

The background of the cover is a photograph of an elderly couple, Dr. Charles and Joan Horngren, standing in front of a stone building with Gothic-style architecture. The man is on the left, wearing a dark suit and glasses, and the woman is on the right, wearing a red sweater. They are both smiling and have their hands clasped. The building behind them has a large arched window and a smaller circular window above it. To the right, there are green trees and a blue sky. A yellow banner is positioned below the title.

Marquette University
Accounting

College of Business Administration • Summer 2006

***Dr. Charles and
Joan Horngren***

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Chair's Note

Welcome to the 2006 Edition of *Accounting*, the magazine of the Department of Accounting of the College of Business Administration at Marquette University. The purpose of this publication is to keep you informed of the accomplishments and activities of your fellow MU accounting alumni and to provide an update of our accounting program. We also use the magazine to promote the Marquette University Department of Accounting to high school educators, prospective students and their parents, and to MU College of Business Administration students who are undecided on a major.

We are privileged to feature Dr. Charles and Joan Horngren in this issue. The Horngrens have generously supported the university, college and our department for several years. Specifically, they have established two professorships for the Accounting Department – The Charles Horngren Professorship and The Charles and Joan Horngren Professorship. Professor Horngren, an alum and former faculty member of the Accounting Department, has honored Marquette University through his numerous accomplishments and contributions to both accounting education and the accounting profession. A humble man, Dr. Horngren is highly respected and recognized within the accounting profession. When you meet the Horngrens, you quickly note their devotion to each other and that Marquette University has a special place in their lives.

Marquette University is fortunate to have numerous outstanding and loyal accounting alumni. The main articles in this edition focus on the significant achievements and contributions that the following alumni are making in their professional lives and service activities: Doug Neis, Linda Swift, Marc Anderson, Tracy Coenen, Thuy Barron and Richard Finke. Dr. Robert Yahr, Associate Professor and Director of the Internship program, is also profiled. Bob is the proud parent of a MU graduate.

The undergraduate and graduate programs continue to do well. Enrollment has remained steady in the undergraduate program while there has been a slight increase in enrollment at the graduate level. We continue to attract very high quality students, as evidenced by the awards received by accounting majors from other areas of Business (see page 15) and the numerous university and college scholarships received by accounting majors (see page 17). MU Accounting majors are in demand, with our placement rate at 100%. Beta Alpha Psi continues to receive national recognition as the Chapter will receive Superior Status for the 18th consecutive year. I want to thank Mike Dole for his excellent leadership as faculty advisor for the past four years. Cindy Gruber will assume this position in August 2006 and I am confident she will do an outstanding job. Several members of our advisory board and alumni contributed to our programs throughout the year by making presentations to our classes. The students appreciate business professionals' comments about the relevance of course work to practice. I want to thank the graduate students who conducted the interviews of our alumni and wrote the articles, especially Dan Love. I also want to thank our executive assistant, Amanda Ames, for assistance in reviewing the articles.

In May, Business Week recognized Marquette University's College of Business Administration as having one of the top 50 Undergraduate Business Programs. This achievement was not possible without a collaborative effort by many people, including you, our alumni and ambassadors of MU. While we are pleased with this recognition, we also realize that we must continually strive to improve in order to maintain our reputation.

I want to thank all of you for your continued support and for serving as excellent representatives of Marquette University and the accounting program. It has been my pleasure to work with many of you. I welcome any items of personal and professional interest that you would like to share. The back page has a section that solicits your items of interest. If you are ever on campus, I invite you to stop by and visit with us.



Michael D. Akers
Professor and Chair

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Dr. Charles and Joan Horngren: Honoring a distinguished career and a lifetime devotion to Marquette University

By: Dan Love

On the first cool morning of September, Professor Charles Horngren walked into the courtyard of the St. Joan of Arc chapel with his wife, Joan, at his side. As they walked, she reassured him that he looked handsome wearing a sweater under his suit. Though Dr. Horngren is nearly 50 years removed from his tenure at Marquette, he seemed just as comfortable with and connected to our modern campus environment that morning, as he must have when his undergraduate business classes were split between what is now Schroeder Health Complex and a series Army barracks heated by potbellied stoves.

Now retired, Dr. Horngren is professor emeritus at Stanford University, a distinguished author, and a member of the Accounting Hall of Fame. While his teaching career has come to an end, he still devotes much of his time to writing textbooks and doing consulting work. Interestingly, his latest visit to Marquette was part of an annual trip to spend time with members of his wife's family, as well as an opportunity to enhance friendships with Business Administration faculty at the university to which he credits some of the educational foundation for his successful career. From an early age, Marquette was a significant part of Horngren's life. After all, during his first six years he lived near 16th and Wisconsin. After brief experiences as an engineering student at Ripon College and Texas A&M, Horngren came to Marquette to pursue a business degree.

As was typical in the late 1940s, Horngren lived at home and commuted to school. Such an arrangement led him to involvement in extra student interaction through Beta Alpha Psi, as he identified a strong interest in accounting. So many years later, Horngren fondly remembers Herman Loebel and Orville Palmer as the two most influential professors in his decision to pursue the major. Perhaps more importantly, Loebel and Palmer further conveyed a passion for teaching that would, in part, later inspire Horngren to apply his talents similarly. In what would become a steadfast tenet of his character, he selflessly devoted his time to tutoring disabled veterans in accounting – working one-on-one to facilitate and witness the learning process in his students. By junior year, Horngren stood out in the Marquette community both as a student and through his position with the basketball team... tutoring some of its players.

After graduating from Marquette and earning his MBA from Harvard, Horngren submitted a “shot in the dark” application to teach at the University of Chicago. He was accepted and the job enabled him to teach full time and enroll in the school's PhD

program. During this time, Horngren continued to develop an enthusiasm for teaching and molded his own technique after the example of senior colleague William Vatter. Horngren remembers that Vatter showed an admirable willingness to help his students develop, was “full of integrity,” and believed accounting at an academic level should not emphasize over-specialization. Rather, the emphasis must be on keeping up-to-date with change and improving conceptual and practical knowledge in all aspects of the discipline.

Horngren returned to Milwaukee for a short term as a Marquette professor for the 1955-56 academic year, teaching various accounting courses as well as the introductory finance course. One year later he accepted an offer to become one of the first professors at UW-Milwaukee when it was founded by the state legislature in 1956. Each teaching position at the different universities had added a unique dimension to Horngren's passion when he settled at Stanford in 1966. Though he has been committed to Stanford for 40 years, Dr. Horngren's contributions to the profession have been far-reaching, winning him numerous awards and distinguishing him as one of the leading authorities



in managerial accounting. In 1975, Horngren was presented the Faculty Excellence Award by the California Certified Public Accountants Foundation, and in 1983 the same organization honored him with the Distinguished Professor Award. The year 1993 brought Dr. Horngren the title of Accountant of the Year as bestowed by the national professional fraternity Beta Alpha Psi. Marquette students are among the many who have seen his influence as Horngren's textbook, *Cost Accounting: A Managerial Emphasis*, has been a classroom resource for years.

