The School of Accounting Ledger is a publication of the College of Business Administration at Florida International University. Its purpose is to inform our accounting alumni, supporters and friends in the business and academic communities about our AACSB International-accredited School of Accounting, about our accomplishments and about people and organizations who are committed to our efforts.

**A message from the chair of the School of Accounting Advisory Board**

“Hit the Ground Running,” a strategy framed by FIU’s new president, **Mark Rosenberg**, reflects many of the strengths that make the School of Accounting among the nation’s best—including our ability to provide affordable, high-quality education.

Faculty research continues to be selected for publication in leading academic journals, an achievement that we believe validates the efforts of **Sharon Lassar**, the school’s director. She is committed to hiring, supporting and retaining research-focused faculty and is keenly aware of the role the school plays in developing business leaders.

Reduced hiring and greater competition for available opportunities remain a challenge for our students. Our program’s role is clear: to develop world-class graduates ready to enter the job market, immediately perform at a high level and look beyond our local market. To increase their options, we will expand the school’s recognition—throughout the country and abroad.

Efforts by the board and the school have borne fruit. Dr. Rosenberg’s leadership will continue to foster and reward our entrepreneurial and innovative spirit. This support prepares us well for the challenges ahead.

**Mario de Armas** (BACC ’85)
Market Managing Partner, Florida PricewaterhouseCoopers LLP
Letter from the School of Accounting director

Over the past year, the School of Accounting has experienced an exciting mixture of continuity and new initiatives.

Undeniably, the economy is affecting our students and many of our most loyal employers. However, the picture for our graduates remains stable; although some long-standing employers have cut back their hiring, new ones have begun to recruit from the school.

Also, some companies hire our graduates for prestigious leadership development opportunities outside South Florida. Jose Caballero (MACC ’07, BACC ’06, BBA ’03), profiled in this issue, has completed one with Johnson & Johnson and is now based in California. Carla Rogers (BACC ’09), Felix Jimenez (BACC ’09) and Ligia Espinosa (BACC ’08) have followed the path to Georgia-Pacific Corporation in Atlanta paved by Joseph Salinas (BACC ’07).

More undergraduates participated in case study competitions, one of the forms of experiential learning and interactive educational experiences we offer. The most recent xTax case competition, sponsored by PricewaterhouseCoopers (PwC), drew eleven teams of five students representing the school, and for the first time included students from Miami Dade College.

Undergraduates played an active role in two outreach programs during the year, part of our effort to encourage promising students to enter the major. We hosted two events co-sponsored by the Florida Institute of Certified Public Accountants (FICPA), Ernst & Young and Coca Cola Puerto Rico Bottlers: the two-day Accounting Careers and Money Program (A.C.A.M.P) and the five-day Minority Summer Residency Program (MSRP). In 2010, we will be the first in the United States to host a program, modeled on MSRP and co-sponsored by FICPA and PwC, for community college students planning to transfer to a four-year institution. Undergraduates also participated in the IRS’s Volunteer Income Tax Assistance program. In 2009, 31 students helped low-income earners complete their tax forms; in 2010, 51 did so.

Graduate enrollments remain strong. Each year, three groups in Miami and one in Mexico enter our Master in Accounting (MACC) program. The MACC-Mexico pairs the college with the Instituto Tecnológico Autónomo de México (ITAM), one of Latin America’s leading business schools. Graduates have a master’s degree in accounting from both universities. The MACC-Mexico has attracted audit partners, senior managers and chief financial officers. The Big Four accounting firms, accounting personnel from Fortune 500 companies and ITAM faculty members seeking to improve their knowledge of U.S. accounting standards and practices are all represented.

We continue to admit two groups annually into our Executive Master of Science in Taxation program and our Certificate in Foundations of Accounting and Auditing. The one-year certificate program—for students with a Bachelor of Business Administration but no accounting background—gives them the knowledge and skills to enter the accounting profession or a master’s program. Because our certificate holders succeed in obtaining accounting jobs, the program qualified as a retraining program: unemployed students can apply for South Florida Workforce vouchers that will pay up to $10,500 of their tuition.

