

Department of Accounting and Information Systems

Alumni Newsletter

Fall 2023



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- Marshall Vance promoted to Associate Professor with Tenure
- Linda G. Wallace promoted to Professor

Dr. Jennifer Joe
John E. Peterson Jr.
Professor of Accounting

Department of Accounting and Information Systems (0101)
Pamplin College of Business
Pamplin Hall, Suite 3007, Virginia Tech
880 West Campus Drive, Blacksburg, VA 24061
www.acis.pamplin.vt.edu
Phone: (540) 231-6591 Fax: (540) 231-2511

Faculty Directory

	Name	Phone	E-Mail (@vt.edu)
Dean:	Saonee Sarker	(540) 231-6601	busdean
Department Head and William S. Gay Senior Faculty Fellow	Robert H. Davidson	(540) 231-6591	rhdx
Professors:			
KPMG Professor	Reza Barkhi	(540) 231-9640	reza
University Distinguished Professor, R.B. Pamplin Professor & Byrd Senior Faculty Fellow	France Belanger	(540) 231-6720	belanger
Thomas M. Wells & Kathy Dargo Professor	Sudip Bhattacharjee	(703) 538-8422	sudipb
John E. Peterson, Jr. Professor	Jennifer R. Joe	(540) 231-8163	jjoe
Wayne E. Leininger Professor	Ling L. Lisic	(540) 231-5971	llisic
Thomas M. Wells & Kathy Dargo Professor	John J. Maher	(540) 231-4505	jmaher
Wells Fargo Professor	Sattar A. Mansi	(540) 231-7216	smansi
Curling Visiting Professor	Jeffrey A. Pittman	(540) 232-8440	jeffreyp
PwC Senior Faculty Fellow	Steven D. Sheetz	(540) 231-6096	sheetz
Konrad W. Kubin Senior Faculty Fellow	Linda G. Wallace	(540) 231-6328	wallacel
Associate Professors:			
John and Angela Emery Faculty Fellow	Andrew A. Acito	(540) 231-6359	aacito
John F. Carroll, Jr. Faculty Fellow	Jingjing Huang	(540) 231-6577	jjhuang
Deloitte Foundation Faculty Fellow	Sarah E. Stein	(540) 231-5881	sestein
Curling Faculty Fellow	Liang Tan	(540) 231-8753	liangtan
	David P. Tegarden	(540) 231-6099	david.tegarden
L. Mahlon Harrell Faculty Fellow	Marshall D. Vance	(540) 231-2527	mdvance
Assistant Professors:			
	Matthew A. Cobabe	(540) 231-0764	mattcobabe
	Matthew J. Erickson	(540) 231-6542	matthewe
	Michelle K. Harding	(540) 231-3181	harding1
	Sean M. Hillison	(540) 232-8432	shillis
	Michelle R. Lowry	(540) 231-7155	michellel
	Kimberly Walker	(540) 231-9170	kwalker8
Collegiate Assistant Professors:			
	Cintia M. Easterwood	(540) 231-7920	cmeast
	Dana P. Garner	(540) 231-9464	dpgarner
Professors of Practice:			
Robert M. Brown Faculty Fellow	Donald R. Compton	(540) 231-6564	donaldc62
	Nadia A. Rogers	(540) 231-5504	narogers
Associate Professors of Practice:			
Darrell and Betty Martin Faculty Fellow	Lynn A. Almond	(540) 231-6103	lalmond
	Jean M. Lacoste	(540) 231-9642	lacoste
Assistant Professors of Practice:			
	Eric A. Martini	(540) 231-7436	eamarti
	Jason P. Sharp	(540) 231-9241	jsharp16
	Jacob L. Shortt	(540) 231-7654	jshortt
Adjunct Professors:			
	F. Fulton Galer	(540) 231-5869	fgaler
	Randal J. Gatzke	(540) 231-5869	grand59
	Ryan Hamilton	(540) 231-2530	ryhamilt
Manager of Alumni Relations:	Robert M. Brown	(540) 231-5869	moren

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Greetings Alumni and Friends,

Greetings Alumni and Friends,

This Fall marks an exciting time for ACIS, the Pamplin College of Business, and for Virginia Tech. Dean Saonee Sarker began her tenure in July, and brings new ideas and energy with her. This semester we started teaching classes in the Data & Decision Sciences building, the first building of the Global Business and Analytics Complex. A modern building offers great opportunities for integrating technology into the classroom, and many spaces are designed with teamwork and collaboration in mind.

This has been a successful year for our students. In September we hosted the largest student awards banquet in ACIS history with a total of 252 students, families, alumni, faculty, and staff in attendance. The department was able to award over \$500,000 in scholarships. These opportunities to acknowledge the success of our students are truly important. Looking to future scholarship winners, the department hosted an event for students in our second Principles of Accounting course aimed at giving students helpful information about future careers in accounting and information systems. The event was attended by over 400 students.

This has also been a successful year for our faculty. Five faculty members were successfully promoted this year, which is over 15 percent of the department for those of you who are quantitatively inclined. Our faculty won teaching awards, won research awards, and were appointed to important roles within the accounting profession.

Not willing to rest on our laurels, we have added new faculty members, new staff members, new courses, and participated in new programs, being among the first to teach students at Xidian University in China as part of a new partnership. While we look to innovate and grow, our commitment to student success is unchanged. This past year over 96 percent of our most

recent graduating class had secured employment by the time they 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.

This semester we are launching the first ACIS Student Advisory Board. The board will help plan student events, enhance the experience of our students, and help us market the department and major to incoming students. Looking forward, next year we will introduce a new undergraduate program with an option in Tax Planning and Compliance, and a new major, Accounting and Business Analysis. We also look to expand our graduate program offerings with an emphasis on data analytics and technology.

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

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PAMPLIN COLLEGE OF BUSINESS
**ACCOUNTING AND
INFORMATION SYSTEMS**
VIRGINIA TECH.



SCAN ME

Look for our logo



Jennifer Joe Welcome



This fall the ACIS department welcomed Dr. Jennifer Joe as the John E. Peterson Jr. Professor in Accounting. Dr. Joe joined Virginia Tech after serving ten years as the inaugural Whitney Family Professor of Accounting at the University of Delaware. Dr. Joe is an internationally recognized researcher who is actively involved in auditing policy and regulation. Her research examines the role and impact of auditors and valuation specialists in financial reporting and diversity and inclusion in accounting.

Long before Dr. Joe earned her PhD from the University of Pittsburgh, she met her husband, a fellow accounting major, at Bernard M. Baruch College, City University of New York. They married one year after graduation and have two sons. When she is not working on research or fulfilling one of her academic service roles, she enjoys cooking, gardening and outdoor trails.

Dr. Joe credits Department Head, Dr. Rob Davidson, with recruiting her to Virginia Tech. She says “Rob would not accept no for an answer. He sold me on Virginia Tech, the tremendous faculty, the high-caliber students, the opportunity to work with promising junior faculty and to advise doctoral students.” Dr. Joe notes that she was also attracted to the diverse representation among the faculty in the Pamplin College of Business.

