

The Bottom Line

Spring 2007

International Education for Accounting

Due to the recent partnering between the College of Business (CB) and the University Centre Cesar Ritz (UCCR), accounting students now have the opportunity to join other WSU students in taking upper division courses during a one semester program in Brig, Switzerland. The UCCR has a fully accredited hospitality management program with internationally recognized faculty and industry-wide reputation. With only 270 students, UCCR can offer small class sizes and individual student attention. In addition, as staff and students are drawn from more than 45 different countries, WSU students will be able to interact in classes and social settings with an international group and have a truly global learning experience.

The new program, led by faculty from WSU's College of Business, will be offered each semester for at least the next three years. In a typical semester, WSU and UCCR students will take a combination of courses from both universities. This model enables CB faculty and students to reap maximum benefit from their international experience. This spring semester, WSU accounting professor **Bernard Wong-On-Wing** is teaching cost accounting and business processes and controls. He will be joined later in the semester by accounting professor and department chair **John Sweeney**, who will be teaching an accelerated intermediate accounting course.

The partnering between WSU and UCCR reflects the CB's continued commitment to developing globally competitive graduates. Since 2002, CB international programs have sent nearly 500 students to a variety of locations including Vietnam, Thailand, Spain, Norway, Malawi, Italy, and Chile. Associate Vice Provost for International Programs **Lance LeLoup** states, "The College of Business is leading the way as the University strives to make international learning more accessible to students and provide them with the global competencies that they need to succeed. Just as significant, the program in Brig allows students from other colleges, after a prerequisite or two, to earn an International Business minor in just one semester abroad." WSU President **V. Lane Rawlins** adds, "Educating leaders for a global society is a central objective for Washington State University."

The new Brig program will play a key role as the CB strives to double the number of business students studying abroad. To further the ability of all

students to have an international experience, alumnus **Scott E. Carson** ('72 Business Administration) and **Linda Carson** have committed \$1 million toward student scholarships. The Carsons' gift will be used to establish the Carson International Business Scholars Fund, providing need-based scholarships to WSU students participating in CB international education initiatives.

"It is imperative that we encourage global experiences for today's students," comments Scott Carson, president and CEO

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"Educating leaders for a global society is a central objective for Washington State University."

*—WSU President
V. Lane Rawlins*

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Chair Letter

The fall semester was one of the most successful recruiting seasons for accounting graduates in recent memory (see list, right). Junior and senior accounting majors are currently interviewing for summer internships, and from the feedback we have received, recruiters have been very

impressed with the quality and depth of the candidate pool. The number of accounting majors continues to remain strong, with over 200 high quality students.

I would like to encourage alumni to attend the annual Beta Alpha Psi banquet, to be held on Friday, April 27. As those alumni who attended the banquet in recent years can attest, we have outgrown our usual venue. Fortunately, **Chuck Caylor**, the new Beta Alpha Psi advisor, was able to secure the Schweitzer Engineering Laboratories' recently completed event center. This new venue has the capacity to accommodate all returning alumni. It is a great opportunity to touch base with former classmates and faculty.

Nori Pearson, CPA, joined the faculty this semester and will be primarily responsible for teaching the Introduction to Financial Accounting course. Nori's background in both public and corporate accounting will enable her to enrich students' classroom experience with real-world examples.

Doctoral student **Jared Hamburg** has accepted a faculty position at Wichita State University. Jared also received his bachelor's degree in accounting from WSU, and has been an exemplary classroom instructor. Jared is happy that his WSU clothing will also work at Wichita State University.

Unfortunately for our future accounting students, this will be Professor **Charlie Bame-Aldred's** last semester at WSU. Charlie has accepted a position at Northeastern University in his native Boston, the home of his beloved Red Sox. His boundless energy, enthusiasm, and personality will not be forgotten. During his tenure at WSU, Charlie touched the lives and influenced the careers of countless students. For those alumni who would like to reconnect with Charlie, the BAP (Bame-Aldred Palooza?) banquet presents the perfect opportunity to say goodbye. I hope to see you at the banquet.

