

Whitman SCHOOL of MANAGEMENT SYRACUSE UNIVERSITY

ORANGE

ACCOUNTING NEWS

News for Alumni and Friends of the Joseph I. Lubin School of Accounting

January 2007

A career driven by challenge

Mo Onsi's Four Decades at SU

Having graduated with honors from Cairo University, Mohamed "Mo" Onsi decided to earn his doctorate in the United States. He entered the University of Illinois in 1960, just as the decade began unfolding in a spectacle he will never forget: "The rise of the Civil Rights Movement, the Peace Corps—the idealism expressed in this society in those years told me this is where I want to be."

When he received his doctorate in 1964, Onsi accepted an assistant professorship at California State University, Fresno. He and his wife, the former Patricia Wilson, whom he met at Illinois, were lured by the "California mystique." But soon they would face an anguishing decision. At a conference in 1965, Onsi met and impressed Robert G. Cox, dean of what was then called the College of Business Administration (COBA) at Syracuse University. Cox, in turn, captured Onsi's imagination with his vision of expanding SU's well-established business school and developing cutting-edge programs. Soon after the meeting, Onsi was offered an assistant professorship at SU, and the challenge proved "too great to resist."



Onsi had no sooner joined the SU faculty in the fall of 1966 than he found himself immersed in an enterprise that would reshape the college and influence business education in general. "During these years," he explains, "management skills were becoming highly prized, not only in business but in all organizations. At SU, the new mind-set became 'official' in 1970, when COBA was renamed the School of Management." Onsi and his colleagues had developed a truly innovative MBA program.

The new Syracuse MBA abandoned the narrow economic focus of the then-traditional MBA for a broader approach designed to equip students for professional management positions in whatever field they entered. Working

with colleagues in Engineering, Law, Maxwell, and Newhouse, Onsi played an active role in developing the school's pioneering joint degree programs, which rounded out the new approach to management. He also had a hand in creating the unique Independent Study MBA Program, the first fully accredited program of its kind. By the early seventies, the PhD program, created in 1965, the new MBA program and its independent study version, and the joint programs accounted for an impressive rise in the number of graduate degrees granted by the school—from 74 in 1960 to as many as 260 a year in the early seventies. "Altogether," says Onsi, "these changes realized Dean Cox's vision of creating a highly competitive graduate program."

Mo Onsi has taught in virtually every program the Whitman School offers or has offered. He was the principle architect of the MS in Accounting Program and the MBA in Technology

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A MESSAGE FROM THE DIRECTOR



In Step with the Times

Syracuse University and the Whitman School of Management both lay claim to a strong interdisciplinary focus that is very much in step with the times. Almost every major trend we see in business today drives the need for interdisciplinary accounting programs and the demand for broad-gauged graduates: the growing complexities of global financial reporting; the technological evolution of real-time, global capital markets; and the heightened forensic focus of auditing, to name a few. The Lubin School of Accounting has responded to the interdisciplinary imperative by sharpening its focus on the new intersection of accounting, finance, and information systems.

To advance our objective, we were pleased to welcome four specialists in management information systems to our faculty last year, and to announce the appointment of Hsihui Chang as the Lubin Professor of Accounting. Hsihui's interdisciplinary research focus will advance our development in the important overlap of accounting and systems. We look for continued faculty expansion opportunities as we grow our graduate programs in anticipation of the implementation of the 150-hour requirement in New York in 2009. As always, it is the faculty who determine the success of our efforts, and the many honors they received in 2006 for their outstanding teaching and scholarship are most reassuring as we progress.

We continue to expand our students' community service and internship opportunities, which enrich the interdisciplinary approach and remain integral to a Whitman education. Our Beta Alpha Psi chapter was recognized with the Chancellor's Award for

Public Service for expanding its tax assistance program and for mentoring children in Syracuse city schools. Our students continue to enjoy excellent internship opportunities with a growing roster of public accounting and corporate employers. They also have exciting opportunities for international internships through our leading study abroad program. Engaged not merely in their profession, but with their communities and the greater world, Lubin graduates continue to be prized by employers and recruiters.

Our alumni, whose dedication and service are essential to our success, have established new links with our students through the recently introduced mentoring program. We are grateful for the bonds they continue to forge within the Lubin community, and for their active support of the Lubin School. To feature our alumni, we are introducing a new feature of alumni notes in this edition of the *Orange Accounting News*.

We offer special congratulations to Mo Onsi, whose story graces our cover. Retiring in May, Mo has been vital to the Lubin School's evolution for 40 years, and "thank you" hardly seems enough for all that he's accomplished and given of himself as a teacher and leader, including many years as department chair. Throughout his tenure in Whitman he's advocated and shaped innovative curricular advances that have kept our programs relevant to the changing demands of business.

With an interdisciplinary focus, a leading research and teaching faculty, and broadly educated students focused on excellence, the Lubin School builds on a firm foundation for leadership today and in the future.

Randal J. Ellen

LUBIN SCHOOL OF ACCOUNTING FACULTY



Kofi Appiah Okyere

Assistant Professor
of Accounting
*PhD, University
of Wisconsin*



Michel Benaroch

Professor of
Management
Information Systems
*PhD, New York
University*



William D. Brown Jr.

Assistant Professor
of Accounting
*PhD, University of
Massachusetts*



Hsihui Chang

Lubin Professor
of Accounting
*PhD, University
of Minnesota*



Randy Elder

Associate Professor
of Accounting and
Director of the
Lubin School
*PhD, Michigan
State University*



Mitch Franklin

Assistant Professor
of Accounting
*MS, Syracuse
University*



Leon Hanouille

Assistant Professor
of Accounting
PhD, Syracuse University



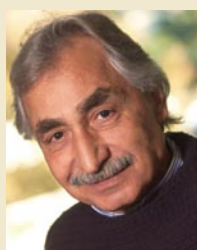
David Harris

Associate Professor
of Accounting
Director, George E.
Bennett Center for
Tax Research
*PhD, University
of Michigan*



Don Harter

Assistant Professor
of Management
Information Systems
*PhD, Carnegie
Mellon University*



Badr Ismail

Professor of
Accounting
Director, MS Program
*PhD, University
of Illinois*



Yogesh Malhotra

Assistant Professor
of Management
Information Systems
*PhD, University
of Pittsburgh*



Mohamed Onsi

Professor of
Accounting
*PhD, University
of Illinois*



Alex Thevaranjan

Associate Professor
of Accounting
*PhD, University
of Minnesota*



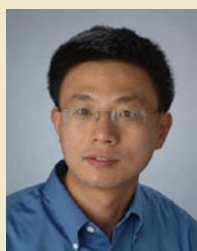
Padmal Vitharana

Associate Professor
of Management
Information Systems
*PhD, University of
Wisconsin-Milwaukee*



William Walsh

Assistant Professor
of Accounting
*MBA, Syracuse
University*



Jian Zhou

Visiting Assistant
Professor of Accounting
*PhD, Syracuse
University*

Tax Policy Takes Center Stage

Sixty Whitman students spent two intense weeks in November preparing for the 2006 xTAX Competition. The competition, sponsored by PricewaterhouseCoopers (PwC), takes place at more than 25 colleges and universities across the country every year.

Working with a faculty mentor, teams of five students are given 14 days to research a high-level tax issue and prepare a 12-minute presentation outlining their analysis. On November 15, Whitman teams presented and defended their recommendations to a judging panel of PwC managers and partners. Each team included at least two sophomores and one junior, and had the option to include seniors or graduate students. This year's challenge was to analyze and make recommendations for improving the overall tax structure of a fictitious country.

