

Marquette University

Accounting



**The Tim and Monica
Hanley Family**

College of Business Administration
Summer 2008

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Greetings from the chair

Welcome to the 2008 Edition of *Accounting*, the magazine of the Accounting Department of the College of Business Administration at Marquette University. The accomplishments and activities of some of your fellow MU accounting alumni, current students, and faculty are featured. The Accounting Department faculty is proud to recognize the achievements of those associated with the program and our hope is that this publication helps to keep you connected with Marquette University and, specifically, the Accounting program.

We are honored to feature Tim and Monica Hanley and their family in this issue. There is a long-standing relationship between the Hanley family and Marquette University that continues today, as two of their children, Rob and Michael, are MU students. Tim, an accomplished and highly respected business leader, and Monica are both loyal supporters of MU and exemplify service to others through their numerous community service activities.

The main articles in this edition focus on the significant achievements and contributions of the following alumni: Yorm Ackuacku, Joan Braun, Darren Jackson, Brad Kalscheur, and Dan Szidon. Other articles include a special note on an international student from Tanzania who attended the Beta Alpha Psi annual meeting with our students, a summary of Beta Alpha Psi activities for the past year, and an introduction to our newest faculty member, Dr. Qianhua Ling.

Our undergraduate and graduate programs continue to be successful. The high quality of our students is evidenced by the numerous awards and university and college scholarships received by accounting majors (see page 17). In 2006 the pass rate of our students on the CPA Exam resulted in top 10 rankings nationally as follows: Auditing, #2; Financial Accounting and Reporting, #3 and Business Environment, #8. Placement of our graduates remains at 100%. Beta Alpha

Psi continues to receive national recognition, as the Chapter will receive Superior Status for the 20th consecutive year. Members of our advisory board along with several alumni contributed to both the college and department throughout the year by serving on committees and making presentations to our classes. Your presence on campus and your insights in the classroom are appreciated and valued.

During the past year the College of Business Administration has been in transition. Dean Dave Shrock became the Interim Provost in January 2008 and is retiring this summer. Dr. Dennis Garrett is serving as the Interim Dean until our new dean, Dr. Linda Salchenberger, starts in August 2008.

I want to thank our graduate students for conducting all of the interviews and writing the articles. I also want to thank Amanda Ames, our executive assistant, for her assistance in editing and titling the articles and Dora Hagen for designing the magazine.

I sincerely thank each of you for your continued support for the Accounting Department and Marquette University. Your business and community activities are a reflection of Marquette and the reason for our excellent reputation. I have had the privilege of meeting and working 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 encourage you to stop by and visit with us.

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Robert B. Yahr, PhD (*University of Nebraska*), *CPA and Director of the Accounting Internship Program*

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Qianhua Ling, PhD (*Oklahoma State University*)

Maureen Francis Mascha, PhD (*University of Kentucky*), *CPA, CIA*

Adjunct Assistant Professor

Michael P. Dole, MS (*UW-Milwaukee*), *CPA, CFP*

Adjunct Instructors

Cindy Gruber, MS (*UW-Milwaukee*), *CPA*

Barbara L. Kren, MS (*UW-Milwaukee*), *CPA*



The Hanleys: *Looking for Ways to Say "Yes"*

At some point in time, everyone has been introduced to the different perspectives involved in the debate over whether the glass is "half-full" or "half-empty." I have always felt rather optimistic, given my "half-full" take on life, but that assessment was quickly altered when I met Tim Hanley. The day was October 17th and though it marked the three-year anniversary of the passing of Tim's younger brother Brian, the mood in the conference room at Deloitte & Touche's downtown Milwaukee office, where I met Tim, was overwhelmingly pleasant and amiable. Within the first few minutes of speaking with him, I found one thing abundantly clear: Tim and his family see their glass as uncontrollably overflowing.

Tim graduated from Marquette University's College of Business Administration in December of 1978 with a major in Accounting. Rather than graduating in May of 1978 with the rest of his class, Tim decided to take a semester off in the spring of 1977 to gain some experience as an intern with PricewaterhouseCoopers. Mrs. Tim Hanley, Monica, graduated from Marquette with a concentration in dental hygiene in May of 1981, three years after Tim. Both attended Catholic Memorial High School in Waukesha, Wisconsin, but due to the fact that Monica was three years younger, they did not officially begin dating until Tim graduated from Marquette. With a smile, Tim recalled their first date. The year was 1980, Monica was a junior at Marquette and Tim was two years out of college. They went to see Tim's younger brother Mark play in a varsity basketball game at Catholic Memorial. Four years later, they married.

When asked why they chose Marquette for their higher education, Tim and Monica agreed that it was partly the result of influence from family and friends. The main reasons, however, were the Jesuit tradition that

Marquette was so widely known for and what the Hanleys referred to as the full-circle experience that they knew would come from being a part of this unique and friendly community.

As Tim and Monica reminisced about their days at Marquette, both painted a picture of a time filled with accomplishment and fulfillment. Tim occupied his free hours with sports, sports, and more sports. Basketball was his first love and Tim recalls carving out three to four days a week at Marquette's Rec Center. When asked why he did not attempt to play basketball at the college level, Tim explained that while he had one or two opportunities at Division III schools, he wanted to concentrate on academics and his future in business. Monica was very involved in the student government sector of the dorms as an underclassman and served as a Residence Assistant during her junior and senior years. She took pleasure in organizing events and, in an attempt to give something back, became socially involved with those around her, especially the underclassmen. While at Marquette, Monica and Tim were both a part of Alpha Sigma Nu, one of the most prestigious Jesuit Honors Societies in the nation.

When asked what their favorite classes were and, maybe, some favorite professors, Tim responded that he was always extremely fond of our very own Drs. Don Giacomino and Jim Trebby, and that, in fact, he enjoyed all of his accounting courses. Tim noted his favorite class took place outside the College of Business: "Theory of Coaching Basketball," taught by Hank Raymonds. Monica could not recall a specific class that she enjoyed more than any other, but she did remember that she absolutely adored and admired the Jesuit professors who influenced and enhanced her Marquette experience.

Immediately upon graduating, Tim began working with Arthur Andersen's Milwaukee office in January of 1979. In his time with Arthur Andersen, he became head of the Audit practice and was appointed Managing Partner in 2001. Tim is currently the US Process and Industrial Products Industry Leader for Deloitte & Touche. He works with the audit, tax, consulting and financial advisory teams that serve many of the world's most significant manufacturing companies. Tim is also a member of the American Institute of Certified Public Accountants (AICPA) and the Wisconsin Institute of Certified Public Accountants (WICPA).

The entire Hanley family has some history at Marquette University. Tim is the oldest of five boys, four of whom graduated from Marquette: David graduated in 1982 from the College of Business with a degree in Marketing; Brian in 1987 from the College of Business with a degree in Accounting; and Steve in 1989 from the College of Business, also receiving his MBA from Marquette in 1994. Of Monica's three sisters and one brother, her older sister is a Marquette graduate. Tim's father graduated from Marquette in 1951 with a degree in Engineering.

