

Department of Accounting and Information Systems

# Alumni Newsletter

## Fall 2022



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IN MEMORIAM  
Larry Killough

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# Greetings Alumni and Friends,

This Fall has kicked off a period of change for ACIS and for Pamplin and Virginia Tech at large. We said goodbye to our Dean Robert Sumichrast, and our Associate Dean Kay Hunnings and wish them both well in retirement. Of course, a new Dean will bring at least some further change and we are excited about the opportunities that lie ahead. We are also excited for the completion of the first building of the Global Business and Analytics Complex, which should be open within a year. GBAC will provide our students and faculty with impressive modern facilities and will enhance the educational experience for all.

The Fall semester has also marked the return of nearly all of the professional and social events that had either been canceled or held in virtual format because of challenges in dealing with the Covid-19 pandemic. For example, in May I had the opportunity to be on stage for Pamplin's graduation ceremony and watch over 150 students who majored in ACIS receive their diploma. This was the second year we were able to have an in-person graduation ceremony. In early October, ACIS held its annual student awards banquet in person for the first time since 2019. Approximately 200 students and their families, alumni, faculty, and staff gathered to celebrate and reward student achievement. These opportunities to acknowledge the success of our students are truly important.

While many changes have taken place over the last few years and more changes will certainly follow in the coming years, some things stay the same. The impressive success of our students has been remarkably consistent with over 94 percent of our most recent graduating class securing employment by the time they had graduated. Our graduate's post-graduation success is continually demonstrated not only by their professional accomplishments, but also by their influence on practice, and their community engagement and outreach efforts. Our faculty receiving recognition for their accomplishments has also not changed. Earlier this year, France Bélanger had a professorship named in her honor by Woxsen University. Jacob Shortt was awarded a Virginia Tech Excellence in Teaching Award. Our newest faculty member, Greg Kogan, finished second in the Ernst & Young Academic Resource Center's Curriculum Innovation competition. At the department level, ACIS just had its most successful year in publishing research in elite academic journals.

Looking forward, we plan on introducing new courses in environment, social, and governance accounting issues, corporate taxation, and advanced accounting analytics and are looking at how to best introduce the future role of artificial intelligence in accounting into our courses. We are updating our courses to best prepare our students for the new CPA exam. We continue to be leaders with respect to integrating cutting edge analytics content throughout our curriculum. The future of the accounting profession is exciting and the future is now.

In closing, thank you for your support in helping us educate the current generation of Virginia Tech ACIS students. Best wishes for a peaceful and enjoyable holiday season. Go Hokies!



ACIS Department Head Robert Davidson

# In Memoriam: Larry Killough, Professor Emeritus of ACIS

Larry Neil Killough, 89, of Claytor Lake, passed away on Wednesday, January 19, 2022. Larry taught accounting for 45 years in the ACIS Department at Virginia Tech. Larry's research expertise and primary teaching area were Cost and Managerial Accounting. He co-authored eight books and more than sixty academic and practitioner journal articles. In addition, Larry had numerous conference proceedings published, and spoke at over thirty professional meetings.

Larry was an outstanding classroom teacher. He supervised over twenty Ph.D. dissertations as chair and served on an additional twenty dissertations as either a committee member or external reviewer. Over his career, he received several recognitions of his accomplishments including Pamplin Outstanding Undergraduate Teaching Award, Pamplin Outstanding Teaching award for Doctoral Programs, and SAAC Professor of the year. Moreover, for his teaching and research accomplishments he was awarded the KPMG professorship in accounting, which he held for over thirty years. In addition, he served as department head of accounting for nine years.

Over his career, Larry served the department, college, university, and accounting profession on an extensive number of committees. One specific committee assignment deserves special mention. For nineteen years, he was the university representative for athletics to the NCAA. This is an extraordinary amount of time for one individual to serve in this capacity. His tenure as NCAA representative spanned several different university presidents, athletic directors, and conference affiliations. All of which point to the quality of the job he did in representing the university.

Larry's interests were not limited to academe. He loved boating, sailing, swimming, skiing, woodworking, and scuba diving. He also became a scuba diving instructor. In his younger days, he enjoyed playing softball, basketball, volleyball, and participating in other sporting activities. In addition, Larry was a long-time avid Hokie sports fan.

Larry is survived by his loving wife of 69 years, Irene; a daughter and a son; seven grandchildren; and two great-grandchildren. He will be missed by many people whose life he has touched in a positive manner.

By Robert Brown



Larry Killough deep in conversation with Doug Curling.



(l to r) Larry Killough with Joe Golden, Allie Golden, and Bob Brown at the ACIS Tailgate

# Two ACIS Alumni Awarded

Two ACIS alumni were recently honored for their outstanding professional and community engagement at the 2022 Pamplin Awards banquet. Mary McVay was honored with the Philanthropy Award, and Negar Jamshidimehr received a Rising Alumni Award.

Mary McVay is a retired CPA and Chartered Financial Analyst with degrees in Accounting (undergraduate '78) and Finance (MBA '81) from Virginia Tech. In her professional career, she was Partner and Chief Financial Officer for Burney Management Co. Inc., a portfolio management firm, for over 20 years. Prior to that, her clients included the U.S. Postal Service and National Security Agency (NSA) where she defined software requirements for accounting systems and analyzed automation proposals. She also served as an auditor for the Central Intelligence Agency (CIA) for nine years. As a resident of Pelican Landing in Bonita Springs since 1994, she has been an active volunteer. She has served as Treasurer of Pelican Landing Community Association and President of the Bay Creek neighborhood owners association.