"Team Synergy" (pictured below) took first-place honors in Whitman's

2006 xTAX event. They earned \$1,000 in prize money and their videotaped presentation was evaluated at the national level, where they were competing for five spots in the xTAX finals in Washington. Whitman's second-place team, the "Pricewaterhouse Troopers," were awarded iPod Shuffles. Team members were Amy Marcello, Lauren Cappelli, Samantha Weiss, Ken LaFrance, Melissa Evanco, and mentor John Petosa, an adjunct instructor in the Whitman School.

"This is the fourth year our students have competed in either the PwC extreme accounting (xACT) or extreme tax (xTAX) competitions, and the excitement level was high," observes Mitch Franklin, assistant professor in the Lubin School of Accounting and faculty mentor to the winning team. "Since last fall's event, students had been talking and strategizing about this year's competition."

Franklin says the competition is especially helpful to the sophomore participants, who might be on the edge

about whether they'll choose an accounting major. "They get involved in a macro-level project that addresses issues they might one day handle as a PwC professional, getting a better feel about whether accounting is for them. They also have a terrific chance to develop an early relationship with one of our strongest recruiting partners," he notes. "For PricewaterhouseCoopers, of course, the competition is also a win—a chance to see some of our top talent in action." ■

Breaking News...

As this issue of *Orange Accounting News* was going to press, Team Synergy learned they are Washington-bound. In January they will compete in the xTAX national finals against Brigham Young University, Notre Dame, the University of Wisconsin, and the University of California, Berkeley.



"Team Synergy" (left to right) Ross Dauman '08 BS, Sara Bohan '09 BS, Lisa Cahill '07 BS, '08 MS, Alexa Ferugia '07 BS, Andrew Weinberger '09 BS, faculty advisor Mitch Franklin, assistant professor in the Lubin School of Accounting

FACULTY NOTES

Hsihui Chang Appointed Joseph I. Lubin Professor



Hsihui Chang

Hsihui Chang has joined the Whitman School as the Joseph I. Lubin Professor of Accounting. He is the first to hold this professorship named in honor of the Lubin School's namesake.

Prior to joining Whitman, Chang taught at the University of California, Riverside; the University of Texas at Dallas; Peking University, in Beijing; and National Chengchi University, in Taipei.

Chang holds a PhD in accounting from the University of Minnesota. His broad research interests include accounting, information systems, and public policy. He has published articles in an array of academic journals that include *The Accounting Review*, *Journal of Accounting and Economics*, *Management Science*, *MIS Quarterly*, *European Journal of Operational Research*, and *Strategic Management Journal*.

"One of my reasons for coming to SU," Chang says, "was the reputation of the Whitman faculty for their active involvement in multi-disciplinary research. And the Lubin School and accounting faculty are unique in joining accounting and information systems."

Chang is qualified as a CPA and a CMA and has served as a consultant to several profit and non-profit organizations.

Lubin Faculty Awarded Whitman Research Fellowships



Michael Benaroch

Lubin School of Accounting faculty members Michel Benaroch, professor of management information systems, and David Harris, associate professor of accounting, have been awarded the two Whitman Research Fellowships for 2006-2008. The prestigious awards recognize scholarship productivity, professional involvement, and contributions to the research culture of the Whitman School.



David Harris

The Whitman fellowships—one of the first outcomes of the naming gift from Marty and Lois Whitman—include stipends to help faculty further their research and teaching and take an even greater role in mentoring colleagues. William Walsh, assistant professor of accounting, held the inaugural Whitman Teaching Fellowship, from 2004-2006.

A Career Driven by Challenge, continued from page 1

Management Program, and serves as its advisor. He has supervised some 25 doctoral dissertations, whose authors have become department chairs, deans, and professors around the globe. And he has been a prodigious researcher in strategic cost management systems, international accounting, financial controls, and other fields, presenting his work at national and international conferences and in leading academic journals. He has also been a consultant to NASA and other clients.

The breadth of Onsi's service—to his department and school, to the university, and to his profession—is stunning. There is scarcely a Whitman committee on which he has not served, including the undergraduate, master's, and doctoral boards. He served as chair of the Department of Accounting on two occasions, for a total of 13 years. In that



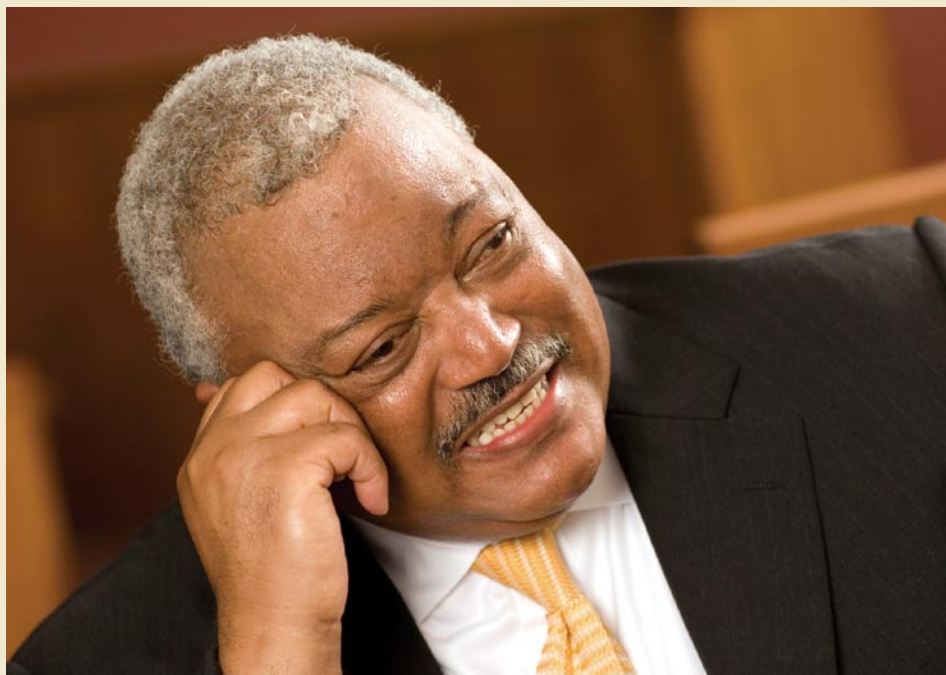
capacity, he proved himself an effective fundraiser on behalf of the George E. Bennett Center for Tax Research and graduate scholarships. As a member of the University Senate, he has served on most of its committees. He has played an active role in the American Account-

ing Association, serving as a member of its executive council and as a regional vice president. He was inducted into the American Accounting Association Accounting Hall of Fame in 1992.

Mo Onsi has decided to retire when the current academic year ends. Reflecting on his career, he reveals, "When we came to Syracuse 40 years ago, we promised ourselves that we would stay here for four years and then return to California. It's hard to believe that four years have become 40, but impossible to deny that they've been happy and fulfilling ones." Retirement,

of course, will not mean inactivity. Onsi will continue to be active professionally, working on a number of different projects. "And," he emphasizes, "I will surely keep in touch with my colleagues, whose company I will miss so much." ■

DEAN'S UPDATE



Reaching Up and Reaching Out

For Whitman, 2006 has been another tremendous year!

As we reach even higher, we've also been reaching out, partnering in the greater community to develop ever-more-relevant learning experiences for our students. At the same time, we've been working with practitioners to tackle business challenges and strengthen economic development in the region. These partnerships not only make for a very vibrant learning environment, but also increase our national visibility.

