

2016

# LEDDGEER

SCHOOL OF ACCOUNTING

**FIU**

Business



# SCHOOL OF ACCOUNTING

## Faculty Fall 2016

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University of Maryland

Thomas Tarangelo, JD,  
University of Florida

Maria Vulcheva, PhD,  
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Miriam F. Weismann, JD,  
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Clark Wheatley, PhD,  
Virginia Polytechnic Institute

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# a letter from



## THE SCHOOL OF ACCOUNTING DIRECTOR

**Ruth Ann McEwen**  
Senior Associate Dean, College of Business  
Director, School of Accounting  
Florida International University

Each year at the School of Accounting, our leadership and Advisory Board meet to review our accomplishments and chart a course for the future. Thanks to this input, we recently added a new graduate track in forensics. In the coming year we hope to implement a joint degree in assurance and business analytics.

Expanding our international reach also emerged as an important path to pursue. To facilitate this, we are proud to announce a new partnership with ACCA, the Association for Certified Chartered Accountants. This fall, we became the fourth U.S. university where completion of our programs will lead to examination exemptions in ACCA's certification process. This is an important draw for international students and a new opportunity for those in the U.S. who seek an international career. We are proud of the work done by our faculty member Kenneth Henry, a long-time ACCA board member, and look forward to the wealth of opportunities this new partnership will bring.

Partnerships with our industry leaders and alumni continue to form the foundation of our success. From PwC's sponsorship of Welcome to BizLife, to the EY

Scholars program and Kaufman Rossin employee donations, our students benefit from the economic, academic and co-curricular support they provide. It was gratifying to see how alumni relationships have flourished at the 30th anniversary of Beta Alpha Psi, where some of South Florida's accounting leaders gathered to reminisce and renew friendships.

We are also extremely proud of the recognition our faculty continue to receive from their peers and publications in premier journals. Jimmy Carmenate was selected from over 300 chapter leaders as Beta Alpha Psi's 2016 Outstanding Faculty Advisor. In addition, Beta Alpha Psi's Gold Chapter Status and ALPFA's Southeast Region Chapter of the Year Award are testimony to the hard work and co-curricular success of our students. Year after year, with the support of our community, our faculty, staff and students bring new levels of excellence to our profession.

I hope you'll join me in taking pride in our accomplishments, and exploring the many ways we welcome your engagement at FIU's School of Accounting.



## 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 this edition of *Ledger*.

The School of Accounting continues to be one of the most vibrant and dynamic communities of learning within the College of Business. With another successful academic year completed, our undergraduate and graduate students are well-prepared to launch or continue their professional careers. Through partnerships with some of the region's leading accounting firms, alumni and industry leaders, we create relationships that enhance the educational experience and open doors for our students. In this issue, we highlight the sponsorships and connections that PwC, EY and Kaufman Rossin foster for our students, who are often cited as the brightest and most industrious professionals that accounting firms are privileged to hire.

The faculty at the School of Accounting keeps our students ahead of the game with expert teaching and cutting-edge research. The depth of their research and commitment to the profession inspires both their colleagues and their students. Take a look at some of our faculty publications in this issue to see how their research bridges the world of accounting, finance

and management, reflecting how the profession is becoming increasingly collaborative and complex. The addition of a new graduate track in forensics and our planned addition of a joint degree in assurance and business analytics is further evidence that our students will be ready for the challenges of a profession that is continually evolving.

Our focus is always to continue to explore other opportunities to expand the learning environment for the student population. In keeping with our mission to be WorldsAhead, we are especially excited about our ACCA qualification, which is truly a global passport for our accounting students. Ours is an international community, and through this unique collaboration, students have a distinct advantage in today's global business environment.

For the College of Business and the School of Accounting to continue to support the growing demand for its programs, it is imperative that all of us, as stakeholders, become involved in this process, in order to ensure that future generations are afforded the same opportunities we have had. Through our participation, we are making an impact by helping FIU to create the future business leaders of the global community.



“ACCA  
is a passion.”