Of Dr. Joe, Dr. Davidson says, “We are fortunate that Jennifer said yes. Jennifer is an outstanding researcher who will be an invaluable mentor and resource to our faculty and students. We have a great department, but Jennifer’s research reputation and the high-profile positions in which she serves in the academy and the accounting profession at-large will further elevate the national profile of the ACIS department.” Dr. Joe will proudly represent Virginia Tech as an editor at *The Accounting Review*, the premier journal of the American Accounting Association (AAA) and as the current president of the Auditing Section of the AAA.

It is rare for academics to have the level of external validity from the accounting profession that Dr. Joe possesses. She is the only academic with appointments to the Public Company Accounting Oversight Board (PCAOB) Investor Advisory Group and the Standards and Emerging Issues Advisory Group. Dr. Joe also served a two-year term as an Academic Fellow in the KPMG Global Services Centre, acting as a liaison between academics and practitioners. If you have ever seen Dr. Joe present, it is obvious that her research is informed by her audit work experience, having started her career as an auditor with Arthur Andersen in New York.

Dr. Davidson highlighted that Dr. Joe’s research and expertise aligns well with Virginia Tech’s core values. For the core value of Knowledge and Innovation, she is at the forefront of research on auditor use of artificial intelligence (AI). Dr. Joe previously developed a course in data analytics and plans to develop an AI in Auditing course for students in the MACIS program. Dr. Joe also has expertise in the core value of cultivating Diverse and Inclusive Communities having served as the Chief Diversity Advocate for the Lerner College of Business and Economics, the Cohen Family Director of Diversity, and the University of Delaware ADVANCE Faculty Fellow. Dr. Joe’s work earned

Lerner College the 2022 Innovations That Inspire Award from the academic accreditation body, Association to Advance Collegiate Schools of Business (AACSB).

Dr. Joe’s research is award winning. She was selected as the AAA Presidential Scholar in 2021 for her research accomplishments. Most recently her coauthor teams received the 2023 Auditing: A Journal of Practice & Theory Best Paper Award and the 2020 McLaughlin Prize for Ethics in Accounting Research. She has also received best paper awards from the AAA’s Auditing Section Midyear Conference and Issues in Accounting Education. Dr. Joe’s research is published in top accounting journals including *The Accounting Review*, *Journal of Accounting Research*, *Accounting Organizations and Society*, and *Contemporary Accounting Research*.

Virginia Tech will also be represented well through Dr. Joe’s service to the Academy. Her service roles include membership on committees that evaluate and award prominent research fellowships and grants such as the Deloitte Foundation Faculty Committee for Doctoral Fellowship, KPMG Academic Research Panel, and the Center for Audit Quality Auditor Access Scientific Committee. This summer, Dr. Joe was invited to serve on the Inaugural Board of Trustees of the American Accounting Association Foundation.

We anticipate that Dr. Joe will contribute to enhancing the ACIS Department’s external reputation and improving the department’s research rankings. Dr. Joe enjoys helping junior scholars to develop as researchers. She has a proven track record of working with doctoral students and untenured faculty to publish in elite journals. The Pamplin and Virginia Tech communities will benefit from her dedicated advocacy for diversity, equity, and inclusive excellence in higher education and accounting. Dr. Joe embodies *Ut Prosim* and the ACIS Department is excited to welcome her to the Pamplin faculty.

Jeffrey Pittman Named Curling Visiting Professor in Accounting and Information Services

Jeffrey Pittman, a visiting professor of accounting and information systems in the Pamplin College of Business at Virginia Tech, has been named the Curling Visiting Professor in Accounting and Information Systems by the Virginia Tech Board of Visitors.

The professorship was established in 2013 to provide support for the Pamplin College of Business to attract and retain eminent scholars in the field of accounting.

Pittman's scholarship focuses on matters related to auditing practice, tax policy, and the influence of board of director social networks on stock price risk. He is a highly productive scholar, ranked the fifth-most productive accounting

researcher worldwide in the past five years and is the sixth-most productive researcher over the most recent 12-year period. His impact on junior faculty and doctoral students has raised the profile of the department and college.

Pittman is an award-winning instructor who is a strong contributor to graduate education. He receives strong evaluations of teaching effectiveness from his students.

He has held several visiting scholar positions around the world, including at Hong Kong University of Science and Technology from 2006-08 and the University of Illinois from 2015-16. He joined the faculty in the Department of Accounting and Information Systems as



Jeffrey Pittman
Photo courtesy of Memorial University

a visiting professor from 2017-20 and returned to the department in 2021. He also serves as chair in Corporate Governance and Transparency and professor at Memorial University in Canada.

Pittman received his bachelor's degree and master's degree from Memorial University and a Ph.D. from the University of Waterloo.

Courtesy of Virginia Tech News

KPMG MADA Scholarships

Through our continued relationship with KPMG as a participant of 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 visit our website at www.acis.pamplin.vt.edu/academic-programs/masters-degree.html.

MACIS Mentorship Program

Under our Master of Accounting and Information Systems (MACIS) Program, we provide the unique opportunity for all of our MACIS students to be mentored by our very successful and knowledgeable alumni. The MACIS Mentorship Program launched in Spring 2021 with 6 mentors and has grown to just over 20 mentors, all with varying backgrounds, career paths, and roles within the accounting profession. An important aspect of this Program is that our students are able to choose the mentor that most closely aligns with their career and personal interests.

Mentorship meetings are held once per month, at a minimum, throughout the academic year. These meetings can be with the mentor's group of students or on an individual basis and can be virtual or in-person. Examples of topics discussed are job search and decisions, CPA Exam preparation, work-life balance and adapting to workforce after graduation, career pathways and progression, and connecting with alumni (list is not all-inclusive). The ultimate goal of our MACIS Mentorship Program is for our MACIS students to learn valuable information from our alumni and form relationships that will benefit them even beyond their college years.

We are extremely grateful for the following professionals and alumni who are committed to helping our students by serving as a mentor this academic year:

Brian Benson, Corporate Controller at Indiana Packers Corporation and ACIS Emerging Leaders Board Member
Keith Brown, Senior Director, Cloud and Cybersecurity Technology Audit at Capital One
Gabriella DeSouza, EY Senior – Business Tax Advisory
Coby Emery, EY Assurance Manager
Colin Finley, Principal at Kearney & Company
Kasey George, Partner, Cherry Bekaert and ACIS Advisory Board Member
Anne Hagen, CEO, Masonic Home of Virginia and ACIS Advisory Board Member
Jamie Harvey, PwC Tax Partner and ACIS Advisory Board Member
Negar Jamshidimehr, EY Tax Senior Manager, ACIS Advisory Board Member, and ACIS Emerging Leaders Board Chair
Raheel Khan, Managing Director and Healthcare Industry Co-Leader of Alvarez & Marshal and ACIS Advisory Board Member
Kevin Lane, Principal, Deloitte Transactions and Business Analytics LLP and ACIS Advisory Board Chair
Randy Lucas, CEO and Principal Consultant at Lucas Tax + Energy Consulting and ACIS Advisory Board Member
Nasser Mikdadi, Controller at SpringHarbor Financial Group LLC 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
Cedric Owens, Offensive Security Engineer at Meta
John Renner, Owner, Renner and Company, CPA, P.C. and ACIS Advisory Board Member
Rebecca Shaw, RSM Assurance Supervisor
Chris Xystros, Retired KPMG Partner and ACIS Advisory Board Member
Josh Sumner, EY Assurance Senior
Michael Underwood, PwC Senior Manager, Trust Solutions / Audit and ACIS Emerging Leaders Board Member

Through these outstanding mentors, the MACIS Mentorship Program provides tremendous value to our students. We are excited for continued expansion of the Program and benefits to students as we move forward.

