



FLORIDA INTERNATIONAL UNIVERSITY  
COLLEGE OF BUSINESS ADMINISTRATION

# *School of Accounting* Ledger

Volume 4, Number 1  
Spring, 2008



**INSIDE:**

**Building Quality  
Serving the Community  
Staying Connected**

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**Brett Friedman**, Director, McGladrey & Pullen  
LLP



Commons Hall, College of Business Administration Complex

## We want to know your news!

We were delighted to hear from José Leiman that he received the FICPA award for the highest grade in Florida on the November, 1982, CPA exam, passing "With High Distinction," and also received the AICPA "Elijah Watt Sells" award. He saw the list of award winners in an earlier issue of *Ledger* and wrote to let us know he also was an award recipient. Congratulations!

We're always eager to recognize our outstanding accounting alumni for their accomplishments. If you'd like to send us your news or have ideas about stories you'd like us to feature, be sure to let us know. E-mail [gallions@fiu.edu](mailto:gallions@fiu.edu). Thanks!

### Errata

In the last issue of the *School of Accounting Ledger*, Mario de Armas should have been identified as managing partner in the list of Advisory Board members on the inside front cover. He has since become market managing partner, Florida. The correct firm name is PricewaterhouseCoopers LLP. In a photograph on page 3, Juan Carlos Morales should have been identified as being with Rachlin LLP. On page 9, the first sentence in "Local community regularly calls upon faculty expertise" should have read "FICPA" not "AICPA." On page 13, the photo caption should have read, "From left, Jeff and Robert Taraboulos and Jorge De La Torre."

### Staff:

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.

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## New School of Accounting director plans to build on school's strengths.

A national search for a School of Accounting director resulted in the appointment of Sharon Lassar—a Florida CPA with a doctorate in accounting, an award-winning researcher and educator, and a prominent member of professional organizations—in August, 2007. She already has established the foundation for enhancing the school's reputation.

“Our relationships—with supportive alumni, employers, and the business community—are our greatest strength,” she said. “This professional network is indispensable to our continued excellence.”

In addition, ongoing adjustments to the curriculum, based on input from an active advisory board, coupled with a course coordinator who ensures consistency in the

*“Our relationships—with supportive alumni, employers, and the business community—are our greatest strength.”*  
—**Sharon Lassar**, director, School of Accounting



students' coursework, prepare job-ready graduates in a dynamic field.

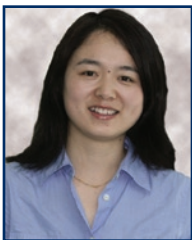
Finally, the quality of the school's students and faculty form another basis for distinction.

“Employers recognize our students' strong work ethic and drive,” Lassar said.

“They successfully use time management skills to handle heavy responsibilities spanning home, jobs, classes, and extra-curricular activities. Also, we have one of the strongest faculties of any school of accounting, with a very large percentage of our courses taught by full-time faculty.” ■

## New faculty members bring added expertise to School of Accounting.

The School of Accounting continues to seek—and attract—faculty members from around the world. Eight established scholars, seasoned teachers, and practitioners joined the school in the fall of 2007. Another joined in the spring of 2008. They share their expertise as they prepare the next generation of accounting professionals and contribute to research across the field.



**Yunhao Chen**  
Assistant Professor  
PhD, Business Administration,  
University of Minnesota, Carlson School of Management  
MBA, University of Minnesota  
BS, Economics and Business,  
University of International Business and Economics,  
China

Yunhao Chen's research interests include financial reporting and disclosure, financial analyst forecasting, earnings expectation management, and accounting information systems. She has presented at many conferences such as the American Accounting Association's annual meeting and the American Accounting Associa-

tion's Midwest regional meeting. Her *Introduction to Financial Reporting* in the Carlson School of Management at the University of Minnesota earned her the “2004-2005 Outstanding Doctoral Teaching Award.”



**Renu Desai**  
Assistant Professor  
PhD, Business Administration,  
University of Central Florida  
MBA, University of Arkansas  
BS, Commerce, University of Bombay

Renu Desai focuses her research on evaluating the economic and ethical considerations underlying the outsourcing of professional accounting services, financial accounting, and managerial accounting. While at the University of Central Florida, she received a university-wide research presentation award in business administration. She also has extensive professional experience in the public sector, including work with NIIT, Bombay; Pepsi Bottling Group, and Deloitte & Touche, New York.



**Charles J. Goldman**  
Visiting Instructor  
JD, LL.M., and BBA, Cumberland School of Law  
BBA, University of Miami

Charles J. Goldman lectures frequently at the Certified Florida Examiners program, at continuing professional education (CPE) seminars, and at the Florida Institute of CPAs' (FICPA) seminars; he also has taught law and business courses at Broward Community College, Florida Atlantic University, Barry University, and Nova Law School. His professional experience has included the private practice of law, most recently at the Law Offices of Charles J. Goldman, P.A.