The quality of our faculty is apparent in the national attention our research and publications have garnered. To enhance our research efforts, we developed a bi-weekly faculty research workshop. In 2009, we participated in the second South Florida Accounting Research Conference and hosted the third in 2010.

As always, alumni are critical to our success. School of Accounting Alumni Affinity Council members launched a mentoring program, and we accepted nominations for the inaugural “Alumni of the Year” award, to be presented at our 2010 Awards Banquet, hosted by the school in conjunction with Beta Alpha Psi and ALPFA at FIU.

Sadly, we learned of the loss of two friends. Albert Morrison Jr., co-founder of Morrison, Brown, Argiz & Farra LLP, died on December 31, 2009. Our business complex includes the Morrison, Brown, Argiz and Farra, LLP Classroom, and the school has an endowed Morrison, Brown, Argiz & Farra, LLP Professorship. The firm also is the lead sponsor for the Entrepreneurship Hall of Fame ceremony for 2010-2015. Doria Bonham-Yeaman died on March 25, 2007. She joined the Marketing Department in 1973, transferring to the School of Accounting in 1979, where she taught business law until her 2001 retirement.

Sharon Lassar
Director
School of Accounting
The research output of faculty members in the School of Accounting is always impressive, with acceptance by premier journals the ultimate validation. Recently, three co-authored papers by Abhijit Barua achieved that high benchmark, including two accepted for The Accounting Review, one of the top three journals in the field.

Both papers deal with the issue of classification shifting, a technique of moving core expenses to different line items in the income statement to mislead stakeholders. Barua wrote one, “Earnings Management Using Discontinued Operations,” with FIU colleagues Steven Lin and Andrew M. Sbaraglia, and the second, titled “Managing Earnings Using Classification Shifting: Evidence from Quarterly Special Items,” with co-authors from two other universities.

Accounting Horizons will publish “CFO Gender and Accruals Quality,” written by Barua with FIU colleagues Lewis F. Davidson and Dasaratha V. Rama and Sheela Thiruvadi (PhD ’08).

“We looked at the relationship between women and the quality of accruals,” he said. “According to the psychology, sociology and financial literature, women are more risk-averse. We hypothesized that those attributes would hold true among female CFOs, resulting in higher-quality accruals.”

The research, based on a 2005 sample of over 1,000 firms, confirmed the hypothesis.

“More than 50% of those entering public accounting are women, yet fewer than 10% of them are in top positions,” he said. “However, our study shows that their more conservative and cautious accounting judgments are superior to those of their male counterparts.”

Faculty members
win IFRS curriculum development grant.

In the absence of relevant textbooks, the curricular changes needed to prepare students for the likely adoption of International Financial Reporting Standards (IFRS) in the United States poses many challenges. PricewaterhouseCoopers Charitable Foundation’s “IFRS Ready” awards recently went to 15 proposals related to curriculum development. Stephen Lin, Abhijit Barua and John Wang won a $30,000 grant to fund their proposal “Integrating IFRS in both accounting-major undergraduate and Master of Accounting programs at Florida International University.”

Research published in prestigious journals.

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Workshops support research efforts.

“Bringing in established scholars to work with faculty members and PhD students, provide information on popular topics and help faculty members determine if they are working in the right direction in their own studies is the most important research activity within any academic institution,” said Stephen Lin, further noting that a lively agenda of presentations supports and strengthens FIU’s focus as a public research university.

Two years ago, Lin decided to start a regular series of seminars, an offering that was absent despite the number of quality schools and researchers in South Florida. He has since organized at least a dozen workshops annually. In addition to scholars from outside the university, faculty members from the School of Accounting present to audiences that span PhD students, every level of professor within the school, members of other departments, such as Finance and Real Estate and colleagues from area universities.

Given that faculty members in the School of Accounting have research interests that touch every aspect of the field, Lin solicits recommendations from his colleagues before scheduling the presentations.

