

FIU

LEDGER

SCHOOL OF ACCOUNTING



FIU | Business

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School of Accounting Faculty Fall 2014

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From the School of Accounting Director

Ruth Ann McEwen

*Associate Dean, College of Business
Director, School of Accounting
Florida International University*

The past year was an extremely productive one for the School of Accounting.

Our accomplishments have paved the path to new levels of success for our students, faculty and alumni, ongoing enhancement of our profession, and sustained economic growth for our community.

Last March, SOA was awarded \$1.3 million as part of the State of Florida's Targeted Educational Attainment (TEAm) grant, designed to expand professional training opportunities for in-demand fields such as accounting. Working with the University of Central Florida and the University of South Florida, we devised a comprehensive set of initiatives that address the needs of students at each phase of their accounting education. Our initiatives range from sparking an interest in the profession among high school students to providing scholarships that lift some of the financial pressures from college seniors as they focus on their final challenging courses. TEAm funds will help us pursue our mission of expanding the supply of well-educated accounting professionals in the South Florida community—a crucial component of economic growth.

With the guidance of top-tier faculty, our high-achieving students and co-curricular student organizations have earned even greater levels of recognition, regionally and nationally. Our alumni and business partners have responded by continuing to build relationships with our school, engaging our students as interns and full-time hires, and returning to recruit frequently.

SOA is also on the move—literally. As I write this, our faculty and staff members are packing to relocate to offices in FIU's new Management and New Growth Opportunities (MANGO) building. For the first time in many years, we will bring all SOA faculty and staff, in addition to graduate and undergraduate programs, together under one roof. We hope you'll visit in the coming year to experience MANGO's state-of-the-art teaching and study facilities and new spaces for collaboration, and share our pride in the exciting new era it will usher in for our school.

Enjoy this issue of Ledger!

Ruth Ann McEwen

From the Chair of the School of Accounting Advisory Board



Alfredo N. Cepero
Assurance Partner
BDO USA, LLP

I would like to welcome all of you to the 2013-2014 edition of Ledger.

These are exciting times at FIU and especially at the College of Business and School of Accounting. The school recently completed another successful academic year, with a growing number of undergraduate and graduate students graduating with their degrees and beginning, or continuing, their professional careers in the business world. The School of Accounting recently completed hiring additional faculty for the 2014-2015 academic year in order to support the growth and demand of the accounting curricula at FIU. MANGO, the new College of Business building, will be completed in the fall, and this will lead to an enhanced learning environment for students, faculty and administration.

As the School of Accounting continues to grow, the leadership, led by its director, Dr. Ruth Ann McEwen, is never complacent with its accomplishments. The focus is always to continue to explore other opportunities to expand the learning environment for the student population. Recently, the School of Accounting, in connection with the University of Central Florida and the University of South Florida accounting departments, was awarded a multi-million dollar grant from the State of Florida to develop additional accounting educational opportunities for students. I am gratified that these new programs will help FIU in its mission to supply talented, well-trained accounting professionals for our business community.

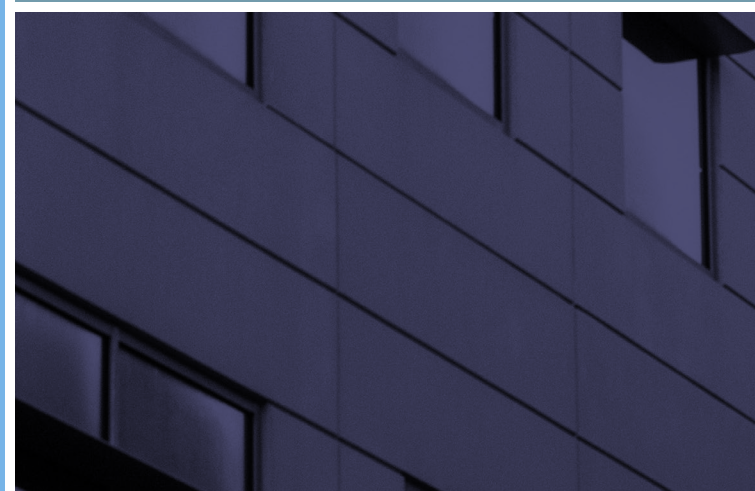
In order for the College of Business and School of Accounting to continue to support the growing demand for their programs, they must continue to be creative in their fundraising initiatives. It is incumbent on all of us, as stakeholders of FIU, the College of Business, and the School of Accounting, to become involved in this process in order to ensure that future generations are afforded the same opportunities which we have had. The future leaders of this community are relying upon us.

Yours truly,

Alfredo N. Cepero



Technology in the new building helps pave the way for increased engagement with students, alumni and corporate partners.



School of Accounting prepares for move to MANGO.