Go Cougs!
John Sweeney

2006–2007 Accounting Student Placements Full-Time Placement

California

San Francisco	
Jie (Flo) Li	Ernst & Young
Elizabeth Walker	Ernst & Young
San Jose	
Hai Tran	Ernst & Young

Florida

Miami	
Alexandra Bakamus	KPMG

Oregon

Portland	
Chad Alexander	Ernst & Young

Washington

Seattle area	
Ryan Aker	Ernst & Young
Becky Berg	Berntson & Porter
Peggy Canales	Washington Mutual
Steven Dahl	Miles Sand and Gravel
Josh Dahmen	KPMG
Erin Deese	KPMG
John Dudley	Moss Adams
Charles Dwyer	Clark Nuber
Tandy Entwistle	KPMG
Ryan Freimuth	KPMG
Andrew Jensen	PricewaterhouseCoopers
Doug Kikendall	Moss Adams
Erin Krivanek	Deloitte
Jim Livingston	Moss Adams
Dan Maehren	Clark Nuber
Eilia Seip	Johnson & Shute, PS
Wendy Slagle	PricewaterhouseCoopers
Wei Song	KPMG
Frances Strosahl	Clark Nuber
Michelle Stuhrman	Moss Adams
Carol White	Larson Gross PLLC
Casey Winters	Protiviti

Spokane

Aaron Banks	LeMaster & Daniels
Joseph Hennessy	Moss Adams
Brian Kazemba	Moss Adams
Matt Norman	BDO Seidman
Kevin Spohr	Moss Adams

Yakima

Rita Nelson	Moss Adams
Adam Niehenke	Moss Adams

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The Agony of Victory and the Thrill of Defeat

On January 4, the WSU Men's Basketball team hosted the Sun Devils of Arizona State University. The Cougars were unranked with a PAC-10 record of 1-1, and it was the first home PAC-10 game of the year. **Robbie Cowgill**, **Derick Lowe**, and **Daven Harmeling** led the team in scoring that night,

a WSU 75-55 win. However, they needed a little help from the fans in the stands.

Two of those brave fans, **Debbe Sanders** and **Sue Gill**, stepped up when the Cougs needed them. To get the fans jumping and the team motivated, Debbe and Sue strolled onto the court for the biggest battle of the night, a free throw shooting contest between these two accounting goliaths. Sue (5'10") beat Debbe (5'6") by only one basket in this hard-fought battle. Debbe attempted a myriad of acrobatic shots, including the behind the back shot that spun out at the last second, while one of the fans in the stands was almost hit in the face by one of Sue's shots. But by a miracle (and some sound cheating), Sue Gill's shot hit its mark, sending Debbe to defeat. The final result, Sue Gill 1, Debbe Sanders 0.

The fans cheered, and grimaced, as these two titans of the ten-key twirled their on court magic. The team



Sue Gill

seemed unimpressed, almost ignoring the two. But without their presence, who knows if the Cougars could have pulled out this win by such a wide margin. A 20 point win? It might have only been 19 without Sue and Debbe, the dynamic free-throw shooting team from the Department of Accounting.



Debbe Sanders

International Education for Accounting (cont.)

of Boeing Commercial Airplanes. "I challenge the college's alumni and friends to become involved in supporting the education of tomorrow's global business leaders." President Rawlins agrees with the importance of an

international experience and remarks, "The visionary leadership provided by the Carsons will allow the College of Business to provide transformational global experiences to an unprecedented number of students."

Attesting to the breadth of the international experience are the six accounting students that attended the UCCR graduate program this past summer. Their six week program included classes on European culture, the Economic

Union, creativity workshops, and a class on wine and its importance in the European economy. Since UCCR is more formal than WSU, the students were required to wear suits for their weekday classes. Learning did not stop on weekends as fieldtrips were planned to allow the students to experience more of Europe than just Switzerland. Said master's of accounting student **Melanie Mosley**, "This experience is something I will never forget. It was a life changing experience." We are pleased to be able to offer these international programs to both our undergraduate and graduate students.



Students, from left to right: Doug Kikendall, Krystal Van Belle, Wendy Slagle, Melanie Mosley, Shauna Oversby, and Wes Elliott.