Pamplin's Nadia Rogers re-appointed to Serve on Virginia Board of Accountancy

Nadia A. Rogers, Robert M. Brown Faculty Fellow in the Department of Accounting and Information Systems of the Pamplin College of Business, has been reappointed to the Virginia Board of Accountancy by Gov. Glenn Youngkin.

Rogers is the educator member and has been elected to serve as vice chair of the seven-member board, which regulates certified public accountants (CPA) in Virginia and provides consumer protection through examination and licensing of CPA individuals and firms, enforcement of its statutes and regulations, peer review oversight, and continuing professional education. She has served on the board since in 2019.

"Virginia Tech's motto, *Ut Prosim* (That I May Serve), is a motto that I fully embrace. I am so honored to continue to serve the accounting profession in this capacity and represent Virginia Tech," said Rogers, a professor of practice.

Before joining Virginia Tech in 2015, Rogers worked in public accounting for more than a decade, most recently as a partner with Creedle, Jones & Alga. In addition to serving on the Virginia Board of Accountancy, Rogers currently serves as a member of the American Institute of Certified Public Accountants Board of Examiners and chair of its State Board Committee as well as a member of the National Association of State Board of Accountancy's Education Committee and Pipeline Task Force.

She has been directly involved in the CPA Evolution Initiative in addition to serving as co-chair of the American Institute of Certified Public Accountants' Information Systems and Controls Task Force. Rogers is the former chair of the Virginia Board of Accountancy's Peer Review Oversight Committee, has served as a peer reviewer, and is an active speaker at industry conferences.

In the classroom, Rogers has taught a variety of courses, including Principles of Accounting, Intermediate Accounting, Forensic and Investigative Accounting, Information Systems Audit and Control, and Research and Analysis in Accounting. She currently teaches Forensic and Investigative Accounting and Research and Analysis in Accounting.

In addition to her teaching responsibilities, Rogers also serves as the director of the Master of Accounting and Information Systems Program. In this role, she has worked to expand opportunities for students by collaborating with KPMG, helping Virginia Tech become one of only 15 universities to participate in the public accounting firm's Master of Accounting with Data and Analytics Program.

A Virginia Tech alumna, Rogers earned a bachelor's and a master's degree in accounting.

By Jeremy Norman



Nadia Rogers
Photo courtesy of Nadia Rogers



In Memoriam: Pamela C. Smith, ACIS Alumna



Pamela C. Smith, a 1993 graduate of the Master of Accountancy Program and 2001 graduate of the PhD in Accounting Program, passed away on August 2 following a chronic health battle. Dr. Smith, 52, previously served as interim dean, associate dean, and professor in the University of Texas at San Antonio Carlos Alvarez College of Business (ACOB).

Her Virginia Tech doctoral student cohort remembers her fondly.

“Pam and I were office mates as doctoral students. We studied together, laughed together, and genuinely enjoyed each other’s company so important when spending hours on end together in a tiny office! Pam was a little quieter and more reserved than some of her doctoral colleagues, but had a great sense of humor. She was always smiling. We had the opportunity to visit in recent years at AACSB conferences and she had that same positive approach to life, despite a crippling illness. I was so encouraged by her and am grateful that I had an opportunity to know her.”

Jennifer Mueller-Phillips, Ph.D. KPMG Professor & Interim Dean
Harbert College of Business at Auburn University.

A dedicated administrator, accounting faculty member and colleague, Smith’s 22-year academic career at UT San Antonio included stints serving as interim dean of the ACOB from 2021 to 2022; associate dean of administration and faculty from 2019 to 2023; and associate dean for graduate studies from 2016 to 2019.

Her colleagues at UT-San Antonio describe her as a remarkable colleague and echo the description of her positive spirit.

“Pamela had an exceptional record of service, and her ability to navigate challenging administrative tasks was unprecedented,” said Sharad Asthana, chair of the UTSA Department of Accounting. “She was a unique soul who exuded positivity. She will truly be missed in both our accounting department as well as the college and at UTSA.”

“A long-time accounting faculty member, Pamela was instrumental in leading the college’s most recent AACSB [Association to Advance Collegiate Schools of Business] reaccreditation,” said Jonathon Halbesleben, dean of the college. “Many students, faculty and staff were touched in positive ways by her work. I am forever appreciative of her support when I joined the college last year.”

As a leader, she valued innovation and wasn’t afraid of change. She built the foundation for numerous programs within the college. In addition to her work with AACSB reaccreditation, she established the Dean’s Fellows program for faculty, developed the Graduate Business Student Commons and spearheaded development of the ACOB Student Success Center.

But, more importantly, Smith had a passion for promoting causes that increased diversity within higher education. As a faculty mentor for the Ph.D. Project, an organization that works to encourage diversity in business school faculty, she encouraged the college’s doctoral students to engage with this organization and led the college’s participation. She actively mentored young faculty and administrators within the ACOB and served as a role model as a female African American administrator. Smith was also a faculty coordinator for the college’s Volunteer Income Tax Assistance program.

As an academic, she taught federal income tax at both the undergraduate and graduate levels. Smith sought to inspire her students and to prepare them for success within the accounting profession. Prior to joining academia, she began her tax career with Arthur Andersen & Co. in Washington, D.C.

A high-performing faculty member, her research focused on how tax policy impacts decision-making within the non-profit health-care field, and she published numerous articles in tax and specialized health care journals.

In honor of her accomplishments, Smith received the college’s Endowed 1969 Commemorative Faculty Award for Overall Faculty Excellence in 2008, and again earlier this year. In 2010, she received the Dean’s Excellence Award in Community Service.

She was also a member of several professional organizations including the American Accounting Association, the American Taxation Association, and the National Association of Black Accountants. Utilizing her talents, she gave back to the San Antonio community as a member of the Scleroderma Foundation and volunteered with the Boys & Girls Club and Seton Home.

Before earning her master’s and Ph.D. in accounting from Virginia Tech, Smith earned her bachelor’s in accounting from the University of Virginia. Originally from the New River Valley, Dr. Smith was a proud Virginia Tech Hokie. She is survived by her husband, mother, brother, and a host of other relatives and friends.