US News & World Report and *Business Week* once again ranked our undergraduate program among the top 50 in the country. As you might have heard, Whitman's Program in Entrepreneurship and Emerging Enterprises was

named number one in the nation for graduate programs and number two for undergraduate programs in October. The rankings, done by *Entrepreneur Magazine* and *The Princeton Review*, evaluated more than 700 schools. Again, the wisdom of our outreach efforts was validated, because high marks for hands-on learning experience characterized all the top programs.

We've launched a Wall Street Breakfast Series for Whitman alumni and friends at Lubin House, in Manhattan, which we hope many of you will have a chance to take part in. We were recently awarded a sizable grant from the U.S. Small Business Administration to establish a Women's Business Center in the University's South Side Innovation Center (SSIC), and another grant from National Grid, part of their "Main Street Revitalization Program," to continue expansion efforts of the SSIC. In October, we announced the creation of the James D. Kuhn Real Estate Center in the Whitman School, reviving an area of study with close ties to accounting and one that was also a passion of Joseph I. Lubin, the namesake of our accounting school.

This year we've stepped up recruiting partnerships as well, holding fairs for each business specialty. Thank you to the many accounting alumni who made our first annual accounting career fair so successful. Your generosity as mentors to students and your strong alumni network has set the gold standard for other programs in the school. I know we can count on your continuing leadership as we continue to build a thriving management community.

Melvin T. Stahl

Honoring Achievers, Building Community

The 2006 Joseph I. Lubin School of Accounting Banquets

The annual spring and fall banquets of the Lubin School and its Beta Alpha Psi Chapter bring students, alumni, and faculty together in an atmosphere of friendship and collegiality as they honor academic and professional achievements and induct new members into BAP.

The spring banquet, which focuses on end-of-year awards, was held April 20 at the Country Club of Syracuse. Awards were made to the following students and faculty.

Student recognition

Institute of Internal Auditors Award
Brenda Barsch

New York State Society of CPAs Career Preparation Award
Tracy Halpin (*posthumously*) and Wei Lu

New York State State Society of CPAs Academic Achievement Award
David Iacucci and Xiaohong Harris

Whitman School of Management Scholars
Carolyn Beckmann, David Iacucci, Lauren Lamensdorf

Lubin School of Accounting student and faculty awards

Accounting Department Academic Achievement Award
Jaclyn Anthony, Alan Lai, Christopher Richards

Accounting Department Leadership Award
Jessica Cohen, Oneica Greaves, Cori Susser, Lauren Russ

Galloway Scholars
Leah Boudreau, Lisa Cahill, Chen Fong, Elizabeth Hickey, David Iacucci, Chris Ponte, Terese Sawicki

Outstanding Teaching Assistant Award
Lee Vanderpool

Beta Alpha Psi Outstanding Faculty Award
Professor Badr Ismail

Lubin School of Accounting scholarship awards

Horace Landry Scholarship
Lisa Cahill, Andrew Flood, Joe Iannace, Carolyn Beckmann

Eisner LLP Award
Brittanya Peterson

A. William Trelawny Award
Timothy Canfield

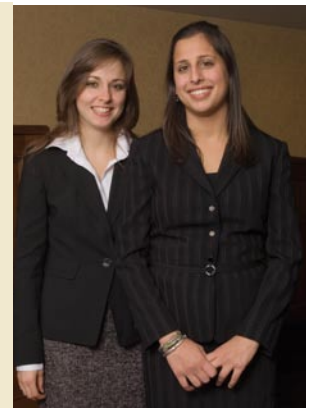
David E. Tosh Award
Jeff Hirshfield and Jesse Sherwood

PricewaterhouseCoopers Award
Lauren Lamensdorf

Tracy Halpin Award
Carolyn Beckmann and Terese Sawicki



The 2006 fall banquet, hosted on November 2 at the Genesee Grande Hotel, welcomed 41 new Beta Alpha Psi members into Lubin's thriving chapter. Held in conjunction with the school's first accounting-focused career fair, the event welcomed a number of recruiters and visiting alumni.



SUMMER ENGAGEMENTS

The “lazy days of summer” are an unknown concept for most business majors—especially for Whitman undergraduates, who all complete at least one internship as part of their degree requirements. For students in the Lubin School of Accounting, internships after the sophomore year are becoming commonplace as large public accounting firms and financial institutions build internships directly into their progressive hiring plans.

“Our intern program is a critical component of our recruiting strategy, if not the most important,” notes Jessica Fitzgerald, the college hire program manager in JPMorgan Chase’s Audit Department, which hired four Lubin interns in its Manhattan office last summer. “We treat our internships as 10-week job interviews and hope that many of our interns will feed into our entry-level programs after graduation.”

The brief profiles below convey some of the unique learning opportuni-

ties that Lubin students enjoyed as interns in summer 2006 — in the United States and abroad.

Michelina “Mikki” Mandarano ’08 BS

JPMorgan Chase, New York City

A week before Mikki Mandarano was scheduled to head home to Long Island for the summer, a call for interns came out from the Whitman Career Center for JPMorgan Chase. “I sent my transcript and resume on Thursday and got a call on Saturday that they wanted to interview me Tuesday!” Mandarano, who is completing triple majors in accounting, finance, and sport management, was one of the four Lubin School of Accounting students hired to intern in the Audit Department of JPMorgan Chase in Manhattan.

Three of the interns, Mandarano, Lindsay Nasto, and Andrea Vaswani—the first rising juniors the Audit Department had ever hired—were put on special assignment: designing computer-based training to support just-in-time learning or refresher work on the department’s continuous auditing and RAMS databases.

“After getting in-depth training on the functionality of the databases, we mastered Macromedia Captivate,” Mandarano explains. “It’s similar to PowerPoint, but powerful enough to incorporate video, which allowed us to give users video examples of the databases in use, reinforcing what we described in the training. Because Captivate has only been recently released, we had to figure out a lot of kinks on our own.”

The team took their products through user

acceptance testing and made targeted modifications before presenting their work to a team of 10 managers at the end of the summer. “They loved what we’d done and were blown away by our skills with Captivate and PowerPoint. They couldn’t believe we managed to finish all that we did in that amount of time,” says Mandarano.

“This internship allowed me to grow in so many ways,” she reflects. “It was my first experience working in a professional, corporate environment. Andrea, Lindsay, and I really bonded as a team and enjoyed all our colleagues. I was even able to rent a studio apartment and experience living on my own in the city.”

Mandarano has a standing offer to return to the Audit Department next summer, but she may also pursue the JPMorgan Chase rotational program. “That would match up well with all my career interests,” she notes. “There are rotations in both finance and accounting, and one of my clients could very well be a sports organization.”

Diana Missert ’07 BS

Standard & Poor’s, London

Having transferred to Syracuse University from Nazareth College as a sophomore, Diana Missert wasn’t certain she’d be able to fit study abroad into her degree program.

“It’s an experience I’d always hoped I’d be able to have,” Missert says. “When I learned the London program would also allow me to fulfill my internship requirement while earning academic credits, I knew it was the perfect solution.”

Missert worked as an accounting special assistant at Standard & Poor’s, under the wing of Whitman alumna Sue Harding ’85 BS, the managing director and chief European accountant for S&P’s Credit Market Services. Missert worked on two large projects during her seven weeks in London.