The School of Accounting is gearing up for a big move into its brand-new, technology-intensive home: the Management and New Growth Opportunities building, otherwise known as MANGO.

Construction on the five-story state-of-the-art building is slated for completion this fall. As Ledger goes to press, the School of Accounting is finalizing its move.

The School of Accounting will occupy the entire third floor of the mixed-use building. In addition to office space and conference rooms, MANGO will allow the school to house its graduate and undergraduate programs in the same location. Current programs include a Master of Accounting and a Bachelor of Accounting.

MANGO will be the first building on campus to be equipped with all laser projectors, which deliver more vibrant, higher quality photos with better colors. Touch whiteboards will enable professors to “write” on the board itself, in front of the classroom, or at a computer console at the podium, marrying the old school with the new.

In recent years, the School of Accounting’s programs have been scattered between the Ryder Building, College of Business Complex and the Brickell campus, explained school director Ruth Ann McEwen.

Incorporating the latest technology while bringing faculty together under one roof paves the way for the School of Accounting to increase its engagement with students, alumni and corporate partners committed to fostering professional development.

“This is going to give a focal point to the department,” she said. “Students will have a central area to gather with each other and with faculty.”



Publications

Barua, A. (2013). Early extinguishment of debt: rational debt management or earnings management? *The CPA Journal*, 83 (5).

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Lin, S. W. & Hsu, A. (2013). A Test of the market's pricing of nontransitory dirty surplus flows. *Asia Pacific Journal of Accounting and Economics*, 20 (2), 118-143.

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Lin, S., Wu, G., & Li, S. (in press, 2014). The Effects of Harmonization and Convergence with IFRS on the Timeliness of Earnings Reported under Chinese GAAP. *Journal of Contemporary Accounting and Economics*.

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Vulcheva, M. I., Pownall, G., & Wang, X. (2013). The Ability of Global Stock Exchange Mechanisms to Mitigate Home Bias: Evidence from Euronext. *Management Science*.

Vulcheva, M. I., Pownall, G., Prakash, R., & Hanson, B. (in press, 2013). Relaxing the Reconciliation Requirement in Non-U.S. Firms' SEC Filings: Firm Incentives and Changes in Earnings Informativeness. *Journal of Accounting and Public Policy*.

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Wheatley, C. M. (2013). Lucent Technologies. *Journal of Finance Case Research*, 15 (1), 57-64.



Vice Dean Aldrich brings tax insights into the classroom.

Jose M. Aldrich, Vice Dean of Administration of the College of Business, has added a new role: classroom professor.

Aldrich, who joined FIU Business in 2013 after a long career with KPMG, is co-teaching Income Tax Accounting this fall with faculty member Tessie Brunken. He will be teaching the same course in the spring.

As managing partner in charge of KPMG LLP's tax practice in Latin America, Aldrich managed an organization covering 16 countries with over 1,800 professionals and 114 partners. He previously served as partner in charge of KPMG's South Florida tax practice, and its New York-based Americas Tax Center. While at KPMG, Aldrich was a member of the college's Dean's Council and served as its chair for a two-year term.

"Throughout my career, I have always admired FIU, its great mission, and the impact it has had on this community," Aldrich said. "Now that I am part of FIU Business, I am proud to have the opportunity to teach here, and bring my experience in the field to our students in the classroom."



Expo puts accounting students "Ahead of the Game."

The Ahead of the Game Accounting & Business Expo, co-presented by COB's ALPFA-FIU and Beta Alpha Psi chapters, gives students the opportunity to network with some of the area's top employers in accounting, MIS and financial services. The event, which takes place once a semester, also wins praise as an important place to make connections for internships and jobs.

It has also given many alumni of the college's accounting, finance and MIS programs who are employed by local firms an opportunity to return to campus with a new perspective: what it feels like to be on the opposite side of the employer/prospect equation.

"It's humbling to be back," said Mijail Teijeiro (BAcc '13) of Perez-Abreu, Aguerrebere, Sueiro & Torres, P.L. "You understand the nerves the students have."

"It's humbling to be back. You understand the nerves the students have."

Mijail Teijeiro, BAcc '13



Becker prep course strengthens MAcc program.

Graduate students in the School of Accounting now have another significant advantage: FIU is among the first in the nation to provide the Becker Professional Education CPA Exam Review as a non-credit component for every student in the MAcc program. Students completing their master's degree work are able to take the Becker course in a live classroom, online or in a self-study format. Getting prepared for the CPA exam while still in school has proven to be a smarter success strategy than doing the same work after entering the work force.

Those who prepare with Becker pass the challenging CPA exam at double the rate of non-Becker candidates, according to an independent third-party research firm.



