the**Dividend**

Summer 2019

The Middle Tennessee State University **Department of Accounting** Newsletter

Chair's Letter

Having completed my third year as chair, I can honestly say that things are looking good in the MTSU Department of Accounting. The five new professors added last year have reinvigorated us. We are co-authoring papers, sharing teaching strategies, and collaborating on new ideas to continue distinguishing our curriculum as the region's best.



We made changes to our Master of Accountancy (M.Acc.) program effective Fall 2020, requiring the Accounting Analytics course, allowing more flexibility in the curriculum, and initiating an assurance specialization in addition to our tax specialization. We are considering additional specializations in data analytics and health care accounting to meet the demands of tomorrow's accountant.

We are ecstatic about the addition

of MTSU alumnus Tom Walker as our Joey A. Jacobs Chair of Excellence in Accounting. He will further connect us with the region's health care community and help tailor courses to the needs of that industry.

This year, we will tackle the undergraduate curriculum—adding courses that improve vital technical, professional, and critical thinking skills. Your thoughts and ideas are welcome on this!

We were fortunate to award over \$80,000 in scholarships to 43 different Accounting students for the 2019–20 academic year. In addition to Dean David Urban's splendid awards reception for the Jones College of Business, we recognized these students again at our own special department reception. See a list of scholarship recipients and pictures of our reception in the upcoming pages. We are blessed with fantastic students, and I thank our scholarship sponsors. School is expensive; these scholarships go far in reducing our students' financial burdens.

We are grateful to Deloitte and LBMC for renewing their Outstanding Professorships. Brandon Vagner and Kim Honaker were honored with these three-year titles. These two Outstanding Professorships along with the HCA and Advisory Board Outstanding Professorships make a huge difference in furthering faculty excellence.

Vaco again will host the Alumni Appreciation Reception on Oct. 17. Please make plans to attend. You don't have to be working in the accounting area to attend. We get many majors by relaying the different career avenues one can take with an Accounting major, and we love hearing about your personal paths!

Recently, my mother-in-law moved to assisted living, which gratefully she loves, but she was our dependable dog-sitter. An alumna and former CPA firm colleague has started a pet-sitting business, and I didn't hesitate to call her. She is an amazing pet-sitter. We agreed that it was because of her MTSU Accounting education!



Jeannie Johnson Harrington Ph.D., CMA, CPA, IFRS-Certified, CSCA HCA Outstanding Professor of Accounting Chair, Department of Accounting

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Accounting Advisory Board



JONES COLLEGE OF BUSINESS

New M.Acc. Director: Audrey Scarlata



Audrey Scarlata stepped in excitedly to take over Aug. 1 as M.Acc. director from John Wermert. He did an excellent job and was ready for a new adventure after holding the position for five years.

Scarlata holds a Ph.D. in Accounting from the University of Kentucky and an M.B.A. and B.B.A. from Morehead State University. Prior to joining MTSU, she taught Accounting Information Systems and Managerial Accounting at the University of Louisville. At MTSU, Scarlata teaches Managerial and Cost Accounting and has taught Internal Auditing. She most recently served as faculty advisor to the student Institute of Management Accountants (IMA) chapter and previously was coordinator of the Internal Audit Education Partnership (IAEP) Program.

Scarlata's primary area of research focuses on accounting and audit technology and how technology and knowledge interact to affect decision outcomes in financial analysis and audit tasks. She also conducts research on the current and future state of the accounting profession, critical thinking education, and mentor relationships in accounting. Scarlata's previous articles have been published in journals such as *Accounting Horizons, Advances in Accounting Behavioral Research, Critical Perspectives on Accounting, Internal Auditing, Journal of Small Business Strategy,* and *The CPA Journal.* Forthcoming work will be published in the *Journal of Information Systems.* Scarlata has three children ages 2–13 and spends most of her free time attending their sporting events. She also enjoys home renovations and is involved in her husband's real estate business, United Real Estate.

Joey A. Jacobs Chair of Excellence: Tom Walker



We are very pleased to announce that Tom Walker has joined the Accounting faculty as the Joey A. Jacobs Chair of Excellence in Accounting. As a professor of professional practice, Walker will bring almost 40 years of broad public accounting and auditing experience to our department. Many of you know him well. He is an MTSU alumnus who has stayed involved on campus in various capacities during his professional career, including serving on the advisory board for the MTSU Jones College of Business for the past several years. Walker retired from Deloitte in June 2018 as managing partner of the Nashville office. He also was an audit partner and the partner in charge of the Tennessee audit practice for a number of years, serving

clients in many different industries but with a particular focus on health care.