Accounting Programs Thrive at Washington State University's Vancouver and Tri-Cities Campuses

WSU Vancouver and WSU Tri-Cities are seeing some younger faces on their campuses with the admission of freshmen and sophomores in fall 2006 at WSU Vancouver and fall 2007 for WSU Tri-Cities. Although initially serving a primarily non-traditional student body, the current student enrollment includes a nearly even blend of traditional and non-traditional students. This expansion at the regional campuses offers students more options for a great WSU education tailored to fit their needs.

In terms of majors, accounting is one of the most popular on the Vancouver campus with over 100 students currently enrolled. At the heart of the WSU Vancouver curriculum is an action-oriented framework that emphasizes the practical application of theory and content, encompassing key competencies students need to learn. The program is supported by a faculty representing a strong blend of practice and academics and emphasizing management decision-making with a solid foundation of core technical knowledge. This is accompanied by a focus on the accounting profession's responsibility to act in the public interest. An accounting graduate thus enters the profession with the ability to contribute to the long-term success of an organization, regardless of the career path chosen.

A pillar of the Vancouver program is its strong link with the business community. In particular, we have connections with firms in the manufacturing and service industries, public accounting, government, and nonprofit organizations in both southwest Washington and northwest Oregon. In addition to full-time employment and/or internships, firms actively participate in student-business partnership projects and in-class presentations by business managers, as well as out-of-class career workshops and mentoring activities. As such, Vancouver accounting students truly have access to "real-world" classroom experiences and lifetime networking opportunities.

WSU's Tri-Cities campus also finds accounting to be the most sought-after major among the business programs offered. When coupled with the popular accounting and information systems

major, over half of all business students graduate with an accounting emphasis. **John Thornton**, CPA, is the academic director of WSU Tri-Cities' Business Programs and an associate professor of accounting. He is joined by accounting associate professor **James Thompson**, CPA, and **Nancy Ashley**, associate professor of management information systems as the full-time resident faculty at the Tri-Cities campus. These individuals, together with several accounting professionals from the community, create an undergraduate experience that effectively blends theory and practice.

Accounting students thrive at the WSU Tri-Cities campus, where personalized attention in small classes of about 15 to 25 students is the norm. All courses are taught in the evening, allowing a high level of student participation in internships and/or full-time employment. In addition to receiving valuable work experience, the monetary compensation from internships and jobs makes WSU Tri-Cities an affordable option that provides students a high-quality education without the high cost of uprooting themselves or their families. Perhaps best of all, recent accounting graduates have found job prospects to be outstanding. Employers seeking WSU Tri-Cities accounting students range from local, regional, and international CPA firms, to private industry, to state, U.S. government, and nonprofit entities..

WSU Vancouver and WSU Tri-Cities are always looking to expand its connections with alumni in the Portland/Vancouver and Tri-Cities area. If you are interested in speaking to a class, participating in one of our networking sessions, or hiring a student, whether as an intern or in a permanent position, please contact either of the full-time accounting Vancouver faculty, **Jane Cote**, academic director, or **Claire Latham**. You can reach them via the WSU Vancouver Business Program Web site, www.vancouver.wsu.edu/programs/bus/home.html, or contact **Erin Madarang** at 360-546-9750 or denagerie@vancouver.wsu.edu. For the Tri-Cities, please contact John Thornton at jthornt@tricity.wsu.edu or 509-372-7246, or **Wanda Walters**, business programs coordinator, at 509-372-7360.

Master of Accounting Students Helping the Community

Each year during the spring semester, our master of accounting students have the opportunity to render volunteer tax service to both the members of the Pullman community and Washington State University international students and scholars. These free services are of benefit not only to the individuals seeking tax assistance but also to our graduate students, who are provided with the opportunity to do "real world" tax work.

Chad Alexander, Becky Berg, Jonathan Buschbach, Colleen Harper, Joe Hennessy, Carey Homan, Wendy Slagle, and Kathryn Troxel, along with faculty advisor **Richard Toolson**, are participating in the tax aid program that serves the members of the Pullman community. Sessions are scheduled throughout the semester at the Neill Public Library in Pullman and provide service to individuals with low to moderate incomes. While some individuals come by just to receive answers to a few tax questions, most

bring their tax materials and actually have their tax returns prepared. The students prepare the returns on their personal laptops, using individual tax preparation software.