As an avid performing arts enthusiast, Mary is a board member of Gulfshore Opera. She has remained active with Virginia Tech,

serving on the Pamplin Advisory Council of the Business School as the first woman president, and on the Foundation Board as well.

Negar Jamshidimehr is a Tax Senior Manager with Ernst & Young LLP (EY), where she focuses on serving Financial Services Organization (FSO) clients. Negar joined EY in 2013, after completing both her master's and undergraduate degrees in Accounting and Information Systems and Finance from Virginia Tech.

In her role at EY, Negar leads teams of professionals in meeting the tax compliance and tax provision needs of large public clients within the banking and capital markets sector of FSO. An active alumna in the Pamplin community, Negar serves on the Pamplin Community for Leadership and Engagement Board of Directors, is a member of the ACIS Advisory Board, and the Chair of the ACIS Emerging Leaders Board.

The awards were initiated by the Pamplin Society, which was reactivated in 2016 to enhance alumni engagement by recognizing alumni contributions. The society's awards team created the criteria and nomination process and recommended the award winners for the dean's endorsement.

Courtesy of Jeremy Norman



Mary McVay



Negar Jamshidimehr

# Alumnus Chris Shean Addressed Pamplin Graduates at Commencement



Chris Shean '87

Photo by Natalee Waters/Waters Photography

Chris Shean (Accounting, '87), former Liberty Media executive, addressed graduating students, their families, and faculty and staff as one of the keynote speakers at the Pamplin College of Business commencement ceremony on May 12, 2022.

During his time as a senior executive with Liberty Media and Liberty Interactive, Shean oversaw accounting and treasury functions for numerous media and entertainment holdings, including Sirius XM Radio, QVC, and the Atlanta Braves Baseball Club. Prior to joining Liberty, Shean was a partner in KPMG's assurance practice.

Shean, who earned a degree in accounting and information systems, is active on the Pamplin Advisory Council cabinet and was recently appointed to the Virginia Tech Foundation Board of Directors.

"The experience and education I received at Virginia Tech and the Pamplin School of Business are what laid the foundation for me to have a successful career in business," Shean said. "Virginia Tech is important to me — some of my favorite memories are from my time there — and it holds a special place in my heart."

Excerpts from articles courtesy of Alexa Briehl and Albert Raboteau



## Mariam Farzayee Awarded PCAOB Scholarship

Mariam Farzayee received a \$10,000 Public Company Accounting Oversight Board (PCOAB) scholarship. The Sarbanes-Oxley Act of 2002 provides that funds generated from the collection of monetary penalties imposed by the PCAOB must be used to fund a merit scholarship program for students in accredited accounting degree programs. The PCAOB Scholarship Program therefore has been created to identify eligible students for the scholarship program and award funds through the students' educational institutions. The PCAOB Scholars Program seeks to benefit students who are likely to become auditors and to make a difference to students who might otherwise choose a different career path.

Mariam Farzayee is currently a senior majoring in ACIS and part of the 152-hour credit MACIS program. The PCAOB scholarship has been immensely helpful for Mariam by alleviating the financial burden that comes with pursuing higher education. She recently represented Virginia Tech at the AICPA Accounting Scholars Leadership Workshop. Throughout her junior and senior years, she has been interning with SoFi's accounting department. During the summer of her senior year, she will be interning with KPMG on the forensic advisory team working on investigations, disputes, and compliance. Before that, she worked at CDK Global as a finance business operations intern. At Virginia Tech, she founded the Afghan Student Association and collaboratively raised over \$12,000 for the incoming Afghan refugees. She is also Vice President of the Deans Advisory Board where she assisted in the creation of a pilot Pamplin Advisory Council mentorship program, pilot coffee chats, and is currently planning a business etiquette dinner. For fun, Mariam enjoys shopping, trying new foods, and spending time with loved ones.

Mariam Farzayee at the 2022 AICPA Accounting Pipeline Diversity Symposium

## Kathryn Abel Awarded the Scholarship Key

Each year, the Delta Sigma Pi Leadership Foundation provides the Scholarship Key award to graduating students in business or economics who have the highest cumulative academic average. This award has been given out since 1912, at each school where Delta Sigma Pi maintains a chapter.

For 2022, current ACIS graduate student Kathryn Abel was awarded the Scholarship Key. Kathryn was more than deserving as she finished her ACIS undergraduate program with a perfect 4.0 grade point average. This is no small feat as the ACIS curriculum is rigorous and challenging. Kathryn is a passionate and hardworking student who is heavily involved in the Blacksburg community. She is working toward her ACIS Master's degree and is also a department sponsored tutor for Intermediate Financial Accounting II. Upon graduating, Kathryn will be working in the tax field for KPMG.



Kathryn Abel

# MACIS Mentorship Program

Our Master of Accounting and Information Systems (MACIS) Program launched the MACIS Mentorship Program in January 2022. The number of mentors has more than doubled since the launch date, and we are extremely grateful for the following professionals and alumni who are committed to helping our students:

**Brian Benson, Senior Accounting Manager at Lowe's Companies, Inc. and ACIS Emerging Leaders Board Member**

**Keith Brown, Senior Director, Technology Audit – Cyber at Capital One**

**Coby Emery, EY Assurance Senior**

**Colin Finley, Principal at Kearney & Company**

**Kasey George, Partner, Cherry Bekaert and ACIS Advisory Board Member**

**Negar Jamshidimehr, EY Tax Senior Manager, ACIS Advisory Board Member, and ACIS Emerging Leaders Board Chair**

**Nasser Mikdadi, KPMG Tax Senior Manager and ACIS Emerging Leaders Board Member**

**Phil Moore, Partner, IT Assurance Practice Leader at Kearney & Company and ACIS Advisory Board Vice Chair**

**Kenny Naugle, Partner at Kearney & Company**

**Brandon Pope, Senior Director, Accounting & Finance at Vaco and ACIS Emerging Leaders Board Member**

**Estee Rios, Senior Compliance and Fraud Risk Specialist at University Service Administrative Co. and ACIS Emerging Leaders Board Member**