In his discussion of ethical training at an academic level, Horngren believes that all students must develop a “good

conceptual foundation for what the profession is all about.” He elaborates, though, that there is an important parallel to values at an individual level. That is, a tone of ethical responsibility must be preserved at the top of an organizational structure. These individual and organizational values must be synchronized if the industry is to function at its peak level of productivity and objectivity. When an ethical tone from the top diminishes, and irresponsibility permeates among and down from the leaders, organizations inevitably face mounting troubles.

For current practitioners, Professor Horngren believes Sarbanes-Oxley must be recognized as one of the most pressing technical issues. Such an extensive restructuring of the business community's understanding of accountability and internal controls demands consistent application, which has already begun to raise significant questions about the unanticipated or indirect burdens that it will impose on organizations. The Act's provisions will certainly take auditing firms and their clients into new territories, redefining the technical and financial dimensions of every engagement.

For this man who has embraced accounting as a profession and contributed so much to its current interpretation and application, there is still reason to be proud of the profession and to look forward with promise to its future. While he still gets angry at recent corporate scandals and irresponsibility among practitioners, Horngren is adamant that the fundamentals and integrity of the work can and must be preserved.

Throughout his career, Charles Horngren has enjoyed the support of his colleagues, modestly accepted their awards, and humbly acknowledged their respect. His greatest supporter, however, has been his wife, Joan, who has helped shape his identity as more than a respected accountant but also as a devoted husband and father. Mrs. Horngren, whom Dr. Horngren met at a dance in Milwaukee, has been a part of her husband's career from all angles and proudly personifies the old proverb “whither thou husband goeth, goeth I.” With all the relationships this couple maintains at Marquette, and the generous contributions they have made, our university is honored to host their return visits. For Dr. Charles and Mrs. Joan Horngren, a famously unassuming accountant and his wife, the quiet but legendary atmosphere around the St. Joan of Arc chapel is a more than fitting site.

Beta Alpha Psi Professional of the Year

Doug Neis, Chief Financial Officer, Marcus Corporation

By: Kent Floros

Doug Neis vividly remembers some of the most exciting moments in Marquette's history because of his proximity to the events. As a freshman and a band member during Marquette's basketball championship run in 1977, Doug experienced his university's achievements on a national stage in an up-close and personal manner. Based on his achievements to this point, Doug has clearly mimicked the elements of his school's basketball triumphs in his personal and professional life.

Doug made the decision to come to Marquette based on his knowledge of the school from growing up in the Milwaukee area. As a freshman in 1977, the school was in the national conscious. Doug knew he was heading into accounting, so the excellent reputation of both the University as a whole, and the accounting department, specifically, helped him make his decision to attend Marquette. As previously mentioned, Doug was a member of the University band for four years. Doug says his experiences in the band were a key part of his college experience.

After graduation, Doug earned his certified public accountant designation and began work as an auditor for Touche Ross. During his successful six-year tenure at Touche Ross, Doug was promoted to manager. In 1986, Doug accepted the vacant controller position for the Marcus Corporation's Theatres division. While at Touche Ross, Doug had audited the Marcus Corporation for four or five years and developed a liking for the business. The move was the beginning of a very successful career at Marcus for Doug that saw him promoted to controller of the Restaurant division in 1987, to vice president of planning and administration for the Restaurant division in 1991, and to

director of technology for the entire Marcus Corporation in 1994. In 1995, Doug was elected corporate controller. Finally, Doug was promoted to his current position of chief financial officer and treasurer in 1996.

In addition to his duties with the Marcus Corporation, Doug is active in his home community of Brookfield, Wisconsin, most notably with Brookfield Lutheran Church. Doug has spent extensive time on the board of directors of the church and currently serves as president of the congregation.

Doug makes his home in Brookfield with his wife Sue. The couple has four children, the oldest of which will be enrolling as a college freshman, possibly at the University of Minnesota, in the fall of 2006.

Doug's success makes him more than qualified for the Beta Alpha Psi Professional of the Year Award. In reflecting on the positives of an accounting education, Doug says that accounting is an excellent discipline because it provides a broad understanding of business while presenting numerous opportunities to branch out into other areas of business. Doug advises students to focus on their communication skills, which have a critical impact in the professional environment. Above all, he states that graduates must enjoy what they do for a living.



"There is No Greater Career" than Accounting

Linda Swift, CPA, highlights the value of a Marquette accounting degree

By: Traci Powers

While many accounting alumni value the time they spent at Marquette, it is not every day that one describes it as "an eye opening experience." For Milwaukee native and 1986 accounting alumna Linda Swift, however, a degree from Marquette meant much more than just a diploma. Now the President and CEO of her own business, Linda believes that her Marquette education helped fuel her success as an accountant.

Linda was initially drawn to Marquette's strong reputation and convenient location. At the time, she was attending Milwaukee Area Technical College and working at Wisconsin Electric (now known as WE Energies), while raising two children with her husband. She decided to leave MATC to complete her degree at Marquette, where she was immediately impressed by the faculty's supportiveness and approach to teaching business. Linda found that accounting's diversity and the role it plays in a company's success suited her, and she has since claimed, "there is no greater career."

Linda continued to develop her accounting expertise after graduation. She stayed with WE for an impressive twenty years during which she took on special projects in the Accounts Payable division and worked in the Plant Accounting and Internal Audit departments. She developed a passion for helping companies become more efficient and consistently drew upon her previous experiences to move higher within the organization. After eight years in management, Linda moved on to a commercial analyst position with Firststar, where she enjoyed learning the value of reading financial statements in underwriting loans for businesses. She wanted to work with people more directly, however, so she accepted a position with Metavante Corporation one year later. Linda's success continued, and it was not long before she, as manager of fixed assets and cash management, implemented the company's first investment program. Later she was promoted to manager of the company's revenue process.

Ten years later, Linda left Metavante to fulfill her dream of founding her own business. United Tax Service, LLC, is a one-year-old Milwaukee-based company that provides a variety of quality accounting services to individuals, small businesses, and non-profits. While there is no typical day at her latest job, Linda constantly faces new opportunities and challenges. She also juggles numerous roles every day – not only is she a founder, President, CEO, and salesperson, but she also focuses continually on customer service. Working with people is extremely important

to Linda, and it was this desire to help others and make a difference that led her to form United Tax Service.

Linda's education at Marquette had a significant impact on the success she has achieved. Although she did well grade-wise, she derived greater value from the way Marquette taught the application of principles and ideas rather than the simple regurgitation of facts. Additionally, Linda learned the importance of taking pride in her education. She is proud to be a first generation college graduate, an accomplishment that has helped open doors for herself and other members of her family. She believes that, as an African-American woman in business, it is essential to be knowledgeable and confident in what she knows and to constantly produce and sell her services.

Linda recognizes that today's accounting grads are lucky to have so many opportunities in front of them. She says, "Accounting graduates have a great job market today. The biggest challenge might just be which job to take." When asked what advice she has for business majors, in general, and, specifically, female and minority students, Linda urges all students to explore a career in accounting. "It opens up doors," she says, "and, with a strong sense of confidence, a person with an accounting background can choose from a number of professional options."