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**Adam S. Maiga**

Assistant Professor

PhD, Accounting, University of Memphis, Fogelman College of Business and Economics

MBA, Norfolk State University

BS, Accounting, Norfolk State University

Adam S. Maiga's areas of interest span activity-based costing/management, budgeting, healthcare management, benchmarking, value-chain analysis, strategic managerial accounting, theory of constraints and optimization, management earnings forecast and earnings management, and ethics/issues in accounting education. He has published more than two dozen articles in about ten academic journals and frequently presents his research at international and national academic conferences.



**Robert W. McGee**

Director, Center for Accounting, Auditing, and Tax Studies (CAATS)

PhD, Accounting, University of Warwick, England

MST, DePaul University

BA, Gannon University

Robert W. McGee holds two additional PhDs, advanced degrees in law and economics, and many professional certifications. He is a member of the New York Bar. He has won a number of awards for his research and service. McGee has published more than fifty books and more than 450 scholarly papers in the fields of accounting, taxation, economics, law, and philosophy.



**Divesh S. Sharma**

Associate Professor

PhD, Accounting, Griffith University, Australia

MCom, Accounting, University of Canterbury

BCom, Accounting, University of Canterbury

Divesh S. Sharma's research focuses on financial accounting, corporate governance, and auditing. His teaching experience includes international accounting, management accounting, auditing, cost accounting, and accounting theory. His publications have appeared in *Journal of Accounting & Public Policy*, *Journal of Business Finance & Accounting*, *Management Accounting Research*, and *The International Journal of Accounting*, on whose editorial board he serves, *Accounting & Business Research*, and many others.



**Vineeta D. Sharma**

Assistant Professor

PhD, Accounting, Griffith University, Australia

BCom (First Class Honors), Accounting, Griffith University, Australia

BCom, Accounting, Griffith University, Australia

Vineeta D. Sharma's research interests include corporate governance, financial accounting, advanced financial accounting, auditing, and fraud. She has published in the premier journal *Auditing: A Journal of Practice and Theory*, and has several papers under review and in progress. She received the Coopers & Lybrand prize for auditing in 1996.



**Blaise M. Sonnier**

Assistant Professor

DBA, Grenoble Ecole de Management, Grenoble, France

JD, Louisiana State University, Baton Rouge

BS, Accounting, University of Louisiana at Lafayette

Blaise M. Sonnier, board certified tax attorney and CPA, practiced law for 21 years prior to joining our faculty. He has expertise in estate planning, corporate taxation, and commercial transactions. He previously taught taxation as an adjunct professor at University of Louisiana at Lafayette. He has published in the *Journal of Applied Management & Entrepreneurship* and *Journal of Accounting & Organizational Change*.



**Thomas J. Tarangelo**  
Visiting Instructor

JD, University of Florida

BA, Political Science, University of Arizona

Thomas J. Tarangelo's academic experience includes classes in business law and the legal environment of business. His professional legal experience spans employment with Anderson, Greenwood & Company, Inc.; AMF Tuboscope, Inc.; English, McCaughan & O'Bryan, P.A.; and the Law Offices of Thomas J. Tarangelo. He most recently presented his research at the International Applied Business Research Conference in Mexico. ■

## Morrison, Brown, Argiz & Farra, LLP, establishes first-ever endowed professorship in accounting.



**Antonio L. Argiz** (BBA '74), CEO and Managing Partner, Morrison, Brown, Argiz & Farra, LLP

Antonio (Tony) L. Argiz (BBA '74), CEO and managing partner of Morrison, Brown, Argiz & Farra, LLP (MBAF), announced last fall that his firm had donated \$250,000 to establish the School of Accounting's first-ever endowed professorship in accounting.

Argiz has never forgotten the importance of his alma mater, which he attended on a baseball scholarship, where he met his wife, and whose professors helped him establish his career. Personally, Argiz has given \$52,000 to the university's baseball program. His firm supported the College of Business Administration's *Building Complex Fund* with a \$100,000 donation—one of the first received—and named a forty-seat classroom in Academic Hall. His firm also supports the Growth and Excellence Fund as a sponsor of the Entrepreneurship Hall of Fame.

In 2007, Morrison, Brown, Argiz & Farra, LLP made a \$250,000 donation to the Securing Our Future Fund to endow the first-ever professorship in the School of Accounting.

"We think this gift will help take the School of Accounting, already one of the leading programs in the country, to a new level," said Argiz, who saw it as a logical step in the firm's pattern of generosity. "It serves as a statement of confidence in the university and in the program, and it enables us to leave a legacy of educational excellence, set the tone for other firms to donate, and help strengthen our business community, which is fundamental to the future success of our community."

It's also a way for him to show how much he values the professors he had, such as Lucia Chang, Harvey Hendrickson, and Rosalie Hallbauer.

"I think of the professors who helped me with my education and nurtured me in my career," he said. "This is a great way to give back because the gift will raise the quality of the program even more."

