

# Accounting

DEPARTMENT NEWSLETTER | SPRING 2022

## DEAR FRIENDS OF THE DEPARTMENT OF ACCOUNTING,

Welcome to the Spring 2022 edition of the department newsletter. The academic year 2021-2022 has been a year of exciting developments in the Department of Accounting at the Chaifetz School of Business.

The Fall 2021 semester kicked off with the department's Meet the Firms Night in September. This event was held virtually in 2020. We were glad to bring it back in person in 2021. About 180 students attended the event to meet and network with representatives from firms and companies.

With the support of the Chaifetz Young Accounting Professionals Board, the department launched its Accounting Scholars Mentoring Program in Fall 2021. Each Accounting Scholar is paired with one member of the Board who serves as a personal and professional resource to advise on educational or career-related topics.

A focus of our curriculum revision this year has been to realign our curriculum with the new CPA Evolution model. An Accounting Data Analytics course was designed and offered to students for the first time in Spring 2022.

The department held its inaugural Armanino Case Competition in Spring 2022. Ten teams with students from different majors participated. Armanino LLP graciously sponsored the competition and provided prizes to the top three teams.

For the academic year 2021-2022, with generous support from our donors, more than \$142,000 in scholarships were awarded to current accounting undergraduate and graduate students. Scholarship recipients and sponsors were recognized at Meet the Firms Night.

We are excited to share more information about these topics and other developments of the department in this newsletter. As always, we are grateful for the support from our friends, alumni, advisory board members, firms, and corporations. We look forward to another successful year!

**WARM REGARDS,**



*Yan Sun, Ph.D.*

Chair, Department of Accounting  
Gustave K. Klausner Endowed Professor  
Richard A. Chaifetz School of Business

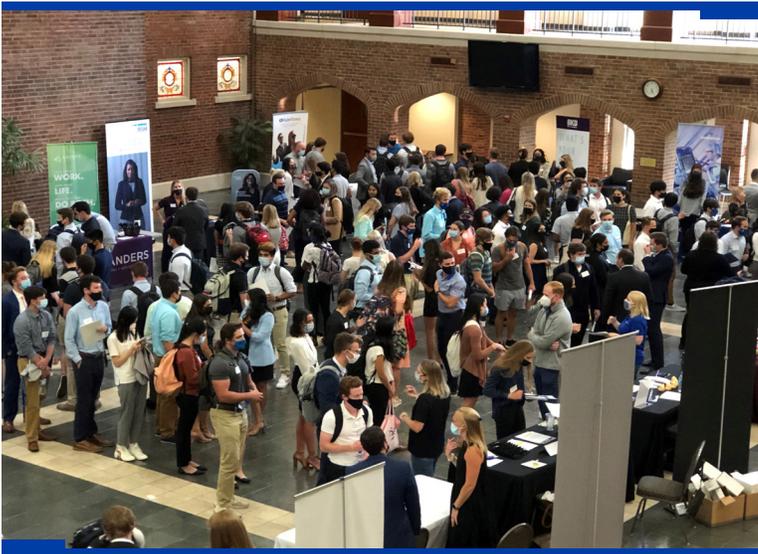
# Department Events

The Department of Accounting hosted a series of events to provide accounting students opportunities to network with accounting professionals and to get more information about the CPA exam and future job opportunities.

## MEET THE FIRMS NIGHT

The Department of Accounting once again held its annual Meet the Firms Night (MTFN) on Thursday, September 9, 2021. MTFN is a great opportunity for accounting students to hear from industry professionals in formal presentations and meet individually with firm and company representatives to learn more about their clients and services. This year's event included presentations by Dean Barnali Gupta, department chair Dr. Yan Sun, and representatives from the Chaifetz Young Accounting Professionals Board, regarding the strength of the accounting program and the skills required of graduates. After recognizing annual scholarship recipients, our students heard from Ms. Sarah McDoniel from RubinBrown regarding the recruiting path for accounting majors and then from Mr. Adam Carril from Deloitte about career and advancement opportunities in public accounting.