We believe his practical experience, technical expertise, and business relationships will be a unique and valuable asset to our department. Walker always hoped to have the opportunity to teach and mentor students upon retirement from Deloitte. He seems truly excited to be able to do that at his alma mater. As I have said in earlier newsletters, students are MTSU's No. 1 priority and Walker has the same mindset that will fit in well. He has plans to develop an excellence in health care accounting and auditing course for our seniors and graduate students. This will benefit both the student as well as potential employers, given the large concentration of health care companies in the middle Tennessee marketplace. In addition to his classroom responsibilities, Walker plans to stay active in the business and health care community, where he has developed many relationships over the years. We are excited about his plans to further increase the prominence of our program and enable students who have an interest in health care to become better prepared for their careers. On the personal side, Walker and his wife, Kandee, live in Franklin and have three grown childrenthe youngest of which is a December 2018 graduate of the MTSU Accounting program. He and Kandee are also proud grandparents of three young grandchildren. They have a farm outside of Bell Buckle, where he grew up and to which he plans to escape to as often as possible to pretend to be a gentleman farmer. He also enjoys golf, but family and public accounting never afforded him the time to be very good—and now he will have another excuse!

Contact us

Jeannie Harrington *Chair* 615-898-2038 Jeannie.Harrington @mtsu.edu

> Violet Rigsby Executive Aide 615-898-2558 Violet.Rigsby @mtsu.edu

Sarah Olsen Secretary 615-898-5306 Sarah.Olsen @mtsu.edu

Audrey Scarlata M.Acc. Director 615-898-2625 Audrey.Scarlata @mtsu.edu

Joey A. Jacobs Chair of Excellence: Tom Walker (continued)



A little about Joey Jacobs, the benefactor:

Joey A. Jacobs is a veteran health care executive and MTSU Board of Trustees member. His extensive health care experience included stints as the chair and chief executive officer (CEO) of Acadia Healthcare.; cofounder, chair, president, and CEO of Psychiatric Solutions Inc.; and 21 years in various capacities including

president of the Tennessee Division at HCA, where he launched his career.

A native of Morrison and a 1975 graduate of MTSU, Jacobs is active in a number of professional, civic, and charitable organizations. He is a longtime supporter of the American Heart Association and The Jason Foundation and has served on the board of directors for the Monroe Carell Jr. Children's Hospital at Vanderbilt, Mental Health Management Inc., and Cumberland Pharmaceuticals Inc. Jacobs is a past chair of the Nashville Healthcare Council and former board member of the Federation of American Hospitals.

He received the 2004 Southeast Entrepreneur of the Year Award presented by Ernst and Young and the 2007 Emerald Entrepreneurial and Excellence Award in the "Public Company Executive, Growth" category, awarded by Emerald Asset Management. Jacobs also has been recognized by the Nashville Business Journal as one of its Lifetime Achievement Health Care Heroes and by Modern Healthcare as one of the 100 Most Powerful People in Healthcare.

Jacobs also holds an ownership stake in the Nashville Predators.

Beta Alpha Psi (BAP) Accounting Honorary Society 2018–19



First row (l-r): Brandon Vagner (co-faculty advisor), Jamie Adams, Samantha Sweat, Montgomery Barreto, Gina Nguyen, Kim Honaker (co-faculty advisor), Holly Leduc, Victor Evans, Cheryl Summers (Spring 2019 BAP president), Areez Sadiki (incoming president), and Gavin Hoard

Second row: Allie Kirkman, Amanda Obara, Dareen Aboulmouna, Nhi Tran, Fernando Leon, Nottely Seagraves, Johnathan Nunley, Tomi Graves, Seth Bush, Chris Goebel, Kyla Fowler, and Maiko Morgan Not pictured (many due to spring internships): Pamela Bailey, Cynthia Bravo, Jeanette Carlson, Bain Carpenter, Brenda Cerda, Daniel Cheek, John Davenport, Xavier Davis, Jessica Dowell, Laura Dubena, Shelby Follis, Alexia Grogan, Yolanda Gulley (Fall 2018 BAP president), Moneka Hanna, Farouk Hassan, Joseph Jones, Carlos Landeros, Katie Lepp, Jennifer Li, Rowan Lockabey, Elizabeth Miller, Sydney Parente, Tiffany Pike, Hannah Samples, Charish Short, Cassie Sickels, Jakob Spaziani, and Nicholas Zini

Zeta Gamma Chapter News 2018–19 by Kim Honaker

MTSU's BAP Chapter had a very exciting and productive year. We were awarded Superior Chapter status for the seventh consecutive year for 2018–19. This is the highest designation that can be earned through service and professional hours. To maintain this record of excellence, our chapter stays active locally and at regional, national, and international levels of the BAP organization.

Six BAP members attended the Annual BAP meeting last August, and one of our own students, Samantha Sweat, was among a select group of 72 students who participated in Project Run With It (PRWI) while there. PRWI is a team competition that provides students the opportunity to engage in a real-world consulting project with nonprofits. This February, six BAP members attended the Southeast Regional BAP meeting. Four of those students—Jessica Dowell, Shelby Follis, Charish Short, and Cheryl Summers—were part of our Best Practices Team. Their abstract, "Inspiring Future Leaders to Leave a Legacy of Excellence," was selected for the Deloitte Best Practices competition which took place at the meeting.



Beta Alpha Psi members (l-r) Jessica Dowell, Samantha Sweat, Charish Short, Gina Nguyen, and Areez Sadiki presented a panel on the Accounting major to high school students attending the sixth annual Bridges to Business Conference in Nashville, co-hosted by Deloitte and the Tennessee Credit Union in January.