Argiz is "extremely excited" about the firm's latest gift.

"I feel a deep dedication to the university," he said. "Thirty years ago, I never would have dreamed I could give back in this way to a school to which I owe so much: my education, my wife, my career, and approximately half of our firm's staff of 260 employees."

From her perspective, Sharon Lassar, the School of Accounting's director, the gift, "adds to the prestige of the school as an outward display of the value our alumni place on their education. It also will help us continue to improve by putting us in a strong position to attract top research talent and further grow our reputation."

Executive Dean Joyce J. Elam expressed her appreciation for the gift and last fall announced her first appointee to the professorship: Krishnamurthy Surysekar, associate professor, named to the Morrison, Brown, Argiz, & Farra, LLP Professorship in Accounting for a period of three years, beginning with academic year 2007-2008. His appointment to this professorship is in recognition of his outstanding performance and potential for both research and teaching in the field of accounting. Surysekar has nearly twenty years of experience in the accounting field, in India and in the United States.



**Krishnamurthy Surysekar**, Morrison, Brown, Argiz & Farra LLP Professor in Accounting

Prior to joining the School of Accounting, Surysekar was a visiting assistant professor at the University of Iowa's Tippie College of Business, and, earlier, assistant professor at Georgia Tech's DuPree College of Management.

He previously worked for a premier management consulting firm in India.

Since coming to the U.S. in 1989, he has taught graduate and undergraduate courses in principles of financial accounting, intermediate financial accounting, and cost/managerial accounting. While at Georgia Tech, Surysekar was credited with developing accounting courses for graduate students in engineering and computer science. He also worked with graduate students in the certificate in entrepreneurship program.

He has had several papers published or accepted for publication in the *Journal of Accounting and Public Policy*, *Journal of Accounting Auditing and Finance*, and *Management Accounting Research*. He also serves as an ad-hoc reviewer for several academic journals in accounting and management, such as *The Journal of Accounting and Public Policy*, and the *Journal of Business Finance and Accounting*, and *Decision Sciences*.

In January 2003, Surysekar was appointed by Florida International University's Provost to the University's Graduate Faculty. While a graduate student, Surysekar's academic work earned him the "Paine Award" for academic excellence in doctoral work at the University of Maryland and the "Dr. K. Nath Public Trust Prize" for academic achievement from the Indian Institute of Management-Calcutta.

Morrison, Brown, Argiz & Farra, LLP, is ranked as the 50th largest independent public accounting firm in the nation, the largest in Florida, and tenth in the Atlantic/Southeast region. It has been listed as Best of the Best, the list of the top 25 performing firms in the country, for the past eleven years. MBAF provides tax and accounting, audit, technology consulting, and litigation support and business valuation services to wealthy individuals, entrepreneurs, private and public corporations and legal practitioners across a broad range of industries. For more information, visit [mbafcpa.com](http://mbafcpa.com). ■



## 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 2007-2008 academic year. We have made every attempt to recognize all winners; however, errors and omissions are possible. We apologize for any inaccuracies.

### Ocean Bank Scholarship

\$2,500.00	Darrell Campbell
\$2,500.00	Jaleesa Lynch
\$2,500.00	Yazmin Martin
\$2,500.00	Kimberly Smith
\$2,500.00	Latoya Williams
<b>\$12,500.00</b>	

### FICPA - Educational Foundation

\$2,000.00	Erik J. Amaro
\$2,000.00	Danilo A. Castillo
\$2,000.00	Vanessa Coronado
\$2,000.00	Alan R. Harkatz
\$2,000.00	Stefanie Yepes Hernandez
\$1,000.00	Adriana L. Herrera
<b>\$11,000.00</b>	

### Cuban American CPA Association Foundation, Inc.

\$3,000.00	Yanisledy Delgado
\$2,000.00	Andres Dominguez
\$2,000.00	Eneliz Mendez
\$2,000.00	Adrienne Rodriguez
<b>\$9,000.00</b>	

### FICPA - Broward County Chapter

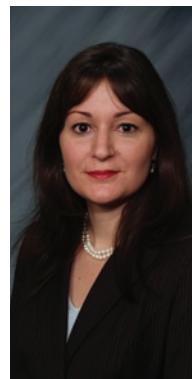
\$1,200.00	Luisa Collantes
\$1,200.00	Vanessa Coronado
\$1,200.00	Nikeisha Gentles
\$1,200.00	Luciana Marandescu-Predica
\$1,200.00	Oliver Urena
<b>\$6,000.00</b>	

## School of Accounting benefits from charity CFO's desire to spread goodwill.

As the CFO of Goodwill Industries of South Florida, which provides job training and services to people with disabilities, Beatriz Anazco (EMST '92, BBA '91) knows what it means to rely on donations. She also champions giving locally. Consequently, when she received an appeal from the School of Accounting, she promptly wrote a check for \$500. A second donation quickly followed from alumna Astrid Maria Batista (BBA '80), senior auditor, Morrison, Brown, Argiz & Farra, LLP.