Monica and Tim have been blessed with four children: Rob, 22 years old, is currently a senior in the Accounting program at Marquette; Laura, 20, is a sophomore in the College of Business at Notre Dame and looking forward to specializing in Finance or Accounting; Michael, 19, is a freshman at Marquette in the College of Business; and Colleen, 16, is a sophomore at Catholic Memorial High School.

Tim and Monica have both witnessed many changes in Marquette since their time as students. Tim commented on the many improvements made to the quality and appearance of Wisconsin Avenue, which runs through campus. Monica made reference to the unending amount of community service opportunities for the students at Marquette and the array of ways to get involved. In

Monica's opinion, it is almost



impossible today not to help the community in some way during one's time at Marquette University. Tim commented also on the much improved Accounting program within the College of Business. He praised the department as he described the enhanced caliber of both students and professors within the department and the growing relationships with the Big Four accounting firms in Milwaukee.

Monica and Tim feel they have been blessed to reside in the same general community for most of their lives, making networks created and services performed rich and rewarding. Tim continues to add to an impressive resume of community participation that includes: board member and former president of Catholic Memorial High School Board; member of the Milwaukee Archbishop's School Advisory Board, participant in Partners Advancing Values in Education (PAVE) - a non-profit foundation that makes education opportunities available for Milwaukee families; former president of the Jesuit Partnership Council - a fundraising arm of the Jesuits; board member for Families International - a national non-profit organization; board member for Waukesha Memorial Hospital Foundation. Tim also serves on the Board of Trustees for the Milwaukee County Council of Boy Scouts and the Dean's Advisory Council for Marquette's College of Business Administration.

Monica has focused a great deal of her time on providing service to their local parish and schools in the area and is also very involved as a volunteer at Waukesha Memorial Hospital. The Hanley's motto is "Look for ways to say 'Yes!'" and it is evident they both do just that.

The most moving story Tim shared with me was about an annual activity his younger brother Brian began back in 1990 with a group that has since been referred to as the "Dayton 10." In 1990, Marquette's basketball team joined a

(continued on page 11)



Darren Jackson

Beta Alpha Psi Professional of the Year

Darren Jackson is a 1986 Marquette University Accounting alumnus who currently serves as President and Chief Executive Officer of Advance Auto Parts.

Born in Detroit, Michigan, Darren grew up in Grand Rapids in a family of five — parents, Richard and Connie, who have been married for over 40 years, and brothers, Devon and Derek. He has fond memories of Marquette, starting with his acceptance (which Darren joked was the first of a number of surprises Marquette had in store for him) and he maintains close ties with many of the friends he met while attending the university. The things he remembers best about his Marquette years are the closeness of the faculty and students and the caliber of his classmates. Darren feels the reason for his academic success in college, which he acknowledges surpassed that of high school, is attributable to the way Marquette supports their students. Additionally, he is an avid Marquette basketball fan.

Darren began his career at Peat Marwick, which in 1987 joined forces with Thomson McLintock/KMG to form KPMG — the first mega-merger of large accounting firms. He then moved to Carson Pirie Scott & Company, where he held various senior positions including Chief Financial Officer. He also worked for Nordstrom, Inc., Full-line Stores, a fashion specialty retailer, serving as Vice President and Chief Financial Officer. In 2000 Darren joined Best Buy Co., Inc., and was appointed Executive Vice President-Finance and Chief Financial Officer in February of 2001. He served in various executive positions with Best Buy, ultimately taking on the job of Executive Vice President of Customer Operating Groups. Darren's current position as President and CEO at Advance Auto Parts, where he has been a board member since July 2004, began in January of 2008.

Darren lives in St. Paul, Minnesota, with his wife Terry, a Marquette University 1987 nursing alumna, and their three children Ryan, Bridget and Danny. Ryan is 19 and will be a sophomore at Marquette next year; Bridget is 16 and a junior at Cretin Derham High School; and Danny, age 11, is in the sixth grade. Outside of work, Darren enjoys biking, reading, and whitewater rafting with his family. He is a director of Cristo Rey Network, a nonprofit organization whose mission is to put Catholic high schools in urban areas, serving the poor and transforming urban America one student at a time. He is active in the Cristo Rey Network both locally and nationally. Darren is on Marquette's Board of Trustees and serves as Vice Chairman of the Board, his favorite nonpaying job. He considers it a privilege to be in a position to give back to a university that gave him so much. Darren hopes to bring relevant business experience to the university setting, as well as constructive debate and insight to help the university grow and prosper while fulfilling its four-fold mission of service, excellence, leadership, and faith.

In considering the qualities that have helped him succeed, Darren advises current business/accounting students to be curious, take risks, and to not underestimate their potential. Additionally he suggests "become engaged and give back." Darren believes that Marquette provides not only the technical training students need to be successful but, critically, develops the individual as a whole. For Darren, the emphasis placed on Marquette's mission and the values instilled upon students while attending the university make all the difference.

— Matt Lutz

Beta Alpha Psi 2008 Update

I want to personally thank the Executive Board who worked countless hours, the faculty who supported our efforts, the members who participated, and the firms who presented and supported our organization. This year has been another successful year for Beta Alpha Psi. With weekly meetings presented by firm representatives, an etiquette dinner, and a volleyball bash, our members have been very busy networking with various firms throughout the year. The organization has increased the variety of firms presenting, which has given our students a wider range of knowledge in the accounting field.

Service is an extremely important value not only on the Marquette campus but also through Beta Alpha Psi. Our donations from our fundraisers were given to the Penfield Children's Center. Our largest fundraiser was our annual auction. The auction this year was the second largest auction in over 20 years. Beta Alpha Psi partnered with PricewaterhouseCoopers to organize a bowl-a-thon. Members helped raised money for Penfield while

socializing with firm representatives. Beta Alpha Psi and Deloitte worked side by side during the Thanksgiving season by packaging meals for the homeless. Our combined efforts led to the success of feeding over 1,400 homeless individuals throughout the Milwaukee area. KPMG sponsored its annual Peanut Butter and Jelly Sandwich day. At this event, students networked with firm representatives while making sandwiches and preparing bag lunches for the homeless. As a result, KPMG and Beta Alpha Psi were able to prepare and deliver over 500 lunches to various homeless shelters throughout the Milwaukee area. Beta Alpha Psi has brought back its annual golf outing. The proceeds from the golf outing were donated to Penfield's. Firms had the opportunity to sponsor a team of four, each with two members from Beta Alpha Psi. Members had the opportunity to network with firm representatives while trying to keep the ball out of the hazards. Personally, I know that Dr. Mascha had patience with me while I looked for my ball for over half the holes.

This was such a hit with members, faculty, and firm representatives that Beta Alpha Psi will continue this event next year.

Our members had the unique opportunity of taking what they learned in the classroom to apply it to real world situations. Through Aurora Healthcare, members took classes to become certified to offer free tax assistance to low-to-moderate income families. Our members had the opportunity to give back to their local accounting community. Members devoted countless hours to weekly tutoring sessions for our students in the introductory accounting classes. In addition, our members dedicated their Friday afternoons to assist the professors in proctoring the introductory accounting exams.

Beta Alpha Psi has continued to surpass all standards both in service and professional activities. This is a direct result of the countless efforts of our executive board, our faculty, our members, and especially the firms. I would like to personally thank all for helping Beta Alpha Psi grow.