– Professor Kenneth Henry

## ACCA CREDENTIALS: a global accounting passport

Just ask FIU Accounting Professor Kenneth Henry about the advantages of being qualified by the Association of Chartered Certified Accountants (ACCA), the international body that is the analog of the U.S.-based Certified Public Accountant designation.

“ACCA is a passion,” he said. “Qualifying has given me opportunities I could never have imagined growing up in Jamaica.” That includes professional practice in three countries, along with serving in Saudi Arabia with the U.S. Treasury Department before he came to the School of Accounting.

It is because of Henry, who is one of 36 ACCA board members (and its only member from the United States) that FIU is among four U.S. universities taking part in a unique collaboration with ACCA. The partnership means that upon graduation, undergraduate accounting students will be deemed to have fulfilled eight of the organization’s 14 qualifying exams, and graduate students, four, with wider exemption arrangements in the works.

In October 2016, to mark the collaboration, ACCA representatives, including Warner Johnston, head of ACCA USA, traveled to FIU to meet with faculty, staff and students, and attend a networking event sponsored by the college’s two accounting societies, Beta Alpha Psi, and ALPFA, the Association of Latino Professionals For America.

The ACCA accreditation is considered a huge advantage for FIU’s accounting students, many of whom aspire to work for multinationals, are already fluent in other languages, or have come from abroad to study at the College of Business. It also serves as a recruiting tool for international faculty, Henry said.

ACCA is not as well known in the U.S. as is the CPA designation, but the organization, founded in 1904, is the accounting gold standard around the world. It has 188,000 members and 480,000 students in 178 countries. While U.S. firms want their accountants to be CPAs, multinationals and overseas companies,

from Bombay and Shanghai to London and Kenya, look first for ACCA.

In an effort to expand and bring in more U.S. practitioners, ACCA is partnering with a select group of U.S. universities through a pilot program with four schools: Pace University, American University, St. John’s University and FIU.

“For FIU students, it’s a leg up into today’s global business environment,” Henry said, adding that businesses know this: “If they aren’t playing in a global field, they are losing to their competitors.”

For ACCA, it’s a chance to dramatically broaden its base, said ACCA’s Johnston during his October visit to FIU. Five years ago it opened its first U.S. office, in New York City. While ACCA is in the process of bringing in more U.S. universities, it won’t partner with every school, he said: “We want the best caliber student to become the best caliber member.”

It was not only a desire to expand membership that underlies outreach. Many student members around the world would like to study in the U.S., Johnston said, but also want to earn – or prepare for -- ACCA accreditation. “With FIU, we have a way for students to get to the U.S. and they are able to study at a reputable American university,” he said.

It also helps FIU continue to attract top overseas students, said Ruth Ann McEwen, director of the School of Accounting and senior associate dean of the College of Business, who worked closely with Henry and Johnston to bring ACCA to FIU.

The school is already fielding phone calls from prospective students whose interest was piqued after hearing of the collaboration, she said. ACCA’s partnership helps FIU market itself to prospective students in India, China and other parts of Asia. And FIU’s current and future students will reap the big rewards. “They are unlimited in what they can do,” she said.



# WELCOME TO BIZLIFE

## PwC joins FIU Business to showcase college offerings.



**Rafael Garcia**  
tax partner at PwC

Music, networking and an innovative bingo game greeted new and returning College of Business students at the start-of-semester tradition, “Welcome to BizLife.”

A celebration of education, the fall event highlighted the resources the College of Business offers its students including advising, career management and international studies, as well as multiple student organizations.

Freshman Shreeja Patel, an international business major, picked up brochures at several student organizations tables and at Career Management Services.

“I want to join some of the organizations and came to see what they’re about,” said Patel, who is from Sarasota. “Once I get everything situated, I’ll go to Career Management Services and start looking for opportunities.”

Representatives from event sponsor PwC introduced students to the firm’s leadership opportunities, establishing early connections with potential interns and new hires. Each year, PwC recruits between 60 and 70 FIU students for their multiple internships as well as full-time positions.

“At FIU we have the ability to connect with the next generation of leaders,” said Rafael Garcia, tax partner at PwC, urging students to be “very strategic” about the opportunities they will encounter. “It’s important to have a global mind so you can maximize the time and effort you have dedicated to getting good grades and obtaining your degrees.”