Following the formal presentations, students adjourned to the Cook Hall atrium, where they had the opportunity to meet and network with representatives from firms and companies that hire our graduates. The event attracted 169 students for the formal presentations, 180 students for the networking fair and was attended by 15 firms and companies.



*2021 Meet the Firms Night*

## MACC INFORMATION SESSION

On Monday, November 8, 2021, the Department of Accounting held its annual Information Session to provide accounting undergraduate students with information regarding the MACC/Integrated programs. The information session is an extremely important event, which allows the department to reach out to students in the early stages of their undergraduate studies to learn about the strengths of our MACC programs and the successes of our graduates. The Department of Accounting also uses the information session as an opportunity to provide students with information regarding our highly popular study abroad option for graduate students in Madrid.

This year's information session was also beneficial for students as we discussed the recent change in Missouri, which allows students to sit for the CPA exam upon completion of 120 credit hours, and the upcoming changes to the CPA exam in 2024. The information session included a presentation led by Prof. Neil Jansen and Dr. Yan Sun and a Q&A session. The MACC Information Session was attended by over 30 students and was also recorded and sent to all accounting majors who were unable to attend.

If you would like information on the MACC/Integrated programs, please contact Professor Neil Jansen at [neil.jansen@slu.edu](mailto:neil.jansen@slu.edu).

# Department Events

## ARMANINO CASE COMPETITION

On April 6, 2022, the Department of Accounting held its inaugural Armanino Case Competition. Armanino LLP graciously sponsored the competition by providing the case study and judges for the event and offering prize money for the top three teams. The case competition was open to all students in the Chaifetz School of Business. Teams were given two weeks to analyze the case and prepare a formal presentation to a panel of judges from Armanino and SLU Department of Accounting faculty. Each team was assigned an accounting faculty mentor to answer any questions and to guide them as they prepared their presentations. Each member of the team was required to take part in the formal presentation, and upon completion of the presentation, the team was asked questions by the panel of judges. Despite their extremely busy schedules, we were excited to have ten teams take on this extra challenge!

After concluding an afternoon of excellent presentations by the teams, the judges ultimately decided on the following winning teams. The judges were impressed with the problem-solving skills, talent, passion, and energy of the students. Congratulations to all participants and the top three teams!



*First Place - Honors LC  
(Carter Fortman, Alexis Dunn, Thomas Marron, Nicholas Jones)*



*Second Place - The Leasing Office  
(Karsa Nassirpour, Colby Boehm, Oliva Riek, Roman Stefaniuk)*



*Third Place - MVP  
(Darren Manion, Savannah Rippee, Stephen Rashford, Blase Daugherty)*

# Curriculum and Programs

The Department of Accounting has been revising/ updating its curriculum and programs to meet the needs of the accounting profession and to prepare students with necessary skills for their future careers. In Spring 2022, a new course titled “Accounting Data Analytics” is being offered. Please stay tuned for more changes to be implemented to the curriculum and programs in the coming semesters.



*Lei Zhao*

*Assistant Professor, Department of Accounting*

## **Accounting Data Analytics Course**

The Accounting Data Analytics course is offered for the first time to upper-level undergraduate students and MACC students in Spring 2022. This course was designed and is currently taught by Dr. Lei Zhao, a recipient of the 2021 Chaifetz School of Business Curriculum Innovation Grants.

This course aims to help students develop an analytical mindset, increase their exposure to analytical tools used in the accounting profession, and provide adequate training to develop their analytical skills. These tools include, but are not restricted to, Excel, Alteryx, PowerBI, and Tableau. The course focuses on diagnosing problems and issues, analyzing relevant information, making responsible and ethical decisions, and reporting decision results and recommendations. It applies transactional level accounting data to a variety of topics in financial accounting and managerial accounting. The goal is to synthesize theory and application to prepare students for real-world accounting practice and embrace evolutions in future Certified Public Accountant exams.