Scholarship Recipients

Accounting General Scholarship

Richard Arana
Juan Castillo

Randy Greene Accounting Scholarship Endowment

Hailu Jardines

M Dieguez Accounting Scholarship Endowment

Alexander Quinones

TEAm Grant Accounting Scholarship

Ashley Mulet
Vanessa Chaparro
Svetlana Castillo
Fernando Fidel
Svetlana Klimova
Mohamed Zamari
Joenny Marin
Gabriel Pena Davila
Elke Rodriguez
Shanna Shim
Tony De los RaAos Pacrez
Raven Hernandez
Yunet Garcia
Aliyah Mayweather
Peter De La Rosa
Dillon Murrell
Rosa Batista
Jorge Cortes
Chenet Louis-Jean
Thelma Cosme
Yaricel Prida

Ray Bolt Memorial Scholarship

Rosa Baptista
Bradley Cook
Daniel Garces
Sean Bari
Crowe Horwath
Mohamed Zomari
Stefy Moreau

Albert Morrison Jr. Memorial Scholarship Endowment

Victoria Gonzalez
Brandon Noya-Isern

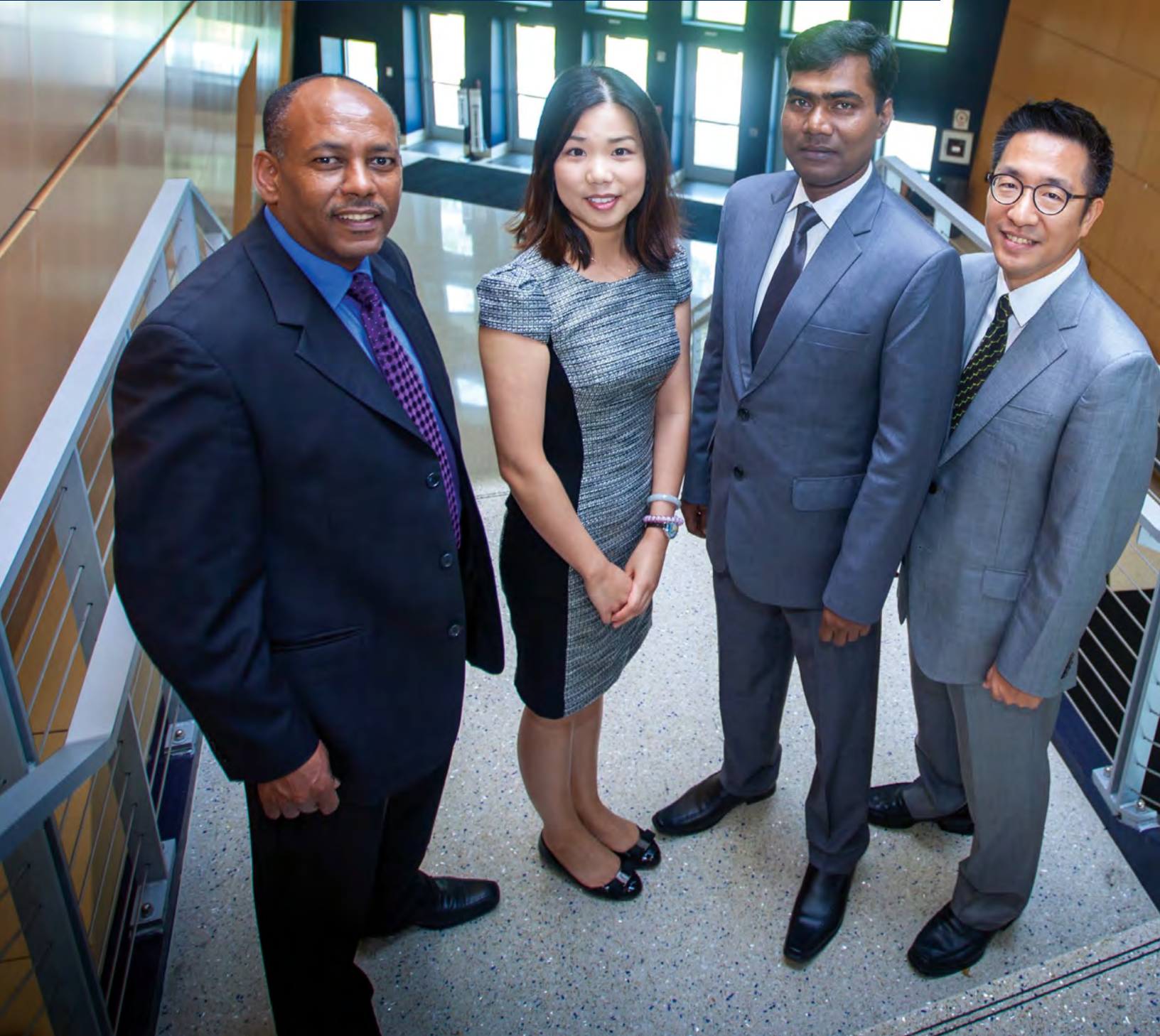
Deloitte & Touche Accounting Scholarship Endowment

Uduak Ekwere

EY Scholars Program

Giovani Bustamante
Stephanie Jaramillo
Manuel Gonzalez
Melissa Diaz
Ashley Mullet
Svetlana Castillo
Alexander Quinones
Gabriel Pena Davila
Fernand Fidel
Joenny Marin

Doctoral program welcomes new students to campus.