— JR Depa

2007-2008 Beta Alpha Psi officers

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



Brad Kalscheur: *Staying Open to Possibilities and Options*

Brad Kalscheur was recently elected to partnership in the Wealth Preservation Planning practice group at Michael Best & Friedrich LLP. While becoming a partner in a law firm was a future goal when he left tiny Port Edwards, Wisconsin, to enter Marquette University in the fall of 1985, Brad found that his path and timetable turned out differently than expected.

As editor of his high school newspaper, Brad initially considered journalism as a major. After seeing the starting salaries and the political bent of most journalists, however, Brad turned his attention to law school, with the all-important undergraduate step of obtaining a business major. Brad felt this would provide him with the best foundation for practicing law so he applied to the College of Business Administration at Marquette University. His oldest brother (now a Jesuit and a professor at Boston College) had just finished Georgetown and was starting law school, and his second brother was already at Marquette, so the family was getting quite comfortable with the Jesuits and their tradition of educational excellence. Brad's initial plan was to major in marketing, but after taking his first accounting course in his sophomore year, he decided that the best preparation for the analytical skills required for a career in business law was accounting. There was the additional advantage that if he did not go to law school right away, he would have an employable major after graduation.

As an accounting major with an interest in auditing, Brad planned to start down the audit trail as most interested students did, by interviewing for spring semester internships and accepting one in the auditing field. One of the internships he interviewed for turned

out to be in the tax department at KPMG. After the interviews were completed and preferences ranked, Dr. Frank Probst, who ran the internship program at that time, asked Brad if he would be interested in the tax internship. Prior to that time, Brad had not considered starting directly in tax, but after he looked at the opportunities available in business law to someone with a tax background, he gladly accepted. That decision, which seemed a small one to the 20-year-old college junior, led to a 19-year (and counting) career in tax.

Though he had a job offer from KPMG in hand at the end of the internship, Brad entered his senior year still with thoughts of going to law school immediately after graduation. But upon graduating, he decided instead to join the operating tax department in KPMG's Washington, DC, office, thinking his political science minor might be of some advantage in the nation's capital. During his three years at KPMG, Brad worked primarily in the area of partnership taxation. His KPMG starting class in tax consisted of three lawyers, three masters in tax from the University of Virginia and three "just undergrads." Brad's Midwestern work ethic and Marquette accounting education (he especially credits Dr. Jim Trebby's tax classes) allowed him not just to be intellectually competitive with his start class but also to excel at KPMG.

After finally passing the CPA exam with a "perfect" score of 300 and having worked for long enough for licensure as a CPA, Brad decided it was time to go to law school. In 1992 he came back to Milwaukee and Marquette. Brad knew that once he earned his law degree, he wanted to practice some form of tax law, something perhaps in general business tax. While at Marquette's Law School, he received the Joseph I. Swietlik

Scholarship for highest achievement in tax classes. At the recommendation of Professor Patricia Bradford, who, along with Dr. Trebby, Brad credits with giving him his solid foundation in tax, he started his legal career in 1995 in the estate planning department of Weiss Berzowski Brady LLP. In 2002, Brad went to work for Michael Best. Brad's practice includes all areas of estate and business succession planning. Brad remarked that most people he talks to think the job of an estate planner would be somewhat routine, but "every family dynamic and situation is different, and you're dealing with mortality, money and sibling rivalry, so my work is far from boring. Plus I'm helping people avoid (not evade) taxes, which as we all learned the first day of intro tax class from Dr. Trebby, tax evasion is illegal, but tax avoidance is perfectly acceptable and should be encouraged."

In 1996, Brad was asked by the Marquette University Business Administration Alumni Association (MUBAAA) to speak in the law and graduate school room at the annual Career Awareness Night (CAN). For the ensuing 12 years, he has told each class of freshmen at CAN that they "already made their first right decision about going to law school by being business majors, and the next one would be to decide to be accounting majors."

That first Career Night began Brad's service to MUBAAA, which later involved joining the golf committee, which raises scholarship money for undergrads. In 1999, he formally joined the MUBAAA as a director and served as its President in 2005-2006. He continues to serve as the MUBAAA's representative on the National Alumni Board. Brad actively participates in the mentoring program, serves on the Accounting Advisory Board, and he

attempted to give a voice to the great silent majority of Warrior advocates by serving on the Nickname Advisory Committee in 1995. Outside of Marquette proper, but never far from the Jesuits, Brad also works with the Jesuit Partnership for the Wisconsin Province of the Society of Jesus.

When not working, Brad enjoys attending MU basketball games during the winter and golfing during the summer. One weekend is spent at the "Warrior Open" with Marquette friends made on 7 North of Schroeder Hall as a freshman. He also takes advantage of the alumni discount at the Rec Plex in an attempt to stay in reasonable shape and can be heard providing "wisdom" to students even there because "not everything you learn at Marquette you learn in a classroom." After experiencing many changes in his own career path, both unexpected and positive, Brad always encourages the students he encounters to stay open to possibilities and options.

Brad appreciates the friendships forged at Marquette and the opportunities that his undergraduate and law degrees from Marquette opened up for him, and he is committed to giving back his time, talent and treasure as much as possible to Marquette. He asks his fellow alumni to think about the gifts they have received and the relationships they have built through Marquette and encourages them to give back of their time and talent (if not their treasure) to the College and to the university. As Brad often says, "even if they can't officially be Marquette Warriors, we all still must be Warriors for Marquette."

— Katie O'Neill





Daniel Szidon: *Staying Connected to the Important Things*

When Daniel Szidon began his academic career at Marquette University, his aspiration was to work with his dad, part owner of a car dealership. It was his instructor for his first Accounting course, Michael Dole, who pulled Dan aside and said, “If you really want to help your dad and his business, learn accounting.” Dan took Mike’s advice and has not looked back since.

A 1990 Marquette University Accounting alumnus, Dan is currently an Audit Partner and Head of the Audit/Accounting Service Line at Wipfli LLP. His responsibilities include managing a number of clients in a variety of industries. What he enjoys the most is training and developing young, talented professionals and helping them reach their goals. These young professionals, Dan has noticed, continue to raise the bar for industry performance and are miles ahead of where he and his colleagues were at the same age and experience level. For Dan, watching these young people grow and blossom is a joy. In his work with them, Dan has tried to break the traditional mold of public accounting as a field that “chews them [young professionals] up and spits them out.” He wants to ensure that public accounting is looked at as a career and not just a stepping stone.

Dan grew up in Peoria, Illinois, with his parents, older brother, and older sister. He attended a Catholic high school and, subsequently, chose Marquette because receiving a Jesuit education was very important to him. Since every year a number of students from his high school attended Marquette, he knew he would find many familiar faces around campus. In addition, Dan’s sister’s best friend was a student at Marquette and her guidance helped make his decision even easier. After his first visit to campus and meetings with professors, he had no doubts: “Marquette just felt right.”