Please contact Professor Lei Zhao ([lei.zhao@slu.edu](mailto:lei.zhao@slu.edu)) if you would like more information on this course.

## **Accounting Scholars Program**

With the support of the Chaifetz Young Accounting Professionals Board, the Department of Accounting launched its mentoring program for Accounting Scholars in Fall 2021. Under the Accounting Scholars Mentoring Program, each Accounting Scholar is paired with one member of the Chaifetz Young Accounting Professionals Board who serves as a personal and professional resource to advise on and assist with any educational or career-related topics. Accounting Scholars are encouraged to meet with their mentors multiple times throughout the year. Please contact Professor Yan Sun ([yan.sun@slu.edu](mailto:yan.sun@slu.edu)) if you have questions about the Accounting Scholars Program.

# Faculty Research Spotlights

In this newsletter, we would like to feature two recent faculty publications in peer-reviewed journals. The summary of each paper includes findings, contributions, and practical implications. **Bidisha Chakrabarty** is the Edward Jones Professor of Finance. **Yan Sun** is the Gustave K. Klausner Professor of Accounting. **Xu (Frank) Wang** is an Associate Professor of Accounting. Congratulations to all three SLU faculty members and their co-authors on these two publications!

**Bidisha Chakrabarty, Pamela C. Moulton, & Xu (Frank) Wang. 2022. Attention: How high-frequency trading improves price efficiency following earnings announcements. Journal of Financial Markets, 57, 100690.**

Recent research indicates that high-frequency trading (HFT) helps incorporate fundamental information into prices. The authors examine reduced human attention constraints as an important channel through which HFT enhances price efficiency. They find that price inefficiencies are reduced by 65% to 100% when high-frequency traders (HFTs) trade following low-attention earnings announcements. The findings highlight how limited attention, a human bias affecting asset prices, is mitigated when machines trade. The paper shows that a large part of this effect can be traced back to the fact that these machine-based traders do not suffer from limited attention, especially during times when human traders cannot keep up. Earlier versions of the paper were featured by the Wall Street Horizon and presented at the IEX Academic Research Conference. IEX is a pioneering technology company that founded a stock exchange famous for its Speed Bump innovation. (The founding of IEX was mentioned in Michael Lewis' 2014 best-selling book Flash Boys. See <https://iex.io/about/> for more details.)



*Bidisha Chakrabarty*  
*Edward Jones Professor of Finance*



*Yan Sun*  
*Klausner Professor of Accounting*



*Xu (Frank) Wang*  
*Associate Professor of Accounting*

**Yanrong Jia, Ananth Seetharaman, Yan Sun, & Xu (Frank) Wang. 2022. Relative Performance Goals and Management Earnings Guidance. Journal of Business Ethics, forthcoming.**

Many corporations award CEO compensation using relative performance benchmarks. The authors examine managers' earnings forecasts for evidence of incentive alignment or subversion characteristics. They find that forecasts by managers compensated via relative performance (RP) goals are more likely to be pessimistic and less accurate than those by managers compensated via absolute performance (AP) goals. For firms not issuing earnings forecasts, disclosures in Form 10-Ks are more pessimistic for RP firms than for AP firms. Furthermore, RP firms perform worse than AP firms in terms of future stock returns. Overall, the evidence is consistent with a proposition that, contrary to sound ethical business practices, RP managers make self-serving earnings disclosures to subvert the efforts of their peers to meet performance targets more easily. This is the first study testing the theory of subversion within the relationship between relative performance evaluation and voluntary disclosures. This paper has important implications for boards of directors and regulators by showing that RP managers have strategic options (that could be opportunistic) beyond the selection of compensation-peers and/or performance-peers.