In addition, three years ago he launched a research conference with Florida Atlantic University (FAU), which the college hosted. This year, FIU hosted the third offering with FAU and the University of Miami joining in. Two representatives from each institution delivered papers. Lin and FIU colleague Paul Tanyi presented on “Market reaction to the potential adoption of International Accounting Standards.”

“We need a solid research environment to produce good work, and the workshops and conference FIU hosted help us achieve that goal,” Lin said.
School of Accounting Refereed Journal Publications

Faculty members have had a number of articles published in premier and high quality journals in the past year. A sampling follows.


**Cherie J. Hennig** and **Wendy D. Gelman**, “Boulware: What the Supreme Court Failed to Address,” Tax Notes, 123.7 (May 18, 2009) 910-914.


**Mai Dao, Suchismita Mishra** and **Kannan Raghunandan**, “Auditor Tenure and Shareholder Ratification of the Auditor,” Accounting Horizons, 22.3 (September 2008) 297-314.


**V. Naiker and Divesh S. Sharma**, “Former CPA Partners on the Audit Committee and Internal Control Deficiencies,” The Accounting Review, 84.2 (March 2009) 559-587.


**Books**


Building Quality

School of Accounting Scholarships
School of Accounting students benefit from the generosity of professional organizations and companies that support accounting education through scholarship programs. We are pleased to present recipients of awards for the 2009-2010 academic year.

FICPA Educational Foundation
$2,000  Barbara S. Coleman
$2,000  Christopher J. Houseman
$2,000  Ismaris M. Soberon
$2,000  Isabel E. Villar
$1,000  Gabriela C. Manrique
$1,000  Yazmin K. Martin
$10,000

American Woman’s Society of CPAs—South Florida Chapter
$1,500  Maria de la Luz Zarate

Cuban American CPA Scholarship
$1,000  Anabel de la Rosa
$1,000  Jacklyn Vazquez
$2,000

Caterpillar Excellence Scholarship
$2,500  Yamiris Diaz
$2,500  David Truong
$5,000

Deloitte Scholarship
$2,500  Marc Sainvil
$2,500  Farah Andre
$2,500  Farrah Vincent
$2,500  Carl Emilcar
$10,000

College of Business Administration
$2,000  Farah Andre
$2,000  Jamie Lou Calibara
$4,000

Irving & Grace Fantle Scholarship
$1,000  Jonathan Doozan

(Continues on page 6)
For the third time, ALPFA named an FIU student “National Student of the Year”—the highest student award given by the organization. Daniel Zamora, then a junior majoring in accounting, received the award during the national convention which took place in Boston, Massachusetts in August 2009. Previous winners were Krystel Ramos (MACC ’08, BACC ’07) and Zameer Upadhya (BACC ’02).

For the seventh consecutive year—each year the awards have existed—ALPFA recognized FIU in two other categories: Zamora also captured the award as “South Region Student of the Year” and ALPFA at FIU was named “South Region Student Chapter of the Year.”

“I am very honored to have received the award on behalf of FIU, which has helped me develop as a person,” said Zamora, who has already served as the student organization’s president.

The awards recognize Zamora and the School of Accounting’s student chapter—the largest student chapter in the country—for having reached an all-time high of 143 members and implementing new events such as Excel workshops and a Florida Institute of Certified Public Accountants (FICPA) panel discussion, to name just two.

Thirty-six ALPFA members attended the conference at which Zamora, Sasha

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Cruz, Jovan Dushner, Natalie Gross, Rosmery Osuna and Asia Seuc took part in a KMPG case competition.

Sponsored by global tax services firm PricewaterhouseCoopers (PwC), the 2009 xTax case competition drew students from FIU, joined for the first time by students from Miami Dade College. Representatives from PwC and the business school mentored the eleven teams of five students each.

Each team worked through the PwC-provided case study, which focused on financing health care reform for a fictitious country through a series of tax modifications. The presence of the MDC students helped fulfill the requirement that each five-person team include sophomores, juniors and seniors.