Portions of this article were reproduced from In Memoriam: UTSA mourns loss of accounting professor Pamela Smith | UTSA Today | UTSA | The University of Texas at San Antonio

Ph.D. Placements (last 3 years):

2023

Gabe DiYorio, Fairfield University
Karneisha Wolfe, University of Illinois at Urbana-Champaign
Mark Zhang, Belmont University

2022

Delia Valentine, University of Wisconsin at Milwaukee

2021

Adam Du Pon, Georgia Southern University
Carissa Malone, North Carolina State University
Mike Truelson, Mississippi State University

The mission of our PhD program is to prepare our students to be high-quality researchers and educators in the field of accounting. Approximately six years ago, our PhD committee reassessed our current requirements and resources in the PhD program and made several changes. To involve our students in the research process earlier in the program, we developed requirements for both a first year and second year research paper and presentation, in addition to their dissertation and other coauthored projects with faculty. We also revamped our accounting research seminar classes to involve very dedicated and experienced faculty in PhD student education as follows: research methods (Dr. Sarah Stein), audit archival research (Dr. Jeff Pittman), experimental research (Dr. Sudip Bhattacharjee), and capital markets research (Dr. Liang Tan and Dr. Robert Davidson).

It can take several years to see evidence of these improvements, but we are very proud of several recent achievements of our current and recently graduated PhD students. Specifically, three of our recent PhD students received the prestigious Deloitte Foundation Doctoral Fellowship: Delia Valentine (2020), Karneisha Wolfe (2021), and Jess Filosa (2023). The Deloitte Foundation invites more than 100 universities to nominate students to apply for the fellowship, and they select only the top 10 accounting Ph.D. candidates to each receive \$25,000 grants. Two of our current PhD students also

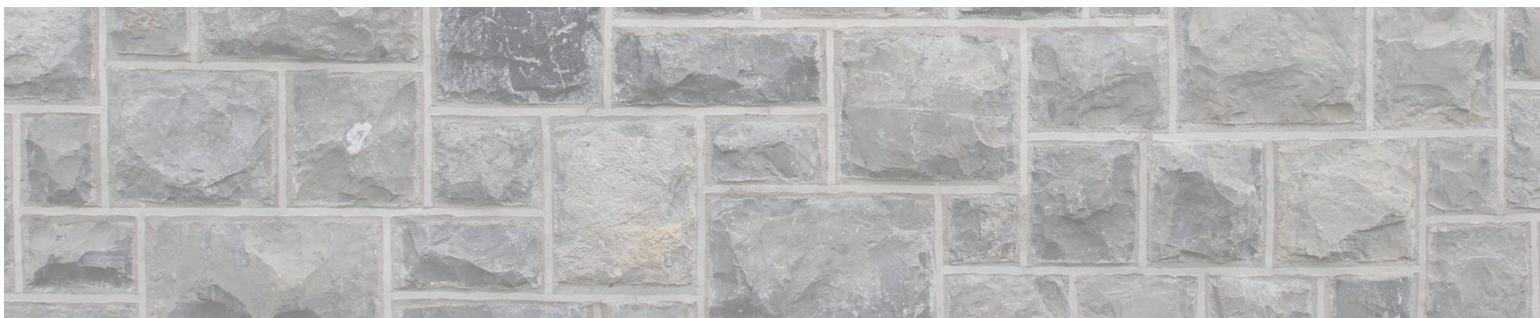
received the AICPA William (Bill) Ezzell Scholarship: Jess Filosa (2022) and Sabrina Summers (2023). This scholarship is only provided to the top five PhD students in the U.S. who have their CPA and at least three years of work experience. Notably, we are also beginning to see our students placed at peer and aspirant research universities such as the University of Illinois at Urbana-Champaign, University of Wisconsin at Milwaukee, and Mississippi State University. We're excited to see our students thrive in their academic careers through their research and education of future accounting professionals.

To highlight the research of our PhD students, two of our recent graduates published their coauthored research with our accounting faculty in the Elite Pamplin journals. Both studies originated from ideas that the students developed during their time in the PhD program. Specifically, Delia Valentine's research study—coauthored with Jeff Pittman and Sarah Stein—is accepted for publication at *Contemporary Accounting Research* and provides evidence that audit partners known to engage in risky off-the-job behavior are associated with lower quality audits. Separately, Mike Truelson's research paper—coauthored with Eric Condie, Ling Lisic, Tim Seidel, and Ally Zimmerman—is also accepted for publication at *Contemporary Accounting Research* and highlights that diversity in audit partners' gender and ethnicity are associated with lower turnover among office audit professionals and higher office-level audit quality. Elite journals such as *Contemporary Accounting Research* have an acceptance rate below 10-15%, and as such we are very proud of this accomplishment. If interested, you can read more about these studies at the following links:

<https://doi.org/10.1111/1911-3846.12896>

<https://doi.org/10.1111/1911-3846.12882>

We are always on the lookout for excellent students to join our program, so if you are aware of interested individuals, please direct them to Sarah Stein, our PhD Program Director, for further information.



Ph.D. Student Jess Filosa Wins 3 Prestigious Awards



Jess (Berube) Filosa
Photo by Andy Santos for Virginia Tech

Jessica Berube Filosa joined the Accounting and Information Systems Department Ph.D. program in the Fall of 2019. She received her B.S. in Business Administration from Bowling Green State University in 2015 and her M.S. in Accounting from the University of Virginia in 2016.

She spent three years at a big four accounting firm in the IT audit practice in the Richmond, Va., and Cleveland offices where she supported internal control over financial reporting audits and worked on system and organization controls reporting engagements. Filosa's research primarily uses archival methods to examine issues in auditing including risk oversight, the regulatory environment, and technology. In her dissertation, she is examining the implications of third-party risk on audit outcomes using textual analysis.

Deloitte Foundation Doctoral Fellowship

Jess' first award is The Deloitte Foundation Doctoral Fellowship in the amount of \$25,000. In an effort to help strengthen the pipeline of accounting faculty who are preparing the next generation of business leaders, Doctoral Fellowship awards are given annually to 10 top accounting Ph.D. candidates across the U.S. Presented to students who plan to pursue academic careers upon graduation, the award is intended to help cover expenses during the recipients' final year of coursework and the subsequent year to complete their doctoral dissertation.

Each year, accounting doctoral students from more than 100 universities are invited to apply for the fellowship. A selection committee composed of eminent accounting educators chose this year's recipients who were nominated by accounting faculty at their institution. Since its inception, the program has supported nearly 1,200 Ph.Ds.

"These grants are awarded at a critical time in a doctoral student's academic career journey," said Erin Scanlon, Deloitte Foundation president. "This financial support encourages the selected Ph.D. candidates to devote themselves full time to the final step of researching and writing their dissertation and is one way the Foundation can help to strengthen the pipeline of accounting professors who are helping to prepare students for the future of work."