# Student Spotlight

## JACK SCHNEIDER

2021 OUTSTANDING SENIOR  
IN ACCOUNTING AWARD

### What made you choose to study Accounting at Saint Louis University?

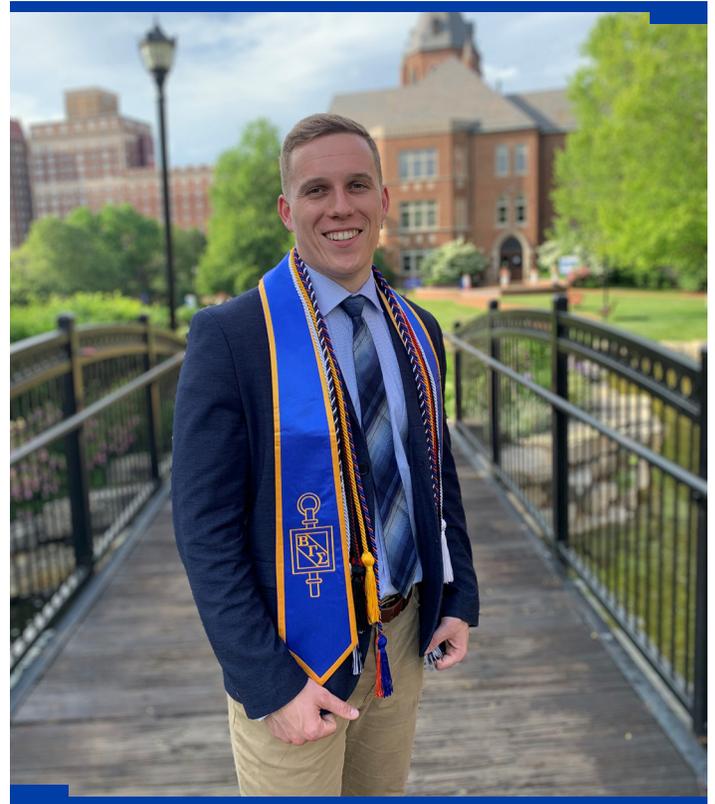
I chose to study accounting at Saint Louis University in the spring semester of my sophomore year. As an undecided business student, I took my first four semesters to gain valuable exposure to a variety of disciplines in order to compare and better understand my options. After taking my first accounting class and interacting with the accounting faculty and other accounting students, I realized the benefits of an accounting degree. The flexibility gained from having a background in “the language of business” is why I ultimately landed on accounting.

### What do you like most about SLU’s accounting program?

My favorite part/experience in SLU’s accounting program is two-fold. First, I enjoyed the intimacy of the relationship between faculty and student. This was made possible because accounting is a more rigorous business discipline, thus a smaller number of students choose this route. I heavily relied on several faculty members to help guide my steps. Additionally, I found the type of student that the accounting degree draws to be helpful as well. Having a motivated and focused cohort of classmates enhanced my learning experience.

### What made you decide to get a MAAC degree, and in particular, from SLU?

The primary driver behind my pursuit of the MAAC degree was to be well-prepared to sit for and pass all four parts of the CPA on the first attempt. Ensuring I had all the fundamental knowledge before beginning the study process was paramount. As a SLU graduate, the transition to SLU’s MAAC program was very easy. I found that choosing to stay at SLU made the most sense for me. The overall cost, familiarity with the program and faculty, and comfortability with the university drove my decision.



*Jack Schneider  
Outstanding Senior Student Award 2021*

### Do you have any advice on how to succeed in studying accounting?

I would say my two biggest takeaways from completing a degree in accounting would be to get connected with faculty and take your studies seriously. A degree in accounting will set you apart from the average business student.

### What are your career plans after graduation?

After graduation, it is my intention to join RubinBrown here in St. Louis as a service advisor in their Wealth Management segment. By leveraging my accounting and financial planning backgrounds, I hope to help impact the lives of clients in their pursuit of financial wellness.