Over a two-week period, the 11 teams developed their case studies. They then participated in interactive presentations with PwC representatives. The presentations were videotaped, and the winning team’s video was submitted to compete with participating universities from across the country.

The judges declared “The Intangibles”—Giselle Arbas, Teresa Hernandez, Daniel Lopez, Ramon Medina and Adriana Ross—the winner of the local competition. At the national level, PwC recognized FIU as one of the schools with “the largest improvement in participation” versus a year ago.

Johnson & Johnson case competition enables student to improve array of skills.

One of 10 universities participating annually in the Johnson & Johnson (J&J) national case competition, ALPFA at FIU once again represented the School of Accounting. Team members use SWOT assessment, sales forecasts and financial analysis to evaluate business opportunities in one of J&J’s market sectors; in 2009, participants analyzed information about four options to launch an over-the-counter drug into the Asian market, recommending both the product and the market, and defending their choice before a panel of judges. Members of the 2009 team were Yasmani Delgado, Jonathan Doozan, Teresa Hernandez, Brian Quadros and Eduardo Tapanes. Yvette Hernandez Stanley (BBA ’04), leads the J&J recruitment team that offers the competition at FIU.

Below: xTax at FIU, 2009
For the second consecutive year, the school collaborated with the Miami-based Internal Revenue Service (IRS) Criminal Investigation (CI) unit to bring "The Special Agent Experience" to campus, affording participants the chance to get a hands-on feel for forensic accounting.

Students divided into four groups, with each investigating a different financially based criminal case.

“My team was in pursuit of someone who had allegedly falsified tax returns,” said Gustavo Gross (BACC ’09, BBA ’04). “We were given the lead and followed the case through to conclusion—from research and undercover work to securing a warrant and making an arrest.

The IRS CI team provided us with detailed background information. They brought in sophisticated surveillance equipment, handcuffs and bulletproof vests—everything you would expect to be part of a ‘real’ investigation. It was a fantastic, eye-opening experience.”

According to Tessie Brunken (EMST ’86, BBA ’81), assistant director of student services, the federal government is one of the few employers to increase hiring.

“This experience gives the students a chance to not only learn about the job but also meet with agents and make valuable contacts,” she said. “One of our recent graduates has now joined the CI unit full time and is currently in training.”

School of Accounting Scholarships (Continued)

FICPA Educational Foundation 1040K Scholarship
$3,000 Barbara S. Coleman

Goldstein Schechter Koch Company, P.A. Scholarship
$2,500 Silvia Sosa

Ocariz, Gitlin & Somerfield Scholarship
$2,500 Michael Caron

Rachlin LLP
$2,500 Gabriela Manrique

FICPA Broward Chapter
$1,250 Jovan Dushner
$1,250 Jaleesa Lynch
$2,500

Institute of Internal Auditors–Miami Chapter
$1,000 Ramon Medina

Moore Stephens Lovelace Ray Bolt Memorial Scholarship
$2,500 Kevin Gonzalez

Randy S. Greene Memorial Scholarship
$1,500 Yan Valdes

Angelina Perez Memorial Scholarship in Accounting
$1,000 Juan Duarte

Penny Sult Memorial Scholarship
$1,000 Jorge Gonzalez

School of Accounting Scholarships
$9,000 Kendra Walker
$6,500 Alicia Garcia
$6,500 Edison Samway
$5,000 Lidisbel Martinez
$5,000 Luis Perez
$5,000 Samuel Sheckman
$1,500 William Riccardi
$1,500 Alejandro Trejos
$1,000 Leandro Gonzalez
$41,000

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Below: Bertha Ross (BACC ’09), who participated in the event last year when she was an FIU student and is now training as an IRS Special Agent, played the role of a criminal undergoing arrest as part of this year’s activity.
David Bello, Ramon Medina, Rosmery Osuna (BACC ’09), Ana Isis Rodriguez, Naisla Sabie and Daniel Zamora were among the 89 students from 26 states and Puerto Rico to attend the Accounting Scholars Leadership Workshop, held in May 2009, part of the 40th anniversary of the Minority Initiatives Committee of the American Institute of Certified Public Accountants (AICPA). They participated in sessions on networking, mentoring and techniques to prepare for and pass the CPA exam, plus conducted self-assessments to determine their personality and working style.