Orlando Gonzalez, a sophomore majoring in finance, took advantage of the networking opportunity to connect with Garcia and other PwC representatives. Upon graduating, he plans to become a risk analyst, one of the practices PwC offers.

“I’m already looking for internships, and events like this allow you to develop relationships, to get more information,” said Gonzalez. “I want to know what steps I should start taking now to get that internship opportunity.”

In his opening remarks, Jose Aldrich, acting dean of the College of Business, stressed the role that networking plays in students’ success. “It’s tremendously important to get involved with the university,” he added. “Once you create the relationships, the opportunities are there.”

Welcome to BizLife also opened doors for a dozen College of Business student organizations. “It’s a good opportunity to get students interested,” said Deidre Oge, a business management major and member of the International Business Honor Society.

Career Management Services counselors were on hand to offer details on various programs, and the FIU Business Global Initiatives department featured information about the College of Business international study opportunities. Not one to miss an event, Roary stopped by to hang out with the students.



*I knew it would be a  
stepping stone  
to a great career,  
and it was.”*

– Laura Pedre,  
Co-founder, Beta Alpha Psi at FIU

## BETA ALPHA PSI

alumni reunion marks a milestone

**Thirty years ago, a group of FIU School of Accounting students came together to establish a chapter of Beta Alpha Psi, the honor society for accounting, finance and information systems. Several decades later, the college warmly welcomed back over 100 of those who made Beta Alpha Psi part of their FIU experience. The June event featured meet-ups with old friends and current colleagues, catch-ups with favorite professors and introductions to student members of today’s chapter.**

Lester Law, who was president of the first FIU Beta Alpha Psi board in 1986, explained that a small group of students worked on starting the honor society’s FIU chapter, known as Eta Iota, for about three years. Said fellow founding member Laura Pedre: “We thought it would be great to have a chapter. I knew it would be a stepping stone to a great career, and it was.”

For alumni attending the reunion, it was all about reconnection.

“I haven’t been here (FIU) for a very long time,” said Cristy Rubio, who earned both an undergraduate accounting degree and master’s in tax from FIU and now works at Millares & Company, Inc., a Coral Gables CPA firm. Seeing friends brought back reasons for joining Beta Alpha Psi. “It exposed me to a lot – I learned about how networking and relationships matter to one’s career,” she said.

Also greeting attendees was College of Business Acting Dean Jose M. Aldrich, who was a founding member of the University of Miami Beta Alpha Psi chapter in 1972, and Ruth Ann McEwen, senior associate dean of the college and director of the School of Accounting.

Rebecca Priegues Sproul was on the FIU Beta Alpha Psi board in 1992, and has both undergraduate and graduate degrees from FIU. She is now audit partner at KPMG. “I always think it’s great to reconnect with folks you shared such a great experience with, people you were in the trenches with,” she said.

The event was organized by Desiree Elias, a School of Accounting faculty member and its alumni advisor. An alumna of FIU’s undergraduate and graduate programs, she organized the chapter’s 10-year alumni reunion as a student member and subsequent reunions as a faculty member. “It was great to see people reconnect,” she said. “In fact, many alumni thought that we should have reunions annually, and that was the best feedback possible.”

# KAUFMAN ROSSIN

## Employee-driven campaign results in \$100,000 gift to School of Accounting

The employees at Kaufman Rossin, one of Florida's largest independent accounting firms, and the firm itself pledged \$100,000 to the School of Accounting and the College of Business. A 2008 campaign at the firm raised \$50,000.

"FIU's College of Business and School of Accounting have been great sources of talent for us," said campaign organizer Steven Berwick (BBA '74), principal of Assurance, Advisory Services and Litigation Consulting at Kaufman Rossin. "We interview candidates from all over the country, but the students coming out of FIU's School of Accounting are consistently some of the brightest and most industrious professionals that we hire."

Berwick worked with FIU's Office of Advancement and championed the internal campaign to encourage the FIU alumni at the firm to commit to a five-year gift to the university. The campaign resulted in \$50,000 in donations from employees via payroll deductions and another \$50,000 in firm-matched funds.