# Student Spotlight

## CARA RASMUSSEN

PCAOB SCHOLAR  
AWARD 2021

### What made you choose to study Accounting at Saint Louis University?

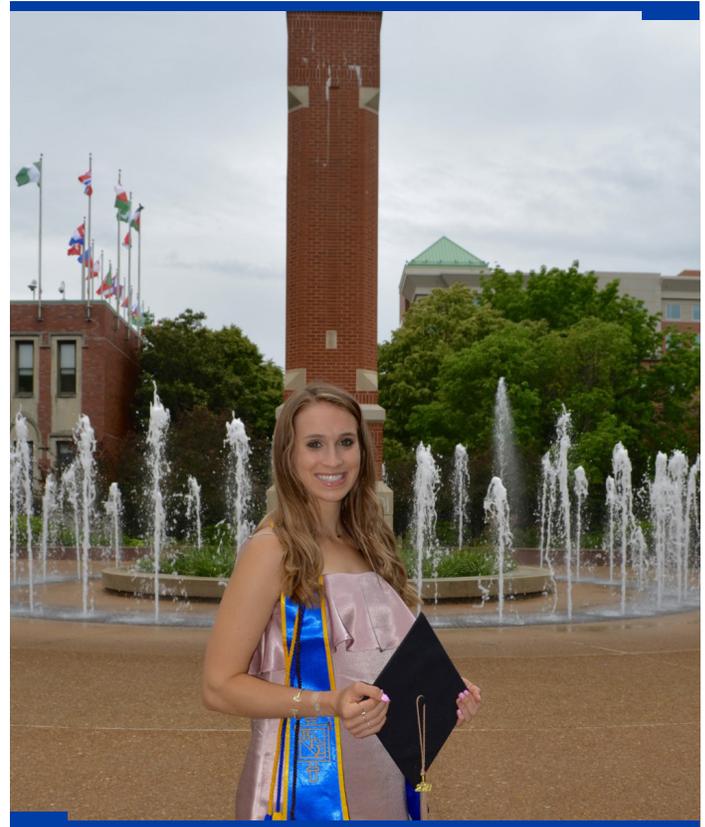
I took two accounting courses in high school, and accounting was actually one of the only classes I genuinely enjoyed. I had a phenomenal teacher at the time who helped me realize this was a field I wanted to pursue in college. SLU's accounting program impressed me, to say the least, and I valued the Jesuit mission and fell in love with the campus the second I stepped on it. I immediately felt at home here!

### What do you like most about SLU's accounting program?

My favorite part about this program has been the professors. As a student, it is one of the best feelings to know that your teachers genuinely care about you and will do everything in their power to help you succeed. My favorite memory was running a Holiday 5K for Professor Neil Jansen's class last semester. This event provided a great way to spend time with classmates outside of a classroom setting, as well as the opportunity to support a great cause (and a great professor!)

### What made you decide to get a MACC degree, and in particular, from SLU?

In one of my high school accounting courses, a MACC student came in to talk about his own accounting career. He raved about the 5-year program he was enrolled in and encouraged us to find a school that offered an opportunity to complete a master's in one year. I knew in high school that I eventually wanted to take the CPA and go on to work at a Big 4, so obtaining a MACC degree seemed like the perfect way to achieve this goal. SLU was always a top choice of mine - the business school is remarkable, and the CPA pass rates speak for themselves, which ultimately solidified my decision to attend here.



*Cara Rasmussen*  
*PCAOB Scholar Award 2021*

### Do you have any advice on how to succeed in studying accounting?

Putting yourself out there and simply making a new friend in class or going to office hours to get to know a professor, can go a long way. Accounting can be very challenging at times (like any subject) and can be mentally demanding since it requires a lot of time and dedication. There have been times when I have not only looked to professors and classmates for help with schoolwork but for advice or someone to vent to. These connections are truly invaluable and can contribute to a very meaningful college experience.

