

Accounting Newsletter



COLLEGE OF BUSINESS
LAMAR UNIVERSITY
Department of Accounting and Business Law

A message from the Department Chair ...



Greetings from the Accounting and Business Law Department! As of February 15, 2017, I took over as department chair--with large shoes to fill as Dr. Gisele Moss stepped down. Under Gisele's leadership, the department achieved many milestones: growing the MSA program, establishing a Graduate Certificate in Professional Accounting, developing new innovative courses, gaining recognition for our student organizations, improving our CPA pass rate, and recruiting valuable faculty. We are so grateful to her for her dedicated service.

Let me introduce myself--I am originally from San Antonio, where I obtained my J.D.

from St. Mary's University School of Law. Upon graduation, I became an associate at the Beaumont law firm, Weller, Wheelus & Green, where I practiced civil litigation for 5 years. I then practiced with my husband in the Law Offices of Tom Mulvaney for the next 3 years--before moving to Lamar University in 1989. For the past 27 years, I have been teaching law in the College of Business.

For the past four years, I served the college as Director of Accreditation and Assessment. In this capacity, I moved from being concerned only about my students and my classes, to being concerned about everything that we do to make an impact here in the college. Lamar University's College of Business has been accredited by the AACSB (Association for the Advancement of Collegiate Schools of Business), an international accrediting organization, since 1986. With new standards published in 2013, the AACSB now focuses on Engagement, Innovation, and Impact. In preparing our Continuous Improvement Report, I learned so much about my colleagues, our students, and our programs that make me so proud to be a part of the impact we make by the way we educate. The theme of our report was "A Spirit of Shared Learning". This spirit permeates our classes, our extra-curricular activities, and is a vital part of our mission. In November 2016, the accreditation of our programs in the College of Business was successfully reaffirmed.

I found this spirit of shared learning alive in the Accounting/Business Law department as soon as I stepped into the chair's job. I was thrust into events where I immediately became engaged with our students and alumni, such as Meet the Firms and A Dinner and Conversation with students and alumni. I am overwhelmed with the enthusiasm and support of our alumni, the quality of our students, the internship and networking opportunities, and the active participation of our student organizations in professional and community service.

Also, I am so proud of all our faculty who, in addition to being excellent teachers and researchers, give much of their time to serving our students and the university. With such a good team, I think even a lawyer may be able to lead this department to even greater heights in the future. I look forward to it!

Toni Mulvaney, J.D.
Chair, Department of Accounting and Business Law



A message from the MSA Director ...



As our MSA graduates pursue their professional goals, we continue to hear of their opportunities and successes. Approximately 93% of our domestic MSA graduates obtain employment prior to graduation, a significant number of which arise through internships.

After completing their internships, students have commented that additional knowledge of Excel would be beneficial. In addition to strong Excel skills, various stakeholders have stated graduates should possess the ability to verbally communicate in an effective, concise manner. We are implementing curricular changes to enhance our students' skills in these areas, allowing our graduates to be more competitive in the profession.

In spring '17 we began offering the Financial and Regulations sections of the Becker CPA review course. The professors and students are enthusiastic about this latest addition to the program. We are looking forward to the exam results of the initial class.

In response to feedback from stakeholders, we also implemented a Graduate Certificate in Professional Accounting (GCPA) in fall 2016. The GCPA is a 15-hour non degree seeking program that provides advanced accounting coursework. The GCPA is primarily designed for candidates who intend to pursue CPA certification and need to obtain additional credits in accounting. It also seeks to serve accounting professionals who want to update and expand their accounting knowledge and skills through graduate level coursework.

Whenever in Beaumont, please stop by the department and say hello. We greatly appreciate your continued support.