“The theme ‘CPAs: Embracing a New Era’ is telling of the changes on the horizon for the CPA profession and how students can prepare themselves to maximize their talents, knowledge and diverse experiences into becoming successful professionals,” said Elizabeth DeBragga, coordinator diversity, work/life and women’s initiatives at AICPA.

Sharon Lassar, director, School of Accounting and member of the AICPA’s Minority Initiatives Committee, presented “How to Pass the CPA Exam” and participated in a panel discussion on “Life as a CPA.” Zameer Upadhya (BACC ’02), himself an attendee in 2001 and now South Region Director of ALPFA, selected the students.

“Firms Night was amazing,” said Jacky Gomez, a Beta Alpha Psi candidate for induction and one of approximately 165 students and professionals who attended the September 2009 event. “Being exposed to so many local, national and global firms is truly a once-in-a-lifetime opportunity to get my name out there.”

“Five students at a time share their résumés and business cards, talk briefly with the representatives from the firms and then rotate to the next table,” said Albert Tamayo, president of the chapter, which for the third consecutive year received a “Superior Chapter” designation at the organization’s annual conference.

Also in September, ALPFA at FIU put on Business Industry Night, titled “Crossing the Bridge to Success,” an event that drew almost 200 students.

Daniel Perron, owner of Perron & Company, who has an impressive record in recruiting, following stints in both public and private accounting, spoke, after which students participated in a mini career fair during which they were able to learn more about the 20 companies that attended.
“We want the brightest students to come into the career and to recognize what FIU has to offer . . . and we want that to occur as early as possible in a student’s life,” said Tessie Brunken (EMST ’86, BBA ’81), assistant director of the school’s student services.

Two July events helped make that happen for 54 Florida high school students.

Twenty-one of them participated in the two-day Accounting Careers and Money Program (A.C.A.M.P.), offered in conjunction with the Florida Institute of Certified Public Accountants (FICPA). They got insights into the life of a college accounting student, thanks in part to the involvement of Beta Alpha Psi; learned job search-related skills; and even played at being traders guided by student interns in the college’s Capital Markets Lab.

The other 33 lived on campus to preview college life and the exciting career opportunities afforded by a degree in accounting during the five-day Minority Summer Residency Program (MSRP), also offered with the FICPA, and supported by ALPFA at FIU members.

Faculty members—including Sharon Lassar, director of the school and a FIGPA vice president, and Brunken—presented. Advisory board member and a Royal Caribbean vice president, Thomas A. Burke (MACC ’93), arranged a tour of The Majesty of the Seas and presentations on private accounting. Ernst & Young, which works closely with the school to develop national opportunities for FIU accounting graduates, hosted a tour of their local offices and exposed students to public accounting.

Clinic benefits students and aspiring business people.

For the past three years, School of Accounting students and students in the College of Law have collaborated to gain hands-on experience while arming individuals with accounting or legal guidance as they implement for-profit and non-profit ideas.

“The College of Law’s Community Development Clinic has helped for-profit businesses such as a beauty salon, a barbershop, clothing stores, music producers, a real estate company, flyer printers, exporters, importers, a daycare facility and an auto repair company,” said Tessie Brunken (EMST ’86, BBA ’81), assistant director of student services.