“My first assignment involved setting up extensive spreadsheets analyz-



Michelina Mandarano, second from left, with Natalia Izzo ’07 BS, Lindsay Nasto ’08 BS, and Andrea Vaswani ’08 BS



Diana Missert '07 BS

ing pension movements and obligations from one year to the next of the top-50 European banks,” she reports. “What I produced was given to the credit ratings analysts as background for their reports.”

Her second assignment gave her a first-hand appreciation for the differences between GAAP, International Financial Reporting Standards (IFRS), and some of the wildcat country-specific reporting practices. “I analyzed financial statements of the top-25 European insurance companies, to assess the effect of the new IFRS rules on their income statements and balance sheets,” Missert says.

But she returned to the States with much more than an insider’s look at international accounting practices. The social and cultural differences she discovered in England made a strong impression. “Culturally, British society appears to be more accepting of diversity and multi-culturalism than American society,” Missert notes. “The pace of office life was also more relaxed, allowing for flex time about when you arrive at work and more holiday time than in the U.S. And, of course, it was interesting to be in Europe during the height of the World Cup!”

Missert will be applying to the Lubin School’s MS in accounting program

and then plans to pursue a career in the not-for-profit sector, says the Watertown, N.Y., native, who has been a volunteer with children at Syracuse’s Danforth Middle School, with the American Cancer Society’s Relay for Life, and in January will be making her second trip to help with rebuilding efforts in New Orleans, with SU’s Alibrandi Catholic Center. These experiences have helped shape Missert’s future plans, she notes. “Working with a government office or a charitable organization is what I’d really like to do.”

Justin Frazier '07 BS

PricewaterhouseCoopers, New York City

For Justin Frazier, the offer from PricewaterhouseCoopers (PwC) for a summer position in its Manhattan office brought an excellent chance to solidify decisions about his academic major and career focus. “My goal going into the internship was to see if I was going to stick with accounting,” says Frazier, who had spent summer 2005 in a marketing and sales internship.

PricewaterhouseCoopers, the largest employer of new Syracuse University graduates, hired 23 Whitman interns last summer, who worked in PwC offices in Boston; Chicago; Dallas; New York City; Syracuse; Florham Park, N.J.; and Richmond, Va.

After two weeks of training in Chicago, Frazier spent the rest of the summer working with one client — JPMorgan Private Bank — as part of a small PwC auditing team that also included a senior associate and a first-year associate.

“Never having had an auditing course, I wasn’t quite sure what to expect,” he says. “My pre-conception was that it would be a lot of book work, and we did spend a lot of time verifying the validity and disclosure of the financial statements and associated documents. But the collegiality with my team-

mates really made the work fun, and I found the detective nature of auditing to be pretty interesting. You have to delve deep to pick up on what might not be obvious and tie two or three seemingly unrelated things together.”

Frazier has accepted an offer to launch his career with PwC in the auditing area, with the expectation that he might eventually move into the advisory and consulting side of the business. “There’s a 95 percent chance I’ll defer my start date a year and go directly into the Lubin MS in accounting program,” explains Frazier, an option his new employer fully supports. A Big East Academic All-Star and named one of the 2006 Arthur Ashe Sports Scholars by *Diverse* magazine, Frazier may also use his remaining year of NCAA eligibility to again run the long sprints for the SU track team.

“I’m excited about working with a company where you meet people from around the country and the world,” he notes, “where there are so many opportunities for growth, and where the commitment to retain good employees is a noticeable part of the culture.” ■



Justin Frazier '07 BS

PLACEMENT CONTINUES AT A TORRID PACE

Opportunities continue to expand for accounting graduates, resulting in another year of record placement. As of August 15, 2006, the following graduates reported accepting positions with the firms indicated.

For information on recruiting Whitman School of Management graduates, contact Carolyn Salanger, associate director of the Career Center, at 315-443-5921 or salanger@syr.edu. If you would like additional information about recruiting Lubin School of Accounting graduates, you may also contact Professor Randy Elder at 315-443-3359 or rjelder@syr.edu.

Name	Employer	Location
Jaclyn Anthony	Ernst & Young	New York City
Celia Atassi	BDO Seidman	New York City
Andrew Barnett	PricewaterhouseCoopers	New York City
Carolyn Beckmann	PricewaterhouseCoopers	New York City
Erica Berkowitz	BDO Seidman	New York City
Dan Berryann	PricewaterhouseCoopers	New York City
Delia Byrne	Rothstein Kass	Roseland, N.J.
Susannah Clair	KPMG	New York City
Craig Clementi	Deloitte	New York City
Jessica Cohen	BDO Seidman	New York City
Eric Cooper	PricewaterhouseCoopers	New York City
Jeff Cooperman	BDO Seidman	New York City
Kaitlin Crowley	Ernst & Young	New York City
Jake Dilorio	Ernst & Young	New York City
Jared Feldesman	Deloitte	Stamford, Conn.
Meghan Fox-Potenza	Ernst & Young	New York City
Chase Freundlich	Deloitte	Parsippany, N.J.
Michael Gavin	Morgan Stanley	New York City
Matthew Gilbert	Ernst & Young	Hartford, Conn.
Paul Goldsmith	PricewaterhouseCoopers	Stamford, Conn.
Oneica Greaves	PricewaterhouseCoopers	New York City
Lindsey Heumann	Eisner LLP	New York City
Jason Ho	Ernst & Young	New York City
Ryan Howard	Ernst & Young	New York City
Heather Hyman	Ernst & Young	Buffalo, N.Y.
Michael Iannotti	PricewaterhouseCoopers	Philadelphia
Jaime Jones	KPMG	New York City
Christopher Joseph	Bank of America Securities	Charlotte, N.C.
Jeff Kaveny	JPMorgan Chase	New York City
Shelley Kohan	PricewaterhouseCoopers	Boston
Gabriel Kottler	PricewaterhouseCoopers	Boston
Kara Kuncik	Ernst & Young	New Hampshire
Alan Lai	Natural Glacial Water Inc.	Vancouver, B.C.
Lauren Lamensdorf	PricewaterhouseCoopers	New York City
Maureen Lavin	PricewaterhouseCoopers	Philadelphia
Michael Levy	Rothstein Kass	Roseland, N.J.
Valerie Linn	PricewaterhouseCoopers	Stamford, Conn.
Eric MacMillin	Eisner LLP	New York City
Michael McCallion	PricewaterhouseCoopers	New York City
Brian McNeil	PricewaterhouseCoopers	Charlotte, N.C.
Uthmaan Moulta-Ali	Rothstein Kass	New York City
Daniel Peters	Ernst & Young	Syracuse
Lawrence Ranzer	Ernst & Young	Iselin, N.J.
Christopher Richard	PricewaterhouseCoopers	Boston
Lauren Russ	PricewaterhouseCoopers	New York City
Andrew Sherman	PricewaterhouseCoopers	New York City
Chris Sluty	Rothstein Kass	Roseland, N.J.
Cori Susser	PricewaterhouseCoopers	New York City
Lisa Wittich	PricewaterhouseCoopers	New York City
Franklin Yanofsky	PricewaterhouseCoopers	New York City

Graduate Students

Ankur Agrawal	KPMG	New York City
Daria D'Amore	KPMG	New York City
Amit Arora	Rothstein Kass	Roseland, N.J.
Kim Jung-Yeun	Rothstein Kass	Roseland, N.J.
Chimnani Karan	Rothstein Kass	Roseland, N.J.
Milind Kothari	Ernst & Young	New York City
David Nguyen	PricewaterhouseCoopers	New York City
Harshul Patel	Rothstein Kass	Roseland, N.J.
David Runyon	Eisner LLP	New York City
Brianna Tousant	PricewaterhouseCoopers	Syracuse
Lee Vanderpool	PricewaterhouseCoopers	New York City

Beta Alpha Psi

Building a Legacy of Service

Strong placement success, great networking opportunities, and recognition for stellar academic performance are the traditional perks that Beta Alpha Psi (BAP) members have enjoyed. For pledges and members of the Lubin School's BAP chapter, the personal rewards that come with community service are just as high on the list.