From left to right: Hambisa Belina, Ran Ling, Mohammad Islam and Martin Kim

Hambisa Belina earned a Bachelor in Accounting from Asmara University (Eritrea) in 1985, a diploma in agricultural development at the University of London (United Kingdom) in 1992, a Master of Information Science degree from Addis Ababa University (Ethiopia) in 1997, a Master of Divinity from Lutheran Theological Seminary at Gettysburg (Pennsylvania) in 2009, and a Master of Business Administration from Morgan State University (Baltimore, Maryland) in 2013. He brings 27 years of experience as an accountant, analyst, senior systems specialist and, most recently, as financial manager/buyer at Morgan State University. His research focus at FIU will be auditing and assurance services, accounting information services and forensic accounting.

Ran Ling is a skilled accounting professional who passed all four CPA exams and gained a strong background in business environment, most recently as a general accountant since 2012 at Florida Supplement. She received her bachelor's and master's degrees in accounting from the University of Kentucky (UK), in 2011 and 2012 respectively. At UK, she served as vice president of the Chinese Scholars and Students Association and was the recipient of many scholarships including the UK International Student Scholarship. Financial accounting will be the focus of her research.

Mohammad Islam earned his bachelor's and master's degrees in business from the University of Dhaka, Bangladesh (in 2003 and 2004 respectively) where he was vice president of the Accounting Foundation and the recipient of the Dean's Award for Best Internship Report in BBA. His writing has been published in *ASA University (Bangladesh) Review*, *Bangladesh University of Business and Technology Journal* and *Journal of Socioeconomic Research and Development* among other publications. He is the author of four books including "Individual Income Tax" (Sanam Publications). He taught at ASA University Bangladesh from 2007-2008, earning the Best Teacher of the Semester title three times. His research interest during his PhD studies will be financial accounting issues such as quality of financial reporting after adopting IFRS, earnings management, and financial reporting issues and capital markets.

Martin Kim (formerly known as Myung Sub Kim) earned his Bachelor of Business Administration from Dankook University (Seoul, Korea) in 2002 and his Master of Professional Accountancy at Georgia State University (Atlanta, Georgia) in 2012. His PhD research will be accounting principles, accounting reporting, and earnings quality. In particular, he wants to study accounting standards between IFRS convergence and IFRS adoption and the net benefit of convergence, an area he became interested in while working as a senior accountant from 2004-2007 for Emerson Process Management Korea, a multinational supplier of process automation services headquartered in Bloomington, Minnesota. His work experience includes serving as assistant manager in the finance and accounting department (2008-2009) at Biomerieux Korea (Seoul, Korea) and as a junior accountant (2002-2003) at Stryker, a U.S.-based company in Seoul, South Korea.

The TEAm Approach: Building tomorrow's accounting professionals.

FIU and the South Florida business community will benefit from an ambitious State of Florida effort to increase the number of graduates in accounting, and other professions with highest workforce needs.

Last March, the Board of Governors awarded Florida public universities \$15 million in Targeted Educational Attainment (TEAm) grants. These projects include a newly formed accounting education consortium among Florida International University, the University of Central Florida and the University of South Florida. FIU's School of Accounting Director Ruth Ann Mc Ewen, along with accounting school directors Sean Robb of UCF and Uday Murthy of USF, wrote the successful grant.

With \$1.2 million in funding, FIU's School of Accounting went to work this summer, creating a comprehensive approach to the mission. From helping high school students see the potential of accounting careers, to providing new scholarships for seniors in their last year of study, FIU has modeled a multi-faceted approach to help students address the common challenges of an accounting education and guide them to the rewards of a professional career.

Added support leads to career success.

Longer lab hours. Students often need help with homework outside weekday lab hours. TEAm grant funds will extend the hours of the Accounting Lab and initiate weekend availability. Graduate students will be standing by via the Internet to help students on weekends, a particularly important resource for Sunday evening homework sessions.

Additional gateway courses. Financial Accounting 1 and 2, the two prerequisite courses for study in the major, are often oversubscribed, which blocks students from advancing and lengthens their time at the university unnecessarily. TEAm funding will allow SOA to offer six additional sections of these courses during the school year, allowing more students timely progression through their studies.