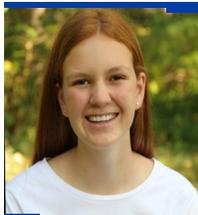
### What are your career plans after graduation?

After graduation, I will be starting full-time at Ernst & Young's office in New York City as an Audit Staff.

# Student Organization

## BETA ALPHA PSI

Beta Alpha Psi (BAP) is the international honor organization for financial information students and professionals. The Zeta Nu Chapter of BAP at Saint Louis University holds regular business meetings where professionals from accounting firms, companies, and government entities make presentations on a rich and diverse set of topics. In addition to traditional accounting areas, this year we also covered topics in finance and IT, including career management, small business lending, internal control, and tax fraud investigation.



Mary Hilton  
BAP President

In addition, our Zeta Nu Chapter of BAP hosts two reaching out meetings every year, one in the spring and one in the fall semester, to provide information about this organization to interested students. During 2021-2022, more than 120 students attended these two information sessions.



Chloe Hannon  
BAP Vice President

At the end of each semester, the Zeta Nu Chapter holds an Initiation Banquet to recognize new members admitted to the chapter. We were honored to have

John Jabouri III and Jacob Maret as the speakers at the Fall 2021 and Spring 2022 BAP Initiation Banquets, respectively. Both John and Jacob are members of the Chaifetz Young Accounting Professionals Board. For more information about Beta Alpha Psi at the Chaifetz School, please contact Professor Weimin Wang by email at [weimin.wang@slu.edu](mailto:weimin.wang@slu.edu).



Beta Alpha Psi  
2021 Fall Initiation Banquet

## 2021-22 PROFESSIONAL PRESENTATIONS

Firm/Organization Names	Presentation Date
Vision Wealth Advisors	March 29, 2022
Lockton Companies	March 22, 2022
Internal Revenue Service	March 8, 2022
KPMG	February 22, 2022
Parkside Financial Bank & Trust	October 26, 2021
RSM Consulting	October 12, 2021
Mastercard	September 28, 2021
PricewaterhouseCoopers	September 14, 2021

## CURRENT OFFICERS

Officer Names	Position
Mary Hilton	President
Chloe Hannon	Vice President
Alessa Nguyen	Reporting Secretary
Nisha Vodrahalli	Corresponding Secretary and Webmaster
Hsin-Yu Hsieh	Treasurer

# Accounting Boards

## ACCOUNTING ADVISORY BOARD

The Department of Accounting Advisory Board provides valuable advice and generous support to the department. The Accounting Advisory Board meets two times per year and discusses the curriculum of the department, changes in the profession, and student outcomes. Over the last few years, the Board has paid significant attention to the role of information technology and data analytics in the curriculum.

### Members of Accounting Advisory Board

- Nick Chambers, Director - Private Equity Services at UHY LLP
- Robert Cullen, Internal Audit Principal at Edward Jones
- Eric Darr, Director at BKD LLP
- Mary Doehring, Tax Managing Director - Business Tax Services at Deloitte Tax LLP
- Timothy Fagan, Assurance Partner at EY
- Alan Fine, Tax Partner at Armanino LLP
- Tim Gruninger, Partner at PricewaterhouseCoopers LLP
- Thomas Hilton, Forensic and Valuation Services Partner at Anders CPAs + Advisors
- William Kaiser, International Tax Services at KPMG
- Judy Murphy, Assurance Services Group Partner at RubinBrown
- Sean Normile, Assurance Office Managing Partner at BDO
- Liz Schaetzel, Executive Assistant/Academic and Careers Manager at Missouri Society of CPAs
- Cliff Stebe, Chief Financial Officer at LMI Aerospace, Inc.
- Mary Hilton, undergraduate student representative
- Jack Schneider, graduate student representative

## CHAIFETZ YOUNG ACCOUNTING PROFESSIONALS BOARD

The Chaifetz Young Accounting Professionals Board was established in December of 2018. The mission of this Board is as follows: “We are a group of young professionals bridging the gap between the study of accounting and its practice to foster an academic environment dedicated to critical thinking, professionalism, and ethics in the service to the Jesuit Mission.” The Board’s primary activities have been to hold meetings each semester with the Department of Accounting faculty, involvement in the Network4Lunch Series, mentoring Accounting Scholars, and presenting to intro-level accounting classes on the topic: “What is Accounting.”