**Michelle Suarez-Marill, RSM Audit Senior Manager and ACIS Emerging Leaders Board Member**

**Josh Sumner, EY Assurance Senior**

**Michael Underwood, PwC Manager in the Technology, Media, and Telecommunications Trust Solutions Practice and ACIS Emerging Leaders Board Member**

MACIS student, Dylan Chhay, stated that “[it is] reassuring to know that this program has made very successful partners and managers that are so enthusiastic about helping!”

During the Spring Kickoff Event where students had the opportunity to meet and talk with the mentors, Nadia Rogers, Director of our MACIS Program, shared with students that she “hope[s they] will take full advantage of this wonderful opportunity to connect with professionals working in different areas of the accounting profession and in different roles, and that the Mentorship Program will lead to lifelong connections.”

Mentor/mentee meetings have been held virtually and in-person as well as individually and in groups. Topics of discussion to date have included, but have not been limited to CPA Exam preparation, transitioning from college to work, a typical work day and how it compares to a busy season work day, career progression, how to handle workplace culture and working with different personalities, how to react when a mistake is made, how to network in a new city, advice on how to land dream jobs, and how to connect with alumni.

Our MACIS Mentorship Program is providing tremendous value to our students, and we look forward to continuing to expand the program and benefits to students.

# Virginia Tech Places 2<sup>nd</sup> in EYARC Curriculum

The EY Academic Resource Center (EYARC) is a resource center that allows higher education institutions like Virginia Tech to access a variety of leading-edge educational tools and cases. The 2022 EYARC Curriculum Innovation Awards celebrate the use of EYARC in higher education. The award competition allowed each 2022 EYARC Colloquium academic attendee to submit one award nomination on behalf of their institution. The nomination called for a description of how an instructor enhanced student learning through integration of EYARC materials in their curriculum.

Assistant Professor of Practice Greg Kogan submitted a nomination as a representative of Virginia Tech and was awarded 2<sup>nd</sup> place. In the nomination essay, Greg noted that he used the EYARC curriculum to help the students acquire market relevant skills, better understand the subject topic of the course, and put them in a position to succeed in the new and data driven accounting world. He used two EYARC data analytics case studies during the Spring 2022 Semester for his graduate course in Information Security and Assurance.

As part of the implementation of the EYARC cases the students learned how to perform basic Alteryx (a data cleaning and analytics software) functionality, while automating the financial ratio analysis of the entire S&P 500 and coming up with visualization analysis of various industries, specific companies, as well as the entire S&P 500 Index as a whole. These cases furthered learning objectives concerning the creation of automated internal control testing and validation of information security policies. This curriculum innovation was particularly important as automation is required in the real-world application of these activities, as there is simply too much data, systems, and processes to test such controls effectively or frequently enough in a manual manner.

Using these case studies helped the students better understand how to deliver the assurance of cybersecurity policies and utilizing Alteryx also demonstrated the power of analytics and automation when combined with big data. Furthermore, the students are now aware of the Alteryx Core certification and are positioned to get further training on Alteryx and how to use it for audit and accounting once they begin their audit and accounting career.

The award came with \$5,000 that could be used for student scholarships or other academic purposes. Professor Kogan chose to use the award money to provide scholarships to two current graduate students. After requesting applications, the two chosen winners were Sarah Phillips and Daniel Wade. In honor of Professor Kogan's generosity, the ACIS Scholarship Committee named the scholarship "The Greg Kogan MACIS Audit and Analytics Scholarship". Professor Kogan was able to present these two scholarships to the recipients at the ACIS Scholarship Banquet in October.



(l to r) Daniel Wade, Greg Kogan, and Sarah Phillips





(l to r) Joan Renner presented the William S. Gay Scholarship to Jack Upperman, Catherine Truban, Allie Pate, Lauren Marsh, and Isaiah Butler

## KPMG Scholarship Funding Available for Underrepresented Individuals

We are excited to announce that, through our continued relationship with KPMG as a participant in its Master of Accounting with Data and Analytics (MADA) Program, we are able to provide significant funding in the form of scholarships to underrepresented individuals pursuing a graduate degree in our Master of Accounting and Information Systems (MACIS) Program. KPMG has committed to providing a gift of \$300,000 over several years and has indicated that this “is one of several ways [it] is creating pathways for underrepresented future leaders to build their careers in the profession and with KPMG as an employer of choice.”

Eligibility criteria for the scholarships are as follows:

- On track to complete or have a bachelor’s degree in accounting (or equivalent program) from an accredited college or university by the start of the MACIS Program
- In good academic standing (no less than a 3.0 overall and major grade-point average on a 4.0 scale)
- Plan to meet the educational requirements to be CPA license eligible upon completion of the MACIS Program
- A U.S. citizen or permanent resident

Acceptance and enrollment in our MACIS Program are required for receipt of the scholarship funds.