Tutorial videos. Help is on the way for students through a series of 100 brief video lectures by FIU accounting faculty members on some of the curriculum's toughest topics. Students will have 24/7 access to videos via the web.

Undergraduate scholarships for seniors. To help students focus on their final challenging year of accounting coursework, the college will offer 20 scholarships of \$5,000 each to qualifying seniors, allowing them to forgo employment or work less, and concentrate more on their studies.

Additional advisors. A high priority for timely graduation, advisors help assure that students begin the right courses at the right time, get involved early with career planning and co-curricular activities, and can help address and overcome the challenges each student faces on the road to graduation.



TEAm funds create an engaging multi-faceted approach to the challenges of an accounting education.



BRIDGE TO TOMORROW

FIU shows upcoming college students that today's accounting career options are limitless.

World travel. A path to top management positions. Mastering the underlying language of business.

Those are some of the opportunities in the field of accounting that recent high school graduates and upcoming seniors learned about during Bridge, a new TEAM-funded event at FIU College of Business.

"It's not just sitting in a cubicle and crunching numbers," said Kevin Lopez, 17, a recent graduate of Dr. Michael M Krop Senior High in Miami. "It's not just providing tax services. It's more about expressing your interest in problem solving."

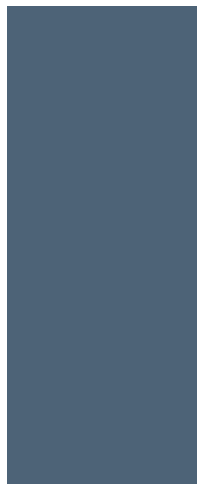
Lopez was one of 41 students from Miami-Dade and Broward who took part in the two-day program, created and coordinated by Associate Professor Antoinette Smith. In addition to presentations and team-building exercises at FIU, Bridge included trips to global accounting firm KPMG and Burger King in Miami and the New World Symphony on Miami Beach.

Jokes and laughter filled the air as students bonded during the two-day event. Participants were energized by the presentations, and came away with a new awareness of accounting career paths.

"I am currently a senior attending North Miami Beach Senior High, soon to be a Panther," Mike Luscar wrote in an email to Smith. "With this incredible opportunity, I can now say accounting will be my major when I attend FIU. The exposure and experience was beyond phenomenal."

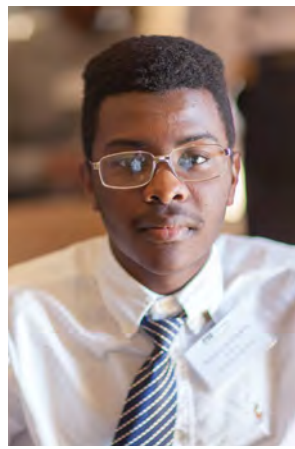
"When I do achieve the dream of becoming an internal auditor," Luscar wrote, "I will lend a hand to give back to the community like you've done for me."





"It's not just sitting in a cubicle and crunching numbers. It's not just providing tax services. It's more about expressing your interest in problem solving."

Kevin Lopez,
Michael M. Krop Senior High graduate





“If you are studying accounting, you need to eat, drink and sleep accounting.”

**Jimmy Carmenate,
FIU Accounting Professor**



CALLING ALL CAMPERS

Boot Camp helps students prepare for entrance exam while fostering camaraderie.

Take 150 students, all nervous about the upcoming School of Accounting entrance exam. Add faculty who make learning fun; accounting industry professionals and above all, a focused review of exam topics. What might you get?

Welcome to Boot Camp, FIU-style.

“If you are studying accounting, you need to eat, drink and sleep accounting,” FIU accounting professor Jimmy Carmenate, who designed the program with colleague Tessie L. Brunken, told a group of 150 FIU students who joined the five-day Boot Camp in July.

Testing into SOA is the first of many hurdles, with only about half the test-takers passing. Boot Camp, Carmenate said, was designed to diagnose where student knowledge was lacking.

At Boot Camp, the students also met representatives from the accounting clubs, ALPFA and Beta Alpha Psi, and talked with accounting professionals from a variety of firms, including Jennifer M. Rosell, Assurance Services Manager at the Miami office of EY. Students asked speakers plenty of questions. What could you expect from an entry-level salary? How about internships? What does the typical workday for an accountant look like?

Rosell answered their questions and shared her thoughts on the advantage of the profession. “No day is exactly the same,” she said. “You are always learning something. Clients’ needs are always changing.”

High points also included a bonding exercise that had the students building a house of cards—while forbidden to communicate verbally.

After a week of presentations, reviews and mock tests, students had become friends, shed their reserve and emerged determined to meet the challenges. That was music to the ears of those who crafted Boot Camp. “We wanted them to have the opportunity to review the content and feel more comfortable and confident going into the exam,” said Brunken.