"Many of the FIU alumni said they would like to see their donation go to scholarships for graduate students in the School of Accounting," said

Berwick. "So we decided to split Kaufman Rossin's donation, with \$50,000 for scholarships and \$50,000 going toward general operating support for the College of Business."

Nearly one-third of Kaufman Rossin employees are FIU alumni. The firm has hired approximately 15 to 20 FIU graduates per year in the past five years.

"We look forward to continuing our relationship with the university and helping develop students who will shape the future of public accounting," said Berwick, one of the first graduates of FIU, who now serves on the FIU Foundation Board of Directors, the FIU President's Council and the School of Accounting Advisory Board.

In appreciation for the gift for FIU graduate students in accounting, Room 221 in MANGO is named for Kaufman Rossin.

"We are deeply appreciative and want to thank the employees of Kaufman Rossin for supporting our graduate students," said Ruth Ann McEwen, senior associate dean of the College of Business and director of the School of Accounting.

**Steven M. Berwick, CPA, CVA, CITP, CFF**  
*Principal, Kaufman Rossin*

**Blain Heckaman, CPA**  
*Managing Principal, Kaufman Rossin*

## ACCOUNTING RESEARCH: for professors Raghunandan and Rama, it's all in the family

Accounting professors Kannan “Raghu” Raghunandan and Dasaratha Rama met in 1985 as young professionals working at a computer company in India. While it is not unusual for academics to be married to other academics, Raghunandan and Rama are not only life partners, but research partners who, both separately and together, are prolific in expanding the boundaries of accounting research. Raghunandan is ranked tops in the world in the number of scholarly auditing research papers published in select journals. Many are co-authored by Rama.

“I have some strengths, she has some strengths – Rama is the good writer in the family,” Raghunandan said.

They started in academia as Assistant Professors in 1990. For the first four years, they seldom worked together on research papers. Then, they began collaborating and haven’t stopped.

“We have been together everywhere,” Rama said. That includes Texas A&M International University, the University of Massachusetts – Dartmouth, and Bentley College. Often, they had adjacent rooms. “He is often sitting in my room and messing it up,” said Rama; he once used her office for almost a year after he misplaced his office keys.

These days, their interests have diverged somewhat. Rama has become increasingly involved in The PhD Project, a New Jersey-based non-profit aimed at helping minorities earn advanced business degrees – the golden ticket in obtaining tenured professorships and shaping the next generation of business students and research. Rama has been involved with the group for more than 10 years and is writing a book about the initiative with the working title, “Growing Systems of Success.”

One of the book’s aims, she said, is to help young minority students learn more about the advanced degree – and that it is within their reach. The project strikes a chord for Rama. In India, she was one of only four women in her 200-strong engineering class. “At some level I understand the kind of experience minority students go through,” she said.

Her enthusiasm was particularly fired when the project began using personal stories as a way to reach young minority students.

“It was a pretty interesting experience for an academic,” much of whose work is analytical, she said. The organization, she added, “has just taken something natural and harnessed it into a force for change.” Students are motivated when they hear stories and conclude, “There is somebody just like me; they did the PhD, and I can too,” Rama said.

Meanwhile, Raghunandan’s work has focused on how auditing’s watchdog role is transforming in today’s economy. Many of his research papers have been cited by the SEC and GAO, and his work has been used by standard-setting bodies, such as the PCAOB and the Auditing Standards Board.

A recent paper (co-authored by Rama) looked at how input from shareholders on the selection of a public company’s audit firm affected the board’s auditor hiring decisions. Raghunandan decided to do the research after the SEC opined that companies did not have to offer shareholders a voting option on auditors because they felt it made little difference – despite guidance to the contrary from a U.S. Treasury-appointed Advisory Committee on the Auditing Profession.

In fact, Raghunandan’s paper found that the board will take heed even if only a small fraction of shareholders object. “If five percent speak up, boards listen and take action,” he said. Philosophically, the shareholders are the owners, “and why should they not have a say?”

While Rama works more at home, where she homeschools the couple’s younger son (their older son is working on his Ph.D. in Accounting at Stanford), Raghunandan is seen more at school, yet they still act in harmony.