Closer to home, we have hosted weekly meetings with excellent

professional speakers who give our Accounting students perspective on what it takes to be successful in their chosen field. BAP members and candidates also have stayed connected to our local community through numerous service activities that include Volunteer Income Tax Assistance, Habitat for Humanity, and Second Harvest Food Bank. To close out the 2018–19 academic year, we hosted Mock Interviews, jump-starting our students' preparation for another successful recruiting season in the fall. Speakers for the 2018–19 year were as follows:

Meeting Date	Speaker
09/04/18	Deloitte
09/11/18	EY
09/18/18	Crowe, LLP
09/25/18	Puryear, Hamilton, Hausman & Wood (now Puryear & Noonan CPAs)
10/02/18	Elliott Davis
10/09/18	HCA Internal Audit
10/23/18	LBMC
10/30/18	FMC
11/06/18	RSM
11/13/18	BKD
11/20/18	Stone, Rudolf & Henry
11/27/18	Maggart and Associates
12/04/18	Carr, Riggs & Ingram (CRI)
01/22/19	Tennessee Department of Commerce
01/29/19	BKD
02/05/19	Becker CPA Review
02/12/19	Brandon Vagner, MTSU (Ph.D. programs and careers in academia)
02/19/19	Tractor Supply Co.

Meeting Date	Speaker
02/26/19	Dusty Doddridge, MTSU Career Development Center
03/12/19	Hands-On Resume Workshop, led by Brandon Vagner and Kim Honaker
03/19/19	Cherry Bekaert LLP
03/26/19	Colby Jubenville, MTSU Center for Student Coaching and Student Success
04/02/19	Hilliard Lyons
04/09/19	Raider's Closet (professional dress)
04/16/19	Kraft
04/23/19	Mock interviews

A special thanks to the Mock Interviewers: Whit Brown, Acadia Healthcare; Rachel Dilldine, Amsurg; Dusty Doddridge, MTSU Career Center; Thomas Dutton, EY; Wynter Elder, Elloitt Davis; Andrea Kelton, MTSU Accounting Faculty; Greg Lemon, Gregory A. Lemon CPA LLC; Lucy Matthews, MTSU Marketing faculty; Jami Pope, Puryear & Noonan; Emily Romkey, CRI; Laura Tracy, LBMC; Tom Walker, MTSU Accounting Faculty; John West, Deloitte; and Ralph Williams, MTSU Management faculty



ARE YOU LOOKING FOR GRADUATES?

Please contact MTSU—we love to present the many opportunities available to our outstanding students.

Send your position announcements to Sarah.Olsen@mtsu.edu, and we will circulate them by email to students and post them at mtsu.edu/accounting under the Career Development tab.



We need your students!

Send your high school-age students to our fifth annual Discover Accounting Day at the MTSU Student Union.

Friday, Nov. 1, 9 a.m.-1 p.m.

For more details, contact Sarah Olsen at 615-898-5306 or email Sarah.Olsen@mtsu.edu.

Accounting Connections



First row (l–r): Cynthia Bravo, Vena Mizoury, Areez Sadiki (president), Daneisha Jackson, and Markel Gregory

Second row: Victoria Kalosis, Tiffany Pike, Julie Davis, Joaquin Salcedo San Martin, Neema Bahati, Tomi Graves, Grace Murphy, Aysa Craven, Antriniece Pruitt, and Elizabeth Abernathy (faculty advisor)

2018–19 Meetings

Sept. 11	Meet the Profession panelists: Jessica Morton Bruno, Gardner School; Kevin Gentry, Tennessee Department of Treasury; Kim Hatley, HCA Internal Audit; Tori Hoffman, LBMC; and John West, Deloitte
Oct. 3	Advice from Upperclassmen panelists: Hunter Canterbury, Lynzie Evans, Areez Sadiki, Hannah Samples, and Ashley Shank
Nov. 6	Internships and Summer Leadership Programs panelists: Jennifer Goodman, Elliott Davis; Crystal Taylor, HCA; and Ken Youngstead, Kraft CPAs PLLC
Jan. 29	Career Fairs and Scholarship Opportunities panelists: Dipen Patel and Taylor Elliott, EY, and Dusty Doddridge, MTSU Career Planning
Feb. 26	Accounting Faculty and Professionalism panelists: MTSU Accounting faculty and Melanie Floyd Bledsoe, Bledsoe Consulting Services
April 1	MTSU's Master in Accountancy and Accounting Cer- tifications panelists: MTSU faculty members Jeannie Harrington, Audrey Scarlata, Tammy Waymire, and John Wermert and graduate assistant Rachel Eddings

National Association of Black Accountants (NABA)



Pictured (l-r): Kyla Fowler, President Lynzie Evans, Tia'Yana Lee, and Jeannie Harrington (faculty advisor)

Not pictured: D'Andria Knowles, Eric Golston II, Jasmine Stewart, Daneisha Jackson, and Antriniece Pruitt