"The school provides tremendous benefits to the community," Anazco said. "As an alumna, I am proud to lend my support."

She values having a great business school "in my backyard," where local students can remain close to home and get an exceptional education. Florida International University's affordability, says the Cuban native, also makes it accessible



"The school provides tremendous benefits to the community. As an alumna, I am proud to lend my support."

—**Beatriz Anazco**  
(EMST '92, BBA '91)  
CFO, Goodwill Industries of South Florida

to immigrants who cannot afford private-school tuitions.

Impressed with the growth rate, she jokes that the campus is changing so rapidly she cannot rely on her old landmarks to get around.

"I can only imagine what it will be like when my children Sidney and Zachary attend," she said. ■

## New scholarships give accounting students new hope.

The School of Accounting gratefully acknowledges four new scholarships.

**Goldstein Schechter Koch Company, P.A.**—\$10,000 over four years (\$2,500 per year)

"The scholarship indicates our firm's commitment to the School of Accounting and its students."

—**Patricia M. Siles**  
(MACC '96, BACC '94),  
CPA—Manager



**Rachlin LLP**—\$10,000 over four years (\$2,500 per year)

"We believe the greatest investment we can make is one that promotes continued learning. As such, we have earmarked the Rachlin LLP Scholarship to support the Master of Accounting program."

—**Lawrence H. Blum**,  
Managing Partner



**Coconut Grove Bank**—\$15,000

"We wanted to provide scholarship support to encourage local students interested in banking to look at us as a career opportunity."

—**David Davidoff**, Vice President,  
Human Resources

**Penny Sult Memorial Scholarship**  
—\$1,000

"Our chapter of the Construction Financial Management Association (CFMA) lost a popular longtime member, Penny Sult, to an untimely death. We felt helping local students aspiring to the accounting niche in our industry would honor her memory and give something back to the community." —**Alex T. Goldberg**, CFMA Local Chapter Treasurer ■

## Kaufman Rossin sponsors Beta Alpha Psi's participation in conference where chapter receives national honor.

When word went out that the College of Business Administration's Beta Alpha Psi Eta Iota Chapter was seeking financial support to attend Beta's national meeting, Kaufman Rossin & Co. responded immediately. The firm's generosity sent five executive board members to Chicago, Illinois with all expenses covered.

*"This was the first year we received a full sponsorship, and it was incredibly helpful."*

— **Adriana Herrera**, president,  
Beta Alpha Psi Eta Iota Chapter

"Money can be a huge barrier to attendance at national conferences," Adriana Herrera, chapter president, said. "This was the first year we received a full sponsorship, and it was incredibly helpful."

Kaufman Rossin's support was especially timely, explains Herrera, because Eta Iota was recognized at the meeting as a "superior chapter," the highest honor bestowed by Beta. The organization confers the designation on chapters with the highest number of professional development activities and community service hours.

## Students distinguish themselves in leadership events and case competitions.

As the competition for qualified accounting employees increases, accounting firms and professional organizations have reached out to students, often near the start of their academic careers. The benefits are mutual: the firms identify and groom talent early; the students refine their ability to handle professional challenges by maximizing the opportunities to network, create presentations, and prepare case studies.

During the past year, approximately thirty outstanding undergraduate students in the School of Accounting gained a competitive edge in just this way.

*Continued on page 6*



*Beta Alpha Psi's Executive Board at national convention in Chicago; from left, front row: Adriana Herrera, Ava-Marie Schmergel; back row: Dennis Fundora, Rafael Carbonell, and Jonathan Morera*

Joy Batteen, Kaufman Rossin's director of talent development, refers to the chapter as a "standout" and said the students exhibit impressive energy, professionalism, and career-mindedness.

"It's been so beneficial for us to get to know each other," Batteen said. "We will continue to build that relationship and provide support in any way we can." ■



*From left to right: Nuria Huilca, Martha Murillo, Elizabeth DeBragga, Carlos Canasi, Catalina Zorrilla, and Gabriela Manrique at the Accounting Scholars Leadership Workshop*

## School of Accounting Scholarships

### CBA General Scholarship

\$4,000.00 Krystal Ramos  
\$2,000.00 Shakeel Ramzan

### Ocariz, Gitlin & Zomerfeld

\$2,500.00 Daniel Toribio

### Rachlin LLP

\$2,500.00 Darren Tennyuk

### Goldstein Schechter Koch Company, P.A.

\$2,500.00 To be awarded in fall, 2008

### Deloitte

\$2,500.00 Robert Allen III

### Irving Grace Fantle Scholarship

\$1,000.00 Ivonne Judge  
\$1,000.00 Maria Salas  
**\$2,000.00**

### University Credit Union

\$1,500.00 Celine Joseph

### Kaufman Rossin Scholarship

\$1,000.00 Adriana Herrera

### Randy S. Greene

#### Memorial Scholarship

\$1,000.00 Lisa Valdes

### Perez Family Scholarship

\$1,000.00 Ligia Espinoza

### Coconut Grove Bank Scholarship

\$1,000.00 Gretel Salazar

### Penny Sult Memorial Scholarship

\$1,000.00 Jonathan Morera



## School of Accounting Refereed Journal Publications

J.O. Everett, **Cherie J. Hennig**, and W. A. Raabe, "The Schedule M-3 Compliance Maze: Unanswered Questions," *Tax Notes*, 114.11 (March 2007): 1103-1128.