“I definitely learned a lot,” said prospective accounting student Melly Reyes. “It’s like wiping fog off the glasses. I thought I knew the basics. The practice exam showed that I really need to study.”



ALPFA FIU initiated, organized and participated in a National Stock Trading Competition involving 105 chapters.

ALPFA FIU: biggest and best are just the beginning.

Once again, ALPFA FIU has been named the ALPFA Southern Region Student Chapter of the Year, for 2013-14. With more than 300 members, the FIU chapter remains the largest in the organization.

The organization had another busy year. ALPFA FIU initiated, organized and participated in a National Stock Trading Competition involving 105 chapters.

The chapter also hosted two Women of ALPFA events. One in November included Yvonne Garcia (Goldman Sachs and ALPFA President), Ileana Musa (BoA and Director of National Women of ALPFA Advisory Board) and Isabelle Rodriguez (partner, Deloitte). The March event featured keynote speaker Francis Molina (BBX Capital) and panelists Natalia de Rojas (BDO), Gemma Berdahl (CIA) and Sinthia Hernandez-Diaz (PwC).

ALPFA FIU hosted “Tech Group” workshops on social media marketing and using Excel and other software, and organized visits to Sun Life Stadium and the Microsoft Dadeland store so members could learn from tech professionals.

The chapter also hosted two Ahead of the Game Accounting and Business Expos in addition to its Friday night programs, which welcome executives from firms such as Burger King, Northwestern Mutual, Prudential, Microsoft, Target, Johnson & Johnson, JP Morgan and Goldman Sachs. Community service events had members participating in Martin Luther King Service Day, Race for the Cure, Relay for Life, Ronald McDonald’s Adopt-a-Meal Program and the Miami Children’s Museum.

Chapter advisor is Tessie L. Brunken, MS ’86, BBA ’81.



Beta Alpha Psi gets the gold.

Since 1986, FIU's Beta Alpha Psi has been committed to helping top accounting, finance and MIS students fulfill their dreams of transitioning from students to professionals.

The award-winning chapter succeeded in maintaining its Superior status once again. In addition to maintaining its Superior status, the organization received the prestigious Gold ranking, a first for the FIU chapter. To achieve Gold, a chapter must create a short multimedia presentation that demonstrates its commitment to innovation, continuous improvement and sustainability. Gold status is awarded to only 15 of the 150 Beta Alpha Psi chapters internationally that are ranked Superior.

Also this year, the chapter collaborated with FIU's Career Management Services to prepare members for mock interviews and networking opportunities; co-hosted two accounting and finance summits, and co-hosted two Ahead of the Game Accounting and Business Expos, including the fall event with 30 firms and 300 students participating.

Members provided free tutoring to dozens of students preparing for the School of Accounting entrance exam. Community service included participation in Adopt-a-Road Days, Walk Now for Autism Speaks, The Leukemia & Lymphoma Society's Light The Night Walk, and the Thanksgiving Bash organized by the Lil' Abner Foundation.

Jimmy Carmenate, MACC '09 serves as chapter advisor.

Beta Alpha Psi became one of 15 chapters internationally to receive Gold status.

“Not only do I now know the lingo of the accounting world but also I have a good foundation of basic accounting principles. Getting this minor was a smart move.”

Suyen Fernandez,
Finance major



Accounting minor proves to be a good addition.

Response to the new opportunity to minor in accounting, offered for the first time this past academic year, has been very positive. Qualified upper-level students in the College of Business, especially finance majors, have taken advantage of adding essential accounting skills to their base of knowledge.

Suyen Fernandez, a finance major named as an FIU Worlds Ahead Recognition graduate this spring, earned a minor in accounting and said it’s “paying off” already as she completed her internship in New York City with BlackRock, a global investment management company.

“Not only do I now know the lingo of the accounting world but also I have a good foundation of basic accounting principles,” Fernandez said. “Getting this minor was a smart move.”

To earn the minor, a business student takes four courses—Applied Accounting Principles, Cost Accounting, Internal Auditing and Personal Taxation—in addition to the two introductory classes already part of the business core.



FIU interns win PwC competitions.

Two School of Accounting undergrads who interned at the firm of PricewaterhouseCoopers (PwC) came away with first place finishes in multi-team competitions designed to boost the global accounting firm's bottom line.

Both individuals were part of virtual teams, with members in multiple cities, and made live presentations before PwC executives in New York.

Led by team captain Daniel Rodriguez, a junior, one four-person team competed against 47 interns in 10 teams from PwC offices in the Northeast and examined how increased diversity would expand the firm's growth.

They developed the Venture International Program, a global internship that sends students on two-week runs to PwC offices in emerging markets.