2018–19 Meetings

Nov. 12	Panel: Wynter Elder, Elliott Davis; Tashina Mason, Kroger Shared Services Division CFO; and Asia Bailey McKnight, Deloitte
Feb. 27	Melanie Floyd Bledsoe, Bledsoe Consulting Services
April 4	Eugene Hampton, NABA Regional President and Con- solidated Utility District Assistant Controller, and Gloria Dooley, Dooley Accounting and Tax Services
April 11	Dusty Doddridge, MTSU Career Services

Auditing and Managerial Accounting Club



Pictured (l-r): Mallory Lasater, Brittany Cook, Sarah Garven (faculty advisor), Hannah Samples, Daneisha Jackson, Erin McKenzie, Rontae "Claude" Weaver, Leah Steele, and Lynzie Evans

2018-19 Meetings

Sept. 24	Scott Nalley and Michael Parente, Kraft CPAs PLLC
Oct. 8	Blake Allen, Cost Accountant, and Mathieu Smith, Intern, Bridgestone Americas Corp.
Oct. 22	Justin Whobrey, Senior Program Manager, TVA Regulatory Assurance
Nov. 12	Stephanie Kelly Hughes, HCA Internal Audit
Feb. 25	Olga Reeves, Group Controller, HCA National Group
March 25	Page Chambers and Jason Anstead, Vanderbilt Internal Audit
April 22	Devin Wayne, Frazier & Deeter CPAs, and Gay Oliver, Ten- nessee Housing Development Agency

Student Spotlights



Rachel Eddings

Rachel Eddings will graduate this August with her M.Acc. and successful completion of the CPA exam. This fall, she will join the Deloitte Audit Department, where she interned in internal and external audit and attended a summer leadership program. A lifelong Tennessean, Eddings graduated from Smyrna High School. Taking no

high school accounting courses, she didn't declare Accounting as her major until after her first semester. Eddings chose Accounting because she wanted a career that allowed for a good standard of living. Her mother and sister are accountants so she knew what to expect.

Eddings likes auditing because she is good at figuring out problems and working on a team. She worked as a graduate assistant for the Department of Accounting for the 2018-19 academic year under Associate Professor Tammy Waymire, whom she states as her favorite faculty member. She cites Waymire as being personable, fun, and an interesting professor.

Eddings was a supportive participant in the study abroad program to London and Paris this May, where she and some fellow students extended their trip to Rome and Florence, Italy.

She was heavily involved with Alpha Omicron Pi sorority and Omicron Delta Kappa as an undergraduate student. We wish her a very successful accounting and auditing career!



Katie Lepp

Katie Lepp graduated with an Accounting degree in May. She starts the MTSU M.Acc. program this fall and has accepted a graduate assistantship with our department. In the meantime, she secured a fascinating summer internship with a secretive employer.

Upon graduation from Central Magnet High

School in Murfreesboro, Lepp accepted a scholarship at a college in Florida to study Forensic Science. While there, she found that Chemistry was not for her. Desiring a new major somewhat related to fraud investigation, Lepp decided to return home to study Accounting like her CPA cousins and brother-in-law. During her undergraduate studies, she improved her accounting skills working for Hutchings CPA in Murfreesboro. Her favorite professors are Stan Clark and Andrea Kelton, for their wittiness and intelligence.

In her spare time, Lepp is an assistant barn manager where she rides and shows horses. A member of Beta Alpha Psi, she likes accounting for how it incorporates math and things working together. Lepp loves internal auditing and fraud investigation and would love to further her career in the forensic accounting area.

Student Spotlights (continued)



Gina Nguyen

Gina Nguyen is a senior earning her degree a semester early this December. Upon graduation from Smyrna High School, she enrolled at MTSU as an undeclared student. Hearing good reviews about the Accounting major from her sorority sisters, Nguyen decided to give it a try and declared as a sophomore. She excelled in

her principles courses and learned quickly on a six-month tax internship at HCA, even before taking a tax course! Nguyen attended summer leadership programs for Kraft, FMC, HCA Internal Audit, and Deloitte. She interned with HCA Internal Audit this summer and will intern in Deloitte's External Auditing Department this spring.

Nguyen has been rewarded with several scholarships, including a \$10,000 award from the Public Company Accounting Oversight Board, an Emerging Professional Scholarship from the MTSU Department of Accounting, two TSCPA scholarships, and an Accounting Alumni Appreciation Day Merit Scholarship. She names Rebecca Foote as her favorite professor because she is personable and helpful. As Nguyen continues to excel in the classroom, she has grown to love accounting and is looking forward to taking auditing courses.

Nguyen has served on Alpha Omicron Pi's executive board as vice president of finance for two years, was a recruitment counselor for MTSU Panhellenic Council, and was recognized as the Order of Omega Award of Excellence recipient at Fraternity and Sorority Life awards this spring. One of her proudest accomplishments occurred in the spring semester when she was in charge of planning an educational panel discussion for MTSU students during National Women's History Month, entitled "Scaling the Glass Ceiling," with several highly successful women. Nguyen also is a member of Accounting Connections, Beta Gamma Sigma, Beta Alpha Psi, Lambda Sigma National Honor Society, and the Order of Omega Fraternity and Sorority National Honor Society.