In March, the chapter accepted its fifth Chancellor's Award for Public Service at an all-University ceremony. The annual SU event recognizes the campus organizations and individuals who contribute most to improving the quality of life in Greater Syracuse, and BAP was commended for an extraordinarily broad range of service to the community.

Thirty-five to 40 BAP pledges and members spend two hours each week volunteering at Danforth Middle School, located in an economically distressed Syracuse neighborhood. Each member commits to a year of service and is as-

signed two students to mentor and tutor. "This allows volunteers to form a bond with their students and develop a very stable, trusting friendship," explains BAP president Lisa Cahill '07 BS, '08 MS, who joined BAP as a sophomore. "We work with the kids on basic reading, writing, and math skills. But most importantly, we give them a chance to see wider possibilities for their own future."

Cahill says most Danforth volunteers come away from the experience more appreciative of the lives that they lead: "You feel determined to make the most of the educational opportunities you have. You strive harder to do better, realizing that many people don't have the opportunities you do."

Like many chapters around the nation, Lubin's BAP chapter actively participates in the Internal Revenue Service's Volunteer Income Tax Assistance (VITA) program each year. In 2006, they expanded from their campus locations, opening up a site at Danforth

Middle School and joining the VITA staff at Syracuse's Mundy Library.

"This fall we're working with SU's Mary Ann Shaw Center for Public and Community Service to establish a broader partnership with United Way, allowing us to send our students to VITA sites throughout the city, including electronic filing locations," explains VITA faculty advisor Mitch Franklin, assistant professor of accounting. "VITA gives students great hands-on experience and helps lower-income taxpayers be able to take advantage of the earned income credit, which can be one of the more complicated issues on a tax return."

BAP members are even making significant contributions to their fellow accounting students. Whitman students needing additional help in introductory financial and managerial accounting are paired directly with a BAP tutor, who sticks with them throughout the semester, offering free one-on-one tutoring. ■



Beta Alpha Psi officers, flanked by SU Chancellor Nancy Cantor and Professor Bill Walsh, accepted the BAP chapter's fifth Chancellor's Award for Public Service at a celebration in March

Faculty Research and Professional Activities

September 2005 – August 2006

Books and Papers Published or Accepted for Publication

Michel Benaroch

“Real Options in IT Risk Management: An Empirical Validation of Risk-Option Relationships,” (with Y. Lichtenstein and K. Robinson), *MIS Quarterly*, December 2006.

“On the Valuation of Multi-stage IT Investments Embedding Nested Real Options,” (with S. Shah and M. Jeffery), *Journal of MIS*, Summer 2006.

William D. Brown Jr.

“Evaluating the Robustness of Market Anomaly Evidence,” (with R. Pfeiffer and E. Moore), *Advances in Quantitative Analysis of Finance and Accounting*, November 2005.

Hsihui Chang

“Was the Bell System a Natural Monopoly?” (with R. Mashruwala), *Annals of Operations Research*, 2006.

“Plant Information Systems, Manufacturing Capabilities and Plant Performance,” (with R. Banker, I. Bardhan and S. Lin), *MIS Quarterly*, June 2006.

“CEO’s/CFO’s Swearing by the Numbers: Does it Impact Share Price of the Firm?” (with J. Chen, W. Liao and B. Mishra), *The Accounting Review*, January 2006.

Randal J. Elder

“Perspectives on Auditing Education after Sarbanes–Oxley,” (with A. Arens), *Issues in Accounting Education*, November 2006.

Leon J. Hanouille

Dynamic Accounting: An Adventure in Learning Made Easy. CD-ROM. Kendall/Hunt Publishing Company, August 2006.

Yogesh Malhotra

“Knowledge Management in Inquiring Organizations,” *CSI Communications*, July 2006.

Alex Thevaranjan

“Chapter 1: The Role of Revenues and Costs in CEO Compensation,” (with C. Subramaniam), *Focus on Finance and Accounting Research* (edited by M. Neelan), Nova Science Publishers, 2006.

Jian Zhou

“Audit Quality and Earnings Management for Taiwanese Companies,” (with K. Chen and S. Wu), *International Journal of Accounting, Auditing and Performance* (forthcoming).

“Auditor Reputation, Auditor Independence and the Stock Market Reaction to Andersen’s Clients,” (with S. Krishnamurthy and N. Zhou), *Contemporary Accounting Research*, Summer 2006.

“Did Conservatism in Financial Reporting Increase after the Sarbanes-Oxley Act? Initial Evidence,” (with G. Lobo), *Accounting Horizons*, March 2006.

“An Exploratory Study of the Effects of the Sarbanes-Oxley Act, the SEC and National Stock Exchange Rules on Audit Committee Alignment,” (with L. Braiotta), *Managerial Auditing Journal* Issue (2) 2006.

“Do Analysts’ Earnings Forecasts Fully Reflect the Information in Accruals?” (with A. Ahmed and M. Nainar), *Canadian Journal of Administrative Science*, December 2005.

Presentations

Kofi Appiah Okyere

“The Effect of Temporal Shifts in Managerial Equity Incentives on Financial Statement Quality,” American Accounting Association Annual Meeting, August 2006.

Michel Benaroch

“A Formal Model and Methodology for Measuring IT Investment Risks,” (with A. Appari), Academy of Management Conference, August 2006.

“An Integrative Economic Optimization Model to IS Development Risk Management,” (with J. Goldstein), Americas Conference on Information Systems, August 2006.

“Project Milestones for Managing Risk in Software Development Outsourcing: A Real Options Perspective,” (with J. Goldstein), Americas Conference on Information Systems, August 2006.

“Pricing the Risks of IT Investments: A Multifactor Approach,” (with A. Appari), *Journal of Information Systems* New Scholars Research Workshop, December 2005.

Randal Elder

“Audit Satisfaction, Perceived Audit Quality, and Audit Fees in the Local Government Audit Market,” (with L. Johnson and S. Lowensohn), American Accounting Association Annual Meeting, August 2006.

“Internal Control Weaknesses and Client Risk Management,” (with R. Elder, Y. Zhang and N. Zhou), Hong Kong University of Science and Technology Summer Research Symposium, June 2006.

“Auditor Reputation, Earnings Management and Underpricing of IPOs,” (with R. Elder and S. Albring), *Journal of Contemporary Accounting and Economics* Symposium, January 2006.

“Corporate Governance and Earnings Management: The Implications of Corporate Governance Best-Practice Principles for Taiwanese Listed Companies,” (with K. Chen and Y. Hsieh), *Journal of Contemporary Accounting and Economics* Symposium, January 2006.

David Harris

“Bilateral Implicit Taxes and Anti-Competitive Banking Regulation,” (with E. Kilic), American Accounting Association Annual Meeting, August 2006.

Donald Harter

“Process Transformation and Human Capital in IS Development: Complements or Substitutes?” (with S. Slaugther and S. Ang), Academy of Management, August 2006.

Yogesh Malhotra

“Advancing Beyond IT Management Failures to Knowledge Management,” Queen’s University School of Business: The Monieson Centre for Knowledge-Based Enterprises and Knowledge in Organizations, March 2006.