When asked about the award, Filosa shared, "I am very grateful to the Deloitte Foundation. I am eager to focus on my dissertation full time and develop a research paper that contributes to both academia and practice."

William (Bill) Ezzell Scholarship

Jess also won a William (Bill) Ezzell Scholarship in the amount of \$10,000. She was one of five recipients nationwide in 2022. William (Bill) F. Ezzell, Jr. believed that the best way to encourage the next generation of CPAs was to put educators in the classroom with relevant and recent real-world experience. The AICPA Foundation created the William (Bill) Ezzell Scholarship to honor his passion and continue his legacy by providing financial assistance to CPAs pursuing their Ph.D. Jess, too, has a passion for being in the classroom and enjoyed leveraging her IT audit experience last spring while teaching accounting systems and controls.

Pamplin Doctoral Summer Research Grant

Finally, Jess earned a 2023 Pamplin Doctoral Summer Research grant. This grant is awarded to only a few PhD students in the college each year. Jess' research project will examine the audit quality implications for companies that identify third-party risk as a potential threat to their organization.

Excerpt from article written by Jeremy Norman

PCAOB Scholarship Recipients

This year Elizabeth Eachus and Ledyia Keflu were selected as recipients for the \$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. Below is more information about this year's participants.

Elizabeth Eachus is from Mullica Hill, NJ. She graduated from Virginia Tech in Spring 2023 with a major in ACIS and is currently a graduate student in the MACIS program. The PCAOB scholarship has been incredibly helpful for Elizabeth by alleviating the financial burden of continuing her education with a master's degree at Virginia Tech. While Elizabeth was an undergraduate student, she completed the Disney College Program in Spring 2020. She continued to work for The Walt Disney Company as a professional intern during the summer of 2022. Elizabeth worked with the Production Audit team at ABC as an Accounting and Finance Rotational Program Summer Intern. The following summer, in 2023, Elizabeth worked as a Tax Intern at Deloitte Tax LLP in Philadelphia, PA. At Virginia Tech, Elizabeth was the Co-Philanthropy Director and Treasurer of Omega Phi Alpha, a national service sorority. Following graduation with her master's, Elizabeth will rejoin The Walt Disney Company for the third time as a Financial Analyst in the Accounting and Finance Rotational Program in Orlando, FL. Elizabeth's hobbies include sports, history, travel, biking, and watching movies and TV shows.

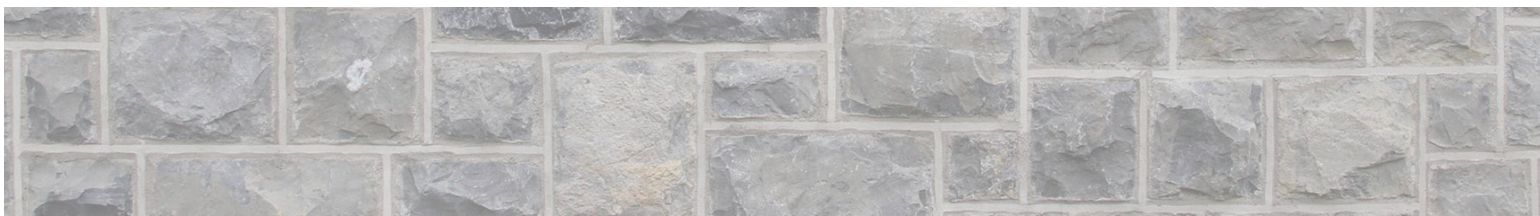
Ledyia Keflu is currently a senior majoring in ACIS and has applied for admission into our 152-Hour Program as she plans to earn a Master's degree in ACIS. Ledyia is a first-generation college student and transferred to Virginia Tech from Northern Virginia Community College after earning an Associate's Degree in Business Administration. Pertaining to the PCAOB Scholarship, Ledyia said "It is a privilege to be chosen as a recipient of the PCAOB scholarship for this academic year. Thanks to this amazing opportunity, I will be able to deeply focus on my accounting studies, accomplish my career goals, and make my family proud." During the summer of 2023, Ledyia interned with EY as part of the Launch Internship Program. During the summer of 2024, she will be interning with EY as an Audit Intern within the Government and Public Sector (GPS). At Virginia Tech, she is an active member of the National Association of Black Accountants (NABA). She also serves as a Front Desk Assistant at the Department of Sociology, where she is able to meet students and faculty members, learn what they study or teach, and assist them with anything they may need. In her free time, she enjoys listening to music, going on long walks in nature, and spending time with her family and friends.



Elizabeth Eachus



Ledyia Keflu



Trading Places: Student Exchange Programs Help Establish Blacksburg as an International Hub

As the train pulls up to Hirakatashi Station, Virginia Tech student Scott Hobbs enters the final leg of his international journey to Kansai Gaidai University in Hirakata, Japan. Meanwhile, about 7,000 miles away, Kansai Gaidai student Satoka Mitsuhashi is having a similar experience as she travels along Interstate 81 to her international destination: Blacksburg.

Virginia Tech partners with Kansai Gaidai and 44 other international universities to give students such as Hobbs, a senior studying accounting in the Pamplin College of Business, and Mitsuhashi, a senior studying hospitality and tourism management, the ability to trade places through international reciprocal exchange. It's a type of study abroad where students from each institution can spend either a semester or a year at the host institution as nondegree-seeking students.

Maureen Deisinger, associate director of partnerships and affiliations in the Global Education Office, works across time zones to nurture Virginia Tech's partnerships and maintain Blacksburg's place as an international hub for multicultural exchange. Of the 1,200 Hokies who study abroad each year, about 100 are on exchange programs, and among the roughly 4,000 international students Virginia Tech welcomes annually, 100 are international exchange students.

Deisinger said international student exchange was largely catalyzed by the world wars as the United States and other countries realized the need for multicultural tolerance and diplomacy.

"Exchange is the most immersive way to study abroad," she said. "Students aren't surrounded by other Hokies, so they need to learn how to navigate within a culture, not just be observers. As exchange students return, they report being more adaptable, flexible, and culturally aware. They also report being more prepared for the next stages of life."

Exchange programs are also an opportunity for students to act as cultural ambassadors, promoting international relations at intimate levels.

Hobbs' journey continued a family legacy. His father met his mother while studying abroad at Kansai Gaidai. "I actually knew I wanted to go there for my entire undergraduate career before considering Virginia Tech, but my parents were very against it," Hobbs said. "After we found that Kansai Gaidai's course offerings were a perfect fit for me as an accounting student, though, the exchange program became a golden opportunity to pursue my personal and academic goals."

Academically, Hobbs found Kansai Gaidai to be familiar but challenging. "For all intents and purposes, the education style was very Western. But many of the international business classes I took were evidently aimed at people at the end of their college careers. The classes had a lot of higher-level concepts that required a basic understanding of the subject already," Hobbs said.

Before his time in Japan, he learned to perfect *ochugen*, which is a form of gift-giving to show deep appreciation to those to whom you are indebted. To show his gratitude to Kansai Gaidai's study abroad office for helping him navigate two failed travel attempts due to COVID, he gifted them a Costco-size package of American biscuits when he finally arrived.