Upon graduation, Nguyen plans to pursue her M.Acc. and CPA, hopefully here at MTSU!



Lillia Hendrickson

While living in Wisconsin, Lillia Hendrickson became friends with the Seagraves family. When the Seagraves moved to Murfreesboro for the father's MTSU professorship, Hendrickson visited the area. She liked Murfreesboro and decided MTSU would be a great place for

her college studies. As a first-generation college student, Hendrickson enrolled in the ROTC program, wanting to make the most of her educational experience. She began her studies double-majoring in French and Psychology, completing a study abroad program in France during the summer of 2017. After researching the marketability of an Accounting degree, Hendrickson enrolled in Principles of Accounting I. Upon successful completion of the course, she changed her major to Accounting because it made sense and she liked the structure. Hendrickson has interned with Parks & Berry CPAs in Smyrna and Lonely Planet in Franklin. In addition, she serves as a Global Ambassador for the MTSU Office of Education Abroad.

Hendrickson was chosen to participate in the Cultural Understanding and Leadership Program for Army ROTC Cadets as a result of a highly selective process conducted on a national level. Her assignment was in Thailand, where she trained with the Royal Thai Army for three weeks this summer. Upon returning from Thailand, Hendrickson completed 40 days of advanced training in the field at Fort Knox.

She was awarded the prestigious \$5,000 Yohan Abraham Foundation Scholarship for her high achievements and military service. Hendrickson also received the Carl Akers Gardner Memorial Scholarship. She is a member of Accounting Connections and ROTC and plans to pledge Beta Alpha Psi this fall. Hendrickson noted Rebecca Foote as her favorite faculty member.

Hendrickson will graduate with four minors: Business Administration, Psychology, French, and Military Science. Her future plans including earning her M.Acc. and CPA. She will begin serving in the military as soon as possible and aspires to work in the areas of military intelligence, finance, and cybersecurity activities.

2019–20 Scholarship Recipients

Scholarship	Recipient	Amount
Adams Family Foundation Business Scholarship	Reed Mitchell	\$1,000
BERC Scholarship Fund	Fernando Leon	\$500
Carl Akers Gardner Memorial Scholarship	Lillia Hendrickson	\$500
Certified Fraud Examiners Scholarship	Hannah Samples	\$2,000
Charlene Bentley Key and Jan Key Marks	Tristen Owens	\$1,000
Charles E. Hodge II Scholarship	Areez Sadiki	\$3,000
Charles E. Hodge II Scholarship	Shayna Ellis	\$3,000
First Tennessee Scholarship	Ashley Nipper	\$1,000
Grady R. Haynes Scholarship	Alexander Scott	\$3,000
Institute of Internal Auditors Scholarship	Leah Steele	\$750
Institute of Internal Auditors Scholarship	Hannah Samples	\$250
Joe B. Jackson Scholarship	Moneka Hanna	\$1,500
Joe B. Jackson Scholarship	Judith Husk	\$1,500
Kenneth Hollman Excellence in Insurance Scholarship	Christopher Goebel	\$2,000
Mark and Sheila King Scholarship	Clara Draper	\$2,500
Newt Becker Scholarship	Denielle Pineda	\$1,900
Public Company Accounting Oversight Board Scholarship	Farouk Hassan	\$10,000
Accounting Alumni Appreciation Day (AAAD) Outstanding Senior	Jonathan Chandler	\$1,750
AAAD Outstanding Junior	Amanda Obara	\$1,750
AAAD Service Award	Yolanda Gulley	\$1,000
AAAD Merit Scholarship	Montgomery Barreto	\$500
AAAD Merit Scholarship	Daniel Cheek	\$500
AAAD Merit Scholarship	Shayna Ellis	\$500
AAAD Merit Scholarship	Shelby Hurt	\$500
AAAD Merit Scholarship	Fernando Leon	\$500
AAAD Merit Scholarship	Elizabeth Miller	\$500
AAAD Merit Scholarship	Gina Nguyen	\$500
AAAD Merit Scholarship	Sydney Parente	\$500
AAAD Merit Scholarship	Jakob Spaziani	\$500
AAAD Merit Scholarship	Cheryl Summers	\$500
AAAD MAcc Scholarship	Jamie Adams	\$1,000
AAAD MAcc Scholarship	Shelby Follis	\$1,000
AAAD MAcc Scholarship	Hannah Samples	\$1,000
AAAD MAcc Scholarship	Yini Zhao	\$1,000
MTSU Accounting Faculty Scholarship	Courtney Ellis	\$300
Todd Ravin Scholarship	Mackenzie Keaton	\$1,000
Bill and Linda Mooningham Scholarship	Christopher Goebel	\$2,000

2019–20 Scholarship Recipients (continued)