Clare Burns

MSA Director

Year in review

We just completed another successful academic year with multiple accomplishments. Throughout this newsletter, we seek to keep you informed about our most important achievements. Here are some of the highlights:

- 📣 **Our Beta Alpha Psi chapter achieved "Superior" status.**
- 📣 **30 BBAs in Accounting and 16 MSAs graduated.**
- 📣 **Dr. Ricardo Colon was recognized as the TSCPA's "Young CPA of the Year".**
- 📣 **217 undergraduates and 38 MSAs were enrolled in our programs.**
- 📣 **Plummer Award recipient for highest GPA was Hannah Breaux, MSA graduate.**
- 📣 **The strong partnership between Lamar and the Southeast Texas Chapter of the TSCPA received positive feedback at the State conference. Our chapter and its president, Josh Leblanc were recognized for outstanding performance.**
- 📣 **Scholarships were awarded to our students in the amount of \$51,249.00.**



Beta Alpha Psi receives highest honor

BAP is an honorary organization for financial information students and professionals. The primary objective of BAP is to recognize outstanding academic achievements in the fields of accounting, finance, and information systems. Scholastic requirements for membership are demanding and BAP members are required to complete numerous hours of community service and professional development.

This year, the Zeta Tau Chapter has been awarded Superior status, the highest form of recognition granted by Beta Alpha Psi. Our students attending the Beta Alpha Psi Annual Meeting will be recognized for this honor and the chapter will receive a monetary reward sponsored by KPMG and the KPMG foundation this fall.



Beta Alpha Psi inductees

The Zeta Tau Chapter of Beta Alpha Psi (BAP) at Lamar University inducted eight new members during the 2016-2017 academic year.

Congratulations to the following students on their commitment to scholastic achievement, community service, and professional development:

Alva Villamil
Carley Jasken
Chloe Lucas
Lindsey Fontenot
Melanie Bransford
Sawan Bhakta
Victoria LaFleur
Zachary Rhame

Beta Alpha Psi officers

The following students were elected as officers for the 2017-2018 academic year:

Lauren Kidder - President
Kelly Davis Vice - President
Lien Nguyen - Treasurer
Lindsey Fontenot - Secretary
Zachary Rhame - Vice President of Events and Recruiting

Spring 2017 Meet the Firms

Meeet the Firms was held on February 16, 2017 at the Mary and John Gray Library. There were numerous employers represented at the event, which is designed to bring together students and recruiters in a professional atmosphere. It provided a great venue for our students to learn more about internships and job opportunities in accounting.

Firms attending

Axley & Rode – Lufkin, TX
BDO – Houston, TX
Becker Professional – Houston, TX
Conn's – Beaumont, TX
Deloitte – Houston, TX
Edgar, Kiker & Cross – Beaumont, TX
Grant Thornton – Houston, TX
Hilcorp – Houston, TX
MaloneBailey – Houston, TX
Southeast Texas CPA
Texas Comptroller – Houston, TX
Wathen, DeShong & Juncker, LLP – Beaumont, TX
Weaver – Houston, TX
Weinstein Spira – Houston, TX



Alumni spotlight: Jonathan Gay

I grew up in Port Neches and loved rooting for the Texas A&M Aggies. As a kid, I dreamed about going to school there; Lamar University was always an after-thought. Going into my senior year, I knew that I was going to graduate in the top 10% and could go almost anywhere in the state that I wanted. When it came time to choose, it was very clear that Lamar was the best choice for me. I was a first generation college student without a huge amount of financial support, and Lamar was affordable. I could stay home and get a high-quality education at an AACSB accredited business school.

I joined Lamar with the intention of not being involved at school. My goal was to just get an education: drive to school, go to class, leave. That was my motto. Lamar provided me with so much more than that. I built relationships with students, professionals, and professors through the College of Business. I secured a future position at a “Big 4” accounting firm two years prior to graduating. I became the president of Beta Alpha Psi and organized community service and professional events. I even became a Lamar employee, tutoring and working in the accounting office for nearly two years and then teaching an accounting course after obtaining my Masters of Science in Accounting degree.