Dan’s favorite memories of Marquette include his professors, his experience with student government, his friends, and, curiously enough, his last summer before graduating. Dan’s professors brought real life knowledge to the classroom and enthusiasm for the topics covered

— two essentials, Dan believes, in building a solid accounting foundation. As an active member of the student government, Dan met undergrads he would not normally have come in contact with. He believes this exposure to new people and ideas is exactly what college is all about. While at Marquette, Dan made life-long friendships. Even though some friends have moved away, Dan still remains in close contact with them. As for his last summer, it was the nicest Milwaukee had seen in a very long time and Dan, while working and taking classes, realized he wanted to remain in the Milwaukee area.

Dan has continued to be active at Marquette, especially with the Accounting Department and the College of Business Administration. He attends many Beta Alpha Psi functions and is a member of the Accounting Advisory Board. Dan lives in Germantown and is married to his high school sweetheart, Michele. Their two daughters are Megan, age 11, and Abigail, age 9. Dan is an avid runner. He enjoys spending time with his family and friends and says he watches a lot of TV. He is also very active in his local parish where his children attend grade school.

Dan advises current business and accounting majors to keep an open mind. A close second to that is to surround one’s self with knowledgeable individuals. Though it’s become common place to say so, it is no less true that it helps enormously to have a passion for what you do in life. Being honest with yourself is also critical. Dan says, “If you do not know what you want, how is your employer going to know?”

Staying connected to Marquette University, and specifically the Accounting Department, is another bit of wisdom from Dan. While everyone is proud of where they graduated from, Marquette alums seem especially so. By staying connected to Marquette, you come to realize the truth of this more and more. Dan feels the value of a Jesuit Accounting/Business education cannot be overemphasized and feels fortunate and grateful for his experiences at Marquette University.

“Our greatest challenge, as we prepare to transition into the greater community, is to find ways to continue to exemplify these Jesuit ideals of *Cura Personalis* and being men and women with and for others in our chosen endeavors.” The previous statement is an excerpt from recent Marquette graduate Yorm Ackuacku’s 2007 mid-year commencement speech. Considered an all-star alumna, Yorm takes her own advice and demonstrates the four pillars of a Marquette education post graduation. Now an IT Audit Associate at Deloitte and Touche, LLP, Yorm has to adjust to a full work week and still find time to stay involved in the community.

Yorm attributes her success to both the Marquette community and her family. Marquette taught her there is more to life than work, by providing her endless opportunities to become involved in extra curricular activities. She is proud of the volunteer projects she has been a part of and is particularly proud of being chosen as the student speaker for mid-year graduation. Additionally, she’s glad she has

been able to make it through four years of college without her family nearby. Despite being thousands of miles away, Yorm’s family continues to support her efforts and encourages her to do even more.

With this support in mind, Yorm plans to continue her education. She would like to attend Harvard Business School and obtain a Masters in Business Administration with an emphasis in the non-for-profit sector. Currently, Yorm is studying for the CPA exam and will take the last section in July 2008.

At some point, Yorm plans to return home to Ghana, West Africa, to fulfill her long-time goal of working for a not-for-profit organization. Her passion for nonprofit work is aimed at helping educate women in Africa and providing AIDS victims with access to the same medications offered to people in the United States. For now, Yorm is trying to soak up as much knowledge as she can in the public accounting world. As a fellow Marquette alumna, I wish her much success in her future endeavors.

— Kelly Bartzen



Yorm Ackuacku, Alumna: *Defines Cura Personalis*

The Hanleys

(continued from page 5)

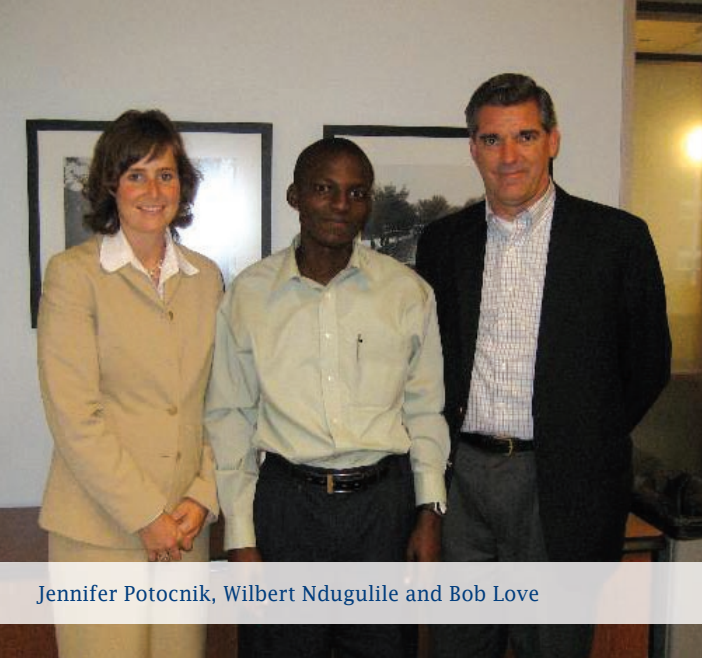
conference for the first time. As a result, Brian took it upon himself to organize a group of close friends and family (including four of the Hanley brothers) to take a road trip down to the first-ever conference tournament in Marquette’s history. While the group is still called the “Dayton 10,” it now includes up to 25 men from all over the country who join in the annual festivities. Every year in honor of their founder, the “Dayton 10” gives out the “Brian Hanley Award” that designates the MVP for that year’s trip. Brian, as previously mentioned, passed away several years ago after a long and difficult battle with melanoma. His inspiring presence is still felt, and the group pays tribute every year to the incredible man whose charisma and creativity started it all.

One of the most remarkable qualities of the Hanleys is their commitment to family above all else. Though Tim and Monica are both extremely busy with their work and their contributions to their community — in

fact, Tim recently was promoted to Vice Chairman and US Leader of the Process and Industrial Products sector of Deloitte, which requires a lot more travel — Tim and Monica always make time for their children, whether by attending their various activities and sporting events or spending time at their recently purchased lake home in Oconomowoc, Wisconsin.

When asked what one piece of advice they would provide today’s Marquette students with, Monica encourages them to get involved! She believes it is so very important to give back and that Marquette makes it easy with the number of opportunities both on campus and within the community. Tim advises current business students at Marquette to take a positive view of the world they are preparing to enter. He urges them to take advantage of opportunities presented, to always look toward stepping into more responsibility and to stretch themselves, while balancing professional activities with those of service. Simply put, to always look for ways to say “yes!”

— Beth Wessel



Jennifer Potocnik, Wilbert Ndugulile and Bob Love

Wilbert Ndugulile, Tanzanian Business Student: *First-Time Visit to the U.S. is a Successful Experience for All*

While attending Beta Alpha Psi annual meetings is a special event for accounting students, most do not have to travel to a new and unfamiliar country to do so. Such was the case for Wilbert Ndugulile, a business student from St. Augustine University of Tanzania (SAUT) who joined the Marquette University BAP officers for the 2007 meeting in Chicago. SAUT, a sister Jesuit institution, was established in 1998 and is the successor to the Nyegezi Social Training Institute, founded by the Catholic White Fathers (now called the Missionaries of Africa) in 1960. The University attracts students from Burundi, Eritrea, Ethiopia, Kenya, Malawi, Sudan, Uganda and Zambia and offers specializations in areas that include Accountancy, Economics, Human Resources Management, Journalism, Law and Health Administration, Marketing Management, and Medicine.