**Cherie J. Hennig**, W. A. Raabe, and J. O. Everett, "Schedule M-3 for Partnerships: Filing Requirements Cast a Wide Net and May Create a Trap for the Unwary," *Taxes—The Tax Magazine*, 85.10 (October 2007): 41-47.

**Cherie J. Hennig**, W. A. Raabe, and J. O. Everett, "Small Business Tax Act: Analysis and Tax Planning Opportunities," *Taxes—The Tax Magazine*, 85.11 (November 2007): 45-56.

**Sharon S. Lassar**, J. O. Everett, and W. A. Duncan, "Evaluating Cost Segregation Opportunities Before, During, and After the Usage of Qualifying Realty," *The Journal of Legal Tax Research*, 4: 1 (2006): 76-100.

**Sharon S. Lassar**, J. O. Everett, and W. A. Duncan, "Evaluating Razavi-Type Fixed Rental Pool Arrangements: How Important Are Tax Consequences in Making the Investment Decision?," *Taxes—The Tax Magazine*, 84.10 (October 2006): 21-29.

M. Bertolini and **Sharon S. Lassar**, "Service Warranty Companies—The Hybrid of the Insurance Industry," *The Tax Adviser*, 38:7 (July 2007): 402-407.

K. Dellinger and **Sharon S. Lassar**, "The New Tax Preparer (and Advisor) Penalty Standards Under Code Section 6694: A More (or Less) Likely Than Not World," *The Journal of Tax Practice & Procedure*, 9:4 (August-September 2007): 19-26.

**Stephen Wen-Jen Lin**, C. Chen, and J. Liang, "Unexpected Earnings, Abnormal Accruals, and Changes in CEO Bonuses," *International Journal of Accounting Studies*, (Special Issue 2006): 25-50.

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Fall, 2007, FIU Accounting Association executive board, from left to right: Krystel Ramos, Catalina Zorrilla, Katherine Leal, Yanicel Caceres, Carlos Canasi, Ligia Espinoza, Gilbert Perera, and Damian Penichet

## Case study competitions help students hone research and presentation skills.

At the Association of Latino Professionals in Finance and Accounting's (ALPFA) annual convention in Orlando, Florida—during which Krystel Ramos (BACC '07) was named "South Region Student of the Year" and "ALPFA National Student of the Year"—Florida International University Accounting Association (FIU-AA) members participated in the KPMG/ALPFA case competition.

Maxine Anderson, Jovanny Cossio, Alejandro Euse, Syed Ibrahim, Gabriela Manrique, and Shakeel Ramzan met about twelve hours weekly for several months, researching accounting literature and practicing their presentation. They won at the regional level at which 27 teams vied for honors, advancing to the nationals where they competed against eight other teams.

And, three groups of five students competed in a PricewaterhouseCoopers LLP

(PwC) case competition called xTAX, held on campuses around the country. After a pressure-filled two weeks of preparation, they presented to a panel of PwC judges locally, with one group, consisting of Derek Crawford, Varun Jain, Rafael Lamo-Arbelaez, Jalessa Lynch, and Ava-Marie Schmergel participating in the national event, as did all contestants, via a videotape of their presentation.

## Students develop leadership skills at conference.

Gabriela Manrique and Yanisledy Delgado participated in the inaugural local offering of Grant Thornton LLP's (GT) national Footsteps program, designed to help the firm spot promising future internship candidates. GT led a tour of its offices and presented on its service lines and career options. Company principals gave lectures and team-building activities took place. By the end, Manrique and Delgado knew what GT offers, and its employees had gotten to know them.

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Carlos Canasi, Nuria Huilca, Gabriela Manrique, Martha Murillo, Krystel Ramos, Daniel Toribio, and Catalina Zorrilla were among the 88 undergraduates and graduates from across the country, Canada, and Puerto Rico—and from various backgrounds and cultures—to attend the all-expenses-paid Accounting Scholars Leadership Workshop program sponsored by the American Institute of CPAs (AICPA). During an intensive two-day period, they formed ad hoc teams to develop presentations on financial literacy, learned networking techniques, and got valuable insights from academics and practitioners.