Per Nadia Rogers, Director of our MACIS Program, “increasing diversity within our program is extremely important as we consider ways in which we can contribute to the future success of our students, the department, the Pamplin College of Business, Virginia Tech and, ultimately, the accounting profession. We are very grateful that our diversity goals align with that of KPMG in addition to the firm’s generosity in providing this scholarship funding.”

If interested in applying for admission into our MACIS Program and for the KPMG scholarship funding, please scan the QR code below and complete the applications by 11:59pm on January 1, 2023 (for Spring 2023 enrollment):



## ACIS Awards Over \$375,000 in Scholarships

In October, the Department of Accounting and Information Systems presented their 54<sup>th</sup> annual ACIS Scholarship Awards Banquet at the Inn at Virginia Tech. This banquet was a reunion of sorts as the event was cancelled in both 2020 and 2021 due to the Covid-19 pandemic. Even though we were unable to hold the banquet over the past two years, the ACIS department was lucky to still be able to award hundreds of thousands of dollars in scholarships during the pandemic, all due to our generous donors. This departmental-level awards ceremony is unique within Pamplin thanks to the commitment and generosity of our ACIS alumni and donors.

It was wonderful to be able to hold the event in person for the first time in three years. The event was attended by over 200 individuals including distinguished donors, alumni, ACIS Advisory Board members, faculty, students, friends, and family. This year, the total scholarships awarded exceeded \$375,000 and these funds were distributed to over 100 ACIS students including entering freshmen, undergraduates, Masters students and Ph.D. students.

This year, Jacob Umbaugh, who is the Vice President of the Accounting Society and current ACIS undergraduate, hosted the event for us. The banquet included dinner and presentation of the scholarship awards to deserving ACIS students by alumni, donors, and faculty. After all the awards were presented, the ACIS Department Head Dr. Robert Davidson closed out the event with words of encouragement. Due to the effort of all involved, the 2022 ACIS Scholarship Banquet was a joyous and memorable event.

# ACIS Department Hosts 3<sup>rd</sup> Annual Accounting Research Conference

On June 3-4, 2022, the Department (finally) hosted its third annual accounting research conference at the Skelton Conference Center. Academics from around the country joined Pamplin faculty and PhD students in discussing leading research in accounting. 50 scholars attended the conference and contributed to the constructive, positive environment that the conference is known for. The conference concluded with a beautiful hike to Cascade Falls.

Invited presenters were Arthur Morris from Hong Kong University of Science and Technology, Steve Utke from the University of Connecticut, Eldar Maksymov from Arizona State University, Joe Schroeder from Indiana University, Keith Czerney from the University of Missouri, and Frank Murphy from the University of Connecticut. Attendees, Virginia Tech faculty, and PhD students discussed papers after the speakers' presentations and led active question and answer sessions.

The research presented was diverse, reflecting the broad range of important questions accountants investigate today and included analysis of: compensation contracts for bank executives; the real effects of tax-motivated dividends; the preferences of potential jurors in audit client risk assessment; how intense scrutiny over financial reporting controls affects operating control outcomes; whether corporate headquarter relocations affect financial reporting quality; and consequences to tax haven countries following EU blacklisting.

Robert Bushman gave a keynote talk during dinner which highlighted that the balance sheet and income statement of the United States maybe aren't as healthy as most would like and suggested the novel approach of economic growth to address future commitments. It's an idea so crazy that it just might work.

The charity poker tournament provided an opportunity to interact with colleagues from across universities in a fun setting for charity. We started off with three tables of players. Continuing a trend dating back to the second annual accounting research conference, a member of Virginia Tech won the tournament, with PhD student Mailyn Fernandez taking the crown and keeping the trophy in house!

This year's conference again included the popular hike to Cascade Falls. Perhaps next year one of the papers can be presented in front of the water? Finally, we concluded with a barbeque hosted by our own Sean Hillison.



Accounting Research Hike to Cascade Falls

## Careers in ACIS Course Launches

The ACIS Department has an exciting new course offering beginning Fall 2022 which is ACIS 1104 "Careers in ACIS". The new course is open to any students within the Pamplin College of Business and will provide an overview of all the excellent opportunities within the accounting profession. Various industry experts will share their experiences and highlight industry trends during presentations throughout the semester. The students will also learn about important topics such as the upcoming changes to the CPA Exam, MACIS program, and effectively utilizing Pamplin Career Services in their job search strategies. The course meets once per week on Tuesday evening and is being taught by Donald Compton, Professor of Practice. Professor Compton is an ACIS alumni with both his bachelor ('84) and master's ('85) degrees from Virginia Tech. He also brings a wealth of experience to the "Careers in ACIS" classroom with over 32 years of public accounting experience, 20 years as a Tax Partner at PWC.

# ACIS and the VT Masters of Information Technology

Commissioned more than 20 years ago by the Commonwealth of Virginia, the Virginia Tech Master of Information Technology (VT-MIT) degree program was created to provide aspiring and experienced IT professionals with the interdisciplinary knowledge they need to succeed in a rapidly changing world, but without having to sacrifice their current jobs to do so. The VT-MIT program is fully online and asynchronous to meet the changing needs of today's professionals, while also allowing for students across the country and the world to join the program. With no residency requirements, students learn from anywhere to complete 11 three-credit courses.

The curriculum is highly customizable to meet the needs of a vast array of information technology fields and roles. Over 20 elective courses in career-focused topic areas, including data analytics, cybersecurity management, and information systems development, allows students to build their personalized plan of study. Courses are taught by full-time, tenured and tenure-track faculty that are actively engaged in research and industry, bringing cutting-edge perspectives to the classroom.