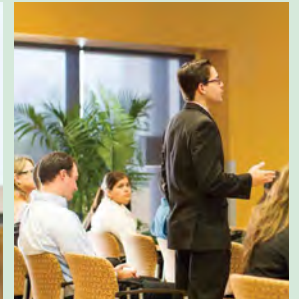
"Participants learn firsthand what it is to be a minority," said Rodríguez. "It leads to innovation, new strategies and competitive advantages."

In a second competition, senior Peter de la Rosa was part of a four-person team analyzing how PwC client iRobot could benefit from two megatrends: technological breakthroughs and shift of economic power.

"We explored what is happening now and how that will develop into the future to help clients prepare for what's coming down the pipeline," de la Rosa said. "As a team we learned communication skills, how to coordinate working together, and the importance of not reciting from notecards."

Healthcare consulting leader delivers message on the power of diversity.

Kelvin Womack, a principal in the Federal Health practice at Deloitte Consulting LLP, visited campus March 17 to share his personal journey, career path and lessons learned with business students. "Mr. Womack pointed out that like FIU, Deloitte is a diversified community," said attendee Maritza Alonso-Perez. "He believes that we all must share more of who we are, and that necessitates stepping outside of our comfort zones." In September, Deloitte was also on campus, bringing their USOC (United States Olympic Committee) Roadshow to FIU, which allowed members of the FIU community to hear from Olympic athletes.





Florida Accounting Behavioral Research Conference held at FIU.

Approximately 50 accounting behavioral researchers, including professors and PhD students representing five universities, attended the Florida Accounting Behavioral Research Conference held in November 2013 at Florida International University, and hosted by the School of Accounting.

The conference was developed by Antoinette Smith, associate professor, along with Steve Sutton of University of Central Florida and Robert Pinsker of Florida Atlantic University. SOA Director Ruth Ann McEwen welcomed the group to the day-long conference that included proposals and working papers by accounting behavioral researchers from various universities within the state of Florida.

Those who attended said they appreciated the opportunity to collaborate with other behavioral researchers from across the state.

The 2014 conference will be hosted by Florida Atlantic University in Boca Raton.



Orientation: First step to success for all Accounting students.

Thanks to the success of a pilot orientation program given to selected School of Accounting students, starting with the 2013-14 academic year, orientation is now mandatory for all those accepted into the school.

During the orientation, which is presented early in the fall semester, Director Ruth Ann McEwen and others share information about the profession and the path students need to take to succeed. The curriculum is explained step-by-step so that students can organize their schedules to graduate in four years. Information about FIU's Master of Accounting degree is also provided.

SOA's academic advisors are also introduced and leaders of Beta Alpha Psi and ALPFA FIU present information about their organizations, giving students a full picture of those who can help chart their path to success.





Accounting student lands \$10,000 PCAOB scholarship.

Stephin Janis (BAcc '13), former president of Beta Alpha Psi, has become the first FIU student to win a \$10,000 merit scholarship from the PCAOB (Public Company Accounting Oversight Board). Janis began the Master of Accounting program this fall. He is receiving one of 102 scholarships that the PCAOB awarded this year for those pursuing an auditing career.

Janis excelled in the accounting entrance exam at FIU and earned his bachelor's degree summa cum laude with a 3.98 GPA. He completed an audit internship with EY LLP, and plans to join the firm after graduation.

"From the time I first met Stephin in a focus group, I have been very impressed with his intelligence, determination and enthusiasm," said Ruth Ann McEwen, director of the School of Accounting, who nominated Janis for the scholarship. "He's a dedicated student who is very engaged with his work and his community. We are pleased that he has earned this national scholarship."

Alumni begin EY Scholars program, with \$128,000 in scholarships.

Starting this fall, outstanding FIU accounting students who intend to pursue a master's degree in accounting are eligible for a new scholarship, thanks to the generosity of a group of FIU Business alumni and friends at EY (Ernst & Young).

The EY donors, who provided a total of \$128,000 for the EY Scholars Program:

Steven J. Davis (BBA '91, MBA '93)

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Rick Gonzalez (BBA '90)

Oscar Suarez, former Dean's Council member now serving on the FIU Foundation Board of Directors

Hector Tundidor (BAcc '92), managing partner, EY Miami office.

The EY scholarships are available beginning in students' first year of undergraduate coursework through their graduate studies.



New Faculty



SARAH (YUEBING) LIU *has been appointed as visiting assistant professor.*

In 2008, she earned a Bachelor in Business Administration in Real Estate Management from Central University of Finance and Economics, Beijing, China. She earned her Doctor of Philosophy in Accounting from the Georgia Institute of Technology (Atlanta, Georgia), where she taught classes during her studies.