Jaleesa and Antoinette Lynch

Also, KPMG tapped Jaleesa Lynch for their Future Diversity Leaders (FDL), program. She was one of fifty students nationwide to attend a leadership program in California, where she met with the Florida International University campus recruiter. Now she has a mentor, Antoinette Lynch, assistant professor, School of Accounting, and FDL faculty sponsor. ■

## School of Accounting Refereed Journal Publications

Continued from page 6

**Stephen Wen-Jen Lin**, "Testing the Information Set Perspective of UK Financial Reporting Standard No. 3: Reporting Financial Performance," *Journal of Business Finance and Accounting*, (September/October 2006): 1110-1141.

R. D. Burnett, M. Friedman, and **Antoinette L. Lynch**, "Endless Inefficient Meetings? Try CMS," *Journal of Corporate Accounting and Finance*, 18.5 (July/August 2007): 23-27.

**Adam S. Maiga**, "Fairness, Budget Satisfaction and Budget Performance: A Path Analytic Model of Their Relationships," *Advances in Accounting Behavioral Research*, 9: (2006): 87-111.

**Adam S. Maiga** and F. A. Jacobs, "The Impact of Benchmarking Strategy on Financial Performance: A Structural Analysis of Their Contingent Relationships," *Journal of Management Accounting Research*, 8: (2006): 97-123.

L. Kren and **Adam S. Maiga**, "The Intervening Effect of Information Asymmetry on Budget Participation and Segment Slack," *Advances in Management Accounting*, 16: (2007): 149-166.

**Adam S. Maiga** and F. A. Jacobs, "The Association Between Activity-Based Cost Management and Manufacturing Performance: Another Look," *Advances in Management Accounting*, 16:(2007): 229-271.

H. Huang, **Suchismita Mishra**, and **Kannan Raghunandan**, "Types of Nonaudit Fees and Financial Reporting Quality," *Auditing: A Journal of Practice and Theory*, 26.1 (May 2007): 133-145.

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## New community service initiative helps students cultivate practical skills and build legal knowledge.



From left to right, Coraly Rodriguez-MACC student; Leana Charry—a client; Indyara Andionm—a law student, and Tessie Brunken, assistant director of student services, School of Accounting

Thanks to a collaborative effort between the College of Law and the School of Accounting, qualified small businesses and non-profit organizations can receive free accounting services in the College of

Law's Community Development Clinic. Rachlin LLP, one of South Florida's largest public accounting firms, has donated \$20,000 to support the initiative.

Under the program, Master of Accounting (MACC) students work with law students to offer clients guidance on a range of contract and employment issues. Their work in the clinic adds a real-world dimension to their weekly lectures on topics such as budgeting and contracting.

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*"Students gain exposure to legal processes they will likely encounter at some point in their work."*

—**Tessie Brunken** (EMST '86, BBA '81), assistant director of student services, School of Accounting

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"This is a great hands-on learning experience," said Tessie Brunken (EMST '86, BBA '81), the school's assistant director of student services. "Students gain exposure to legal processes they will likely encounter sometime in their work."

December graduate Coraly Rodriguez (MACC '07), an account supervisor at Miami-based Pinnacle Housing Group, describes the workload as intense but the opportunity as one "that can't be passed up."

"This is a chance to do something positive for your career and for someone who needs it," she said. ■

## Tutoring program promotes volunteering, leadership development.

Students in *Financial Accounting I* are getting a leg up on their studies this year. Once a week, they meet with peers who have successfully completed the course to review classroom material and ask questions. The activity is designed to help them master the fundamentals of the field and excel both academically and professionally.

"We want to make sure our students have a good grasp of the subject matter and understand the requirements of the accounting profession," said Tessie Brunken (EMST '86, BBA '81), assistant

director of student services, School of Accounting.

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Brunken explains that the effort also aims to encourage "student volunteerism as a core aspect of the learning experience" and to engage students in case

competitions and other leadership development opportunities.

Future plans call for gradual expansion of the program to other classes and potential partnering with Beta Alpha Psi, which offers its own tutoring sessions in preparation for final exams.

"The College of Business Administration's new building complex offers many possibilities for developing the program," Brunken said. ■



## Students reach out and reach higher levels of professionalism.

Through their active participation in student organizations, our students serve their on-campus community and the community beyond. Despite the many demands on their schedules, the leaders who organize the events and master skills get to know practitioners, enhance their résumés, and help open doors for others.

### ***Finance Conference gets even better in second year.***

After its resounding success in its inaugural year, the second Finance Conference, organized by members of Florida International University's Accounting Association (FIU-AA) and Alpha Kappa Psi, once again acquainted students with the banking, investment, and corporate finance sectors. A combination of informational sessions, networking, and recruiting, the conference drew well over 120 students, up from last year's already-impressive attendance of about eighty.



*Finance Conference participants*

### ***Business Industry Night continues successful run.***

Twice a year, Business Industry Night provides networking opportunities for students and representatives of area Fortune 500 companies and government agencies. Always organized by FIU-AA, working closely with the Miami chapter of the Association of Latino Professionals in Finance and Accounting (ALPFA), the fall, 2007, offering attracted approximately 250 undergraduate and graduate students.