Linda strongly recommends that accounting majors get their CPA certification because doing so will "pay dividends" and make graduates more marketable to employers. She also stresses the value of building lasting relationships and the importance of being a mentor. Linda was fortunate to have mentors throughout her career and now sees herself as a mentor to small businesses. Still, she remains modest about all of her accomplishments and is happy just doing what she loves. "If your work is your passion and your passion is your work, you never work a day in your life; you just have fun doing what you do best and that to me is success."



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*18 consecutive years of Superior Status,
Beta Alpha Psi's highest recognition*

From Midwest to Far East

Marc Anderson, PwC Partner, discusses life in Tokyo and his unique relationship to MU

By: Traci Powers

Many students, especially at Marquette, follow the family tradition when it comes to choosing a college. Marc Anderson, however, is part of a lineage to which few Marquette families can compare. His one-of-a-kind relationship to Marquette, his current rotation in Tokyo, and his college experience all contributed to his success as a partner at PricewaterhouseCoopers.

The Andersons give new meaning to the term “legacy family” at Marquette. Marc’s parents met while attending graduate school at MU and both became active members of the faculty. His mother taught English for several years, and his father, who also earned his Ph.D. from Marquette, recently retired from his position as chair of the Philosophy department.

All six of Marc’s brothers and sisters also have direct ties to Marquette. Each of his sisters has a degree from MU, ranging from B.A.’s to Ph.D.’s. One of his brothers, although he never attended Marquette, is a Jesuit priest and worked at Gesu for three years before going to Rome. Another received both undergraduate and law degrees from Marquette and now works at the National Sports Law Institute. Finally, his youngest brother is currently a Marquette undergrad studying political science.

All of Marc’s family ties to Marquette made his college choice an easy one. While he admits that the tuition break was a huge factor, he does not downplay Marquette’s attractive qualities. He was drawn to the school’s good reputation, values, and proximity to his Shorewood home. During his time at MU, Marc was involved in a number of organizations including Beta Alpha Psi, Alpha Sigma Nu, and Beta Gamma Sigma. In 1985, he also worked as PwC’s first intern at its Milwaukee office. Thanks to his internship, he had already accepted a full-time position with PwC when he graduated with honors in May 1986.

Marc jokes that he is the only member of his family who strayed from liberal arts in favor of a business education. Still, he parallels his parents and siblings in the amount of success he has experienced. After spending a significant amount of time with PwC in Wisconsin, he transferred to Hartford, Connecticut for two years. He was later made partner in 1997 upon his return to Milwaukee. Since August 2004, Marc and his family have lived in Tokyo, Japan where he is completing a three-year rotation. He is currently in charge of financial statement audits for foreign insurance companies doing business in Japan.

Living and working in Tokyo has been a huge change for Marc and his family, but he says the experience is invaluable. “The costs are different depending on where you are in your life and career,” he explains. With a wife and four children, Marc understands that moving away from extended family and friends to an unfamiliar place is hard. Still, he believes that the exposure to a different culture will provide a priceless life experience for the whole family in the long run.

Marc says that his Marquette education had a large impact on his life today. First, he explains that his internship was one of the best things he has ever done. Even though he felt unprepared initially, he learned the important lesson that “you have to get to a point where you’re comfortable not knowing all of the answers.” He is also a proponent of the 150-hour requirement for C.P.A.’s and says that Marquette’s courses provide an excellent opportunity for its business students to become well rounded. He believes that MU did a good job teaching business ethics and keeping him grounded in his faith.

When asked what advice he has for Marquette’s current business students, Marc stresses the importance of strong communication skills. As a recruiter for PwC, he looks for patience, a willingness to take chances, and intelligence, in the sense that a candidate can learn quickly. He also encourages students to consider the advantages of working overseas. Most importantly, though, he urges students to enjoy their time in college and take advantage of all that Marquette and Milwaukee have to offer. “As you progress in your career,” he explains, “make sure you keep in mind what’s really important.”



Accounting + Criminology = Forensic Accounting

Tracy Coenen: Energetic force behind local firm Sequence Inc.

By: Dan Love

A typical workday for Tracy Coenen may start in the early morning hours, or perhaps at 5:00 in the evening, and she may be conducting business from her office in Milwaukee’s Third Ward, or at a second office in downtown Chicago, or at any number of client sites in either city. Ms. Coenen has thrived on the flexibility of her schedule since she combined her independent and ambitious personality with her strong technical and instinctive knowledge of accounting and criminology to form Sequence Inc., a forensic accounting firm specializing in fraud investigation and litigation. Now, six years into her venture, Tracy is encouraged by her success and continues to be the sole driving force that has put Sequence Inc. in a remarkable position for growth while earning her tremendous respect among her colleagues.

Tracy’s path toward founding her own firm began at Marquette University. Having grown up near Manitowoc, Wisconsin, she chose MU over other regional schools so that she could explore an interest in criminology. Also a member of the gospel choir, Coenen completed her undergraduate coursework as a criminology major and used the degree as a stepping stone into a number of different law enforcement-related employee roles. For a time she worked as a probation officer for Wisconsin before taking a job as an IRS agent. Despite her passion for criminal investigation, Coenen’s enthusiasm for both jobs was short-lived as she identified herself as someone who is not meant to be a traditional employee. However, each job was not without its merits and Ms. Coenen still believes that one of the most beneficial aspects of her work with the IRS came during the Criminal Investigation Training Program at the Federal Law Enforcement Training Center. She describes this experience as a classic “Cops ‘n’ Robbers” environment in which she got to drive fast cars and shoot guns. Although she left the IRS, she appreciates the program because it nurtured and encouraged her interest in criminal investigation and confirmed that she still wanted to seek a job that had an investigative element and would allow her to apply her criminology talents and strengths, albeit in a different context.

Coenen returned to Marquette to earn her MBA, which she rationalized as a hedge for future job prospects, citing the notion that the degree could not hurt and the timing was right. This business connection became an important link in her career as she focused her MBA in accounting so that she could earn her accountant certification (CPA) and then be qualified to apply her criminology intuition to accounting material. After receiving her MBA, Tracy spent 18 months as an auditor with Arthur Andersen and then moved to a small forensic accounting firm where she believed she had finally found the right type of job that captured all of her interests and talents. Coenen founded Sequence Inc. soon after and continues to act as president and sole member of her firm.

Sequence Inc. specializes in fraud investigation and litigation which, depending on the case circumstances, may be independent activities or may overlap; that is, when fraud investigation leads to trial. She does not concentrate on a specific industry or client base but rather relies on law firms that will seek her expertise regarding their own clients’ matters. Her daily schedule follows no set formula as she is free to work at her own pace and the nature of her work typically compels companies to keep her efforts undisclosed and off-site, so as not to disrupt internal operations with the prospect that there are weaknesses or impending litigation.