“Obviously, it helped to have someone like Rama with me – she is a quick writer and the diplomat in the family,” he said.

“We do things together, but we also have our own interests,” Rama said.

Ruth Ann McEwen, senior associate dean of the College of Business and director of the School of Accounting, noted that the pair have personally and professionally enhanced the department. “Their depth of research, and commitment to the profession, have inspired both their colleagues and their students,” she said.





# BETA ALPHA PSI

Faculty advisor shines  
at national honors

I always try to  
*help them see*  
for themselves where their  
*best career* fit might be, so they  
make these important  
*decisions* themselves.”

– Jimmy Carmenate (MAcc '09)  
Advisor and Professor,  
School of Accounting

Beta Alpha Psi at FIU received two of the international organization's highest honors at their annual meeting in Fall 2016.

The first was Gold Chapter Status, an award received by only eight of 400 chapters in the world. It was the third straight year that the FIU Chapter received the Gold recognition.

“To be one of the top eight chapters in the world says a lot about how involved we are in providing great opportunities for our members,” said chapter president Daniel Perrino.

The second was a unique recognition for their advisor, School of Accounting professor Jimmy Carmenate: National Advisor of the Year.

Carmenate, a former FIU Beta Alpha Psi member, became chapter advisor in 2009. Since then, he has devoted 20 to 30 hours a week to mentoring chapter members as they move through their studies and apply for internships and jobs, often helping them choose between multiple offers. He stays in touch as they progress in their careers, achieve partnerships and start families. He also

encourages service excellence. As a result, the chapter has received the prestigious Superior ranking every year since he arrived, culminating in the highly-coveted Gold Chapter status.

“He is amazing,” Perrino said. “He looks after us, and treats us as if we were his nieces and nephews. He is a great advisor and a great friend.”

Carmenate feels that listening is an essential part of his mentoring. “I always try to help them see for themselves where their best career fit might be, so they make these important decisions themselves.”

For the Gold Chapter status this year, members put together a video depicting how the organization helps its members through their college life cycle, from the moment they enter the organization through the job hunt and graduation. For the coming year, the chapter plans to do more community outreach and partner with other organizations.

“They've been doing a lot with student groups, to help younger students,” Carmenate said. “Just as accounting firms mentor them, they'll go into schools to meet and mentor future financial professionals.”

# FIU Business

FLORIDA INTERNATIONAL UNIVERSITY

## ALPFA FIU named Southern Region Student Chapter of the year

Our challenge is to *distinguish* ourselves not only from other *universities* but also from what ALPFA FIU has achieved in other years.”

– Tessie Brunken  
Chapter advisor

ALPFA FIU has once again been named the Southern Region 2015-16 Student Chapter of the Year by ALPFA, the Association of Latino Professionals For America. The chapter received this honor at the national convention held this summer in Dallas, Texas.

“We were very excited to hear the news,” said Diego Trujillo, president of ALPFA FIU, who noted that 50 members of the FIU chapter attended the event. “Everyone at the convention knew who FIU was. We are enthusiastic, we get involved and take advantage of event opportunities.”

Trujillo said chapters are judged on how well they provide opportunities for their members throughout the year.

“ALPFA FIU members participated in our professional development events such as workshops on resume writing and interviewing skills,” Trujillo said. “We also are the only chapter in the nation to host a career fair”—the annual Ahead of the Game Expo focusing on accounting, finance and management information systems opportunities, which ALPFA co-hosts with

Beta Alpha Psi. Attendees at ALPFA meetings have received instruction from software professionals on subjects such as Microsoft Excel, QuickBooks and the Bloomberg terminal. The chapter also hosts industry speakers and conducts community service events.

Chapter advisor Tessie Brunken (BBA '81, MST '86) credits the ALPFA FIU executive board for once again bringing Southern Region Student Chapter of the Year title to FIU, a distinction the chapter has received for 10 out of the last 14 years.

“Our challenge is to distinguish ourselves not only from other universities but also from what ALPFA FIU has achieved in other years,” she said. “This executive board of very strong students works tirelessly to do just that.”