Prior to this trip, Wilbert had never been to the United States. Arriving in Chicago a few days before the BAP meetings, Wilbert and his host, Jennifer Potocnik, Director of University Advancement of SAUT based in Washington, DC, took in the sights and visited some Chicago businesses. One of the businesses they toured was the office of PricewaterhouseCoopers LLP where they met several members of the firm including Bob Love, Tax Partner at PwC and member of the Marquette University Accounting Advisory Board, and Marquette alums Shannon Gallagher and Andrew Justl. Jennifer and Wilbert also joined Drs. Bob Yahr and Mike Akers for dinner in Chicago to discuss his trip and the developing relationship between SAUT and Marquette. In advance of Wilbert's trip, the Marquette College of Business faculty met with Jennifer and the President of SAUT to discuss how the two institutions might interact in the future.

Before returning to Tanzania, Wilbert flew to Seattle to visit his brother whom he had not seen in several years. Wilbert's travel was made possible by Mr. Love while assistance with other costs was supported by Marquette's Accounting Department.

Based on discussions with BAP officers, a phone conversation with Wilbert's brother and several e-mails from Wilbert himself, it is obvious that his trip had a tremendous impact on everyone involved, particularly Wilbert. He has expressed his gratitude numerous times and, in a recent e-mail, indicated that he will begin an MBA program at the University of Dar es Salaam during the next academic year, with the possibility of continuing on to earn a PhD in business.

BAP Officers Aaron Billings, Dan Rado, JR Depa, Angela Griska; Tanzanian guest Wilbert Ndugulile and BAP faculty advisor Cindy Gruber



Dr. Qianhua Ling: *Well Pleased With Her Choice of Marquette for Research and Teaching*



In the fall of 2007, the Accounting Department welcomed its newest faculty member, Dr. Qianhua, who goes by "Q," Ling. Q joins Marquette University after graduating from Oklahoma State University with a Ph.D. in accounting.

Q grew up in southern China. Her father teaches art at a vocational college and her mother teaches Chinese at a high school. From an early age, Q was accustomed to seeing her parents' passion and dedication to teaching as well as the positive contribution they made to the lives of their students. She believes this is one of the main reasons she chose to pursue a career in academia herself.

After graduating from high school, Q moved to Beijing to pursue an undergraduate degree in accounting. Following graduation, she took the Chinese equivalent of the CPA exam, a rigorous test with a mere 15% pass percentage. She was among the initial group of individuals to successfully complete the certification since the exam was introduced in China in 1995. She chose to work in industry accounting, which she found more interesting due to its 'value creation.' Accordingly, she worked at a startup subsidiary of Occidental Petroleum and later at Ericsson, a world-leading telecom company. Q thoroughly enjoyed both work experiences.

Wanting to pursue higher education, Q moved to the United States and enrolled in the Ph.D. program at Oklahoma State University. She remembers the first semester being the toughest due to the change in both language and the educational system, but she found the experience extremely enriching. She especially liked the increased student participation in classroom discussions and student presentations. While a doctoral student, she taught accounting courses and found the experience of contributing to students' knowledge rewarding.

Q had heard of Marquette University's outstanding reputation, especially the College of Business Administration and the Accounting Department. This impression was reaffirmed when she met Dr. Mike Akers and Dr. Greg Naples at the American Accounting Association conference in the summer of 2006. She was impressed with the resources available to both faculty members and students alike at Marquette and enjoyed her meetings with the other faculty members as well. She was very pleased to accept a position as an assistant professor. Q currently teaches Cost Accounting (ACCO 132) and Managerial Accounting (BUAD 230).

Now that Q is immersed in teaching, she has found, to her delight, that the students are appreciative of the higher quality of education and facilities, and that they reciprocate by coming to class prepared and with the assigned reading completed and then actively participate in classroom discussions. In addition to teaching, she conducts research on corporate disclosure, analyst forecasts, international accounting, and corporate governance. She appreciates the resources available for research as well as the faculty support she has received so far. Her experience to date has been very satisfying and she is glad she chose Marquette.

As a nature lover, which is evident from the plants in her office, Q is particularly fond of Milwaukee's greenery in summer and the changing colors in fall. She is now intent on having her very own garden. She enjoys both classical music and rock and roll and is also beginning to check out the sports teams in Milwaukee.

Q is looking forward to her career as an educator and researcher. Welcome to Marquette, Q!

— Bina Menon

Marquette Teams Participate in Accounting Firm Competitions

Deloitte & Touche Tax Case Competition

Deloitte & Touche held its 6th Annual Tax Case Study Competition during the Fall 2007 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 teams participated in both the undergraduate and graduate competitions.

Deloitte Audit Case Competition Fall 2008

Marquette University participated for the first time in the Deloitte Midwest Audit Case competition during December 2007 in Chicago against the following schools:

- Creighton University
- DePaul University
- University of Illinois
- University of Minnesota
- University of Nebraska-Lincoln

The Deloitte advisor was Bob Wrocklage, Manager, and MU alum.

PwC xACT Competition

PricewaterhouseCoopers held its 5th Annual xACT campus competition during the Fall 2007 semester as well. 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 PwC 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 "xACT 182." The team received \$1000 for winning the competition.

Show Me The Money

- Thomas Walsh
- Alison Bettonville
- Peter Cooney
- Anna Thomsen
- Matthew Beckwith

The GAAP Fillers

- Sarah Gremonprez
- Armintas Sinkevicius
- Mary Harless
- Lauren Grebe
- Peter Lindley

xACT 182

- Carly Krizmanich
- Emily Neumann
- Andrew Kaczmarek
- Hayley Ford
- Jill Kraak

The Winning Team

- Jonathan Giel
- Anilla Alexander
- Natalie Golden
- Michael Cocchiarella
- Ben Mullaney

LEAD

- Scott Passolt
- J. R. Depa
- Alexander Wirtz
- Natalie Mitchell
- Aaron Billings

ArroWarriors

- I-Chen Lim
- Patrick Jackson
- Kyle Swatkowski
- Jeff Hatke
- Suzanna Baierl

Deloitte & Touche Tax Case Competition participants:

Graduate Team

- Christina Corbo
- Matt Lutz
- Bina Menon
- Katie O'Neill

Undergraduate Team

- Katie DeCleene
- Andrew Rebstock
- Armintas Sinkevicius
- Caleb Vick

Each school was given 4 to 6 weeks to analyze a case. The process culminated with a presentation to a mock audit committee that consisted of Deloitte partners.