Given her line of work, Tracy Coenen has a unique perspective – while not overly distrustful of any companies with which she, as a consumer, interacts, she appreciates the existence of a field that allows her to do what she does best, that is, investigate and question the viability of transactions and operations. She maintains an admirable balance in her perspective that ultimately results in what she simply describes as “neutral.”

Within the environment of fraud investigation, Coenen believes that the most pressing issue concerning companies is to create controls that prevent fraud where it has any potential to originate. The enforcement of Sarbanes-Oxley regulations provides a good start, but Tracy believes that real success and compliance are achieved when management digs deeper into operations and makes greater, unique investments in controls. This philosophy adds a new challenge to her work in that she must then demonstrate and explain the cost-benefit values, a concept still lost on some executives.

In addition to her outgoing and fun personality, Ms. Coenen’s most consistent and visible characteristic is her unending devotion to her work. While she likes to schedule a cruise for herself each year, much of her free time is spent improving the professional image of her firm by maintaining its website and refining her marketing efforts. Additionally, she teaches with the Wisconsin Institute of CPA’s and prepares presentations for various independent engagements. Not only this, but Coenen enjoys writing articles and, in fact, recently finished writing a chapter on ethics as a contribution to an upcoming book. Looking to the future, Coenen is comfortable



(Continued on page 11)

A Global Perspective:

Thuy Barron's journey from a far-away land to a prestigious profession

By: Amy E. Gaeth

As a child in Vung Tau, South Vietnam, Thuy Tran had no inkling that her future would be in a far-away land. In 1975, when she was 6, her family fled their homeland during the fall of Saigon. Her first American home was a refugee camp at Fort Chafee, Ark. Now she is a CPA specializing in international business.

Thuy Tran Barron works in Deloitte's international assignment services group, serving multinational companies as well as businesses going global for the first time. From the firm's Milwaukee office, she assists clients with tax planning, tax compliance, and policies and procedures related to their expatriate programs.

"I chose international tax because it's an interesting field. I'm a person who needs to be constantly challenged and motivated," Barron said.

When Barron's parents and siblings came to the U.S., they moved to Marshfield, Wis., where they were sponsored by St. John's Catholic Church. With her parents' guidance, the young Thuy excelled in high school and went on to Marquette University in Milwaukee. After receiving a bachelor of science degree in business administration with an emphasis in accounting in 1992, she joined Arthur Andersen. She also married and became a mother. When Andersen closed its doors in 2002, Barron joined Deloitte.

Global guru

At Deloitte, Barron works closely with businesses to solve diverse issues. "It's a two-way street," she said. "My clients and I have a common goal, which is to make their expatriate programs work efficiently and effectively."

Successful international assignments are impacted beyond effective tax planning. Companies need to educate employees about legal and cultural issues involved in living and working overseas, Barron said: "Sometimes the employee's family is going abroad, so there are also personal and cultural issues to consider."

She has presented workshops on tax legislation that impacts intercontinental employees as well as human resource issues related to international assignments. She also has conducted internal staff training and is active in recruiting.



Volunteer leader

On the personal side, Barron devotes time to her family, is an active community leader, and is an amateur chef. She is serving a second year as treasurer of the Milwaukee World Trade Association, which promotes knowledge of international trade. She maintains monthly financial statements, establishes the budget and keeps the Board of Directors apprised of the organization's fiscal condition.

"The organization is a personal and professional benefit for me. It allows me to network with professionals in the community while complementing my area of technical expertise," Barron said.

Mentoring is also important to Barron, in her firm and her community. She is a mentor for the Marquette University College of Business Administration Mentoring Program, which matches business students with professionals.

"This has been a rewarding program for me because I have had an opportunity to meet new students and provide insights on the accounting profession. In turn, they have enlightened me with their vision as new professionals in our field," Barron explained.

She also has been a guest lecturer at Marquette on professional communication and Deloitte's international assignment services, and a high school speaker for WICPA's 100 CPAs in 100 Schools program.

Barron and her family are "champion" volunteers for AI's Memorial Run/Walk to benefit Children's Hospital network. Champions participate in the run/walk and coordinate a breakfast and entertainment for the children who received care at the hospital.

"We have been involved for the past three years in this charity event and find it very rewarding to give our time and fund-raising efforts," Barron said. "We are truly indebted to the Neonatal Intensive Care Unit medical staff for the care of my youngest son, who was born almost three months premature."

Travel also plays a part in Barron's life. While she typically stays stateside for both work and recreation, she occasionally takes business trips overseas. She hopes to visit Vietnam some day and take her children along to learn about her family's roots.

Witness to change

In her life as a CPA, Barron has experienced the profession's evolution firsthand. Most notable is a regulatory tightening of ethics and internal controls. "We are experiencing a pivotal and exciting time," Barron noted. "We're scrutinized for our independence and integrity but we play an important role in the success of companies."

"There has been a lot of focus on the internal audit, yet there are career opportunities in all areas of the profession because of this heightened focus," she added.

In 1992, Barron was one of three women in her start group of about 11 new hires at Arthur Andersen, and there was one female partner. Now women make up the majority of the professional



staff and management in the international assignment services group and many of Barron's client contacts are women. "I think it's a very positive and motivating change," she said.

Barron is one of 18 women and men selected for Deloitte's Ellen Gabriel Fellows Program. The program honors the founding director of the firm's Retention and Advancement of Women arm. The program, for talented senior managers, enhances participants' understanding of the firm, expands competencies, and provides opportunities for strategic input.

"I'm very excited about this opportunity to enhance my skills and work with our firm leaders. It's going to be a great learning experience," Barron said.

Barron also will attend a leadership course at the Columbia Business School and a seminar at the Institute of the Future in California.

Barron attributes her success to her strong family ties. "When we moved to Marshfield, we didn't have a roadmap," she said. "My parents didn't grow up here. They were raised in a different culture. But my father always felt that education was important to our success."

Now, three decades later, Barron and her four siblings have college degrees and successful careers in Wisconsin and Illinois. Barron and her husband, Mark, live in Mequon with their sons, Jack, 5, and Sam, 3. Mark is an engineer at Rockwell Automation. Barron's parents reside in Marshfield.

"We are a close-knit family. We like to stay together, so it's been positive that we're all in the Midwest," Barron said.

*This article was reprinted with permission from *On Balance – The Magazine for Wisconsin CPAs*. Nov/Dec 2005. Pp. 18-19.

Tracy Coenen

(continued from page 9)

remaining the sole identity behind Sequence. However, she has recently begun taking on new projects that are best accomplished through collaborations with other firms, and she says the resulting positive experiences so far could inspire more consideration for expansion in later years. Anticipating that Sequence will have continued success, there is no question that Tracy Coenen will remain an admired and esteemed model for students looking to apply an accounting degree in a less traditional but increasingly significant field.

Worlds Apart

Richard Finke brings his knowledge to those less fortunate

By: Samantha Gorny

Richard Finke's interesting career has led him to help enrich the lives of individuals in developing countries. He has used his accounting degree to promote business development in 3rd world countries while serving in the Peace Corps. His career path has proven the importance of an accounting degree and the impact this knowledge can have to better the lives of those economically less fortunate.