▲ *Members of Beta Alpha Psi Eta Iota Chapter help with landscaping on Hands on Miami's "Miami Day."*

### ***Hands on Miami Day brightens area schools.***

"Hands on Miami Day," an annual community service effort coordinated by Hands on Miami, brought together a number of groups within the College of Business Administration—led by the Alumni Circle, with corporate sponsorship from Continental Group—to contribute time and energy to two beautification projects.

About thirty members of Beta Alpha Psi Eta Iota Chapter did landscaping and painted murals to spruce up the Campbell Middle School in Homestead, Florida. During the same hours, and with the sponsorship of Ernst & Young, 22 members of FIU-AA undertook the same kinds of eye-pleasing tasks at Dade-Marine Institute-South, a campus for troubled teens in Miami, Florida. ■

The evening began with a panel discussion led by professionals from nine firms who helped sponsor the event, after which students toured the mini-career fair, talking one-on-one with representatives from the various organizations and hearing firsthand about job and internship possibilities.



## New alumni group forms within School of Accounting.

Recognizing that one of its most valuable constituencies—and resources—resides in its loyal, active, and talented alumni, the School of Accounting recently formed a new entity: the School of Accounting Alumni Affinity Council (SOAAAC), a sub-group of the Business Alumni Chapter at the university.

The group's stated mission is to "provide an environment that fosters relationships, creates mentoring opportunities, engages alumni, and builds university pride and excitement."

A steering committee will devise ideas and plans for specific activities. Benjamin Diaz, managing director, Alvarez &

Marsal, and Ed Duarte, manager, BDO Seidman, are serving as co-chairs. Steering committee members—including representatives from BabySpot.com; Alvarez & Marsal; BDO Seidman; Deloitte & Touche LLP; Ernst & Young; Goldstein Schechter Koch Company, P.A.; Grant Thornton LLP; Kaufman Rossin & Co.; McGladrey & Pullen, LLP; Mendelson Consulting; Morrison, Brown, Argiz & Farra, LLP; PricewaterhouseCoopers LLP; and Rachlin LLP—have already begun meeting to discuss an array of possibilities for events that will further enrich the connections among alumni and between the school and its graduates. ■



Patricia Siles (MACC '96, BACC '94), Goldstein Schechter Koch Company, P.A., a founding member of SOAAAC

## Alumna committed to advancing Latino achievement.



Maria Yip (BACC '91)

"Education is independence," said Maria Yip (BACC '91), the Miami-based executive director of Daylight Forensic & Advisory LLC. She voices gratitude for her Cuban-born parents, who made sacrifices so she could get an education and pursue her life and career goals.

"My accomplishments reflect the work ethic and values of my parents," she said.

Those principles drive Yip's efforts as Miami chapter president of the Association of Latino Professionals in Finance and Accounting (ALPFA). Concerned about low college completion rates among Latinos, Yip is using her leadership platform to work with the community to turn things around.

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*"We can empower Latino students by encouraging and supporting them in pursuing college degrees."*—**Maria Yip** (BACC '91), executive director, Daylight Forensic & Advisory LLC

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"We can empower Latino students by encouraging and supporting them in pursuing college degrees," she said.

Yip expresses a strong affinity for working with, and for, students and young Latino professionals. She speaks enthusiastically about mentoring, serves on the School of Accounting's Advisory Board, and welcomes the chance to meet with individuals to discuss career possibilities.

"I enjoy helping people identify what's important to them and how to recognize opportunities that capitalize on their strengths," Yip said. ■



## Advisory Board member establishes \$10,000 scholarship for MACC students.

In a sense, Hiram Ocariz (BBA '84) depends on the College of Business Administration for his livelihood—85 percent of his employees at Ocariz, Gitlin & Zomerfeld, LLC are graduates of the school.

Undoubtedly, the benefits go both ways. As a School of Accounting Advisory Board member, Ocariz donates his expertise to strengthening what he describes as “hands down one of the best accounting programs around” and one that has helped nurture his firm’s success.

He also has established a \$10,000 scholarship program for Miami-Dade County residents who enroll in the Master of Accounting (MACC) program.

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*“The cost of doing a fifth year in order to sit for the CPA exam can be prohibitive. I hope this scholarship will help students take that step.”*

—**Hiram Ocariz**, partner, Ocariz, Gitlin & Zomerfeld, LLC

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“The cost of doing a fifth year in order to sit for the CPA exam can be prohibitive,” Ocariz said. “I hope this scholarship will help students take that step.”

Separately, his firm pays fifty percent of tuition costs for employees who pursue a MACC degree, one of many benefits designed to attract highly qualified candidates—which, Ocariz asserts, is not hard to do considering the major source of his firm’s professional talent.