MU team members included:

- Yorm Ackuaku
- Kate Miller
- Andrew Rebstock
- Joey Lehmann
- Steve Nosbisch

Accounting Students and Alumni Receive Awards

The College of Business Administration held the 84th Honors Convocation on April 17, 2008. Approximately 300 Marquette University administrators, students, families, and friends celebrated this special occasion in the Alumni Memorial Union. The following received awards for 2008:

Accounting Faculty Award	J.R. Depa
Deloitte & Touche Award	Hayley L. Ford and Joseph R. Saverino
Grant Thornton Award	Kelsey V. Palmer and Scott L. Passolt
Dr. Frank R. Probst Scholarship	Andrew N. Rebstock and Caleb G. Vick
Federation of Schools of Accountancy Student Award	Katie O'Neill
Louis L. Meldman Award	Timothy C. Smith
WICPA 150-hour Scholarship Award	Dan Rado and Caleb G. Vick
WICPA 150-hour Undergraduate Scholarship Award	Katherine Wycklendt
Beta Alpha Psi Outstanding Alumnus Award	Darren R. Jackson
Financial Executives Institute Award	Katherine Wycklendt
Outstanding Student in Real Estate Award	Nina M. Nicklas
International Business Student of the Year Award	Jennifer R. Luchs
GE Healthcare Award	Joseph M. Lehmann
Beta Gamma Sigma Scholarship Award	Timothy J. Kellen
Beta Gamma Sigma Outstanding Senior Award	Aubrey L. Schwoerer
Delta Sigma Pi Golden Key Award	Jennifer R. Luchs

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:

	Fall 2007	Spring 2008	Summer 2008
Deloitte & Touche	Simar Grewal	Kurtis Keuter, Erin McDermott, Sarah Schlichting	Leila Bokhari, Michael Eoloff, Katie Paulius, Caleb Vick
Ernst & Young			Rory Conway, Julia Egasti, Robert Hanley, Emily Neumann, Benjamin Mullaney, Satbir Sandhar, Anthony Traill
Grant Thornton		Connor Doyle, Michael Gorman	
General Electric Transportation			J. J. Foley
Harley Davidson			Christopher Andrews, Alyssa Steines
Kolb+Co.		Joseph Mangano	
Kohler Corporatoin			Samantha Toigo
KPMG		Kathleen Miller, Kimberly Halleran	John Depa, Hayley Ford, Angela Griska, Ronak Patel, Michael Verdoni
Metavante			Matthew Pales
Marquette Comptroller			Shawana Jackson
PricewaterhouseCoopers		Paula Elizondro, Peter Smith	Natalie Golden, Bina Menon, Andrew Rebstock
S. C. Johnson		Elzbieta Trabinski	
Virchow Krause		Robert Jackson	
Vogel Consulting			Shawn McLarney
Wipfli LLP		Emily Stark	
Ziegler Wealth Management			I-Chen Lim

Accounting Majors Receive Scholarships

The College of Business Administration awards scholarships based on criteria that includes academic achievement, major, area of interest, leadership and financial need. The following Accounting majors received scholarships for 2007-2008.

MU Ignatius Scholarship – Excellence

Aaron Billings
Richard P. Casper
Kelli Alison Debarge
Adam J. Diny
Alexander Steven Dresen
Paula Marie Elizondo
Katharine Christine Fehr
Hayley Lynnette Ford
Katherine Ann Formanek
Kevin Patrick Galbreath
Christine Michele Ginger
Lauren Ashley Grebe
Jamie Lynn Grosseohme
Jeffrey Richard Hatke
Matthew David Heger
Evin Rachel Hickey
Danielle E. Hubmann
Luke L. Junk
Kurtis Halley Keuter
Dayna Joy Lefebvre
Mark D. Lennon
Jennifer R. Luchs
Joseph A. Mangano
Michael John Masshardt
Michael R. McDougall Jr
Kenneth James McKee
Kathleen Elise Miller
Konstantino Papadopoulos
Andrew William Parker
Scott John Passolt
Jacob A. Putirskis
Andrew N. Rebstock
Joseph Rocco Saverino
Juliana Marie Schaefer
Aubrey L. Schwoerer
Jennifer Leigh Timm
Samantha Marie Toigo
Erin Elizabeth Tracy
Kyle VanderBroek
Caleb Gene Vick
Benjamin David Wessel
Tiffany Wilson

MU Ignatius Scholarship – Achievement

Sulaiman Al-Saeed
Elizabeth Marie Benson
Matthew H. Brusky
Stefanie Renee Chavez
Nicholas G. Chmurski
Tanne B. Crosby
Zachary P. Davis
Mary K. DeCleene
Ashley E. Determann
Peter Gregory Drevs
Stephen Joseph Drolet
Nathan Paul Dumonseau
Michael Jon Eloff

Benjamin T. Ferrara
Jeanna Ann Frantz
Michael Walsh Gorman
Amy Elizabeth Haffner
Kimberly Ann Halleran
Robert D. Hanley
Teresa A. Kaczmarek
Peter James Klement
Anthony E. Klosowski, Jr.
Kathryn M. Krueger
Michael Joseph Laabs
Michael Herman Lauber
Xi Lin
Peter John Mallon
Bradley N. Marron
Robert Dale Mitchell
Vincent Julian Ong
Neal Papajcik
Ronak Shashikant Patel
Kathleen Grace Paulius
Barbara A. Peterson
Daniel J. Rado
Caitlin Patricia Robinson
Michael David Rook
Timothy Rosado
Zeeshan Samrani
Chengying Sayaovang
James Andrew Schott
Aplinderjit Singh
David Roger Streese
Alexander A. Thornton
Elzbieta Trabinski
Ann Eileen VanVooren
Michael James Verdoni
Michael Patrick Wall
Abigail K. Wenninger
Brianna Leigh Werner
Emily Joan Wetta
Nicole Catherine Wirth
Jason Maurice Yap
Christopher M. Ziarko
Kamila Olivia Zygadlo

MU Ignatius Scholarship – Distinction

Suzanne M. Baierl
Whitney Abbott Busch
Nathaniel Lloyd Cherne
Brittany Lei Diekvoss
Jill Amalia Hackmaster
Jacob T. Hartlmeier
Patrick Allan Jackson
John Daniel Knoll
Carly R. Krizmanich
Michelle A. Kuzniewski
Joseph M. Lehmann
Victoria Briana Moore
Matthew Ryan Mulcahy
Benjamin John Mullaney
Emily Amanda Neumann

Jennifer Rose Popp
Allison Jolene Radloff
Erik D. Reichertz
Matthew L. Rinzel
Kalyan Jean Robbert
Tiffany M. Roberts
Jon A. Saladin
Amy Lynn Schroeder
Michael John Signore
Sara R. Skolasky
Emily T. Stark
Alyssa M. Steines
Russell E. Twiehaus
Claire Anne Weiss
Matthew Felix Willems
David M. Zakutansky

AUUA Scholarship

Joseph M. Lehmann

Bennett Family Foundation Scholarship

Christine Michele Ginger

Business Administration Scholarship

Kelli Alison Debarge
Alexander Steven Dresen
Simar Grewal

Business Administration Alumni Scholarship

Lauren Ashley Grebe
Carly R. Krizmanich

Business Administration Fund Scholarship

Angela K. Griska

Business Administration Heller Scholarship

Hayley Lynnette Ford
Jennifer R. Luchs
Timothy C. Smith
Christopher M. Ziarko

Business Administration Scholars Fund

Stefanie Renee Chavez
Benjamin G. Deering
Ronak Shashikant Patel
Erik D. Reichertz
Elzbieta Trabinski