Finke grew up in Dayton, Ohio. He chose to attend Marquette for the Jesuit values, the urban location, and the ability to double major in international business and accounting. Richard had a strong business sense coming to Marquette because he already had his own lawn cutting and snow shoveling business. He had the ambition to start his own business and wanted to learn more to broaden his horizons. Marquette allowed him to achieve his goals due to the study abroad programs that were available. While at Marquette, he had two unique opportunities to study in a foreign country. His first semester abroad was in Spain where he was able to live and go to school with other students that spoke Spanish. This first experience abroad strengthened his interest in other countries, exposing him to a diverse set of ideas and experiences that enriched his perspective. Finke's next opportunity abroad was very different. He was offered an accounting internship at SBC-Ameritech in Warsaw, Poland. At the time, SBC-Ameritech was the first cell phone company in Poland, making this internship something very unique involving tasks other than what an intern would normally be involved with. These were two of the defining moments during Finke's Marquette career that exposed him to the possibilities outside of the United States and his desire to help others around the world.

In addition to his experiences abroad, Rich remained busy as Beta Alpha Psi's President. During his term as president, the Marquette Chapter of Beta Alpha Psi hosted the national meeting for the organization, no easy task. Finke wanted Marquette's Chapter to host this convention because he wanted to make a contribution to Marquette and Beta Alpha Psi. That year the convention was held in Chicago, drawing students and professionals from across the country to interact with and learn from each other. As a Chapter host, Rich's responsibilities included planning a service day, prior to two days of meetings with presenters from the financial profession, and making hotel and travel arrangements for all participants. In addition to these duties, as president he was given the opportunity to introduce two well-known speakers: Jesse Jackson and Marquette's own



Al McGuire. One thing that he remembers vividly about those introductions is that Al McGuire teased him for using note cards. As Beta Alpha Psi's president, he was given this opportunity to meet and introduce these individuals to the national conventional, for which he was very grateful.

In addition to his accomplishments as Beta Alpha Psi's president, Rich was also a member of the 1996 intramural national championship team. As a student, he participated in intramural basketball and was on the winning team for Marquette. At the time, Pepsi sponsored a mock tournament, which mirrored the brackets of the real basketball teams. As Marquette progressed through the tournament, the intramural team did as well. Once the teams reached the "Sweet Sixteen," the intramural teams began competing independently of the bracket system. The team that Rich was on was flown to Providence, Rhode Island, to compete in the first and second rounds of the tournament, resulting in a win. The third and fourth rounds were held in Atlanta, Georgia, and the entire Marquette intramural basketball team was flown in to compete. The team was successful during these rounds, leading them to a spot in the final four in New York, where the Marquette team was victorious and won the championship. Dick Vitale presented the team with a \$20,000 check that was to be used to develop the intramural program at Marquette. Rich said it was a very exciting experience and made him feel like he was on a real college team. He was proud to represent Marquette at this tournament and was happy that his success was able to help the Marquette students. To this day, a banner hangs in the Helfaer Recreation Center's gym where intramural teams still compete.

Upon graduation, Rich pursued an accounting career and passed the CPA exam. He was on the typical path for many Marquette grads. He worked for an IT consulting company, Ame Managements Systems, that dealt with accounting software programs and business process reengineering. He worked with this company for five years after college. In his mind he still had the desire to help individuals, pursue the Jesuit tradition, and see more of the world. After five years of consulting, Rich decided to join the Peace Corps and help citizens of less developed countries. In his mind, it was either "now or never" for this opportunity, and he decided to follow his dream. The Peace Corps offers volunteers two and a half years in a foreign country, and Rich was sent to the Philippines. He currently is a Business Advising Volunteer who helps to develop the business skills and the knowledge base of the citizens in these developing countries. Rich has been assigned to the Salesian Don Bosco, a vocational school in the Philippines with eight training centers. The situation in the Philippines makes it difficult for individuals to succeed and support themselves. In the Philippines there are 32 million people, of which only half are salaried employees. The remaining half of the citizens are forced into working for themselves in an entrepreneurial setting. Before those individuals can be considered a salaried employee, there is a six-month probationary period. If the employer likes the individual, they will offer the employee benefits and a steady job, however companies often keep switching employees every six months, not allowing employees to become established in a steady position or to receive benefits. Many college graduates consequently make minimum wage, which is about \$4 a day. Citizens find it better to work for themselves, and thus become entrepreneurs.



The Don Bosco Vocational School has provided these individuals an opportunity for self-improvement, and Rich has been instrumental in the success and growth of these programs. The vocational program focuses on two areas. First, there is the training of individuals for a specific trade, such as furniture building or weaving. Second, there is the Micro Enterprise Division Office. This focuses on the entire process of running one's own business. Through this program, basic business skills are taught that allow the students to run a business for two months. This program provides hands-on experience, post graduate assistantship and an opportunity for networking. This also gives the many college graduates who keep getting transferred from other companies a second option for self-sufficiency.

Rich has also been active in creating business partnerships so that the individuals who have learned a trade at Don Bosco can secure a permanent job. Foreign furniture companies pay to train furniture builders and weavers at Don Bosco, and, in return, they get highly skilled employees with a great work ethic. The Philippine students acquire very important skills that enable them to have full-time positions and Don Bosco receives funding to provide the training. This has created a win-win situation, facilitated by Rich's negotiations with these companies, for Don Bosco, the furniture companies, and the students. Rich believes that negotiating with foreign companies to improve the welfare of less developed countries shows how globalization can have a positive influence on people. Through his efforts, Rich has had a significant impact on the people that come to Don Bosco in helping them to become more self-sufficient.

While volunteering with the Peace Corps Rich says that the most rewarding experience is to simply eat, work, and live with the individuals of the Philippines. He believes that volunteering has made him a more complete person and is grateful for every opportunity that he has had. Although he admits that it is hard to return to the United States after being away for such a long period of time, he does have future plans to pursue an M.B.A. here. Rich would like to focus on international studies and entrepreneurship, specializing in corporate social responsibility. When asked what advice he would give to current students he said to "value everything you do" because each opportunity may provide a great experience.

Dr. Robert Yahr: Hitting Home Runs with Internships

By: Dan Love

Take a class with Dr. Yahr and you're likely to have your accounting education supplemented with one in Kane County Cougars baseball. Certainly this is not a bad thing; students look forward to starting many classes with a progress report on the season, and share in Dr. Yahr's enthusiasm when he proudly wears the official team polo shirt or a nondescript pin on the lapel of his suit. To the students, though, Cougars baseball is still regarded as Dr. Yahr's second passion. Undeniably, Professor Yahr is devoted to and energized by teaching and the accounting profession. Throughout his nearly 30 years at Marquette, Dr. Yahr has seen students just beginning their coursework in the program and followed them through their success in the upper levels of the curriculum. It is this blend of students, this process, that keeps him coming back each year.