“The caliber of graduates is outstanding,” Ocariz said. “We just need more of them.” ■



Hiram Ocariz (BBA '84) and his son, Alex, a sophomore in the School of Accounting

## Alumnus' involvement reflects dedication to college and students.

Despite his numerous responsibilities as a senior manager of audit and enterprise risk services at Deloitte & Touche LLP, Antonio “Tony” Giró (MACC '95, BACC '93, MIS '93) always makes time for his alma mater. As co-chair of the School of Accounting’s Advisory Board, he plays a pivotal role in ensuring the group stays active and focused. He also remains involved with the Florida International University Accounting Association (FIU-AA) and Beta Alpha Psi (to which he belonged as a student), offering guidance and recruitment opportunities.

“I remember how important it was to be able to meet with professionals from different firms and explore my career options,” Giró said. “I want to provide today’s students with those same opportunities.”

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*“I remember how important it was to be able to meet with professionals from different firms and explore my career options. I want to provide today’s students with those same opportunities.”*—**Antonio “Tony” Giró** (MACC '95, BACC '93, MIS '93), senior manager, audit and enterprise risk services, Deloitte & Touche LLP

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The accounting executive describes how “rewarding” it has been to “work with university leaders to meet the school’s strategic planning goals.”

A recruiter for his firm, he also recognizes the benefits of helping the school maintain the quality and standing of its program.

“As the accounting profession continues to grow,” Giró said, “we will increasingly look to the university to provide us with excellent, qualified candidates.” ■



Antonio “Tony” Giró (MACC '95, BACC '93, MIS '93)

## Alumni notes

**Lincoln Lopez** (BACC '79) was promoted to chief financial officer and vice president of finance in The Adler Group.

**Carlos Castellon** (BACC '82) has joined Florida International University's Community Advisory Board for the Honors College.

**Ileana Nieto** (BACC '86) was named vice president of compliance at BankUnited Financial Corp., the parent company of BankUnited FSB.

**J.C. Padial** (BACC '86) was appointed president and interim CEO at Sol Southeby's International Realty. Padial was a real estate investor and investment manager.

**Eric Rodriguez** (BACC '87) was named chairman of ArtCenter/South Florida's Board of Directors.

**Gregory Snyder** (MBA '90, BACC '82) was promoted to the position of vice president, finance of Harte-Hanks Shoppers.

**Juan J. Martinez** (BACC '90) was promoted to vice president of finance in addition to his role as treasurer for the Knight Foundation.

**Frank Gonzalez** (BACC '90) is a partner at Morrison, Brown, Argiz, & Farra, LLP.

**Rosa Bravo** (MACC '91) was added as a partner in the tax consulting unit at Morrison Brown Argiz & Farra, LLP.

**Nick Tootle** (BACC '91) was named a principal in Kaufman, Rossin & Co.'s audit practice. He joined the firm in 1993 and has extensive experience in public and private enterprises with a concentration in financial services.

**Saul M. Kredi** (MACC '92) has been hired by American Media as chief accounting officer.

**Sonia Díaz** (BACC '92) is training and development manager at Royal Caribbean Cruises Ltd.

**James M. Bond** (MACC '94, BACC '89) has been named controller for Florida International University's division of finance.

**Ed Arista** (BACC '95), a founding board member of the Business Alumni Chapter, was a guest speaker at a seminar hosted by the National Business Institute, where he lectured on advanced issues in LLC formation and operation in Florida.

**Albert Montes** (BACC '95) has been named director of finance for the Miami-Dade County Fair and Exposition, Inc.

**Howard Mark Shore** (MBA '96, BACC '91), a founding principal of Elite Advisory Group, has been named to the regional advisory board of Teach For America, the national corps of outstanding recent college graduates.

**José A. Marina** (MACC '96, BACC '95) was appointed senior vice president, controller, and director of banking operations at TotalBank.

**Alex Crespo** (BACC '96) was promoted to director at Morrison Brown Argiz & Farra, LLP. Crespo was a senior manager in the audit department.

**Benjamin Díaz** (EMST '96, BACC '95) is managing director with Alvarez & Marsal.

**David Barbeito** (MACC '97) was added as a partner in auditing and business advisory services at Morrison Brown Argiz & Farra, LLP.

**David Hollander** (EMST '97) was added as a partner in auditing and tax consulting practice at Morrison Brown Argiz & Farra, LLP.

**Jorge Flores** (MACC '98), a former vice president and director of internal audit at Banco Internacional de Costa Rica-Miami Agency in Coral Gables, recently was hired at Pacific National Bank as vice president and internal auditor.



## Roll of Honor

We are pleased to recognize and thank the following donors for their contributions to the School of Accounting during the period July 1, 2006 through November 30, 2007. With their commitment and generosity, we continue to build our future. Although we have made every attempt to ensure that all donors are noted, errors are always possible. We apologize for any omissions or inaccuracies. Some gifts below include matching contributions from the KPMG Foundation, the Grant Thornton Foundation, Ernst & Young, and PricewaterhouseCoopers LLP.

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