This year the program has moved up to third position (from No. 4 last year) as one of the nation's Best Online Programs in Computer Information Technology, according to newly released 2022 rankings from U.S. News & World Report. For

the second consecutive year, the program also ranked No. 1 for veterans.

The MIT program is a long-term collaboration between the Pamplin College of Business, which administers the program, and the College of Engineering. It combines a variety of courses provided by the departments of: Accounting and Information Systems (ACIS), Business Information Technology, and Management, in the Pamplin College of Business, along with Computer Science and the Bradley Department of Electrical and Computer Engineering, both in the College of Engineering.

ACIS is a founding department in the program and has presented two courses since its inception including ACIS 5504: Information Systems Design & Database Concepts and ACIS 5524: Advanced Database Management Systems. ACIS 5504 is designated as a "core course" in the program, it is offered in Fall and Spring semesters and is very popular averaging about 100 students per semester over the past decade. ACIS 5534 Information Systems Development was added as a course in MIT and the three courses combine to comprise the Information Systems Design Graduate Certificate. ACIS 5504 is also one of three courses in the Graduate Certificate in Healthcare Information Technology and ACIS 5524 is one of the courses in the Graduate Certificate in Business Data Analytics.



Photo by Christina Franusich for Virginia Tech  
Master's of Information Technology program graduate Muneesh Sharma (left) celebrates commencement with his family at Cassell Coliseum.

# Play It Safe

On a cloudy and cool autumn Monday morning following a physical draw with a conference rival, members of the Virginia Tech women's soccer team gathered on the Moseley Practice Field for a training session. There, amid the collection of student-athletes performing light stretching and the coaching staff setting up cones for upcoming drills, David Tegarden and Jay Williams prepared for practice.

Accelerometer-check. Gyroscope-check. Heart monitor-check. Global positioning system (GPS) receiver-check.

Before practice began in earnest, each athlete walked over to Sam, an undergraduate working with Williams, and affixed a unit containing each of the four instruments to their custom vest, which is similar in design to that of a women's sports bra. Each unit noninvasively records and transmits, in real-time, information to a receiver located adjacent to the playing field using two-way wireless encryption.

For Tegarden, an associate professor in the Department of Accounting and Information Systems, and Williams, a professor in the College of Agriculture and Life Sciences' Department of Human Nutrition, Foods, and Exercise, this data collection is an invaluable step in their research goal of maximizing athletic performance while minimizing injury risk.

By using fractal analysis, a concept developed from business analytics that applies nontraditional mathematics to patterns – Tegarden and Williams are investigating whether a player's training load leaves evidence, or markers, that are predictive of potential future injury.

"Fractal analysis is used in finance to determine stock trends or detect fraud," Tegarden explained. "Injury can be seen as a type of fraud."

## Why women's soccer?

"Female soccer players, and female athletes in general, suffer injuries at a higher rate than their male counterparts," Williams explained. "Specifically, they are

eight times more prone to knee injuries than male athletes."

For both Tegarden and Williams, the experience of watching their respective children get injured playing the sport made the research especially personal. They began to think, "What if there was a way to help predict – and ultimately prevent – these all-too-common injuries?"

Training load, or the cumulative amount of stress placed on an individual from training sessions and competition over time, and its relationship to injury risk is not yet completely understood.

While not every injury can be predicted via data points and heart rate – think player-on-player collisions or a cleat getting hung up in the turf – there may be a correlation between the physical demands of training and competition and injury.

"There is evidence that fatigue and over-training can impact injuries," Williams said.

Before each practice and competition, players are asked to rate how they feel physically on a 10-point scale. The players are then outfitted with their units, which tracks and transmits their heart rate, geo-location, acceleration, distance traveled, and gait throughout the session. After practice or competition, the players are then asked to rate their perceived level of exertion on a 10-point scale (10 being an extremely hard session, zero being a very light session).

The data gathered is imported into a database and then run through different programs, including one written by Tegarden. The information is then merged with a video of the session from the coaching staff, information from Virginia Tech Sports Medicine regarding any injuries sustained, and the perceptual ratings provided by the players.

"We built a video analysis system to tag videos so that we can then tie data to the video tags," Tegarden said. "We combine



David Tegarden

the data with video to see if there are correlations between the information we are tracking and injuries sustained."

Heat maps, line maps, and field maps are constructed to help visualize the data for the coaches and players.

## What to do with all of that data?

Despite the massive amounts of data collected, which, according to Tegarden and Williams, is well over 7 million records for a 90-minute game, the turnaround time for personalized data is as fast as Lionel Messi cutting in from the wing.

"Given the software we are using," Tegarden said, "we can provide some personalized results to the coaches and players immediately after a game or practice." The speed at which the data is available is extremely important, as it allows the coaching staff to alter changes to training on a personalized level.

"For example, coaches are using distances run during a match to tailor recovery sessions for individual players the day after competition," added Tegarden.

Williams stated that their analysis can pick up such changes as the manner in which a player runs over the course of a season. "We also see changes over the week when the team plays multiple games," he said. "Those changes may be indicative of fatigue."



Video analysis system data display

These physical fluctuations, from the nearly undetectable, such as a change in gait, to the more obvious, such as a loss of acceleration, are analyzed to see if any markers can be picked up on that show when a player is at higher risk of injury.

“We’ve observed, unfortunately, ACL injuries during our research,” said Tegarden. “Because of this, we can also examine the trunk movement of the players at the time of the injuries. This may help us understand the biomechanics of how injuries occur.”

Assistance from the coaching staff and the players has been key to the success of their research.

“What has helped with the buy-in is the idea that we are not here to tell anyone what they should do, we are here to show them what they did do,” Williams said.