This past year was somewhat busier for Dr. Yahr as he was named the director of the department's internship program, which is a role that he accepted while still teaching his traditional three classes per semester. Under his leadership, the program continues to grow and improve. During 2006, 30 students have been placed in internships that will expand their working knowledge of the industry and provide corporate context to academic principles. Dr. Yahr has broadened the scope of the program as well to include more private and industry positions; consequently, students may recognize that there are more career options with an accounting major than just public accounting. Most notably, the program now offers positions in the Marquette offices of the controller and internal audit department.

One of Dr. Yahr's strengths within the accounting field is his knowledge of governmental activities and operations. Recently, this expertise earned him the vice chair position on the MATC Audit Advisory Committee. This is the first such committee



in Wisconsin that is affiliated with a governmental unit and is responsible for providing instruction and support to the Finance Committee's and Board of Trustees' understanding of accounting and budgeting issues.

To say that Marquette is family to Dr. Yahr is not just figurative language – he has taught while two of his four children also attended the University. His son Richard (above with his wife, Rachel) is an Arts and Sciences graduate with majors in History, English, and German. Richard has since enlisted in the Army and has completed his studies in Korean at the Army Language Institute in Monterrey, California. Daughter Laura (below) attended Marquette for three years before being accepted into the doctorate in pharmacy program at Creighton University in Omaha. In reflecting on his kids' time at Marquette, Dr. Yahr fondly recalled the simple memories of meeting with Richard and Laura for lunch or a snack in the afternoon. His son Greg has been successful in Washington D.C. at George Washington University, not only as he studies international affairs but also as the new starting goalkeeper for the school's soccer team. Dr. Yahr's fourth child, Christopher, lives in Waukesha.

This summer, as the Cougars' midseason approaches, it is interesting to listen to Dr. Yahr strategize that, all things remaining equal, his team has as good a chance as any to make a championship run. With each new academic year, there is no question that Dr. Yahr extends those same odds to his students' academic pursuits and remains an unwavering leader toward achievement.



Accounting Students and Alumni Receive Awards

The College of Business Administration held the 82nd Honors Convocation on April 9, 2006. Approximately 300 Marquette University administrators, students, families and friends celebrated this special occasion in the Alumni Memorial Union. The following received awards for 2006:

Accounting Faculty Award	Samantha Gorny
Deloitte & Touche Award	Yorm Ackuaku and Simar Grewal
Dr. Frank R. Probst Scholarship	Holly Spencer and Adam Bordeman
Federation of Schools of Accountancy Student Award	James Lesko
Louis L. Meldman Award	Kent Floros
WICPA 150-hour Scholarship	James Lesko
Beta Alpha Psi Outstanding Alumnus Award	Doug Neis
FEI Roger Buchholz Memorial Award	Nicole Roden
FEI Roger Buchholz Memorial Award	Holly Spencer
William G. McGowan Scholarship	Yorm Ackuaku
Beta Gamma Sigma Scholarship	Aubrey Schwoerer
Square D International Award	Katherine Wycklendt
Square D International Award	Jennifer R. Luchs
America's Univac Users Association Scholarship	Stephen Nosbisch
Center for Supply Chain Management Outstanding Junior Award	Susan Rossa
Center for Supply Chain Management Award for Outstanding Senior	Amanda Nehring
Association of Certified Fraud Examiners Scholarship	Samantha Gorny and Plamen Kovachev

Accounting Internships

Each year, students are placed in full-time internships with public accounting firms, corporations, and not-for-profit organizations. Interns work daily with professional accountants on audits, individual and corporate taxes, financial reporting, and cost accounting jobs. The following organizations and students participated in the accounting internship program during recent semesters:

	Summer 2005	Spring 2006	Summer 2006
Advanced Healthcare			Nathan Loest
Deloitte & Touche	Joseph Bittorf, Maureen Tracy	Justin DeLucenay	Elizabeth Baudhuin, Adam Bordeman
Ernst & Young		Plamen Kovachev, Jay Patel, Jessica Perez	Zaccheaus Burton
Grant Thornton		Angela Pahl	
Harley Davidson			Matt Cochran, Katie O'Neill
Kohler			Patrick Tures
Kolb + Co.		Maureen Manning	Blake Hallada
KPMG		Sean McGovern, Charles Roedel	
Marquette Comptroller	Daniel Liston		Phillip Wamser
Metavante	Nicole Roden		Leslie Wolfe
Miller Brewing	Kimberly Moehle		
Motorola	Steven Sniegowski		
PricewaterhouseCoopers	Lauren Drenoske, Daniel Love, Amanda Nehring, Tina Zabel	Abby Kedrowicz, David Ziegler	Patrick Barry, Diana DiTuri, Katrina Hoffman, Holly Spencer, Michelle Voss
Protiviti			Stacy Gingrich
Quad Graphics	Melissa DePorter		
United Government Services	Sean McDonald		
Virchow, Krause & Co.		Thomas McNamara, David Sampair	
Vogel Consulting			Beth Schneider

Marquette Teams Participate in Accounting Firm Competitions

Deloitte & Touche Tax Case Competition

Deloitte & Touche held its 4th Annual Tax Case Study Competition during the Fall 2005 semester. Students from universities across the nation participated in the competition. Teams of up to four students were given five hours to analyze and develop a written response to a complex, hypothetical tax case. Marquette had a team participate in both the undergraduate and graduate competitions.

Deloitte & Touche Tax challenge participants

Graduate Team

Michelle Bibko
Samantha Gorny
Brian Higgins
Nathan Kleba

Undergraduate Team

Brandon Alsup
Lauren Drenoske
Michael Hadipoespito
Lara Naskrent

PwC xACT Competition

PricewaterhouseCoopers held its 3rd Annual xACT campus competition during the Fall 2005 semester. Teams of five accounting students (including at least one junior, two sophomores and two other students, senior or graduate level) were given two weeks to research and prepare a response to a high-level accounting and auditing issue. Each team presented its solution to a panel of judges consisting of managers and partners. Based on the presentation and demonstration of critical thinking and teamwork, the judges chose one team from each campus to compete in the national competition. The teams listed below competed in the campus competition and the winner was "The Winning Team."

MUEagles

Alex Cam
Jennifer Cheung
Anthony Traill
Camille Moore
Carina Bista

the FAMILY

Zaccheaus Burton
Simar Grewal
Samantha Gnory
Rodney Michna
Aaron Billings

delta

Megan Wise
Alison Hinkle
Brandon Alsup
Matthew Brusky
YaoTing Zhuang

MUWarriors

Rebecca Henning
Peavy Holmes
Russell Twiehaus
Lindsay Hickey
Matt McDonnell

The Winning Team*

Praem George
Kris Feavel
Amanda Nehring
Michael Cocchiarella
Benjamin Mullaney

GoldeN EagleS

Emily Neumann
Michael Gorman
Tim Smith
Terry Bruhn
Aaron Waedekin

betafish

Krista Brantmeier
Jennifer Lang
Katie Koutnik
Amy Allendorf
Melanie Coles

jPak

Katie O'Neill
Angela Pahl
Paula Lenzini
John Depa
Joseph Rudman

Accounting Majors Receive Scholarships

The College of Business Administration awards scholarships based on criteria including academic achievement, major, area of interest, leadership and financial need. The following Accounting majors received scholarships for 2005-2006.