Scholarship	Recipient	Amount
Bill and Linda Mooningham Scholarship	Samantha Sweat	\$2,000
Wink Midgett Accounting Scholarship	Victoria Herring	\$2,500
Wink Midgett Accounting Scholarship	Ashley Nipper	\$2,500
W. Wallace Robertson Accounting Scholarship	Logan Dyer	\$2,500
W. Wallace Robertson Accounting Scholarship	Reed Mitchell	\$2,500
Yohan Abraham Scholarship	Lillia Hendrickson	\$5,000
Yohan Abraham Scholarship	Areez Sadiki	\$5,000
BKD Emerging Professional Scholarship	Grace Murphy	\$750
BKD Emerging Professional Scholarship	Tristen Owens	\$750
Emerging Professional Scholarship	Randy Bartke	\$500
Emerging Professional Scholarship	Sara Brashear	\$500
Emerging Professional Scholarship	Seth Bush	\$500
Emerging Professional Scholarship	Christopher Goebel	\$500
Emerging Professional Scholarship	Moneka Hanna	\$500
Emerging Professional Scholarship	Allie Kirkman	\$500
Emerging Professional Scholarship	Michael Longstreth	\$500
Emerging Professional Scholarship	Joaquin Salcedo San Martin	\$500
Emerging Professional Scholarship	Nottely Seagraves	\$500
Total		\$80,200



Accounting Awards Recipients

First row (l–r): Jeannie Harrington, Halin Haji, Cheryl Summers, Samantha Sweat, Shelby Follis, Montgomery Barreto, Amanda Obara, Areez Sadiki, Nottely Seagraves, Grace Murphy, Allie Kirkman, Courtney Ellis, and Mackenzie Keaton

Second row: Joseph Allen, Seth Bush, Reed Mitchell, Joaquin Jesus Salcedo San Martin, Jonathan Chandler, Daniel Cheek, Moneka Hanna, Tristen Owens, and Logan Dyer

Thank you so much to all the scholarship sponsors! This money makes a huge difference in allowing us to recognize our hardworking, high-achieving students. In addition to the above named scholarship donors, we thank AMSURG, CRI, DVF, Elliott Davis, EY, FMC, KraftCPAs PLLC, Puryear & Noonan, and MTSU Accounting Alumni Appreciation Day participants for their support.

Additional Pictures of the Accounting Awards Reception, April 23



MTSU's Rebecca Foote (center) gives awards to Halin Haji and Joseph Allen for passing all four parts of the CPA Exam. Not present: Rachel Eddings



Tim Staggs (center), Institute of Internal Auditors, presents Hannah Samples and Leah Steele with IIA Scholarships.



Ashley Nipper receives one of the two Wink Midgett Accounting Scholarships, presented by Don Midgett.



Cathy McNulty, Yohan Abraham Foundation Trustee, presents Areez Sadiki with one of two Yohan Abraham Scholarships.



Emerging Professional Scholars Joaquin Salcedo San Martin, Seth Bush, Nottely Seagraves, Moneka Hanna, and Allie Kirkman are pictured with one of the sponsor representatives, Rachel Dildine of AMSURG.



Sponsor representatives Emily Romkey, James Dickerson, and Sam Lily, all from CRI, are shown with the Emerging Professional Scholars.



AAAD M.Acc. Scholars: Hannah Samples and Shelby Follis



AAAD Merit Scholars: Cheryl Summers, Gina Nguyen, Elizabeth Miller, Daniel Cheek, and Montgomery Barreto



Mooningham Scholars: Christopher Goebel and Samantha Sweat



W. Wallace Robertson Scholars: Reed Mitchell and Logan Dyer

2019 Study Abroad in London and Paris

Eleven students traveled with faculty members Jeannie Harrington and John Wermert to London and Paris to visit the International Financial Reporting Standards Foundation, Institute of Chartered Accountants in England and Wales (ICAEW), EY-London, Deloitte-London, Mini Cooper Plant, Oxford University, and Schneider Electric, among many adventures! This year, one of our very own alumni, Jessica Sartain (B.B.A., 2012; M.Acc., 2013), is on a global mobility rotation at the EY-London Office. She gave us the white-glove treatment, which included sharing auditing experiences in the United Kingdom, small-group panel discussions regarding their global mobility assignments, and lunch! Sartain can be seen in the EY picture below holding the "I am True Blue" sign. Thanks Jessica and EY!

We also included lectures at the ICAEW's Chartered Accountants' Hall, described as "a fine example of Victorian neo-Baroque which draws its inspiration from the work of the Italian



First row (l–r): Ashley Lesogor, Brenda Cerda, Shelby Follis, Nhi Tran, Laura Dubena and Jeannie Harrington (faculty)

Back row: Rachel Eddings, Rachel Lee, Charish Short, Alexia Grogan, Alex Key, Cassandra Sickels, and John Wermert (faculty)

Renaissance." What a treat! This magnificent building was built in 1890 and was expanded to include a Great Hall for large gatherings. The Great Hall was opened by Her Majesty the Queen Mother in May 1970. It is quite breathtaking and a must-see for all if in London. We also added a breadmaking class with Didier Lavry, a French Master Artisan bread-maker. The students and faculty members had a great time learning about the different cultures during the May 6–16 study abroad program.