“I’m grateful to the coaches and staff for their assistance and accommodations,” Tegarden added. “The players are great to work with. They are interested in their data and appreciative of the work.”

After a match or training, the players want to look at their data to see how much they ran and how hard they worked, Tegarden said.

Aside from the direct benefit to women’s soccer, the research and analysis performed are providing vital hands-on experience to graduate and undergraduate students. Williams estimates that he has had research assistance from about 15 to 20 students, while Tegarden estimates that he has worked with well over 50 students.

“So much of what we do involves our undergraduate students,” Tegarden said. “They volunteer to collect data when we cannot. BIT students help with programming. They are very good at ‘prototyping’ ideas to see if it makes sense and can be used. The BIT students are learning a lot of programming and other skills in real-world scenarios. Their involvement is positive for us as well as them.”

“We’ve had dissertations and master’s theses based upon the work we are doing,” said Williams. “Our research is about

as transdisciplinary as you can get. Our transdisciplinary relationship between teaching, research and athletics is quite unique. It’s truly a blend that promotes translational science.”

### Future of their research

“I foresee a future where trainers utilize data in real-time during games,” Tegarden said. “We have already utilized data during rehab and training.”

Within the next year or two, researchers will have enough data to track specific players from the beginning of their career at Virginia Tech until they graduate, Tegarden said. That data is invaluable to see how an athlete’s performance improves or regresses over time-based upon their injury history—or lack thereof—and training regimen.

“We will have access to year-to-year analysis to see what has worked and what hasn’t,” Tegarden added.

Williams said that both he and Tegarden are developing courses around their research.

“We want to continue to merge this research with the academic side,” Williams said. “We want to give our students the ability to analyze real-world data.”

Tegarden explained that there is use for their research beyond the pitch.

“In accounting, we use control charts to find fraud,” he said. “We took the same idea, adapted it, and applied it to the playing field. With these insights, we can adapt it again and apply it to business.”

“We are taking information from one field, literally, and applying it to another field.”

Courtesy of Jeremy Norman

# France Bélanger Has Professorship Named for Her at Woxsen University

Woxsen University in India has named their chair professorship in honor of Dr. France Bélanger. Woxsen University and their chair selection committee established the “France Bélanger, Professor of Information Systems Chair” in the Fall of 2022 and named Rajash Kumar K V to hold this title. Rajesh noted that it was a great honor and pleasure to hold this chair position.

Dr. France Bélanger is University Distinguished Professor, R. B. Pamplin Professor, and Tom & Daisy Byrd Senior Faculty Fellow in the Accounting and Information Systems Department of the Pamplin College of Business, as well as Affiliate Faculty in the Hume Center for National Security and Technology and the Center for Gerontology at Virginia Tech.

This honor was bestowed upon Dr. France Bélanger due to her innumerable contributions in the academic world. Her research focuses on digital interactions between individuals, businesses, and governments, and related information security and privacy issues. Her award-winning work has been published in leading journals, including Information Systems Research, MIS Quarterly, Journal of the Association for Information Systems, Organization Science, European Journal for Information Systems, Journal of Strategic Information Systems, Information Systems Journal, various IEEE Transactions, and many others.

She received the 2008 IEEE Education Society Research Award, the 2008 Hoeber Research Excellence Award, 2013 INFORMS Design Science Award for Outstanding Research Stream, and the 2020 Lifetime Academic Achievement Award from the International Institute for Applied Knowledge Management, as well as numerous best paper awards. Among her many other service roles for her field, she is or has been Senior Editor or Associate Editor for MIS Quarterly, Information Systems Research, the Journal of the Association for Information Systems, and several other journals, as well as guest editor for several special issues. She is also on the Distinguished Editorial Advisory Board for the International Journal of Information Management. Her work has been funded for more than US\$1.5 million by agencies, institutes, corporations, and research centers, including the National Science Foundation. She was named Fulbright Distinguished Chair in 2006 (Portugal), Erskine Fellow in 2009 (New Zealand), KoMePol-IT Fellow in 2017 (Germany), and Visiting Professorial Fellow from 2020 to 2023 (Australia).



Jessica Ferguson

## Jessica Ferguson Joins ACIS Staff

The ACIS Department welcomed a new office employee at the beginning of the Fall 2022 semester. Jessie Ferguson, Education Support Specialist, has taken over the role which Darian Rai held for the past 8 years. Before joining the ACIS Department, Jessie worked for 9 years at Heritage Hall – Rich Creek within the Activities Department. Born and raised in Giles County, she still calls Giles County home, along with her husband (Josh) and two beautiful stepchildren.

Within her new role, Jessie is very excited about all the new learning opportunities and to be part of the ACIS office team providing assistance to ACIS faculty, staff, and students. Outside of work, she loves doing various forms of makeup including glamorous and special effects makeup. Each Halloween, she uses her makeup talents to work at the Wolf Creek Haunted House which raises money for local charities.

# Nadia Rogers Appointed to AICPA Board of Examiners

Nadia A. Rogers, Professor of Practice and Director of our Master of Accounting and Information Systems Program, was recently appointed to serve on the American Institute of Certified Public Accountants' (AICPA) Board of Examiners (BOE). The BOE, a senior committee of the AICPA, is responsible for setting policy for the Uniform CPA Examination (CPA Exam) in accordance with legal and psychometric standards as they apply to licensure examinations. Additionally, the BOE oversees the development and scoring of the CPA Exam, ensuring that it aligns with the skills and knowledge required of newly licensed CPAs, while also representing the CPA Exam to state boards of accountancy and the accounting profession as a whole.