MU Ignatius Scholarship - Excellence

Ashley Beckner	Michael McDougall
Craig Benton	Peter Merkel
Aaron Billings	Kathleen Miller
Carina Bista	Kimberly Moehle
Jennifer Cheung	Amanda Nehring
Nathaniel Colson	Matthew Notarianni
Kristopher Feavel	Katie O'Neill
Christine Ginger	Lauren Oswald
Simar Grewal	Heather Redfield
Rebecca Henning	Kristi Rodda
Plamen Kovachev	Phillip Wamser
Joseph Mangano	Timothy Wojs
Danielle Martin	Leslie Wolfe

MU Ignatius Scholarship - Achievement

Adam Bordeman	Pascal Lucas
Allen Burbey	Donovan Manglona
Jacob Campbell	Jacob Mayer
Stephanie Carcione	Victor Murillo
Courtney Chicantek	Lara Naskrent
Patrick Curran	Joseph Plouff
Mary DeCleene	Daniel Rado
Ashley Determann	Charles Showalter
Michael Eoloff	Steven Sniegowski
Sean Goins	Kyle Tetting
Mark Hamilton	Paul Thompson
Robert Hanley	Elzbieta Trabinski
Alison Hinkle	Joseph Verburt
Ryan Holton	Shane Wieske
James Hutterer	Sean Welsch
Megan Kinzer	Jonathan Wolf
John Kowalski	Matthew Young
Eric Loughrin	Christopher Ziarko

MU Ignatius Scholarship - Distinction

Yorm Ackuaku	Emily Neumann
Kelly Bartzen	Stephen Nosbisch
Elizabeth Baudhuin	Jennifer Popp
William Bendoraitis	Allison Radloff
Brian Blaney	Mary Rottinghaus
Anne Cheese	David Sampair
Michelle Draeger	Beth Schneider
Stacy Gingrich	Daniel Shudlick
Abby Kedrowicz	Nicole Soter
Christopher Lahr	Emily Stark
Tiffany Lee	Maureen Tracy
Paula Lenzini	Russell Twiehaus
Kelly McNamara	Michelle Voss
Katherine Mueller	Elizabeth Wessel
Megan Mulherin	David Ziegler
Benjamin Mullaney	

MU Ignatius Scholarship - Service

Drew Ashland
Maureen Manning
Megan Wise

MU Jesuit High School Scholar

Patrick Barry
Daniel Cherwin
Tyler Chirdon
Joel Grebenick
Charles Roedel

Business Administration Scholarship

Yorm Ackuaku
Drew Ashland
Christine Ginger
Kimberly Moehle

Alumni Association Scholarship

Mary Rottinghaus

Bennett Scholarship

Plamen Kovachev

Bultman Scholarship

Matthew Notarianni

Delta Sigma Pi

Oleg Gurin

Dr. Moeller/Triangle Fraternity Scholarship

Peter Merkel

Harry G. John Scholarship

Peavy Holmes

Heller Scholarship

Oleg Gurin
Jennifer Jackson
Timothy Smith
Caleb Vick

KC International Scholarship

Simar Grewal

William G. McGowan Scholarship

Jaclyn Jensen

Men's Athletic Scholarship

Nathaniel Colson

MU Dean's Transfer Scholarship

Katherine Mueller

MU Phi Theta Kappa Scholarship

Rebecca Henning
Plamen Kovachev
Katherine Mueller

MU Transfer Competition

William Bendoraitis
Lara Naskrent

Northwestern Mutual Life Award

Zaccheaus Burton
Victor Murillo

ROTC Enhancement

Richard Pietrowski

Schneider Scholarship

Sarah Schlichting

Square D International Award

Ashley Beckner

WICPA Scholarship

Amanda Nehring

Women's Athletic Scholarship

Julia Egasti
Kelly Lam

Master of Science in Accounting

For information on the MSA program at Marquette, contact Dr. James P. Trebby, Director of the MSA Program at james.trebby@marquette.edu or Dr. Jeanne Simmons, Associate Dean, Graduate Programs at jeanne.simmons@marquette.edu.

You can also check us out on the Web at www.busadm.mu.edu/graduate/programs/ms_accounting.shtml.

College of Business Administration and Accounting

Department News

Business Week ranks MU in top 50

Using five unique measures (1. Survey of business majors, 2. A poll of undergraduate recruiters, 3. Starting salaries for graduates, 4. Number of students sent to top MBA programs and 5. An academic quality score based on faculty/student ratio, SAT average, teaching quality, facilities and services and job placement), Business Week ranked for the first time the top 50 undergraduate business programs. Marquette University was ranked 46th overall and 38th in Academic Quality. The on-line article and ranking of the schools can be found at <http://bwnt.businessweek.com/bschools/undergraduate/06rankings/>.

Dr. Maureen Mascha receives funding from PwC Foundation

The PwC Foundation awarded Dr. Mascha a \$50,000 grant to implement SAP in the undergraduate and graduate accounting information systems courses as well as the fraud examination course that she teaches. Congratulations to Dr. Mascha for her hard work and a tremendous thank you to PwC for their support.

Dr. Don E. Giacomino selected for Wisconsin Institute of Certified Public Accountants (WICPA) Board

Recently, Dr. Giacomino, the Donald F. Flynn and Beverly L. Flynn Professor of Accounting, was asked to serve on the Board of the WICPA. Dr. Giacomino has been actively involved with the WICPA, and served as a member of the WICPA 150-Hour Task Force and the WICPA Educational Foundation, Inc. In 1999 he received the WICPA Lifetime Achievement in Accounting Education Award.

Law School honors Gene Duffy

Gene (BS in Business Administration with major in Accounting – 1970; MBA – 1976; Law – 1978) was named the Law School Alumnus of the Year. He taught at Marquette in the 1980's and more recently has taught in the MBA and Executive MBA programs. Gene was featured in our 2004-2005 magazine.

Graduate Auditing Students featured in *On Balance, The Magazine for Wisconsin CPAs*

An article, "Real World Classroom," in the May/June 2006 issue discussed a project completed by the students taking the Auditing course in the Master of Science in Accounting program. The students planned and performed an operational audit of a unit of Marquette University that culminated with the issuance of a report that, upon review of the Director of Internal Audit, was presented to the Board of Trustees.

Department Promotes the Accounting Profession to Local Area High Schools and MU College of Business Sophomores

During December 2005 presentations were made to business classes at Brookfield Central High School to provide students with information about the accounting profession and career opportunities. An accounting class from Cedarburg High School came to campus in December 2005 and students talked with Accounting faculty members and Beta Alpha Psi students. For the second consecutive year, students that excelled in the beginning financial and managerial accounting courses were treated to a lunch by the department. During lunch the students talked with members of the accounting advisory board, faculty members and Beta Alpha Psi students about the accounting major and profession.