The students offering Tax-Aid for WSU international students and scholars are **Joshua Dahmen, Erin Deese, Walter Juergens, Erin Krivanek, Flo Li, Ling Ma, Adam Niehenke, and Wendy Song**, assisted by faculty advisor **Debbe Sanders**. In conjunction with WSU's International Programs, accounting students assist international students in preparing the often confusing nonresident alien tax returns, where rules vary depending on the student's native country. As the majority of international students at WSU are required to file a variety of tax and tracking forms, this service is much appreciated. Students use a web-based international tax software program called CINTAX to prepare the returns and other forms required of international students and scholars.

Beta Alpha Psi President's Letter

As president of Beta Alpha Psi, I have been asked to provide an update on the recent activities of WSU's Delta Epsilon chapter. I am pleased to report that participation in our organization has increased to over 130 combined members and pledges. These individuals are active participants in our weekly professional meetings, as well as our tutorial and community service activities.

During the fall 2006 semester, Beta Alpha Psi was able to help a number of students find full-time employment and summer internships. Recruiting for additional summer internships is currently underway. In addition, as mentioned by outgoing president **Casey Winters** in the fall newsletter, Delta Epsilon attained recognition as Superior Chapter for the sixth consecutive year. The monetary award was used to provide textbook scholarships to outstanding pledge **Elise Hamamoto**, and outstanding member **Erin Deese**. Congratulations to both of these individuals who have made exceptional contributions to Delta Epsilon's success. In addition I would like to echo Casey's comment that reaching the highest level of recognition by our national organization is attributable to the efforts of our student officers, faculty advisor, the Department of Accounting in general, and the great support and resources of our alumni and the business professionals with whom we interact.

I am pleased to report that five delegates from Delta Epsilon (**Emily Boulanger, Jenna Gonzalez, Elise Hamamoto, Andrew Jensen, and Joe Wyatt**) took third place in the first annual Business Case Competition conducted by the College of Business's Carson Center for Professional Development. The competition was open to all business clubs and eight teams competed by analyzing a very complex business situation incorporating elements of accounting, finance, marketing, and management. The efforts of our team resulted in an award of \$75 for the organization and we look forward to greater success in future Business Case Competitions.

We would like to offer our congratulations to **Jared Hamburg**, who will complete his doctorate this May and move to a full-time position at Wichita State University in Kansas. Many of you might remember Jared from his undergraduate days at WSU, where he served as an officer of Beta Alpha Psi. In recent years he has taught a number of undergraduate accounting classes while working on his doctorate and has been a big supporter of the Delta Epsilon Chapter. We are very fortunate to have benefited from his expertise.

On a sadder note, we are also losing one of our distinguished faculty members at the conclusion of the spring 2007 semester.

Professor **Charlie Bame-Aldred** has taken a position at Northeastern University in Boston. While it will be a great loss to WSU, the Department of Accounting, and Delta Epsilon, we wish him well in his new position and thank him for his dedication these past four years. Our Delta Epsilon chapter would not be in the excellent position it is in terms of membership numbers and effectiveness if it weren't for his great recruiting efforts. Hopefully many of Charlie's former students will join us at this year's Beta Alpha Psi banquet (Friday, April 27) to say goodbye to him.

In conclusion, we would like to thank those who have supported us and would like to give alumni the opportunity to contribute to our future success. As president, I challenge all who may not yet be donors to the Accounting Development Fund to begin donating this year with a contribution of just \$25, which is the same amount paid in dues by our current members. Although this may seem small, coupled with the donations of all of our alumni, it is sufficient to fund scholarships, professional databases for classes, and general ongoing support. Thank you in advance for your support, and on behalf of Beta Alpha Psi, GO COUGS!

Joseph Wyatt
President, Beta Alpha Psi

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Please return to Department of Accounting, Washington State University, PO Box 644729, Pullman, WA 99164-4729
Please send additional information or updates to accounting@cb.wsu.edu

Beta Alpha Psi Spring Banquet

Date: April 27, 2007

Location: Schweitzer Engineering Banquet Hall
1825 Schweitzer Drive
Pullman, Washington

*For registration details, please see
www.wsu.edu/~bap/
We hope to see you there!*

**Save
the
Date!**