I went to Ernst & Young with a chip on my shoulder. I had the attitude that I had to prove myself to everyone because I wasn't from one of the “big” schools. I was a Cardinal from the “Beaumont area” (because no one in Houston



knows where Port Neches is). What I found is that I was prepared by the accounting department to excel and thrive, and I ended up outperforming many of the Aggies, Longhorns, Red Raiders, and Bears.

After graduating from Lamar just a year and a half ago, I find myself with the CPA exam completed and in my second big career opportunity. I recently accepted an accounting position with a private equity firm in Houston after a year in auditing at Ernst & Young's Houston office. I pursued the new opportunity with my long term goals in mind. Leaving any Big 4 accounting firm isn't a decision that should be made lightly or quickly; the long-term professional and financial

opportunities are second to none. Even for those like me who don't plan for a lifetime in the Big 4, the experience gained there allows us to reach goals and gain positions that otherwise wouldn't be attainable. My new dynamic workplace allows for professional growth, and its work-life balance allows for personal growth while providing comfortably for my successful and supportive wife, Alaina, and our wonder pup, Sable. I enjoy being a part of a small company that is trailblazing a new field and exploring uncharted territory in the financial world. It's exciting to be in a forward-thinking, growing company where I feel like my contributions matter.

I sit back as I write this, I am struck by how blessed I've been to achieve the goals and land in a career that I love. Nothing has contributed more to that than my faith and relationship with Jesus Christ. I live my life on Christian principles and work hard at everything thing I do. I try to love everyone I meet, and I think that goes a long way. My dad, who is a successful car dealer and has had faithful customers for 40 years, would always tell me in order to be successful, you have to “treat people right.” That's always stuck with me. I think that the same situations and success can be presented to everyone in Lamar's accounting department if they set goals, “treat people right,” and work really hard at what they are trying to achieve.

I'd love to be a resource for any students at the College of Business who are trying to make their way. Feel free to reach out to me on LinkedIn at [linkedin.com/in/jonathangay1](https://www.linkedin.com/in/jonathangay1).

Accounting Advisory Board

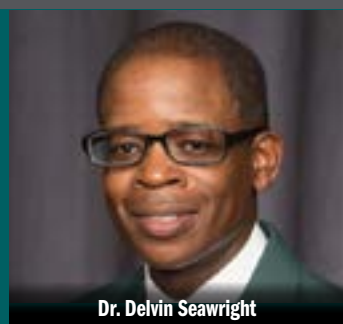
We would like to thank all of the professionals who serve on the Accounting Advisory Board:

Gary Brentlinger
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Lauren G Brooks & Associates PC
Keven Chesser
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Sheri DelMage
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Andrew Sunderman
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Amazing Place
Ted Wiggins
Performance Companies

Faculty activity: publications, conferences, and awards



Dr. Delvin Seawright

2016-2017 Faculty Research Award, TSCPA Southeast Chapter.
2016-2017 Professor of the Year, Beta Gamma Sigma, Lamar University Chapter.
Politically Skilled Audit Committee Directors and Audit Fees. AABRI International Conference. (2017).
Employee or Independent Contractor? An Instructional Case Involving a Worker Classification Dilemma. (2017).



Dr. Ricardo Colon

2017 Texas Young CPA of the Year Award.
The Apportionment of Income from Licensing of Intangibles Under MTC's Proposed Market Based Sourcing Regulations. *Journal of State Taxation*. (2016).
The Shift Toward Market-Based Sourcing for Multistate Apportionment of Income from Services. *Journal of State Taxation*. (2016).



Dr. Frank Badua

The Fraud Triangle in the Enron Affair. American Accounting Association Annual Meeting. (2017).
Lies, Sex, and Suicide: Using the Aristotelean Triad to Capture Auditing Students' Attention. American Accounting Association Annual Meeting. (2017).
Governmentality and the Greening of the North: Developing Sustainability Accounting in Canada. American Accounting Association Annual Meeting. (2017).
Pacioli, Profit, and Positivism: How Inherited Professional and Academic Traditions have Stymied Accounting Research. *Accounting Historians Journal*. Forthcoming (Dec 2017).
La Leyenda Negra y La Verdad Verde. *Revista*. (2017)



Dr. Orry Swift

2017 Lamar University Summer Faculty Research Award.
Effects of Board Composition on Pricing Among Nonprofit Hospitals. American Accounting Association Government and Nonprofit Midyear Meeting. (2017)
Outstanding Dissertation Award- American Accounting Association Government and Nonprofit Section (2017).