Scholarly Activities by the Faculty

The following publications reflect some of the scholarly activities by department faculty during 2005:

- "An Examination of the Practitioner's View of the Impact of SAS No. 99," *The CPA Journal*. (June 2005) pp. 38-40. [Don Marczewski and Michael D. Akers].
- "Earnings Quality: It's Time to Report," *The CPA Journal*. (November 2005) pp. 32-37. [Don E. Giacomino, Jodi Bellovary and Michael D. Akers].
- "Graduate Student Audit Project," *Journal of Business Case Studies*. (Second Quarter 2005) Vol. 1, No. 1, pp. 19-37. [Michael D. Akers and Jodi Bellovary].
- "Interviewing the Client," (2005) *Journal of Business Case Studies*. (First Quarter 2005) Vol. 1, No. 1, pp. 1-13. [Michael D. Akers and Bob Yahr].
- "Internal Audit, Sarbanes-Oxley and Athletic Departments: An Examination and Recommendations for Reform," (2005) *The Review of Business Information Systems*. (Spring 2005) Vol. 9, No. 2, pp. 45-54. [Michael D. Akers and Greg Naples].
- "Seek Ways To Minimize the Mushrooming Alternative Minimum Tax," *Practical Tax Strategies*, Volume 74, Number 6, June 2005, pp. 351-355, [James Trebby and George Kutner].
- "The AAA response to the SEC on proposed rules concerning XBRL," (October 2005) *Journal of Information Systems*, Vol. No. 2; pp. 191-210 [Maureen Mascha].

Class Notes

Bart Adams ('76) was elected president of the Independent Business Association of Milwaukee last year. Bart is a partner at Kolb+Co. in Milwaukee.

Peter Bellin ('00) was promoted to audit manager at Ernst & Young in Milwaukee.

Tim Bibo ('00) was promoted to manager in the audit practice at Deloitte & Touche in Milwaukee.

Susan Boltacz ('77) has been appointed Group Vice President, Corporate Tax, and Tax Counsel for SunTrust Bank in Atlanta. In that role, she is responsible for tax policy and controversy matters. Susan also was the Chair of the March of Dimes 2005 Downtown Atlanta WalkAmerica and will continue as Chair for the event in 2006.

Dan Bradach ('99) is an accounting manager for the Milwaukee Brewers Baseball Club. Dan is also a key member of the Business Administration golf outing. In June 2005, Dan was the auction chair for the event that raised \$18,000 for student scholarships at the College.

Art Chandler ('78) was recently appointed CFO for Harleysville Insurance, a publicly traded insurance organization that has \$1.5 billion in revenues. He resides in Schwenksville, PA.

Charles R. Clancy, CPA, ('48) retired managing partner of Meier, Clancy, and George Co. in Brookfield, passed away on March 31, 2005. He was 81. Clancy was a longtime member of the WICPA and serve on the Annual Meeting Committee 1985-1987. Clancy, a resident of Brookfield, was also involved in other civic and professional organizations. He served in the U.S. Army in 1942.

Kevin P. Gerard ('88) and Margaret (Gagliano) Gerard (Sp '88) welcomed new daughter Gabriella Nicole on Nov. 18, 2004. Gabriella was welcomed home by very proud big sisters Nina and Elise.

Patricia Hintz ('85) was selected by her peers for inclusion in *The Best Lawyers in America*, 2006 edition. She is a tax law attorney in the Milwaukee office of Quarles and Brady LLP.

Brian Hoyt ('98) is a partner at San Diego Tax and Wealth Management in California. As a certified financial planner, he advises clients from around the country on tax and financial planning services.

Jim Ketter ('78) serves as chair of the board for the Catholic Charities of Kansas City – St. Joseph and also for Kansas City Youth Jazz, Inc. In addition, he serves as partner in charge of consulting and assurance for Miller Haviland Ketter, PC, PA, a Westwood firm of nine CPA's. He and his wife, Sharon, reside in Fairway, MO, with sons Pat, Dan, and Ben.

James Joseph Mackey ('94) was promoted to Director of Tax Compliance and Research at Jockey International, Inc., in January 2004.

Dr. Harold Peckron ('70) published a book, *The Alternative Minimum Tax*, through Spinx Publishing. The text deals with a current topical and practical view of the AMT and the impact it has on individual taxpayers. It can be purchased at barnesandnoble.com.

John Podsedly ('04) passed the CPA exam in December 2005.

Paul Pogodzinski ('92) was promoted to vice president at M&I Bank. He has been with the bank since 1996.

M. Shawn Puccio ('84) was named vice president of finance by St. Gobain Corp. She is responsible for providing leadership and direction to the company's finance functions.

Patrick Quick ('81) is a partner at Foley and Lardner LLP, and was named, for a second consecutive year, to the 2005 BTI Client Service All-Star Team for Law Firms. He focuses on securities law compliance, acquisitions, and takeover defense.

Bob Quinn ('90) was named to *The Business Journal* of Milwaukee "40 Under 40" for 2005. Bob is the senior vice president and CFO for the Milwaukee Brewers Baseball Club.

Joseph Rock ('92) was promoted to partner in the audit practice at KPMG.

Marvin R. Toepfer, CPA, ('61) retired sole practitioner in Greenfield, passed away on Oct. 7, 2005. He was 67. He was certified as a public accountant in Wisconsin in 1966, in Tennessee in 1973, and in Minnesota in 1979. He joined the WICPA in 1967.

Derek Tyus ('91) is the director of private debt and equity at Northwestern Investment Management LLC in Milwaukee.

Liza Warner ('84) was promoted to internal audit and controls solutions director at Jefferson Wells in Brookfield. She joined the firm in 1996.

Anne Marie Wick ('92) recently joined the College of Business Administration's Alumni Association board of directors. Anne Marie is a corporate audit manager for S.C. Johnson and Sons, Inc., of Racine.

Christopher C. Zwygart ('92, Law '95) was honored by *The Business Journal* of Milwaukee as one of the "40 Under 40" who are making a difference in their organizations, industries, or communities. He is the assistant vice president of finance at West Bent Mutual Insurance Co.

Alumni News Update... Let us hear from you!

Changed jobs? Recently promoted? Had a baby? Earned a graduate degree? Passed the CPA exam? Recently certified? Received an award or honor? Please let us know so that we can share the good news with your fellow alumni and former faculty in the next magazine. Photos are welcome.

Please fax to (414) 288-5755, e-mail to michael.akers@marquette.edu, or mail to Department of Accounting, Marquette University, College of Business Administration, Straz Hall 303, PO Box 1881, Milwaukee, WI 53201-1881. We look forward to hearing from you!

Name _____

Home Address _____

City, State, Zip _____ Phone _____

Company Address _____ Position _____

Company Address _____

City, State, Zip _____ Phone _____

E-mail Address _____

Degree(s) _____ Major(s) _____ Class Year _____

Would you be willing to speak to students about: Your company? _____ Your industry? _____ Accounting topics? (specify) _____

News items (promotions, honors, awards, certifications, degrees, new job, addition to family, other information):



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