Jian Zhou

“To Form or Not to Form a Governance Committee,” (with H. Huang and G. Lobo), American Accounting Association Annual Meeting, August 2006.

“An Exploratory Study of the Effects of the European Union 8th Directive on Company Law on Audit Committees: Evidence from EU Companies Listed on the US Stock Exchanges,” (with L. Braiotta), American Accounting Association Annual Meeting, August 2006.

“The Impact of Corporate Governance on Discretionary Accruals Change around the Sarbanes-Oxley Act,” (with G. Lobo and W. Zhang), 2006 American Accounting Association Annual Meeting, August 2006.

“Auditor Quality, Audit Committee Quality, and Internal Control Weakness,” (with Y. Zhang and N. Zhou), American and Accounting Association Annual Meeting, August 2006, and International Conference on Accounting Standards, July 2006.

“Internal Control Weaknesses and Client Risk Management,” (with R. Elder, Y. Zhang and N. Zhou), Hong Kong University of Science and Technology Summer Research Symposium, June 2006.

“Auditor Reputation, Earnings Management and Underpricing of IPOs,” (with R. Elder and S. Albring), *Journal of Contemporary Accounting and Economics* Symposium, January 2006.

“Earnings Management and Delisting Risk: the Case of IPO Firms,” (with J. Li and L. Zhang), China International Conference in Finance, July 2006, and Financial Management Association Annual Meeting, October 2005.

Other Activities

Kofi Appiah Okyere attended PricewaterhouseCoopers University for Faculty.

Randy Elder serves on the editorial board of *Issues in Accounting Education*, and was an *ad hoc* reviewer for *Accounting Horizons*.

Mitch Franklin was recognized as the Whitman School’s Beta Gamma Sigma Undergraduate Professor of the Year for 2005-2006. He also attended PricewaterhouseCoopers University for Faculty.

David Harris was an *ad hoc* reviewer for *The Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting and Economics*, and the *Journal of the American Taxation Association*. He was a discussant at the American Accounting Association annual meeting.

Yogesh Malhotra was profiled in the latest edition of *Who’s Who in Science and Engineering* and is also profiled in the most recent edition of *Who’s Who in America*.

Jian Zhou was awarded the 2005 New York State/UUP Individual Development Award. He was also awarded the Douglas C. Mackay Outstanding Paper Award from the *Canadian Journal of Administrative Science*.

Meet the new members of the Lubin School Advisory Board...

The Lubin School was one of the first accounting departments with an external advisory board, and we are pleased to welcome four new members to the board, each of them active in connecting their firms with our students.



Ellen Auster

*Tax Principal
Deloitte Tax LLP
Jericho, New York*

the University of Pennsylvania, a JD at the George Washington University National Law Center, and an LLM in taxation at New York University.

Pete Nachtwey is the regional managing partner for the Investment Management and Private Equity practices of Deloitte & Touche. Nachtwey also serves on the firm's M&A Executive Committee and previously served on the board of Deloitte & Touche Financial Advisory Services LLP. He has broad experience in serving large, sophisticated clients in a variety of industries both domestically and globally. Nachtwey began his career with Deloitte & Touche in Washington in 1978. After spending two years on assignment in Europe, he relocated to the Cleveland office, leading the firm's midwest real estate practice. In 1996, he came to New York to focus on the firm's

Ellen Auster is a principal with Deloitte Tax in New York. Auster joined the firm in 1983 and was admitted to the partnership in 1995. She has 23 years of experience serving as a tax advisor to predominantly large public corporate clients, and serves as the lead client service principal or lead tax principal to a number of clients. In addition, Auster is the location leader for the Long Island Office of the Deloitte US Firms and serves on the Northeast Region's Executive Committee. She earned a BS in economics at the Wharton School at



Paula Morabito '83 MBA

*Partner, Assurance and Advisory
Business Services
Ernst & Young LLP
Miami*

estate industry. Morabito is an active member of the American Resort Development Association, serving on its finance committee, and she recently served on the American Institute of Public Accountants Task Force for Time-Sharing Revenue Recognition. Morabito is a frequent speaker and has published several articles on the vacation-ownership industry. She holds a BS from the University of Georgia, an MS from Illinois State University, and an MBA from SU.



Joseph Barnes '89 BS

*Tax Partner
PricewaterhouseCoopers
Stamford, Connecticut*

tax law including U.S. federal tax accounting methods, mergers and acquisitions, and leasing transactions.

financial advisory service lines. Nachtwey serves in leadership roles with the Urban Land Institute and on the board and executive committee of the New York Regional Plan Association.

Paula Morabito rejoined Ernst & Young in 1994, having spent six years as corporate controller and vice president of finance with a hospitality company with properties throughout the Caribbean. She now has 15 years of experience serving companies that are primarily in the real

After graduating from SU, **Joe Barnes** joined PricewaterhouseCoopers in Stamford, Connecticut, as a member of the audit staff. In 1991 he joined PwC's tax practice and became a tax partner in 2001. During his time with PwC, Barnes has worked with a variety of clients: large and small; public and private; individual, partnership, and corporate. He currently serves as the PwC lead tax engagement partner for several large multinational public companies. Barnes has expertise in FAS 109 tax accounting and several areas of

A Catalyst for Connections

THE ALUMNI COUNCIL

The Alumni Council of the Joseph I. Lubin School of Accounting consists of recent graduates of the school. The council's mission is to strengthen ties among Lubin accounting graduates, especially those in the New York Metro area, and to encourage interaction between alumni and accounting students.

The council sponsors informal social activities at Lubin House and other venues in Manhattan, where they have been joined by members of the Whitman faculty and Dean Stith. In the summer, Lubin students who are interning in the area are invited to join the council's activities. In 2006-07 the group will sponsor an event that will benefit the Tracy Halpin Memorial Fund and is discussing the possibility of a golf outing with Beta Alpha Psi.

Once a semester, during their semi-annual meeting, members of the Alumni Council visit the recitation

sessions of the introductory accounting course, sharing their knowledge of accounting, stimulating interest in the profession, and opening an avenue of communication between students and professionals. In 2005-06 the council launched a mentoring program that will serve as a further bond between students and alumni of the Lubin School. (See story on page 16.)

The council's activities, as well as other news about SU, are currently communicated via an e-mail newsletter, which is distributed two or three times each year. In the future, information about the council and its activities will also be posted to a Web site now being developed.

To stay informed on the ongoing activities of the Alumni Council, add your name to the mailing list for the newsletter by sending an e-mail with the word "subscribe" in the subject line to Marc.ben-ami@us.pwc.com. ■



Lubin School of Accounting

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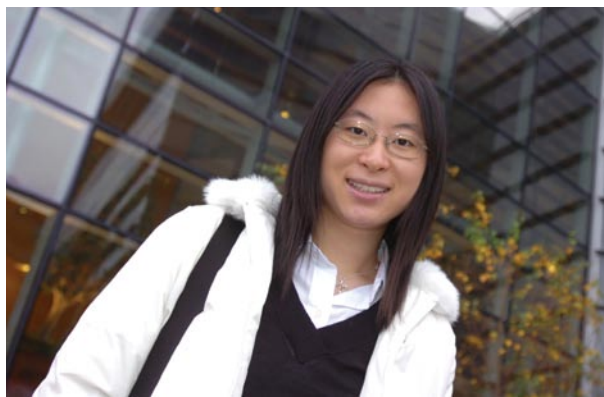
Alumni Council member Chris Sweeney '05 BS, left, and Advisory Board member Scott Ehrenpreis '74 BS, '76 MBA field questions from a recitation section of *Introductory Financial Accounting*

'The feeling of being connected'

Mentoring Program Scores with Lubin Students

A good mentor is one of the strongest career-development assets a student can have. Yet finding a mentor is typically a matter of chance rather than the result of planning and choice. In 2005-06, the Lubin School's Alumni Council launched an ambitious program intended to reduce the role of chance in the vital area of mentoring. The results so far have been most encouraging. According to Marc Ben-Ami '00 BS, chair of the council and a manager with PricewaterhouseCoopers, "The positive feedback we've received from mentors and mentees has led us to expand and improve the program. Thirty-one students are being mentored this year, and 60 alumni have indicated their desire to act as mentors."