Nadia Rogers

# Sarah Stein Recognized as Outstanding Reviewer

The elite journal Contemporary Accounting Research (CAR) has recognized Dr. Sarah Stein as an Outstanding Reviewer. CAR implemented a reviewer recognition program to recognize reviewers, nominated by the Editors, who regularly perform exceptionally high quality and timely reviews. Stein was selected as one of the top twenty reviewers out of 866 individuals who submitted high quality reviews for the 12-month period ending April 30, 2022.

Dr. Sarah Stein is an associate professor and the Deloitte Foundation Faculty Fellow in the Department of Accounting and Information Systems. She joined the Pamplin College of Business in the fall of 2013 after completing her Ph.D. at the University of Missouri. She also holds a B.S. and M.S. in Accounting from Truman State University and is licensed as a CPA in the state of Colorado. In 2011, Dr. Stein was a recipient of the Deloitte Foundation



Sarah Stein

Doctoral Fellowship. Prior to entering academia, she worked as an audit manager at Deloitte in Denver, Colorado.

Dr. Stein's research interests relate to topics involving the audit market, auditor expertise, accounting associations and networks, and complex estimates. Her work is published in The Accounting Review, Contemporary Accounting Research, Accounting, Organizations and Society, Auditing: A Journal of Practice & Theory, Journal of Business Finance & Accounting, Accounting Horizons, and Current Issues in Auditing. She teaches undergraduate and graduate auditing and has published audit-related case studies in Issues in Accounting Education and Current Issues in Auditing. Dr. Stein's innovative data visualization audit case is the recipient of the 2019 Best Paper Award in Issues in Accounting Education and the 2020 Innovation in Auditing and Assurance Education Award.

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# Jacob Shortt Earns Excellence in Teaching Award



Jacob Shortt

The Excellence in Teaching Award, presented by the Center for Excellence in Teaching and Learning at Virginia Tech to approximately nine Virginia Tech faculty members each academic year, recognizes a faculty member's effective, engaged, and dynamic approaches and achievements as an educator.

Among the goals of the Center for Excellence in Teaching and Learning are advancing experiential learning at Virginia Tech and improving student learning through research-based instructional practices and student-centered design. According to Shortt, his approach to teaching focuses on relating to his students on a human level: "Life takes a lot of twists and turns and I know my students are dealing with more than just my class. I teach through a lens of compassion, understanding, and respect as it creates a space where students can feel free to learn, grow, and be challenged."

According to Shortt, he "has been blessed with several great opportunities here at Virginia Tech." Shortt provided

a few examples: "Through Virginia Tech Outreach, specifically VT India, I was able to develop and teach a data analytics and visualization course virtually to students at SVKM'S NMIMS Data Science University in Mumbai, India. I have also been able to develop and teach a similar course as part of Virginia Tech's Executive MBA program. Through Virginia Tech Outreach I have also been able to develop and teach data analytics as part of a certificate course as well as provide analytics trainings to groups in the Navy and the Department of Defense."

John Maher, a fellow faculty member in the Department of Accounting and Information Systems, described Shortt as, "an outstanding teacher." Maher has sat in on Shortt's Accounting Analytics course and said that he "makes the class extremely interesting, uses the most relevant current technology, and facilitates the development of critical thinking skills." Maher then provided an example: "Jacob starts each class showing a static visualization (e.g. table or chart) on the screen taken from some recent magazine, newspaper, or journal article. Deliberately, some of these are good and some are not so good. Jacob takes a few minutes asking students what they like about the visualization and what they do not like about it. Is the visualization misleading? How could it be improved? This helps the students to get into the habit of critically analyzing information presented to them."

Elisabeth Healy, one of Shortt's former students, described him as, "one of those rare teachers that can make a hard class feel almost easy." Healy added that Shortt's teaching excellence extends well beyond the classroom. According to her, at a "VT event" at her company,

Shortt gave a presentation and "was able to engage an audience of professionals with his examples and explanations, and just like class, everyone left a little wiser."

Maria Keener, a former student of Professor Shortt and a current ACIS TA, explained that Shortt's "passion for teaching and helping others is apparent in everything he does." She expressed that she "was really struggling with teaching a class with no prior experience." However, according to Keener, "Professor Shortt took time out of his schedule to help reassure and guide me with some helpful tips on managing a classroom. I have no idea how I would've made it through last semester without his help and constant support."

When asked about a memorable teaching experience, Shortt said, "I absolutely love when students come to me with excitement about getting a job offer, or they reach out to tell me they got promoted or achieved a certification. Being even a small part of their journey is what makes me want to continue improving and providing the best education I can."

Shortt also provided the following advice for new college teachers: "The best advice I could give to new college teachers is to never stop learning. Embrace the challenges and grow, as that will translate to a better education for both yourself and your students. Approach each class with passion for your material coupled with compassion, for yourself and for your students. It's okay to have an off day. It's okay for your students to have off days. The key is to never give up and come back tomorrow with a desire to both teach and learn."



## Nadia Rogers Named Robert M. Brown Faculty Fellow



Nadia Rogers

Nadia Rogers, professor of practice in the Department of Accounting and Information Systems (ACIS) in the Pamplin College of Business at Virginia Tech, has been named Robert M. Brown Faculty Fellow by the Virginia Tech Board of Visitors.

The Robert M. Brown Faculty Fellowship in Accounting and Information Systems was established in 2017 to recognize

teaching and research excellence. Recipients hold the title of Robert M. Brown Faculty Fellow for a period of three years.