Brunken pointed out that the membership of the national organization has grown significantly over the past three years, making competition for titles “very fierce.” Yet ALPFA FIU still sets the standard. In fact, during the past year, a marketing executive from the national organization visited the chapter to help develop best practices for chapters nationwide.

## SCHOLARSHIP RECIPIENTS

### Accounting General Scholarship

Kevin Krasovic  
Amanda Gonzalez  
Tony De los Rios Perez  
Sabrina Gato  
Lucy Sanchez  
Trevor Holden  
Leonardo Dearmas

### Randy Greene Accounting Scholarship Endowment

Victoria Gonzalez

### M. Dieguez Accounting Scholarship Endowment

Maryna Apekun

### Crowe Horwath

Xian Xian Zhang  
Timothy Dalecky

### Albert Morrison Jr. Memorial

Joanne Jose  
Carlos Alvarez  
Michelle Wong  
Daricelys Hernandez

### Deloitte & Touche Accounting Scholarship Endowment

Nekera Francis  
Abigail Bowes

### Ernst & Young Scholars Program

Mykhaylo Pescov  
Eric Hernandez  
Alec Sanchez  
Daniel Parets  
Dilnoza Sidikova  
Jessica Deich  
Danielle Livingston  
Claudia Perera  
Adam Fernandez  
Marcelo Botello

### Cherry Bekaert & Holland LLP Accounting Scholarship

Yovanny Hernandez  
Mario Varona

### BDO, USA, LLP Scholarship

Zachary Thames

### South Florida Chapter of The Association of Certified Fraud Examiners Scholarship (External Scholarship)

Adam Fernandez

## SCHOOL OF ACCOUNTING

### Advisory Board

**Steven M. Berwick, CPA (BAcc '74)**

Audit and Litigation Principal  
Kaufman Rossin & Co, P.A.

**Alfredo Cepero (BAcc '88, MAcc '90)**

Chair, School of Accounting  
Advisory Board  
Partner, Assurance Services  
BDO USA, LLP

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

Partner  
Ernst and Young, LLP

**Sergio de la Fe, Jr., CPA (BAcc '90)**

National Consulting and Go-to-market  
Leader  
RSM US, LLP

**Jorge N. De la Torre (BAcc '96)**

Partner  
Kabat, Schertzer, De La Torre,  
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MAcc '98)**

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KPMG LLP

**Robert Feldmann**

Managing Partner  
RSM US, LLP

**Edward Gannon (BBA '88)**

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Valuation Services  
Kaufman Rossin & CO., P.A.

**Mark Garces (BBA '91, MST '02)**

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Ernst and Young, LLP

**Rafael H. Garcia (BAcc '94, MST '97)**

Tax Partner  
PricewaterhouseCoopers, LLP

**Yvette Garcia (MAcc. '05)**

Principal  
Morrison, Brown, Argiz & Farra, LLC

**Antonio M. Giro, CPA (BAcc '93,  
MAcc '95)**

Partner, Audit and Enterprise  
Risk Services  
Deloitte LLP

**Raisa Grau (BAcc '06)**

KPMG LLP  
Audit Manager

**Mitchell R. Less**

Partner-in-Charge, Audit Services  
Grant Thornton LLP

**Ana L. Martinez, CPA (MAcc '92)**

Partner  
Cherry Bekaert & Holland LLP

**Oscar P. Ortiz (BBA '95)**

Business Development  
Crowe Horwath LLP

**Gerardo Pombo**

Partner  
Grant Thornton LLP

**Erbin J. Ramirez (BAcc '98, MAcc '00)**

Principal  
Morrison, Brown, Argiz & Farra, LLC

**Jorge I. Salgueiro (BAcc '88)**

Partner, Audit and Enterprise  
Risk Services  
Deloitte LLP

**Justin Stone**

Partner  
Crowe Horwath LLP

## FACULTY PUBLICATIONS

**Alfonso, Elio (2015).** Stock Recommendations for Politically Connected Firms. *Journal of Business Finance and Accounting*.

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**Ganske, Sue. A. (2015).** Marvel, Cisco, and Teva: The Supreme Court Decides Three Patent Cases in 2015. *Texas Intellectual Property Law Journal*.

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