Matching students with mentors requires a careful effort to pair students with alumni whose background and experience are relevant to their mentees' career objectives. The matching process is a team effort, in which assistant professor of accounting Mitch Franklin '99 BS, '00 MS identifies prospec-



Hyejoon Yoon '07 BS

tive mentees, and Ben-Ami makes the formal match, taking such considerations as geographical area and professional preferences into account. Finally, Alumni Council members Cheryl Curri

'04 BS, '05 MS, a senior audit associate in the New York Financial Services Audit Practice of KPMG, and Lara Jeremko '05 BS, a transaction services associate with PricewaterhouseCoopers, oversee the operation of the program, making introductions, providing guidelines for participants, and getting their feedback.

"A mentor can answer questions that textbooks can't," says Hyejoon Yoon '07 BS. "Besides having great practical value, mentorships can give you the feeling of being connected with the profession."

Yoon and her mentor, Dave Gottlieb '04 BS, a staff auditor with Eisner LLP, have kept in touch by e-mail since the fall of 2005. "And when Dave and I meet at the Beta Alpha Psi banquets," Yoon adds, "he introduces me to his co-workers, we share a pleasant social event, and I feel that I am part of the world of accounting." For his part, Gottlieb says, "It's very satisfying to be able to advise someone who really wants to excel, both in the classroom and her career. Hyejoon and I have created a trusting, friendly relationship that I'm certain will continue after she graduates."

Ben-Ami emphasizes, "The program has a special value for students who are undecided about accounting as a major or a career." Both Josh Terkel '07 BS and Lauren Cappelli '07 BS fell into the "undecided" category, and each found their mentor's advice helpful in making a decision. With a dual major in accounting and finance, Terkel was unsure about his career course. "My mentor, Leann Rappaport, gave me valuable insights into the culture of a Big Four firm," he says. "And her internship in the Financial Services Banking Group

at PricewaterhouseCoopers had given her good insights on the choices I faced. While I've decided to go into finance, it could very well be within a Big Four firm." Rappaport '05 BS, an assurance associate with PricewaterhouseCoopers, says, "In Josh's case, I felt that my particular perspective made me a good



Josh Terkel '07 BS and Lauren Cappelli '07 BS

sounding board as he made key career decisions."

Like Terkel, Cappelli entered the mentoring program before declaring a major in accounting. Her mentor is Tracy Dubnoff Seligman '02 BS, '03 MS, an auditor with PricewaterhouseCoopers. "Tracy gave me a good sense of what a career in a Big Four firm is like," Cappelli says, "and knowing that someone knowledgeable was there for me if I had questions was especially comforting." Seligman recalls, "Lauren and I had wide-ranging chats related to making the best of opportunities at SU, and the development of her career. I was very impressed by her commitment and sense of direction — those qualities reflect strongly on the caliber of Lubin students."

In 2007-08, according to Ben-Ami, the council will redouble its efforts to promote the availability of mentors to accounting majors and "undecideds" alike. "Our mission is to build a relationship between Lubin alumni, on the one hand, and the school, its faculty, and students, on the other," he says. "Judging from results, the mentoring program will remain a priority on our agenda." ■

WE THANK OUR DONORS

Accounting Excellence Fund

Gifts to the Accounting Excellence Fund provide support needed above and beyond the regular, annual operating budget to sustain program excellence. The fund supports student recruitment and student organizations, faculty development, course and research development, and alumni efforts, including the work of the Accounting Advisory Board and Accounting Alumni Council.

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This listing includes gifts made to the Lubin School of Accounting between September 1, 2005, and August 31, 2006. Alumni and friends who wish to make gifts should send their contributions to Professor Randy Elder, Joseph I. Lubin School of Accounting, Martin J. Whitman School of Management, Syracuse University, Syracuse NY 13244-2450.

A Special Fund to Honor the Memory of a Special Person

It has been a year since the Whitman community and the Lubin School in particular lost a very special leader and friend—accounting senior and Beta Alpha Psi president Tracy Halpin. When Tracy died suddenly on January 21, 2006, her fellow students, faculty, and the alumni who knew her felt a terrible loss. But they also were moved to begin working to ensure that Tracy's wonderful memory would live on in the school that she had loved and served so well. Now the SU chapter of Beta Alpha Psi and the Lubin School of Accounting's Alumni Council are working to raise the money to establish the Tracy Halpin Memorial Scholarship, to be given annually to an exceptional

accounting student. We are inviting everyone in the Syracuse University family to lend their support, not only to honor the remarkable example Tracy set for all of us but to create future educational opportunities for students to come.



Please direct your contribution in Tracy's name to:

Beta Alpha Psi Honor Society
c/o Professor William Walsh
Whitman School of Management
721 University Ave., Suite 616
Syracuse NY 13244-2450

Alumni Notes

We're proud to share the range of careers our accounting alumni are involved in and celebrate their many professional achievements.

We invite all Lubin School alumni to send along career and personal news in one of two easy ways: 1) Submit a class note through the SU/Whitman Online Community, at alumni.whitman.syr.edu, or 2) send your news in an e-mail to the editor of *Orange Accounting News* and *Whitman* magazine at magazine@mail.whitman.syr.edu.

Jeffrey Haber '82 BS, '82 MS, an associate professor of accounting at Iona College, has launched the *Journal of Theoretical Accounting Research*. Haber has also launched 3D Ratings, an earnings quality rating company that uses an accounting principles-based system to rate earnings on three dimensions: appropriateness, aggressiveness/conservativeness, and transparency. jhaber@iona.edu

Geoffrey K. Calderone Jr. '89 BS joined the national law firm of Ober Kaler in Baltimore. He practices in the area of estates and trusts, representing high net-worth individuals in estate planning and administration. Calderone, a CPA and member of the Maryland State Bar Association, counsels clients on private foundation, partnership, and corporate tax issues. gkcii@aol.com

Timothy Tresca '90 BS, president of Tresca Machinery, in Jacksonville, Fla., was selected as the 2007 tournament chairman for The Players Championship, which boasts the strongest field and the largest purse in the game of golf. Tresca will oversee operations and coordinate the more than 1700 volunteers who make the tournament a success. Charitable dollars generated by the tournament last year exceeded \$2.5 million. timtresca@tresca.com

Stuart J. Moss '93 BS, CPA, of Mahwah, N.J., has made partner at Deloitte & Touche.

David Brauer '95 BS, of Calabasas, Calif., has been named partner in Grobstein, Horwath & Company's Entertainment Division—GH Management. He specializes in film distribution, film production, royalties, business management, and industry accounting standards. dbrauer@horwathcal.com

Doug Murstein '96 BS, of Brookline, Mass., writes, "I have recently started my own accounting practice. The firm of Doug J. Murstein, CPA focuses on tax return preparation and consulting for individuals and small businesses. I am encouraged by my successes to date and look forward to continued growth and development in the future. For more information, visit www.dougjmursteincpa.com or send an e-mail to dougmurstein@yahoo.com."