But Hobbs didn't just learn Japanese customs. He also introduced a little bit of the Blacksburg college life by organizing socials at a local restaurant called Ottsu. Every other week, he rallied 20 to 60 Kansai Gaidai students to the restaurant, feeling as if they were at Blacksburg's Top of the Stairs on the weekend.

Mitsuhashi's desire to come to the U.S. started early in life when American media like "iCarly" and "Pitch Perfect" sparked her interest to learn English. Kansai Gaidai nominated her to study at Virginia Tech for its hospitality and tourism program. Unfamiliar with U.S. college campus life, she embraced everything Virginia Tech had to offer, such as the wide breadth of academic programs, the passion around football games, and even a cappella auditions. In exchange, Satoka was able to share her cultural practices.

"As children in Japan, we are trained to bring mini towels or handkerchiefs instead of paper towels in bathrooms and public restrooms. So in one of my classes, we created a project to implement the use of reusable hand towels. We shared about not only cultural differences, but also the costs of paper towels. We interviewed facilities and operations directors and staff, my family, and friends. After presenting our project, it was chosen by my professor to share with the sustainability department at Virginia Tech," she said.

Exchange programs also help with identifying cultural contradictions. For example, Mitsuhashi described her pleasant surprise at the open-mindedness of people in Blacksburg versus the modesty in Japanese culture. "Whenever I go out here," she said, "people always smile and say hello, even if I don't know them. ... People here have openness and hug people — I never did that in Japan."



Scott Hobbs (at left) in front of Kansai Gaidai University, and Satoka Mitsuhashi at the Virginia Tech Global Education Office.
Photos courtesy of Scott Hobbs and Theo Figurasin

In the same vein, Hobbs described his experiences in a nearby onsen, or public hot spring bathhouse, where he and his Western friends had to get used to a different culture of openness and bodily comfort.

But Virginia Tech's exchange program doesn't just expose cultural differences and contradictions. It also creates opportunities to examine our commonalities across differences. Both Hobbs and Mitsuhashi described their initial challenges, fears,

and loneliness upon arriving at their destination, and the solution to overcoming them was the same: community.

When asked what they would miss the most, they both responded with fondness about the people and connections they built in their host countries and their excitement to continue traveling internationally.

By Rich Mathieson

New ACIS Courses Offered During 2023-24

The ACIS Department will be introducing two new courses during the 2023-2024 academic year. The first new course is ACIS 4364 Taxation of Business Operations/ACIS 5064 Taxation of Business Operations & Advanced Income Tax and will introduce students to tax issues for various operating models such as partnerships, S Corporations, regular (C) Corporations and not for profit entities. The class will also give students an initial exposure to multistate taxation, the U.S. taxation of non-US activities, and estate and gift taxation. The other new course being taught is ACIS 4664 Environmental, Social, and Governance Accounting/ACIS 5664 Environmental, Social and Governance Accounting and will introduce students to procedures for extracting and quantifying quality of corporate Environmental, Social, and Governance (ESG) information and assessment of compliance with current accounting standards. In addition, it will also cover disclosure components, frameworks, and standards concerning accounting and business-related ESG information. Both new course offerings fit into the ACIS elective category and students will be strongly encouraged to take both of them if they are planning to sit for the CPA exam. ACIS 4364 will be taught by Professor Don Compton and ACIS 4664 course will be taught by Dr. Jack Maher. Both of these courses are conjoined courses that will also be taught at the graduate level.

ACIS Awards Over \$500,000 in Scholarships

In September, Virginia Tech's Department of Accounting and Information Systems celebrated their 55th annual ACIS Scholarship Awards Banquet at the Inn at Virginia Tech. This banquet marked a significant milestone, as it stood out as the largest scholarship banquet in the history of the ACIS Department, both in terms of the number of attendees and the amount of scholarships awarded. This unique departmental-level awards ceremony is made possible by the unwavering support and generosity of our esteemed ACIS alumni and donors.



Scholarship recipients and alumni at the ACIS Scholarship Banquet



Banquet emcee Katherine Caggiano

The event welcomed approximately 250 attendees, including distinguished donors, accomplished alumni, ACIS Advisory Board members, dedicated faculty, enthusiastic students, and supportive friends and family members. This year, the total sum of scholarships awarded soared above \$500,000, benefiting over 100 deserving ACIS students, including entering freshmen, undergraduates, Masters students and PhD students.

Taking center stage as the host for the evening was Katherine Caggiano, a current ACIS undergraduate student enrolled in the 152-Hour MACIS program. The banquet featured dinner and presentation of the scholarship awards to deserving ACIS students by alumni, donors, and faculty. Following the presentation of awards, Dr. Robert Davidson, the Head of the ACIS Department, provided closing remarks filled with words of inspiration and encouragement. Thanks to the collaborative efforts of all involved, the 2023 ACIS Scholarship Banquet will be remembered as a rewarding and unforgettable occasion.

Jacob Shortt Wins Teaching Award

Jacob Shortt has been awarded Pamplin's 2022 Certificate of Teaching Excellence. Jacob has been with Virginia Tech since the Fall of 2016 and has taught a variety of ACIS courses including Intermediate Financial Accounting Part I and Part II, Accounting Systems and Controls, and the Accounting Analytics course which he created in the Fall of 2018. In the past year, Jacob has also created and taught Business Analytics and Visualizations in the Virginia Tech OMBA program, Data Visualization for Business as part of the Virginia Tech and NMIMS Mumbai India partnership, as well as creating content and teaching in the Virginia Tech Data Analytics Certificate program. Jacob has a passion for teaching and loves working with students. Each semester he tries to grow and expand his courses to include cutting edge technology and methodologies in the world of accounting analytics. In addition to his teaching responsibilities, Jacob is the Chair of the ACIS Scholarship Committee as well as the Chair of the ACIS Marketing and Promotion Committee.



Jacob Shortt



Front row: Karneisha Wolfe, Sarah Stein and Kim Walker. Second row: Lauren Cunningham and award presenters.

Stein, Walker, and Wolfe Win Best Paper

Sarah Stein, Kim Walker, Karneisha Wolfe and their coauthor Lauren Cunningham of the The University of Tennessee are the 2023 recipients of the AAA Auditing Section Best Behavioral Paper Award.

While the audit committee's traditional responsibilities include oversight of external/internal auditors and other financial reporting-related functions, many audit committees are taking on additional oversight responsibilities related to enterprise risk management (ERM), cybersecurity, and environmental, social and governance (ESG) reporting. Since these additional responsibilities are not assigned uniformly across all boards, stakeholders must rely on public disclosures to understand board risk oversight and gain assurance that audit committees are fulfilling their fiduciary duties. This study uses a qualitative, interview-based approach to show that most

companies develop disclosures based on peer benchmarking, which results in standardized language rather than conveying information to help investors distinguish audit committee quality. Signaling theory allows the authors to identify the key breakdown in the disclosure cycle that led to these current practices: companies do not receive feedback about the usefulness of audit committee disclosures from investors. Thus, companies feel like investors are satisfied with existing disclosures while investors are frustrated that companies provide so little information about the audit committee. This study provides suggestions for moving forward that the authors hope will be of interest to preparers, users, and regulators of governance disclosures.