Before joining the faculty of Virginia Tech in 2015, Rogers worked in public accounting for more than a decade, most recently as a Partner of Creedle, Jones & Alga, P.C. and previously as a Senior Manager in KPMG LLP's Audit Practice in Richmond, VA. Within the accounting profession, she currently serves as a member of the Virginia Board of Accountancy, the American Institute of Certified Public Accountants' (AICPA) Board of Examiners, and the National Association of State Boards of Accountancy's Education Committee. She is a member of the AICPA, Virginia Society of Certified Public Accountants, and the American Accounting Association.

Rogers has taught a variety of courses through the ACIS department, including Principles of Accounting, Intermediate Accounting, Forensic and Investigative Accounting, Information Systems Audit and Control, and Research and Analysis in Accounting. Given Rogers' professional experience coupled with her involvement in the accounting profession, she is able to make the classroom come to life by sharing experiences, engaging students in discussions and unique, hands-on assignments and projects as well as connecting students with accounting professionals through classroom presentations and assignments. In addition to her teaching responsibilities, she serves as director of the Master of Accounting and Information Systems (MACIS) Program and Advisor of the Accounting Analytics, Audit, and Financial Services Options within the MACIS Program. She has been directly involved in expanding opportunities for students through a collaboration with KPMG, which provides educational benefits to faculty and students in addition to financial benefits to students. Rogers earned her bachelor's degree and master's degree in ACIS from Virginia Tech.

## Marshall Vance Named L. Mahlon Harrell Faculty Fellow



Marshall Vance

Marshall Vance, associate professor of accounting and information systems in the Pamplin College of Business at Virginia Tech, was recently named L. Mahlon Harrell Faculty Fellow in Accounting and Information Systems by the Virginia Tech Board of Visitors.

The L. Mahlon Harrell Senior Faculty Fellowship in Accounting and Information Systems was established by alumni and friends

to honor Harrell, who was a faculty member in the Department of Accounting from 1931 until his retirement in 1971. The fellowship recognizes teaching and research excellence, and recipients retain the fellowship for a three-year period.

A member of the Virginia Tech community since 2019, Vance's research interest is in the design and performance consequences of executive and broad-based compensation and other control systems. He has published three articles in prestigious peer-reviewed journals and has developed a strong research pipeline. He serves as an ad hoc reviewer for 10 of the top journals in his field and was twice recognized as an outstanding reviewer.

In the classroom, Vance teaches financial statement analysis and receives high ratings for his teaching effectiveness.

Prior to his faculty appointment at Virginia Tech, Vance was a member of the faculty at the University of Southern California. He received his bachelor's degree and master's degree from Brigham Young University and a Ph.D. from the University of Pennsylvania.

Courtesy of Jeremy Norman

# Liang Tan Named Curling Faculty Fellow of Accounting and Information Systems & Promoted to Associate Professor



Liang Tan

It's been a year of accomplishments for Liang Tan. In January, Tan was named the Curling Faculty Fellow in Accounting and Information Systems by the Virginia Tech Board of Visitors. A few months later, he was promoted to associate professor of accounting and information systems in the Pamplin College of Business.

The Curling Fellowship in Accounting and Information Systems was established in 2008 through a gift from Doug Curling, who received his bachelor's degree and master's degree in accounting from Virginia Tech. The fellowship is intended to help the college recruit and retain outstanding scholars in accounting and to honor Curling's father, Calvin Curling, and uncle, James Curling, who also attended Virginia Tech.

Recipients hold the title of Curling Faculty Fellow for a period of three years.

A member of the Virginia Tech faculty since 2019, Tan is a frequently published scholar on the topics of debt contracting, corporate governance, audit, and tax avoidance. He has published nine articles in peer-reviewed journals, with six of those articles published in the most prestigious journals in the accounting field. He also serves as an ad hoc reviewer for all of the major journals in the accounting field.

Tan is also regarded as an effective classroom instructor and mentor. He teaches cost planning and control in the undergraduate program and currently serves on the dissertation committee of one student scheduled to defend their proposal this fall.

Prior to his appointment at Virginia Tech, Tan was an assistant professor of accountancy at George Washington University. He received his bachelor's degree from Renmin University of China, a master's degree from Tufts University, and a Ph.D. from Northwestern University.

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# Andrew Acito Named John and Angela Emery Faculty Fellow



Andrew Acito

Andrew Acito, assistant professor of accounting and information systems in the Pamplin College of Business at Virginia Tech, has been reappointed as the John and Angela Emery Faculty Fellow by the Virginia Tech Board of Visitors.

In 2007, John and Angela Emery, both 1986 Pamplin graduates, created the faculty fellowship to allow the Department of Accounting and Information Systems the flexibility to recruit, hire, and retain the best faculty. The fellowship is used to reward teaching and scholarly excellence by recipients holding the rank of assistant or associate professor.

Recipients hold the title of John and Angela Emery Faculty Fellow for a three-year period.

A member of the Virginia Tech faculty since 2019, Acito's scholarship focuses on the effects of materiality on accounting errors and audit decisions and subsequently on auditor-client relations. He has had three articles published in the field's most prestigious journal, serves on the editorial board of *The International Journal of Accounting*, and as an ad hoc reviewer for many of the top research journals in accounting.

In the classroom, Acito teaches financial statement analysis in the Master of Accounting and Information Systems program and is an active participant on the accounting curriculum and diversity committees.

Acito received his bachelor's degree from Indiana University and a Ph.D. from the University of Iowa.

By Jeremy Norman





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