Outstanding Professorships and Faculty Awards



Kim Honaker, LBMC Outstanding Professor

Kim Honaker, an associate professor, holds a Bachelor of Science in Business Administration and a Master of Accountancy, both from the University of Tennessee, as well as a D.B.A. with an Accounting concentration from Kennesaw State University (KSU). She is a CPA with a professional background in industry and Big Four public accounting. Prior to completing her doctoral studies at KSU, Honaker worked as a tax director for publicly traded companies, where she focused on accounting for income taxes.

Since joining MTSU in August 2013, she has taught income tax accounting courses at the undergraduate and graduate levels. Honaker also serves as a faculty advisor for MTSU's Zeta Gamma Chapter of Beta Alpha Psi. Her



Brandon Vagner, Deloitte Outstanding Professor

Brandon Vagner, an assistant professor, attained his Accounting Ph.D., M.Acc., and B.S. from Southern Illinois University. He is a CPA with five years of experience at KPMG, where he primarily worked on large public company audit engagements and also a few small private engagements. Vagner currently teaches two graduate-level auditing courses and a principles of accounting course. He serves as a faculty advisor to Beta Alpha Psi. primary research interests include corporate tax avoidance, the purchase of auditor-provided tax services, and the impact of regulation on corporate tax outcomes. Honaker has published in practitioner and academic journals that include The CPA Journal, Tax Notes, and The Journal of the American Taxation Association. She is a former member of Tax Executives Institute and a current member of the Tennessee Society of CPAs, American Accounting Association, American Taxation Association, and National Taxation Association. Honaker is a native of Bristol, who spent 23 years in Atlanta before moving back to her home state. She and her husband, Greg, reside in Murfreesboro with their two dogs, Bella and Charlotte, but they still love watching Braves baseball.

Vagner's current research interests include auditor judgment and decision-making, with secondary interests in auditor motivation and accountability. He has published in *Advances in Accounting Behavioral Research, Journal of Small Business Strategy, Journal of Theoretical Accounting Research*, and the *Tennessee CPA Journal*.

In his spare time, Vagner enjoys spending time with his family and friends, biking, running, and golfing. He resides in Murfreesboro with his wife, Kori.



Greg Lemon (r), Accounting Advisory Board first vice chair, awards Susan Bradley (l) and Tammy Bahmanziari Accounting Advisory Board Faculty Awards for 2018–19.

Not pictured: Andrea Kelton

Tammy Bahmanziari, Accounting Advisory Board Partner

Tammy Bahmanziari received a Ph.D. in Accounting from Southern Illinois University in 2006. She has an M.B.A. from Murray State University and two B.S. degrees in Business, one with a major in Accounting and one with a major in Economics from the University of Tennessee–Martin. Bahmanziari currently teaches Cost and Managerial Accounting at the undergraduate and graduate levels. She taught Accounting Information Systems for many years and will eventually return to that area.

Bahmanziari's current research interests include exploring trust in the e-commerce environment, banking compliance software, participative budgeting, group decision support systems, and implications of blockchain technology on the accounting profession. Her research has been published in several journals, including the *Journal of Information Systems, Journal of Accountancy, International Journal of Accounting Information Systems, Tennessee CPA Journal,* and *American Journal of Business Education.*

Bahmanziari is a CPA and a certified federal compliance regulator. She has several years of experience as a federal bank examiner for the U.S. Treasury Department and several years in the private sector as a cost accountant with General Dynamics and Murray Inc., a leading outdoor products manufacturer. Bahmanziari has two children and resides in Murfreesboro with her Australian shepard, Dalilah.

Outstanding Professorships and Faculty Awards (continued)

Susan Bradley, Accounting Advisory Board Partner Susan K. Bradley earned her Bachelor of Science degree in Public Relations from Western Kentucky University, which she attended on a tennis scholarship. She received her doctorate of Juris Prudence (J.D.) from the University of Tennessee School of Law in 1990. From 1996 until 2011, Bradley was a partner at Wilson and Bradley Law Office. She also served as an administrative law judge for the Murfreesboro Disciplinary Board from 1999 until 2014.

In 2011, Bradley joined the MTSU faculty. She teaches Legal Environment of Business, Industrial Relations, and Accounting and Legal Issues for Managers. Always cognizant of business and personal risks of employers and employees, Bradley has students prepare workplace violence prevention plans for their work organizations. She became certified in workplace violence prevention, a topic she is most passionate about, as a Crisis Prevention Institute (CPI) Prepare Training Program instructor in 2017. Bradley spearheaded the University's drive to adopt the Alertus notification system, which sends messages about security threats to the desktop of all campus computers, including those in use during classroom lectures.



Andrea Kelton, Accounting Advisory Board Partner

Andrea Seaton Kelton, associate professor of Accounting, teaches Accounting Analytics and Forensic Accountancy and Fraud Auditing. She holds a Ph. D. in Accounting from the University of Tennessee and a B.B.A. and M.S. in Accounting from James Madison University.

Prior to joining MTSU, Kelton taught courses in Accounting Analytics and Accounting Information Systems at Wake Forest University and the University of South Florida. She worked as a senior auditor for KPMG LLP in Washington, D.C., and Denver prior to entering academia.