Dr. Tim McCoy

Bart and Martye Simmons Faculty Scholar in Business—College of Business Award.
Beta Gamma Sigma Professor of the Year 2016-2017—College of Business Award.
An Analysis of Accounting Ethics Articles Published in Practitioner and Academic Journals. American Society of Business and Behavioral Sciences Annual Conference. (2017).

Faculty collaborations

Frank Badua and Clare Burns
Weaving the Loop.
American Accounting Association Annual Meeting. (2017).

Frank Badua and Alicen Flosi (MISY)
Green Oasis.
American Accounting Association Annual Meeting. (2017).



Congratulations to the following students for their outstanding performance, which has resulted in their receipt of the following scholarships for the 2017-2018 academic year. Over \$51,000 in scholarships and awards have been presented to our students thanks to the generous support of sponsors, friends, and alumni.

Southeast Texas Chapter of the Texas Society of CPAs Scholarship in Accounting- Katherine Beebe
Alan R. Hefty Scholarship in Accounting- Lien Nguyen & Alva Villamil
Arthur Greenspan Scholarship in Accounting- Hannah Breaux
Carlton Mahlmann Memorial Scholarship in Accounting- Farah Asgarli, Lindsey Fontenot & Mackenzie Richards
Charles M. and Nadine Kebodeaux Scholarship in Accounting- Joshua Gibbs
Diane and Don Shaver Master of Science Accounting Scholarship- Hannah Breaux, Kelsey Broussard, Afolabi Duduyemi & Ryan Whipple
Don S. Shaver Scholarship in Accounting- Alva Villamil
Enrique J. Venta Memorial Scholarship in Accounting- Ashley Hernandez
George Anne & Gene C. Monger Scholarship in Accounting in Memory of Norma Hall- Kelly Davis & Mackenzie Richards
S. L. Greenberg Presidential Endowed Scholarship- Sawan Bhakta
Jerry Wright Memorial Scholarship in Accounting- Hayley Shiflet
John N. Lawrence Memorial Scholarship in Accounting- Hayley Shiflet
Joseph Donald "Trey" Warren, III Presidential Scholarship- Melanie McDonald & Hayley Shiflet
Dr. Melvin F. Brust Scholarship in Accounting- Zachary Rhame
NABA Houston Metropolitan Chapter Scholarship, sponsored by Houston CPA Society- Kenya Tabb, Jazmin Dorsey
Patricia & George Sculley Scholarship - Business- Luis Romero
Patsy & Michael Yennie Scholarship in Accounting- Carlos Torres
J. Sam and Dr. Elizabeth Ebanks Scholarship in Accounting- Lien Nguyen

Supporting the accounting department

Our accounting department appreciates the continuing support of the many alumni and friends who make our professional events, networking activities, and community service opportunities so meaningful to our students. Your support is essential to everything we do at Lamar University. On behalf of all the students, faculty, and staff, thank you.

While much has been accomplished, your help is still needed. We depend on the generosity of our friends and alumni to support new programs, to attract the best undergraduate and MSA students, and to recruit and retain high quality faculty committed to our program. As we work to increase the endowment of our department, your support is essential. To discuss ways in which you can get involved, please contact Toni Mulvaney at toni.mulvaney@lamar.edu or (409) 880-8610.

You may donate any amount by visiting the following web address:
lamar.edu/giving

Select Accounting and Business Law from the College of Business drop-down menu.

Thank you for your generous support. We look forward to another successful academic year within the department. Go Cardinals!