Deloitte & Touche Scholarship

Kathleen Elise Miller
Caleb Gene Vick

Delta Sigma Pi Scholarship

Yorm Ackuaku
Ashley Eleanor Paul
Aubrey L. Schwoerer
Benjamin J. Shopofski

FR Raynor Scholarship

Katherine Wycklendt

Grant Thornton Accounting Scholarship

Ronak Shashikant Patel
Andrew N. Rebstock

Holmes Scholarship

Taylor Thomas Graham

Institute of Internal Auditors Scholarship

Aubrey L. Schwoerer

John C Seramur Scholarship

Michael Herman Lauber
Michael John Masshardt
Donald Mark Silber

MU Jesuit High School Scholar

Mark Joseph Amantea
Aaron Robert Brown
Joel Vincent Grebenick
Evan James Montague
Karina Moreno
Zachary M. Nadaud
Matthew Edward Nelson
David Joseph Spence
William M. Vial

MU National Merit Scholarship

Jennifer R. Luchs

MU State Scholar Match

Aaron Billings
Joseph M. Lehmann
Jennifer R. Luchs
Barbara A. Peterson
Jacob A. Putirskis
Caleb Gene Vick
Michael Patrick Wall
Katherine Wycklendt
President's Scholarship
Cesar Belmontes

McGovern Scholarship

Nicole Soter

Restricted Business Scholarship

Suzanne M. Baierl
Adam J. Diny
Jeffrey Richard Hatke
Andrew William Parker
Ronak Shashikant Patel

ROTC Enhancement

Austin Frederick Helm
Thomas David Milroy

Schneider Foundation Scholarship

Nicole Marie Jankowski

College of Business Administration and Accounting Department News

Dean: Changing of the guard

Dr. David Shrock, who served as Dean of the College of Business Administration since July 1999 and as the Interim Provost since January 2008, retired in July 2008. During Dave's tenure the college achieved much. We can all be proud of the excellent service and dedication Dave provided the College of Business and Marquette University. We wish Dave and his wife Sandy the best. As the college conducted a search for the new dean, Dr. Dennis Garrett provided leadership as the Interim Dean, a role he was familiar with as he served in this capacity during 1998-1999. In June 2008 Dr. Linda Salchenberger, Associate Dean of Academics in Northwestern University's School of Continuing Studies, was named the inaugural Keyes Dean, a deanship endowed by MU accounting alumnus and retired Johnson Controls CEO, James Keyes. Dr. Salchenberger has an MBA and Ph.D. in managerial economics and decision sciences from Northwestern. Her appointment begins August 15, 2008.

Marquette University Accounting Majors Rank in Top 10 – CPA Exam

Annually, the National Association of State Boards of Accountancy gathers and reports data on CPA examination candidates. For 2006 Marquette University ranked in the top 10 nationally for first-time candidates without advanced degrees in three of the four sections as follows: Auditing, #2; Financial Accounting and Reporting, #3 and Business Environment, #8.

Dr. Greg Naples on Sabbatical

Combining his legal and business experiences with his sports expertise as former MU NCAA representative, Dr. Naples spent the spring 2008 semester working on research projects that included "Credit Union Mergers in the Wake of Nationwide," "Senator Lugar's Sports Liability Bill," and "Winning in Women's Division I Soccer: Does the Gender of the Coach Matter?"

SCHOLARSHIP ACTIVITIES BY THE FACULTY

The following reflect some of the scholarship activities by department faculty during 2007:

Akers, Michael D., and Tim Eaton. "Whistleblowing and Good Corporate Governance: Policies for Universities,

Governmental Entities and Nonprofit Organizations," *The CPA Journal*. (June 2007) Vol. LXVII, No. 6, pp. 66-71.

Eaton and Akers received a Max Block Distinguished Article Award as this article was recognized by the journal as the best paper in the category, Policy Analysis.

Giacomino, Don, Jodi Bellovary and Michael D. Akers. "A Review of Bankruptcy Prediction Studies: 1930 to Present," *Journal of Financial Education*, Vol. 33, Winter 2007, pp. 1-43.

Giacomino, Don, Jodi Bellovary and Michael D. Akers. "A Review of Going- Concern Predictions Studies: 1976 to Present," *Journal of Business and Economics Research*, Vol. 5, Number 5, May 2007, pp. 9-29.

Giacomino, Don, Jodi Bellovary and Michael D. Akers. "The Accounting Profession's Training and Education on Earnings Management," *The CPA Journal*, August 2007, pp. 64-68.

Giacomino, Don and Michael D. Akers. "The Accounting PHD Crisis and the Profession's Response," *On Balance*, published by the Wisconsin Society of Certified Public Accountants (WICPA), May/June 2007, pp. 18-24. Reprint of this article requested by the Colorado Society of Certified Public Accountants and approved by the WICPA.

Mascha, Maureen. F. and G. A. Smedley. 2007. "Can computerized decision aids do "damage"? The case for tailoring feedback based on task experience." *International Journal of Accounting Information Systems*; Vol. 8, No. 2 (June 2007): pp. 73-91.

Mascha, Maureen. F. 2007. "An on-line course for forensic accounting," written at the invitation of McGraw Hill. December, 2007.

Treby, James. Manuscript reviewer for papers submitted to: *Accounting Education – An International Journal*; Tax section and Teaching and Curriculum Section of the American Accounting Association 2007 annual meeting.

Yahr, Robert. Conducted seminars for Wisconsin Government Finance Officers Association and Wisconsin Clerks and Treasurers' Institute.

Class Notes

Daniel J. Heerey ('66) was named president of the Wisconsin Institute of Certified Public Accountants Board of Directors.

Barbara E. Klein ('72) was featured in an article describing her career path in the Chicago Tribune. She is chief financial officer at CDW Corp., a Vernon Hills-based computer reseller recently bought by Chicago-based private equity firm Madison Dearborn Partners. She began at Marquette as an engineering major but switched to business after working for her father, who ran the university bookstore.

Dennis Connerton ('73) is Chairman of the Board of the Beloit Snappers, a Minnesota Twins affiliate and defending champions of the Western Division of the Midwest (Baseball) League.

Susan R. Boltacz ('77), group vice president at SunTrust Banks, Inc., was named the first woman member of the advisory board of the Georgia State College of Law Tax Clinic. The board is composed of several leading tax practitioners in Georgia.

Timothy P. Hanley ('78) has been named vice chair of the process and industrial products group at Deloitte & Touche USA LLP.

Joan T. Kuerschner ('80) opened Geneva Hardware and Design LLC in Lake Geneva, Wisc., with her daughter, Christine, who is pursuing an M.B.A. at Marquette. Geneva Hardware and Design sells door and cabinet hardware, bathroom hardware and plumbing fixtures, decorative tile and home accessories.

Lt. Col. Thomas J. Zymanek, USMCR ('81) retired from the Marine Corps in December after 26 years of service, 13 years of active duty and 13 years in the reserves. His last assignment was as the recruiting support officer for the 9th Marine Corps District, which constitutes the Midwest. He lives in Menomonee Falls, Wisc., with his wife, **Joan (Bea) Zymanek (Dent Hy '83)**, son Bryan, a Marquette student, and daughter Terese. He is director of warehousing and inventory management for Standard Electric Supply Co.

Kevin Heil ('84), CPA with DC Workfinders, LLC spoke to high school students in 2007-2008 on behalf of the WICPA.

Paul Nyffeler ('84), CPA with Paul Nyffeler CPA, spoke to high school students in 2007-2008 on behalf of the WICPA.