### Members of Chaifetz Young Accounting Professionals Board

- Adam Carril, Audit & Assurance Senior Assistant at Deloitte
- John Jabouri III, Manager at Schowalter & Jabouri, P.C.
- Maddie Johnson, Tax Manager at EY
- Jeremy Keim, Senior Associate at BDK
- Jacob Maret, Tax Senior at Abeles and Hoffman, P.C.
- Eugene Morgenthaler III, Risk Assurance Manager at PwC
- Patrick Noble, Tax Supervising Senior at Armanino
- Dennis L. Presson Jr., Internal Audit Manager at Sunrise Banks NA
- Ashley Rogers, Tax Manager at Rubin Brown
- Kristin Tracy, Financial Consultant at Matter Family Office
- Zach Vaninger, Senior Corporate Development Analyst at Core & Main, LP
- Rob Woltering, Senior Manager - Cybersecurity Consulting at Protiviti

# Alumni Engagements

## ALUMNI SPOTLIGHT: JOHN J. JABOURI III

CHAIR OF THE CHAIFETZ YOUNG ACCOUNTING PROFESSIONALS BOARD

John J. Jabouri III, CPA, is a senior manager at Schowalter and Jabouri, P.C., a top 20 full-service public accounting firm in St. Louis. John's passion is to work alongside the firm's clients to address the nuances of business advisory and risk management and help clients move beyond "compliance" accounting, auditing, and tax requirements in order to help them focus on improvements to business operations and processes that increase profitability, efficiency and reduce risk.

John brings a unique perspective to his engagement teams and clients with over ten years of experience in financial statement audits, special projects including internal audits, Sarbanes-Oxley compliance, various internal control implementations, and other advisory projects, including risk assessments and compliance engagements.

John graduated Cum Laude from Saint Louis University in 2011, through the integrated MACC program, with a Master's in Accountancy and a Bachelor of Science in Business Administration with concentrations in both Accounting and Information Technology Management. While on campus, John participated in the water polo club, the Service Leadership program, and Beta Alpha Psi. Before joining Schowalter & Jabouri, John worked as an auditor at an international "big four" accounting firm for three years.

John is active in the community. He is the Chairman of the Chaifetz Young Accounting Professionals Board, which helps advise the Saint Louis University Accounting Department. John was awarded the American Legion Eagle Scout of the year in 2004 and continues to participate on several committees for the Greater St. Louis Area Council, Boy Scouts of America. Besides billable hours, John enjoys backpack camping, trap shooting, and has completed two Ironman races. John's favorite book is "How to Win Friends and Influence People (Dale Carnegie)," and he notes that a subscription to MasterClass (Art of Negotiation is his favorite so far) is worth the investment.



*John J. Jabouri III, CPA  
Senior Manager, Schowalter and Jabouri, P.C.*

## MAJOR EXPLORATION FAIR

Mr. Thomas Hilton (member of the Accounting Advisory Board), Nisha Vodrahalli (Sophomore), Emily Young (Freshman), Elizabeth Young (Freshman), Mr. Zach Vaninger (member of the Chaifetz Young Accounting Professionals Board), and Annie Hillhouse (Junior) represented the Department of Accounting at the Major Exploration Fair on March 31, 2022.