Her research interests are experimental/behavioral economics as well as management control issues such as managerial reporting, performance evaluation, and incentive contracting. She has presented a paper she co-authored, “Should We Talk Money? The Behavioral Role of Measurement Basis in Budgetary Practices,” at the SABE/IAREP/ICABEEP conference in Atlanta, Georgia (2013) and at the AAA Accounting Behavioral Organization Conference, San Diego, California (2013). The paper is currently in second round review at *The Accounting Review*.



SUE GANSKE *has been appointed as clinical professor.*

After receiving bachelor’s and master’s degrees in economics from Bowling Green State University (BGSU) in Ohio, she earned a business law degree cum laude at the University of Toledo College of Law, where she was the business editor of the *Law Review*.

Since 1984, she taught at BGSU where she later was named Distinguished Teaching Professor Emeritus. Her 30 years at BGSU include serving as associate dean for Executive and MBA programs (2007-2010) and serving on the College of Business Council of Chairs (2007-2010) as well as the President’s Advisory Council (2007-2009). She was also on the university’s Council of Chairs from 2007-2010 and chaired that group’s Academic Policies and Standards.

She has published more than 55 law review articles on subjects including intellectual property and antitrust.





MIRIAM F. WEISMANN *has been appointed as a clinical professor.*

She was previously a tenured professor at Suffolk University (Boston, Massachusetts) in the JD/MBA graduate program and in the undergraduate business school.

Her research focus includes white collar crime, financial fraud, corporate governance, international law, taxation and legal ethics. She has been published in *The Journal of Business Ethics* and *The Journal of World Business*, among other publications. She is the author of “*Corporate Crime and Financial Fraud*” and of “*Parallel Proceedings: Navigating Multiple Case Prosecutions.*” Her third book on anti-money laundering is forthcoming.

She practiced law for 30 years before entering academia, including being a capital partner in a national law firm and arguing a case before the United States Supreme Court. In 1991, she joined the U.S. Attorney’s Office in Brooklyn, New York as an assistant federal prosecutor in the Business and Securities Fraud division. She later served as Supervisory Assistant Special Counsel in the Office of Special Counsel John C. Danforth in the WACO investigation. In 2003, she was appointed by President Bush to serve as the U. S. Attorney for the Southern District of Illinois.

She has a bachelor’s degree from University of Arizona Tucson (1975), a JD degree with honors from DePaul College of Law, Chicago, Illinois (1978) and a Master of Laws in taxation from Kent College of Law, Chicago (1984).



STANISLAV JANSTA (*EMST ’08*) *has been appointed as visiting instructor.*

He is Managing Director at Soleil Partners, a boutique consulting and accounting firm where he, among serving other clients, performs internal audits for HEICO Corporation. Previously, he was an assurance manager auditing public and private companies at BDO USA. While at BDO, he also led the firm’s recruiting efforts at FIU and participated in FIU’s mentorship program.

He received a master’s degree in taxation from FIU, bachelor’s degree in accounting from Walsh College of Accountancy in Troy, Michigan, and a bachelor’s of art from the University of Ostrava in the Czech Republic. He has served as an adjunct instructor in the School of Accounting at FIU since 2009, teaching advanced accounting and auditing courses at the undergraduate level.

Stan is also a steering committee member at the Václav Havel Initiative for Human Rights & Diplomacy at FIU and a board member of ALPFA Miami. He is a Certified Public Accountant and member of the AICPA.



DESIREE M. ELÍAS (MAcc '96, BAcc '95,) *has been appointed as visiting instructor.*

She is currently Assistant Controller, Accounting and Analysis at FIU. Previous roles at FIU included serving as Director in the Office of Auxiliary & Enterprise Development and Associate Director of the Graduate Accounting Programs.

Before coming to FIU, she was with Burger King Corporation performing accounting, planning and analysis work; she assisted in the company's first initial public offering. Prior to that, she was in the Assurance and Advisory Services division at Ernst & Young, auditing private and public companies.

She received her bachelor's and master's degree in accounting from FIU in 1995 and 1996 respectively. She has served as an adjunct instructor in the School of Accounting since 2005, teaching accounting at the undergraduate level.

She served as faculty advisor for the Beta Alpha Psi honors student organization and now advises the organization on alumni affairs matters. She is a Certified Public Accountant and member of the Florida Institute of CPAs and the Cuban American CPAs. She has also provided continuing professional education to CPAs across South Florida.

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The recently published Fall issue of the FIU College of Business Ledger magazine included the 2014 Honor Roll of Donors, reflecting gifts received by the School of Accounting from July 1, 2010 through June 30, 2014. While the College of Business makes every effort to publish these listings with accuracy and thoroughness, occasionally errors do occur. We extend a sincere apology to those individuals who were omitted or incorrectly listed in the Honor Roll of Donors, and offer the correct list below:

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