Listen to their podcast titled "Audit Committee: The Kitchen Sink of the Board" at <https://www.cii.org/podcasts>.

Raegan Moss Joins ACIS Staff

The Department of Accounting and Information Systems would like to welcome Raegan Moss to the team as our newest Education Support Specialist. Raegan joined the team in April 2023 from previously holding support positions in the Pamplin offices of both the Associate Dean of Research & Faculty Affairs and the Assistant Dean for Administration. She is a proud Hokie Alumni (Class of 2018) with an undergraduate degree in Human Development & Family Studies as well as holding a master's degree in education from Bluefield University in Virginia. Prior to working at Virginia Tech, Raegan taught Family/Consumer Sciences and Culinary Arts in her hometown of Tazewell, VA. Back home she is the eldest of 3 children with a younger brother and sister. Raegan states the best part of her job is working in a group environment to promote higher education. In her spare time, she is an avid reader of historical fiction, enjoys hiking, kayaking and spending time with her 9-year old golden doodle Audrey.



Raegan Moss

VOICES OF PRIVACY

France Bélanger has spent more than two decades studying issues surrounding information privacy. Ranked in the top 1 percent of information systems researchers in the world, according to a 2021 Stanford University analysis of citation data, Bélanger has authored or co-authored more than 200 papers and book chapters. France is sharing her information privacy expertise through several projects aimed at empowering, not just students, but society with information for making well-informed decisions about the data they wish to share.

Voices of Privacy

Fighting for privacy is one of the reasons why Bélanger, University Distinguished Professor in Virginia Tech's Pamplin College of Business Department of Accounting and Information Systems, has partnered with Donna Wertalik, professor of practice in the Marketing Department, to create Voices of Privacy, a comprehensive initiative to elevate public awareness and education about information privacy challenges and solutions in the interconnected online world. "We cannot give up. Privacy is not dead," says Bélanger.

Through the Voices of Privacy website Bélanger and Wertalik use their expertise to guide society through the intricate landscape of today's online world,



Donna Wertalik (at center) and France Bélanger (at far right) speak to attendees at the 2023 Virginia Women's Conference, hosted by Senator Mark Warner.

preparing everyone to confidently manage their information privacy by deciding when and where they are willing to leave digital footprints. Their Voices of Privacy website includes:

- **Webisodes:** Co-hosts untangle complex information privacy and security topics to clarify why information privacy may be an issue in various things you already do online, and discuss tips and procedures you can use to safeguard your personal information or information of a loved one.
- **Privacy Talks:** Co-hosts interview industry experts who share insights, tips and strategies to protect your information in the digital world.
- **How-To Videos:** Clear, step-by-step demonstrations and instructions to help empower you to make well-informed choices concerning your privacy settings on various platforms and safeguard against unintentional sharing of private information online.
- **Informative Articles:** A wide range of articles and resources to better understand the challenges and solutions that are discussed in the media about online privacy.

Visit Voices of Privacy to join the conversation on information privacy in the online world and learn more about:

- Sharing Smartly for Value on Social Media
- Why Your Smart Device Can be a Snitch
- Children and Privacy
- Privacy on Vacation
- And more...

Voices of Privacy can be found at voicesofprivacy.com and accessed on YouTube and wherever you listen to podcasts, including Spotify and Apple Podcasts. New content is published every Wednesday along with daily interactions on Facebook and LinkedIn.

2023 Virginia Women's Conference

France Bélanger and Donna Wertalik were invited to conduct a workshop at Senator Mark Warner's 2023 Virginia Women's Conference. Their workshop was titled "Empowering You to Navigate the Online World: Protecting Your Information Privacy". It explored the topics of whether information privacy is dead and, if not, what can someone do to protect themselves and their loved ones? Bélanger and Wertalik also included a segment on protecting the privacy of children and offered a resource table where, with the help of PRISM students, they talked to conference attendees.

"It was amazing to see everyone so engaged in both informal discussions at the resource table and throughout the very interactive presentation we did," Bélanger noted. "We were happy to share our knowledge, but we also learned a lot from the attendees."

"I appreciate the personal commitment you made to travel to Norfolk in order to share your expertise with our attendees," read a message from Senator Warner. "Your session on cybersecurity and internet privacy was very popular. It's a pressing issue and foremost in my thoughts."

The Virginia Women's Conference is, according to their website, dedicated to providing a venue for Virginia women of all ages to meet, network, hear from experts on a variety of important topics, and gather resources from federal, state, and local agencies.

Virginia Tech Information Privacy Panel Discussion

Virginia Tech President Tim Sands and France Bélanger, University Distinguished Professor in the Pamplin College of Business, co-hosted a panel discussion in April 2023 that focused

on the university's research on information privacy and the importance of an individual knowing safeguards and how to use them. Approximately 100 students and faculty members attended, with numerous others watching a livestream.

The event served to bring attention to a topic gaining more and more attention in light of the advancement of emerging technologies and the prevalent use of social media by today's society. "What's different today is the rise of technologies and how fast the technologies are really showing up all the time," Bélanger said. "There's always a new app, and so with the rise of technologies, we also have growing privacy concerns. And interestingly enough, I did research that I started 20 years ago when e-commerce was starting, and some of the same issues we had 20 years ago are still there today."

The event focused on several areas related to information privacy, including the ease in which information gets collected and the importance of an individual's knowing safeguards and how to use them.

An intriguing part of the panel discussion came when two students — Julia Kemly, who is pursuing a degree in marketing, and Mark Ebner, an aerospace engineering major — agreed to have their online activity researched prior to the event. They



President Tim Sands and France Bélanger, University Distinguished Professor, co-hosted a panel discussion on information privacy. Photos by Luke Hayes for Virginia Tech

then learned the results of that search, and those results turned out to be eye-opening.

Nicknames, relatives, hobbies, addresses, photos of their homes, political affiliations, financial information, and social media accounts were just a few of the things that came up in the search.

"I am surprised," Kemly said. "I didn't know a lot of that information was available from a simple search. And even with having my social media accounts private, it's not very private. The amount of information is crazy."

"It's a lot of information," Ebner agreed. "I wish it was harder to find, but looking at this packet [of information from the search], it doesn't like it was too hard to find everything about me."

So, can people in today's society expect any semblance of privacy when it comes to personal information? Yes, Bélanger said. "It's still possible," she said. "But it's about making informed choices and it's about educating oneself. "It's possible to have privacy, but we have to make those choices. The good news is there are more and more technologies that have privacy designed or will be designed into the technologies. ... The other good news is we have a lot of research going on at Virginia Tech about information privacy that can help." At Virginia Tech, approximately eight different units are conducting research in the area of information privacy, and many faculty members are conducting direct research on the topic.