*2022 Major Exploration Fair*

# Accounting Supporters

Gifts to the Accounting Department Development Fund are used for program enhancement purposes, including funding for Beta Alpha Psi events, Meet the Firms Night, other student-oriented events, and innovative faculty research or teaching projects. Gifts towards Accounting Scholarships support undergraduate and graduate scholarships for accounting students.

The Department of Accounting accepts with gratitude the contributions to the Accounting Department Development Fund and Accounting Scholarships by the following individuals and organizations from January 1, 2021 to March 25, 2022.

## ACCOUNTING DEPARTMENT DEVELOPMENT FUND SUPPORTERS

Adam Zieren	Judith Murphy	Schowalter and Jabouri, PC
Anthony Damico	KPMG Peat Marwick Foundation	Sean Normile
BKD Foundation	Kristin Tracy	Susan Jones
Douglas Heitkamp	Macy's Foundation	Thomas Hilton
Elizabeth Knysak	Mary Doehring	Thomas Wheeland
Eric Darr	Michael Mollerus	Timothy Fagan
Ernst and Young Foundation	Patrick Noble	Timothy Gruninger
Eugene Morgenthaler	PriceWaterhouseCoopers Charitable	Tracy Family Foundation
Jacob Maret	Foundation, Inc.	William Kaiser
John Jabouri	PricewaterhouseCoopers LLP	Zachary Vaninger

## ACCOUNTING DEPARTMENT SCHOLARSHIP SUPPORTERS

Barbee Benbow	KPMG Peat Marwick Foundation
Brent Papek	Linda Hill
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James Dougherty	St. Louis Community Foundation
James Tanner	St. Louis International Tax Group
Jill Collins	Thomas Hilton
John Basler	Timothy Fagan
John Buelt	Vanguard Charitable Endowment
John DiRaimondo	Program
John Eichhorn	Wendy Dea-Mattson
Joseph Donelan	

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The Campaign for SAINT LOUIS UNIVERSITY

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# Accounting Scholarships

The Department of Accounting is grateful for the support of alumni, friends and corporate partners which provides scholarship opportunities for our students. Congratulations to all recipients of undergraduate or graduate accounting scholarships for the 2021-2022 academic year!

**ARTHUR ANDERSEN GRADUATE ACCOUNTING SCHOLARSHIP**.....*Anne Evola*  
**BKD ACCOUNTING SCHOLARSHIPS**.....*Lindsey Ferguson, Tram Nguyen, Allison Mayer*  
**JACK AND JANE BUELT SCHOLARSHIP**.....*Patrick Holbrook, Chloe Wendling*  
**MARK R. AND PATRICIA M. BELL SCHOLARSHIP IN ACCOUNTING**.....*Chloe Hannon, Jack Schneider*  
**RUBIN BROWN SCHOLARSHIP IN ACCOUNTING**.....*John Althoff, Hannah Keller*  
**SAX ACCOUNTING SCHOLARSHIP**.....*Micaela Lugo Romero*  
**ST. LOUIS INTERNATIONAL TAX SCHOLARSHIP**.....*Alexis Beine, Chloe Hannon, Jay Goetten, Mi'Angila Graham*  
**STEBE SCHOLARSHIP IN ACCOUNTING**.....*Jay Goetten*  
**THE ANDERS CPA AND ADVISORS SCHOLARSHIP**.....*Mary Bruegestrass*

<b>EY ACCOUNTING SCHOLARSHIP</b>	<b>KPMG PEAT MARWICK ACCOUNTING SCHOLARSHIP</b>	<b>MARK E. &amp; MARY K. WULLER GRADUATE SCHOLARSHIP</b>																						
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## Scholarship Application Deadlines

**MARCH**

**31**

MACC Merit Scholarship Summer/Fall Terms

**APRIL**

**30**

Donor Sponsored Undergraduate & Graduate Scholarships

**DEC.**

**1**

MACC Merit Scholarship Spring Term



**CHAIFETZ**  
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## DEPARTMENT OF ACCOUNTING

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