Clinic participants also have aided individuals in setting up non-profit companies and those applying for tax exempt status for organizations intended to provide cancer support; aid to Haiti, autistic children, foster children, ex-offenders and victims of domestic violence; and for after-school programs and to help stray animals.
Alumni gathered at a Bisk Education, Inc.-sponsored event to celebrate Business Week rankings placing the school first in Florida and 18th in the country in 2009. Among the guests, Richard Perez (BBA ’84), who was president of a predecessor to Beta Alpha Psi and who established the Angelina Perez Memorial Scholarship in Accounting in 2007, attended with his son, a potential future student, who recon- nected with friends from his high school as his father did the same with college friends.

Alumni Affinity Council adds value through new mentoring program.

“The goal of our new mentoring program is to establish a relationship between a mentor and a mentee that will last through graduation and hopefully beyond,” said Fred Campos (MACC ’01, BACC ’98), senior manager, transaction advisory services, Ernst & Young LLP, who heads the sub-committee of the School of Accounting Alumni Affinity Council that has fashioned the program and is now promoting it in classes.

According to him, the program’s focus is “not networking. It’s to provide an opportunity for two people to have a frank talk about school, work and any other issues, and for mentees to hear what mentors say that can help them make better decisions as they plan their careers.”

To give students the maximum choice in finding a mentor matched to their likely career path, the sub-committee is assembling mentors from different backgrounds. All mentors and mentees will gather at a breakfast later in the spring. Organizers plan to have the mentors and mentees meet twice per semester. Following a mentee evaluation in which the students will provide feedback to the sub-committee, adjustments will be made to improve the offering, including adjusting the frequency of meetings.

Campos is already enthusiastic about the program.

“I never had the chance to be part of a formal mentoring program but I have had mentors informally in business and life,” he said. “I believe in mentoring and I believe the program will be another way the School of Accounting enhances the experiences of its students.”

Kaufman, Rossin & Co. hosts Alumni Day.

Kaufman, Rossin & Co.—one of Florida’s largest independent accounting firms—boasts many FIU alumni, most with degrees in accounting and finance. At Alumni Day, sponsored by the FIU Alumni Association and held at the firm on October 5, 2009, a group of alumni heard updates from Joyce J. Elam, executive dean of the business school, and Sharon Lassar, director of the School of Accounting. Steven Berwick (BACC ’74), CPA, a Kaufman, Rossin & Co. principal and a member of the School of Accounting Advisory Board and the President’s Council, welcomed the attendees.
Graduate moves up and out of South Florida.

Being selected for Johnson & Johnson’s (J&J) prestigious Finance Leadership Development Program (FLDP) opened the door to new geographies and various accounting positions for Jose R. Caballero (MACC ’07, BACC ’06, BBA ’03), who was born, raised and educated in South Florida.

The very competitive FLDP fast-tracks high-potential individuals from top universities to leadership positions within J&J’s finance organization. After his first rotation supporting sales and marketing at Cordis Corporation in Miami Lakes, Caballero went to corporate internal audit in New Jersey with assignments in Belgium, Brazil, Peru, Puerto Rico and the United Kingdom. Two California rotations followed: at ALZA Corporation supporting manufacturing operations and currently at Conor Medsystems, a J&J research and development company in Menlo Park. There he controls a multi-million dollar budget for the NEVO stent.

“I engage with functional leaders by managing budgets, forecasting and reporting financials, and valuing potential projects,” he said.

Going from being part of a majority population in Miami to being a minority in New Jersey and working with a diverse group in California has expanded his perspective.

“The dynamic challenges are what make this job unique,” he said.

He also has enjoyed the presence of FIU alumni Nicolas Aldrich (BBA ’08), doing an FLDP rotation at Conor, and Luis Toca (MBA ’99, BBA ’96), controller at ALZA.

While Caballero appreciates “South Florida’s tight-knit community,” his experiences have led him to “encourage FIU graduates to look at opportunities outside the region.”

Alumna puts education into practice.

The decade of the 1990s was a busy one for Vivian Rodriguez (MACC ’92, BACC ’91). She completed her Bachelor of Accounting and Master of Accounting degrees, graduated from law school, earned her CPA license and passed the Florida bar. The first decade of the new century, starting in 2001 with her receiving an LLM in taxation and an appointment as a senior attorney with the Office of Chief Counsel for the IRS, has been just as active, though her focus has shifted from getting her education to applying it in both the tax accounting and legal arenas. Being one of only 250 lawyers certified in tax law by the Florida Bar Board of Legal Specialization and Education gives her ample opportunities to share her expertise.