Kelton's research investigates how characteristics of accounting systems impact the usefulness of accounting information and, ultimately, decisions made by market participants. She has published in several academic journals such as *Accounting, Organizations and Society; Journal of Information Systems; Auditing: A Journal of Practice and Theory*; and *International Journal of Accounting Information Systems.* Kelton and her husband, Rhett, have two children, Wyatt (13) and Kendall (9).

Accounting Advisory Board 2018–19



Pictured (l-r): Tom Walker, Joey A. Jacobs Chair of Excellence in Accounting; Joe Steakley, HCA retired; John West, Deloitte; Jeannie Harrington, MTSU Accounting Chair; Lisa Nix, LBMC; Jami Pope, Puryear & Noonan; and Greg Lemon, Gregory A. Lemon CPA PLLC

Not pictured: Jeff Ballard, Delta Dental; Kim Holleman, EY; Jimmy Jobe, Jobe, Hastings & Associates; Brian Kidd, National Healthcare Corp.; Andy Lile, Winnett Associates PLLC; Brett Morris, Acadia Healthcare; Jeremy Nichols, Crowe LLP retired; Joey Peay, Murfreesboro Medical Clinic; Todd Ravin, KPMG; Olga Reeves, HCA; Suzzie Singleton, Tennessee Comptroller of the Treasury; Matt Smith, BKD; Debbie Willett, Frazier and Deeter LLC; Jeremy Wright, Geodis; and Ken Youngstead, KraftCPAs PLLC

You and a guest are invited!

Please join us at the

MTSU Accounting Alumni Appreciation Reception Thursday, Oct. 17, 5:30–7:30 p.m.

Vaco

5501 Virginia Way, Suite 120, Brentwood, Tennessee

Nominations are being accepted for the 2019 Bill Mooningham Distinguished Alumni Award! Please RSVP and send nominations to Sarah Olsen at **Sarah.Olsen@mtsu.edu** by Oct. 10.

Upcoming Events

MEET THE FIRMS RECRUITING EVENT

Thursday, Sept. 5, 5–7 p.m. MTSU Student Union Building



Beta Alpha PSI's Annual Beat the Firms Golf Tournament

Friday, Sept. 20, 8:00 a.m. Old Fort Golf Course, Murfreesboro

CPE AT MTSU

Thur, Sept. 19	State Tax Seminar Miller Education Center, Bell Street, Murfreesboro
Fri., Nov. 22	Tim Koski Tax Seminar Business and Aerospace Building, Room S305, MTSU
Thur., Dec. 5	CPE Day Miller Education Center, Bell Street, Murfreesboro
Thur., April 30, 2020	Accounting Appreciation Day Business and Aerospace Building, State Farm Room, MTSU

For more information about events, please contact: Sarah Olsen Sarah.Olsen@mtsu.edu; 615-898-5306 MTSU Box 50, Murfreesboro, TN 37132

How Can You Help MTSU's Department of Accounting Continue to Improve and Prosper?

- Donate time or money
- Attend a CPE session
- Attend an Alumni Appreciation Reception
- Speak to one of our student groups or classes
- Hire our students for internships and full-time positions
- Establish a signature professorship
- Engage in an academic partnership

Where Does Your Money Go?

Foundation Expenditures, 10/1/18-3/31/19

Accounting Connections	\$498.12
Alumni receptions	\$250.00
Awards for M.Acc. students	\$27.44
Beta Alpha Psi	\$112.99
Common exams	\$72.84
CPE Seminars	\$583.43
Faculty gatherings	\$149.89
Guest speakers	\$42.68
Paper submission fees	\$439.60
Professional memberships	\$1,255.00
Recruiting lunches	\$521.12
Research seminars	\$199.03
Total expenditures	\$4,152.14
Excellence Fund, 10/1/18–3/31/19	
Research travel	\$3,506.91
Paper editing	\$634.94
Paper submission fees	\$225.00
Total expenditures	\$4,366.85

Your contributions go far in the accounting department. Thanks so much for being a part of so many of these activities!

How to give: mtsu.edu/give

Indicate funds in the "Other Giving Preferences" box:

#91422 - Emerging Professionals Scholarship
#91425 - Yohan Abraham Scholarship
#92014 - Discretionary Foundation Fund
#92611 - Bill Grasty Scholarship
#92755 - Excellence Fund
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For other funds, please contact us at 615-898-2558. Thanks! Your generosity is greatly appreciated!



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Department of Accounting

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A special thanks to our Outstanding Professorship sponsors: Deloitte, HCA Healthcare Services, LBMC, and the MTSU Department of Accounting Advisory Board (Jeff Ballard, Kim Holleman, Jimmy Jobe, Brian Kidd, Greg Lemon, Andy Lile, Brett Morris, Jeremy Nichols, Lisa Nix, Joey Peay, Jami Pope, Todd Ravin, Olga Reeves, Suzzie Singleton, Matt Smith, Joe Steakley, John West, Debbie Willett, Jeremy Wright, Ken Youngstead, and Jeannie Harrington, ex-officio

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