Excerpts from articles by Jeremy Norman, Mark Owczarski, Tracy Vosburgh,

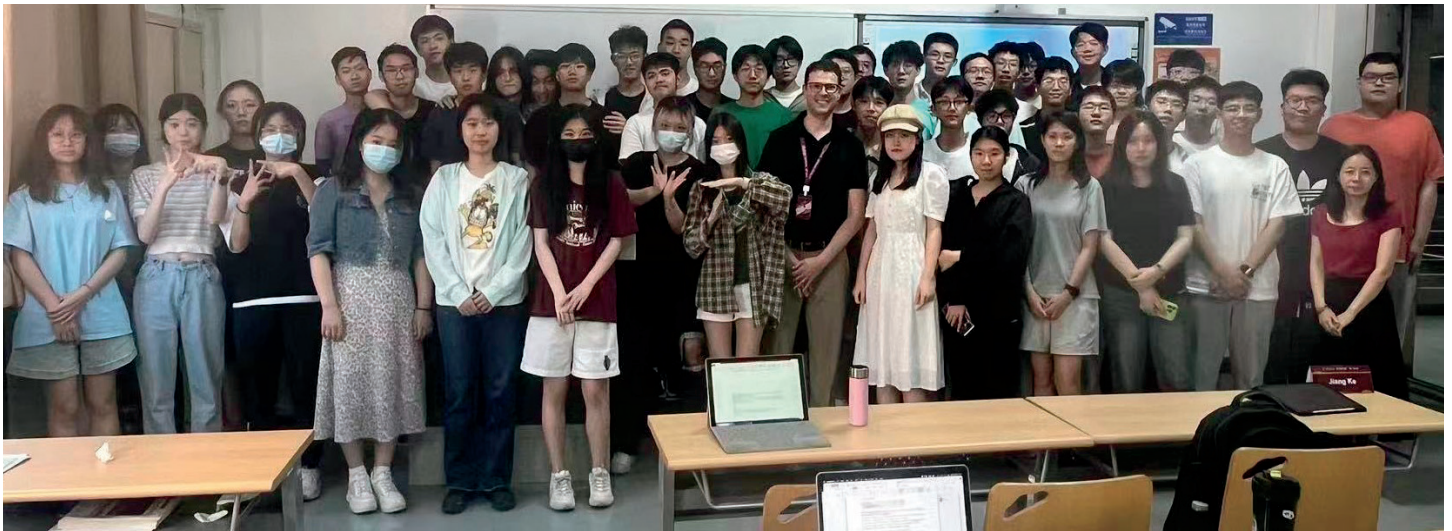


Join co-hosts France Bélanger, University Distinguished Professor in Virginia Tech's Pamplin College of Business Department of Accounting and Information Systems, and Donna Wertalik, professor of practice in the marketing department, as they guide society through the intricate landscape of today's online world. Photo courtesy of Voices of Privacy.

Greg Kogan Teaches in the XDU-VT 3+1 Program

For 5 weeks in May and June this summer, Assistant Professor of Practice Dr. Greg Kogan taught at Xidian University (XDU) in Xi'an China as a part of Pamplin's unique collaborative program that welcomed its first cohort of 100-120 students in Fall 2022. The XDU-VT 3+1 program was developed to train future leaders, particularly management students, in business disciplines applying big data technology to entrepreneurship, and innovation. For three years, students will take approved courses taught by Virginia Tech and XDU faculty in China, followed by 12 months of intensive coursework taught by Virginia Tech faculty in Blacksburg. They will earn bachelor's degrees from both institutions.

Dr. Kogan taught the first-year students at Xidian the ACIS-2115 Principles of Financial Accounting course having two sections of roughly 50 students each. Classes were held 6 days a week, Monday thru Saturday, from 8:00 am to noon with a break for lunch and then resumed at either 2:00-4:00 pm, 4:00-6:00 pm or 6:00-8:00 pm in the afternoons. Greg described the campus as being full of scenic and greenspace despite being in the middle of Xi'an, a city and urban area approaching 13 million denizens. He noted that the classroom technology was good and very comparable to what one would see in a Blacksburg Pamplin classroom. While there he was assisted with a dedicated TA (Cosmo Li) who helped with the navigation of campus, classroom technology, the XDU learning management system, grading and served as an interpreter for any outside of class affairs such as breakfast, lunch and dinner. His impression of the cohort of students were that they were polite, eager and had a high level of comprehension and enthusiasm for the discipline of accounting as they viewed it as being key to a successful future in business. Dr. Kogan attended a VT alumni event held by XDU where Virginia Tech alumni in all disciplines across China came to speak to the current students about what it is like to live in Blacksburg and provide a primer on VT traditions (think Hokie Stone, football games, etc) for when this cohort of students come to Blacksburg to complete their final year of the degree program. As a part of their education, the students completed an interdisciplinary case consisting of accounting, management and international business that had the cohort end with group presentations. Dr. Kogan, along with his fellow Pamplin Faculty from the management department, ended their time in Xi'an with tours of cultural sites in and around the region such as the Terracotta Warriors. While it was a compressed 5 week schedule, Greg did still thoroughly enjoy his experience and time in China.



Greg Kogan pictured with his students in China.



Special Thanks to Our Donors

The students and faculty of the Virginia Tech Department of Accounting and Information Systems are most grateful for the gifts received between July 1, 2022 and June 30, 2023 from the following alumni, friends, faculty, and parents. Alumni are listed by the class with which they received their degree from Virginia Tech. Names include donors to departmental endowment accounts and unrestricted giving to the department. If your name is omitted, please accept our apologies and notify the department immediately.

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- 1955**
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- 1963**
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- 1967**
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- 1968**
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James E. Pearman, Jr.
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Kenneth S. Martin
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Richard C. Wooldridge
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James R. Johnson
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Andrew L. Rose
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Deborah H. Yost
R. Edward Yost
- 1974**
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Warren C. Cauley
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Debbie G. Francis
Carlos R. Kilgore
Dana G. Kilgore
Michael D. Mitchell
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Lawrence G. Silver
George P. Simpson
Jeff E. Warner, Jr.
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Kathie W. Dickenson
Park A. Dodd, III
Luther G. Ensminger, Jr.
Gary R. Gilbertson
Jerrill W. Habegger
Laurie P. Hasten
James M. Kagey
Kevin B. O'Connell
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Daniel R. Lasik
Katherine D. McDaniel
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Dennis M. Scullin, Jr.
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Tracy K. Kenny
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Linda W. Sarber
Jeanette Selby-Lucas
Sylvia L. Shelton
Christopher D. Stocking
Kathryn L. Thompson
Eduardo Vargas
Siew C. Wong
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AnnMarie Campbell-Piacesi
Steven E. Jones
Tess A. Jones
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William J. Bodziak, Jr.
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Thomas J. DesRoches
Troy W. Durrer
Kurt R. Hesser
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