“I routinely engage in civil litigation, representing the government before tax and bankruptcy courts,” said Rodriguez, whose professional growth has enabled her to take on increasingly larger cases.

With her background, it’s no surprise that she is a board member-elect to the Junior League of Miami, which she describes as her “other passion.” She also stays busy by teaching and serving on the executive boards of the tax section of the Florida Bar, the Florida Association of Attorney-CPAs and the School of Accounting Alumni Affinity Council steering committee.

Rodriguez feels her business degrees prepared her well for the various areas that continue to engage her.

“I wouldn’t trade my FIU education for anything,” she said. “It’s the foundation of my career.”

Vivian Rodriguez
Maria Byrd’s career takes flight.

For Maria Byrd (MACC ’99, BACC ’95), succeeding has depended on applying what she has absorbed from her experiences.

“What I learned at FIU gave me the ability to tackle my jobs in public accounting with confidence,” she said. “I continue to try to emulate in my own work the teaching methods I observed in my professors.”

She now implements what she learned with the launch of her own company, Figueroa Byrd, CPA. It’s ideally suited to her background, working style and interests.

“We provide temporary staffing and support for businesses that need high-level, project-specific support,” she said. “The work offers me a flexible schedule, the challenge of working in different environments and the satisfaction of matching a company’s needs with the right talent to achieve their objectives.”

Having her own business also has enabled her to manage time for her home life and to continue her volunteer activities, including for the School of Accounting. As a member of the Alumni Affinity Council, Byrd is leading the “Alumni Resource Guide” project.

“Our goal is to allow alumni to connect online,” she said. “Gary Oppen (MST ’83), managing member, Levie-Opper, LLC, and I have developed a survey for alumni to identify their interest for an online directory listing. The guide will provide a way to connect, to find subject matter experts and to identify ways they would like to be involved with the school.”

Alumnus maintains loyalty to School of Accounting from Panama.

Though Albert Rojas (BBA ’74) spends two-thirds of his time in Panama, he remains devoted to his Miami alma maters, including FIU and his high school. Describing his undergraduate degree—which he began when FIU first opened, completing the program before the university offered a Bachelor of Accounting—as “the base from which I jumped to sales, then to management,” Rojas recently launched a health care insurance company in Panama for overseas retirees.

“Knowing the numbers has made all my career advances easier,” said Rojas, who held a number of positions within AIG over a 24-year period—from internal auditor for Central America and the Caribbean; to administrative posts in Panama; to sales and management positions in El Salvador, among other countries; to president of a joint AIG venture life company in Colombia.

He considers his move from accounting into insurance to be “very common,” noting that one of AIG’s presidents had been an accountant.

While he spends one-third of his time in Miami, it is from Panama that his connection to FIU manifests itself most strongly. He hosts FIU faculty, including Sharon Lassar, the school’s director, on visits and hopes to play a role as FIU expands in Panama.

“Miami’s proximity to Panama makes it convenient and inexpensive for students and faculty to travel between the two locations,” he said. “Also, our program’s impressive 18th spot in BusinessWeek’s ‘2009 Ranking of Top Undergraduate Business Programs’ is evidence of our quality and ensures that we can attract excellent students.”

Alumnus maintains loyalty to School of Accounting from Panama.
Jocelyn R. Flynt (BACC ’82) was promoted by Berenfeld Spritzer Shechter & Sheer to principal in the firm’s tax practice.

Gary P. Opper (MST ’83), president, Approved Financial Corporation and managing member, Levie-Opper, LLC, presented at the school’s fall continuing professional education seminar on “Mortgage Fraud: The Crime and Punishment.”