Edmund Harvey '97 BS, a senior accountant with the University System of New Hampshire, represented Habitat for Humanity International in the Might Montauk Triathlon (1 mile swim, 22 mile bike, 6.2 mile run). For more information on Habitat's mission and the triathlon, visit www.agentawareness.com.

Phillip J. Kaputa '99 BS consecutively passed all three annual levels of the Chartered Financial Analyst Examination and is now a CFA specializing in mergers and acquisitions with Accenture in New Jersey.

Nathan Alexander '00 BS is a CPA in Keene, N.H. As of December 31, 2006, he is taking over an established practice in Keene. The new firm is called Ferguson & Alexander PC. Alexander is also working to become a certified financial planner and will establish a fee-only as-needed hourly financial planning practice in 2007. He is a member of the Garrett Financial Planning Network. nbalexander@yahoo.com

Marc Ben-Ami '00 BS is a manager in the Dispute Analysis & Investigations practice of PricewaterhouseCoopers in New York City. Ben-Ami, who is a CPA in the state of New York, performs corporate investigations and litigation support, which includes forensic accounting. He is an active member of the Lubin School of Accounting's Alumni Council. Ben-Ami is engaged to Bree Rosenfelt and resides in Hoboken, N.J. Marc.ben-ami@us.pwc.com

Seth Davis '00 BS is a finance manager with General Electric Co.'s Equipment Services Division in Wayne, Penn. He will earn an MBA from the University of Pennsylvania's Wharton School in 2007. Sethdavis@alum.syracuse.edu.

Jodie Muphy '00 BS, CPA, is controller with J.W. Childs Associates in Boston. Jodie3rs@yahoo.com

Matthew R. Piechota '00 BS, of Newington, Conn., was appointed to serve as chair of the Relations with Secondary Schools Committee of the Connecticut Society of Certified Public Accountants. The committee works to grow high school students' interest in CPA career opportunities. Piechota is a CPA and senior staff accountant in the West Hartford office of Blum Shapiro & Company.

Erik Berdinka '01 BS is a financial analyst in the Corporate Controller's Group of Sotheby's in New York City. After graduating from SU, he worked for almost three years in public accounting as an auditor with PricewaterhouseCoopers LLP, New York, before joining Sotheby's in July 2004. Erik.berdinka@sothebys.com

Kathryn Fleegel '01 BS, a licensed CPA, is a senior accountant/analyst with Phoenix House Foundation Inc. in New York City. Fleegel joined the company in 2003 after working in audit at the New York City office of

PricewaterhouseCoopers. Phoenix House Foundation is a non-profit substance abuse service organization operating prevention, research, and treatment programs in nine states across the country. ktfleeg@yahoo.com

Georgiana Nertea '01 BS, CPA, has been with Eisner LLP in New York City for the last four years. Nertea began with the audit group and is now a manager in the Reorganization and Insolvency Department. She enjoys maintaining her SU connections, recruiting in the Lubin School, speaking with students, and attending the annual Beta Alpha Psi banquet. Nertea is also active with the Lubin School of Accounting's Alumni Council. She is a member of the International Women's Insolvency & Restructuring Confederation (www.iwirc.com) and coordinated the panel on hedge funds, insolvency, and distressed investing for the IWIRC conference in November. Nertea enjoyed a tour through Spain in summer 2006, spending most of her time in Barcelona. gnertea@eisnerllp.com

Damani Roach '01 BS is a senior auditor with Prudential Financial in Newark, N.J., where his focus is Prudential Investment management audits. dlplimp@hotmail.com

John Lough '02 BS is a senior associate with PricewaterhouseCoopers in New York City. John.lough@us.pwc.com

Tracy (Dubnoff) Seligman '02 BS, '03 MS is an auditor with PricewaterhouseCoopers in Philadelphia. Seligman is starting her third year with the firm and mainly works on private companies. She is co-treasurer of the SU Alumni Club of Philadelphia. Seligman was married on August 21, 2005. Tracy.seligman@us.pwc.com

Kelly DiStefano '03 BS is an assistant with The Agency Group in New York City. kellydistefano@theagencygroup.com

Brian Kearsley '03 BS is a treasury analyst with Commerce Bancorp in Cherry Hill, N.J., where he runs the funding desk for the bank. Kearsley married Taryn Rockett on October 14, 2006. brian.kearsley@yesbank.com

Michael Zyborowicz '03 BS is a senior accountant with Citrin Cooperman & Company in New York City. Citrin Cooperman is a fast growing top-50 accounting firm with diverse areas of specialty, working with everything from the restaurant, real estate, and entertainment industries, to the franchise and apparel industries. "I generally work on five to six large audits a year, traveling to places like Mississippi, New Orleans, Philadelphia, and Connecticut," Zyborowicz writes. "My largest client is Subway, giving me the chance to work on both the U.S. and international side of operations for the largest franchiser in the world. My first three years here have been more about settling in and adjusting to life as a professional in Manhattan. Over the past few months I have been slowly trying to involve myself in the Syracuse community here in New York City. I feel it's important to start getting involved in and giving back to what got me here—Syracuse University." Zyborowicz is working with other alumni and SU's Office of Alumni Relations to revive the Whitman School's New York Metro Alumni Chapter and would like to hear from other alumni interested in joining this effort. mzyborowicz@citrincooperman.com

Megan Guidone '04 BS is an audit senior assistant in Audit and Enterprise Risk Services with Deloitte & Touche in Stamford, Conn. Guidone earned a master's in accounting from Quinnipiac University.

Veronica Martinez '04 BS was promoted in July from audit staff to audit senior at Eisner LLP in New York City. vmartinez@eisnerllp.com

Sha'Ronda Pearson '04 BS, a native of Bronx, N.Y., works in the Corporate Audit Department of Lehman Brothers as a business analyst/internal auditor. Pearson reviews the processes, procedures and assesses the risk and controls for the firm's capital markets business through meetings with management and detailed test work. She also performs Sarbanes-Oxley testing for the firm's external auditors and any audit reviews requested by regulators in compliance with audit management. "I enjoy my job and the people I work with," writes Pearson. "I learn so much about the businesses that I audit and about Lehman Brothers. I feel blessed to be off to such a wonderful start in my career path and credit the great internships I had with INROADS, the leadership opportunities with BLISTS, and the study abroad program I took advantage of at SU."

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ORANGE ACCOUNTING NEWS

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TALKING SHOP

The Whitman School's first specialized career fair in accounting drew 19 participating companies and more than 60 sophomore and junior accounting students (most Lubin seniors already had offers in-hand or had accepted positions by the time the fair was held). The November 2 event immediately preceded the Lubin School of Accounting's annual fall banquet and Beta Alpha Psi induction ceremony.

- Becker CPA Review
- Comptroller of the Currency
- Dannible & McKee
- Defense Finance & Accounting Service
- Deloitte
- Dielectric Laboratories
- Ernst & Young
- Eisner LLP
- Firley, Morgan, Freer & Eassa PC
- Green & Seifter CPAs
- IBM Corporation
- JPMorgan Chase & Co.
- KPMG
- Liberty Mutual Insurance Co.
- Liberty Mutual Surety Bond Department
- PricewaterhouseCoopers LLP
- Rothstein Kass
- RSM McGladrey Inc.
- Sharpe, Kawam, Carmosino & Co.

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