommendations. I will continue to be passionate about LSU and assisting the LSU Department of Accounting when called upon,” said Brandau.

“I have enjoyed reconnecting with the LSU Department of Accounting through my participation on the board, and it has been particularly rewarding to be a part of a group focused on enhancing career opportunities for LSU students. Insights gained through participation on the board further confirm my career experience that LSU graduates are uniquely prepared for success and leadership in our profession,” said Louviere.

We welcome four new board members to the board.

**Leo Cailleteau**
Cailleteau is an audit partner with Deloitte & Touche LLP in Houston. He is a 2001 BS graduate and 2002 MS accounting graduate from LSU. Cailleteau has more than 14 years of experience in public accounting with a focus on the energy industry. He has served clients throughout the oil & gas value chain and has developed a deep understanding of the exploration and production, oilfield services, and midstream industries in particular. Through his past assignments, Cailleteau has developed an aptitude for serving both large U.S. Securities and Exchange Commission (SEC) registrants, as well as growing non-public companies. When not serving clients, he enjoys recruiting at LSU and teaching at Deloitte training seminars.

**David Crabtree**
Crabtree is a ’93 LSU Accounting graduate and audit partner with PwC’s Houston office. Both a CPA and CIA, he works with entrepreneurial high-growth companies across many industries. He is a current member of the boards of directors of the Better Business Bureau of Greater Houston and St. Mark’s School. Crabtree and his wife Cathy have two children - Andrew, aged 11, and Brooke, aged 9.

**Bonnie Marcantel**
Marcantel, CPA, CCIFP, is a director in the P&N Accounting and Assurance Services Group. She has tremendous experience serving as the audit director for numerous construction contractors, insurance entities, and employee benefit plans. Marcantel is a proud 1994 LSU graduate and has a passion for engaging and recruiting students to the accounting profession.

**David Meyer**
Meyer is a tax partner at Grant Thornton LLP in Dallas and currently serves as the overall engagement partner on a couple of the firm’s largest clients. His prior roles at Grant Thornton include Dallas, Houston, Texas/ Oklahoma, and Central Region tax practice leader and national partnership tax leader. Meyer graduated from LSU in 1984 and joined Arthur Andersen in Houston, where he was a partner when the firm dissolved. When he is not working, he enjoys triathlons, cycling, and golf.

In regard to changes in our board, Department of Accounting Chair Tommy Phillips said, “The members who are rotating off of the advisory board have served the Department of Accounting well, and their service is truly appreciated. Gerald, Patrick, Gene, and Bill will always be friends of LSU and remain special to the department. Our progress is greatly assisted by alumni and friends like these leaders of the accounting profession. While leaving the board, they have also been so nice to suggest their replacements, and all of us are excited to welcome our new advisory board members. Our former board members have left us in fine shape for the future.”
The Department of Accounting held its annual Accounting Awards Banquet on April 23. With some 190 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 students and distinguished faculty:

**Auguste Goronzly Scholarship**
Kelli Wiessenberg

**Association of Government Accountants – Baton Rouge Chapter**
Megan Manno
Austin Delaune

**Baton Rouge Chapter of the Society of Louisiana CPAs**
Brett Pellegrin
Haley Barlow

**Becker Professional Education**
Candace Lantier

**Chevron Scholarship**
Mallory Ham

**Clarence L. Dunn Endowed Scholarship**
William Bell

**Crowe Horwath LLP Outstanding Accounting Student Scholarship**
Victoria Rushing
Beverly Perkins

**Deloitte**
Kaleb Huckeba
Francis Roy

**Doyle Z. Williams Award**
Yuping Lu

**EY**
Eleanor Gilbert
Harrison Cutrera

**ExxonMobil**
Laura Alford

**Faulk & Winkler LLC**
Trevor Schott
Meredith Witty

**George Jarvis Williams Scholarship**
Amber Tran

**Grant Thornton**
Matthew Schulze

**H.J. “Monday” Lowe Endowed Scholarship**
Ellie Bowen

**Hannis T. Bourgeois LLP**
Paige Misuraca
Crystal Rankin

**Heibatollah Sami Scholarship**
Pradeep Sapkota

**James M. Owen Memorial Scholarship**
Erin Kilpatrick

**KPMG**
Christine O’Brien
Samuel Phillips
Ethan Collins
Hannah Beiser

**LaPorte APAC**
Allison Ulfers

**Lloyd Morrison Award**
Jung Park

**Lonnie H. Beary Scholarship**
Sarah Sonnier

**Lucille G. Terrell Memorial Scholarship**
Tranika Strauder

**Marathon Oil Corporation**
Camille Beck
Saolam Nguyen

**Postlethwaite & Netterville**
Kayla Quinlan
Dylan Perez

**Pricewaterhouse Coopers**
Tim Barkley
Maria Rodriguez

**Society of Louisiana CPAs Education Foundation**
Danielle Jasper
Danielle Lazerson
Samuel Phillips

**Texas Tiger Tournament Endowed Scholarship**
Madeline Blank

**Thomas Brian Phillips Endowed Scholarship**
Ashleigh Jones

**Wegmann Dazet & Company**
Mattie Brumfield

**William “Bill” Clayton Potter Sr. Endowed Scholarship Fund**
Hailey Osbon

**Outstanding Teacher Award**
Norman Massel

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

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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): Jung Park receiving the Lloyd Morrison Award presented by Tommy Phillips; Paige Misuraca receiving the Hannis T. Bourgeois LLP Scholarship presented by Jay Montalban; Tim Barkley receiving the PwC scholarship presented by Gerald Louviere; Rachel Green receiving a BAP award presented by BAP officer Emily Schexnayder; BAP officers and award winners; NABA officers and faculty advisor; Allison Ulfers receiving the LaPorte scholarship presented by Greg Beyer, Hailey Osborn, recipient of the William “Bill” Clayton Potter Sr. Endowed Scholarship, and her parents; students, parents, faculty, and company/donor representatives at the 2016 Accounting Awards Banquet held in the Rotunda of the Business Education Complex.
NEW COURSE OFFERING

The rise in use of data analytics in business — and accounting in general — has increased the demand by employers for students with greater skills related to critical thinking, data management, visualization, and query skills. As a result, beginning in spring 2017, the Department of Accounting will offer a new course (EDP (Electronic Data Process) Auditing, pending a future name change to Audit Analytics) geared toward fulfilling this new demand.

Three of the five classifications within the American Accounting Association’s foundational competencies are directly related to such analytical learning — quantitative methods, analytical thinking & problem solving, and technology. Also, In Pursuit of Accounting’s Curricula of the Future, by the Pathways Commission, notes the following top-five technologies (identified by academic and practitioner focus groups in 2014):

- Electronic spreadsheets
- Business intelligence and analytics technologies
- Database management software
- Enterprise resource planning (ERP) software
- Accounting and tax research software

The addition of this course represents a first step in restructuring the department’s curriculum to encompass a significant focus on analytics. We believe it is paramount that our program responds to changes in accounting so that the education we provide remains relevant to the future business world.