Valentin Lopez (BACC ’85), managing partner at Lopez and Partners, LLC, won the “Ultimate CEO Award” and was elected to the Property Tax Appraisal Board in Coral Gables.

Mark Fenaughty (MST ’87) was promoted to director at Morrison, Brown, Argiz & Farra, LLP.

Manuel del Canal (BBA ’91) was named senior vice president and senior market manager of Bank United.

Rafael Garcia (BACC ’94) was promoted to partner at PricewaterhouseCoopers, LLP.

Jeremy Ahwee (BACC ’95) was promoted to principal at Goldstein Lewin & Co.

Ivan Garces (BACC ’95), principal & director of forensics at Kaufman, Rossin & Co., was appointed to the South Florida Chapter of the Association of Certified Fraud Examiners Board of Directors.

Steve Picha (MST ’95) accepted a position as tax director at RSM McGladrey, Inc.

Desiree Elias (MACC ’96, BACC ’95) completed an exploratory internship at BDO Seidman.

Pilar Escandon (MACC ’96) accepted a tax manager position at Ocariz, Gitlin & Zomerfeld.

Ana B. Garcia (BACC ’96) has accepted a position as internal audit manager of OHL USA, Inc.

John Zamora (MACC ’96, BACC ’94), partner, Deloitte & Touche, made the South Florida Business Journal’s “40 Under 40” honorees list. This program recognizes 40 individuals, all under the age of 40, who are proven performers in their respective industries and communities.

Ed Duarte (BACC ’98) was appointed president of the Cuban American CPA Association.

Erbin Ramirez (BACC ’98) was promoted to director at Morrison, Brown, Argiz & Farra, LLP. Ramirez works in multiple industries including health care, securities and telecommunications.

Jose N. Tezanos (BACC ’99) accepted an associate attorney position with Fennemore Craig in Phoenix.

Erick Wendelken (BACC ’99) was promoted to director at Morrison, Brown, Argiz & Farra, LLP.

Josh Rodriguez (BACC ’01) accepted a position as senior manager in corporate accounting with Ryder System, Inc.

Amanda Chrycy (BACC ’03) was promoted to manager of audit services at Grant Thornton, LLP.

Niska Cazau (BACC ’06) was promoted to semi-senior accountant at Grant Thornton.

Yaimy Chavez (MST ’08) accepted a position as a large and mid-size business (LMSB) IRS agent.

Jovany Cossio (BACC ’08) was promoted to semi-senior accountant at Goldstein Schechter Koch.

Maria Mendieta (BACC ’05) was promoted to senior accountant at Goldstein Schechter Koch.

Microsoft MSN and Internet music community Cyloop have teamed up in an alliance that will have Cyloop offering its content on MSN’s portals in Latin America, the U.S. Latin market and the Sympatico/MSN portal in Canada. The strategic alliance was negotiated between MSN and Hoodiny Entertainment Group, the digital entertainment company that owns Cyloop. JC Morales (MACC ’09, BACC ’05) is Hoodiny’s vice president of finance and an Alumni Circle member.

Noemi Perez (MACC ’05, BACC ’02) has transferred from the Miami office of Deloitte & Touche, LLP to be a manager in the firm’s Tampa office.

Erick Blanco (BACC ’06) of PricewaterhouseCoopers LLP presented at the school’s fall continuing professional education seminar on “Materiality and Other Considerations Applicable to Integrated and Non-Integrated Audits.”

Niska Cazau (BACC ’06) was promoted to semi-senior accountant at Goldstein Schechter Koch.

Yaimy Chavez (MST ’08) accepted a position as a large and mid-size business (LMSB) IRS agent.

Jovany Cossio (BACC ’08) was promoted to semi-senior accountant at Goldstein Schechter Koch.

Stan Jansta (MST ’08) of BDO Seidman presented at the school’s summer continuing professional education seminar on “Consolidation of Financial Information in Accordance with SFAS 141R.”

Shakeel Ramzan (BACC ’08) became an audit associate at KPMG, LLP.
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