Colleen (Murray) Boland ('85) accepted an appointment as a visiting professor of accounting at Grand Valley State University in Allendale, Mich.

David T. Finigan ('87) is controller with Hines, a full-service real estate development and property management firm in Chicago with more than 100 million square feet of office space under management throughout the United States and international locations.

Paul Farr ('89) was promoted to executive vice president and chief financial officer of PPL Corporation in Allentown, Pennsylvania.

Juan L. Alonso ('90) became capital partner of McConnell Valdes, San Juan, Puerto Rico. He is vice-chair of the firm's tax practice group and co-chair of the employee benefits practice area.

Cheryl E. Truesdale ('90) was named finance director of S.C. Johnson's Australia and New Zealand subsidiary. She, her husband, **Eric J. Truesdale (Comm '92)**, and their three sons live in a suburb outside Sydney. Eric works as a public relations consultant in the area.

Joe Zidanec ('90) was promoted to vice president by the Milwaukee Brewers Baseball Club. Zidanec joined the organization in 2003.

Andrew Ciesielski ('92) was promoted from controller at InPro Corp. to chief financial officer.

David Rodgers ('92) was named to the class of 2008 Forty Under 40 by the *Milwaukee Business Journal*. David is corporate controller at Briggs & Stratton Corporation. In addition, he serves as a director of the Marquette University Business Administration Alumni Association.

Tracy L. Coenen ('93) has written her first book, "Essentials of Corporate Fraud," an intro to corporate fraud for accountants, attorneys, upper management, and business owners. The book can be ordered at FraudEssentials.com.

Laura (Wake) Bray ('94) was awarded the 2007 Robert B. Bell, Sr., Best Public Partner Award. It is given annually by the Bell Real Estate Chair at Marquette University and the *Small Business Times* to an individual who is an advocate for commercial real estate development in southeastern Wisconsin. Laura is the executive director of Menomonee Valley Partners, Inc., in Milwaukee.

Kristin Ferge ('95) was named to the class of 2008 Forty Under 40 by the *Milwaukee Business Journal*. Kristin is executive vice president and treasurer at Brookdale Senior Living, Inc.

Jon Sohn ('95) was named to the class of 2008 Forty Under 40 by the *Milwaukee Business Journal*. Jon is senior vice president of financial services for Wheaton Franciscan Healthcare.

P.J. DiStefano ('96) has been admitted to the partnership of Deloitte & Touche USA LLP, one of the nation's leading professionals services firms. P.J. serves clients in energy, investment management and manufacturing industries.

Mark T. Erkenwick ('96) was one of eight Chicago professionals and 134 professionals nationwide to be named partner at KPMG LLP, an international audit, tax and advisory firm. He coordinates and oversees audits of public and private companies that are involved in consumer and industrial markets.

Carrie Niemi ('00) has been promoted to tax manager of KPMG LLP in Milwaukee.

Phil Rinzel ('00) has been promoted to advisory manager of KPMG LLP in Milwaukee.

Jill A. Wrocklage ('01) has been promoted to human resources manager at Deloitte & Touche USA LLP in Milwaukee.

Cheryl Cooreman ('02) has been promoted by RSM McGladrey, Inc., to tax supervisor. Her clients are various companies owned by private equity groups and manufacturers of boats, RV's, specialty trailers, and mobile homes. Cooreman is currently pursuing an MST degree at DePaul University.

Amy E. Arndt ('03) has joined Reinhart Boerner VanDeuren S.C. in the Milwaukee office.

Ann Glowacki ('03) wrote the article "The Impact of a Volunteer" in the Jan/Feb 2008 issue of On Balance the Magazine for Wisconsin CPA's.

Jessica B. Gatzke ('03), a supervisor at Scribner Cohen & Co. in Milwaukee, received the 2008 WICPA Outstanding Young Professional Award.

A WICPA member since 2004, Gatzke is chair of the Young Professionals Committee. She has served as vice chair and is current chair of the Tax Conference Planning Task Force. She is also a member of the Young Professionals Conference Planning Task Force.

Gatzke participated in the University of Wisconsin-Milwaukee Career Forum, where she met with students interested in accounting careers. She has made presentations to the tax research class at Marquette University and attended an international taxation conference in New York.

She has also presented to Beta Alpha Psi groups at various colleges and assisted her firm in recruiting talent.

Elizabeth M. Baudhuin ('06) is joining Kohler Co. in Kohler, Wis.

BIRTHS & ADOPTIONS

Philip J. Janowski ('92) and Jennifer Janowski: son Benjamin Joseph, Oct. 26, 2006.

Fernando J. Ereneta ('93) and Margaret (de Martelly) Ereneta (Comm '93): daughter Talitha Ereneta, July 28, 2007. She joins siblings Fernando, Vince, Mila and Stockton.

Mary (Laber) Gambrill ('95) and Jon Gambrill: son Michael Jon, Aug. 4, 2007.

James B. Merwin ('01) and Liz (Berte) Merwin (Arts '99): son Bennett Rune, Dec. 18, 2007. Bennett weighed 10 pounds, 9 ounces and was 22 inches long.

IN MEMORIAM

Donald J. Schreiber (1916-2007) passed away on Oct. 29. He was 91 and a resident of Shawano, Wisconsin. Schreiber had been an active member in the WICPA, joining in 1945. He served on the Tax Clinic Committee in 1950 and 1951 and as Roster Committee chair in 1951 and 1952. He attended Marquette University where he earned a CPA designation in 1945. After an honorable discharge from the U.S. Army in 1946, Schreiber worked for six years as a controller and secretary for Clark Oil. For the next eight years, he was employed as vice president and controller for the Mid-States Corporation. He later worked as treasurer at FWD Corp. in Clintonville before opening his own CPA practice, with offices in Shawano and Clintonville.

Thomas R. Huettl (1940-2007), former senior vice president-secretary-treasurer at Steenberg Homes, Inc., in Fond du Lac, Wisconsin, passed away at the age of 66. Huettl received a bachelor's degree from Marquette University in 1964 and joined the WICPA in 1971. Tom Huettl was a resident of Fond du Lac.

Sophie A. Castiglione (1950-2007), former senior accountant at Duquaine, Melka & Koplun, S.C., passed away recently. She was 56. Castiglione received a bachelor's degree from Marquette University in 1972 and joined the WICPA in 1975. Ms. Castiglione was a resident of Menomonee Falls, Wisconsin.

Clement Eibl (1952-2007) spent more than 30 years at Arthur Andersen, staying on after the 2002 collapse of the accounting firm to oversee estate issues and an ongoing conference center business.

Mr. Eibl, 55, died October 16, after suffering a heart attack in his St. Charles, Illinois, home.

Andersen's chief financial officer from 1998 to 2000, Mr. Eibl provided humor for a staff rocked by federal charges of wrongdoing that led to the company's downfall in 2002, said Pete Nolan, a vice president of finance with Andersen.

Mr. Eibl grew up in Milwaukee and majored in accounting at Marquette University before starting with Andersen as an auditor in the Milwaukee office in 1974. He made stops at offices in Baltimore and Charlotte before coming to Chicago in 1991.

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, Assistant 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.

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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UNIVERSITY

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