



WESTERN
ILLINOIS
UNIVERSITY

DEPARTMENT OF ACCOUNTING AND FINANCE

Message from the Chair
“A Year of Change”

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Greetings to All

The 2010-11 academic year was an excellent one for the accounting and finance students at WIU. The job market showed signs of improvement and many of our graduates placed well. Enrollments stabilized. Our student groups continued to receive recognition at the local and national levels.

The faculty undertook the challenge of merging the areas of accounting and finance following the reorganization of the College of Business and Technology. A number of administrative tasks were completed including the reworking of tenure and promotion rules and the faculty evaluation and reward system. The department and faculty offices were relocated to the northwest corner of the 4th floor of Stipes Hall. This move brings the faculty together in a central location and improves the accessibility of professors and department services for our students.

The reorganization had very little impact on our students

and classes and extra-curricular activities continued as usual. Some synergy was gained as the student organizations began to work together and share resources, speakers and networking opportunities. Some research collaboration was initiated, taking advantage of the numerous overlapping areas in accounting and finance.

In January, Eddie Herron, a Ph.D. student at Oklahoma State University, joined the department in the auditing area. Eddie also has a strong interest in forensics/fraud accounting. The department plans to take advantage of this interest once Eddie completes his doctoral studies and settles into his new position.

On a less positive note, Hassan Espahbodi announced his retirement effective June 30, 2012. He will be greatly missed. Hassan has devoted 21+ years to the business stu-

dents at WIU. He has been an especially strong researcher and served as a mentor for many new faculty members. He also served as the interim chair of the department in 2009-10. Nevertheless, we are not finished with Hassan and we plan to utilize his expertise and good nature up until June 30 and beyond.

With continued support of our accounting and finance alumni and friends, we plan to move forward with our programs with the goal of improving the lives of our students, careers of our faculty and staff, and the well being of our professions and community. Our plans would be impossible without the time, talent and treasure shared with us by our external stakeholders. On behalf of the department and our students, allow me to extend our appreciation to our loyal advocates.

Jack Elfrink
Professor and Chair
Department of
Accounting and
Finance

ZETA BETA CHAPTER OF BETA ALPHA PSI

Beta Alpha Psi continued to make a positive impact in our community throughout the year. On October 9, 2010, our chapter along with several accounting faculty participated in the Illinois CPA Society Day of Service Project. Bappers helped the Macomb Kiwanis Club assemble new playground equipment in Chandler Park. The playground equipment is a great addition to the Macomb community!



**Illinois CPA
Day of Service**

Beta Alpha Psi members helped spread the word about accounting and WIU through several activities. Accounting Challenge VI, where area high school students are invited to spend the day learning about accounting and competing in an accounting exam, was sponsored by BAP in the spring. President Cory Gall and BAP officers Anna Nelson, and Pat Tevenan presented information about the accounting profession at the Challenge and visited area high schools to promote accounting at WIU. Their team presented their “Best Practices” in promoting the accounting profession at the BAP Regional Meeting in Indianapolis in the spring.

This summer, the WIU Zeta Beta Chapter was awarded superior chapter status for the 23rd year. Member Dave Oswald was

selected by the National BAP Board of Directors to compete in the “Project Run With It” case competition at the national BAP meeting in Denver, Colorado on August 11th and 12th. Dave was one of only 60 students from across the U. S. to be chosen to compete in the case competition that helps not-for-profit agencies with their accounting issues.

BAP continued to bring alumni, friends, faculty and student together. On April 29th, BAP hosted the 4th annual golf outing. The event was a lot of fun and a great opportunity for students to network

with representatives from firms. We had a great turnout and look forward to continuing this event next year. Thank you to those who participated and sponsored holes. We could not do this without your support. The date for 2012 has been set for Friday, April 27, so mark your calendars!

Also, this fall the annual Meet The Firms career fair was held in the Prairie Lounge of the University Union. This annual event is a great opportunity for students to explore internship and job opportunities with your firm since the career fair is targeted to accounting and finance majors. Please contact our BAP faculty advisor, Cheryl Westen at CA-Westen@wiu.edu or 309-298-1023, for more information.



**Spring 2011
Golf Outing**

SCIMA (STUDENT CHAPTER OF THE IMA) STUDENTS GRAB TWO NATIONAL AWARDS

The 2010-2011 academic year marked another award winning performances by the Student Chapter of the Institute of Management Accountants (SCIMA). For the sixth consecutive year, SCIMA was named an Outstanding Student Chapter by the IMA. This award recognizes SCIMA as one of the top three student chapters in the nation.

Our IMA Case Competition team was named one of the four finalists and traveled to the IMA Conference in Orlando, FL in June 2011 to compete for the title. WIU was named a runner up in the competition. Team members were Patrick McGavock, Maureen Storm, Tara Brownlow, Shaletta Hanson and Kelly Smith. Graduating senior Samantha Pherigo, who

will start graduate school at WIU this fall, was awarded a National IMA Scholarship. Amy Ford, the SCIMA faculty advisor, was named the IMA’s Academic Mentor of the year.

In November 2010, six SCIMA students attended the IMA Student Conference in Anaheim, CA. In addition to hearing great presentations, we got to enjoy a behind the scenes tour of the Angels baseball stadium. In addition to the national meetings and competitions, SCIMA held various social, fundraising and community service events last year. The new SCIMA initiation activity is a friendly “Minute to Win It” competition series, which are quite fun!



SCIMA students

ACCOUNTING STUDENT ORGANIZATIONS IN QUAD CITIES

Beta Alpha Psi— Quad Cities Chapter

The Kappa Chi Chapter had an active 2010-2011 academic year. Along with the Society of Accountancy, the Kappa Chi chapter sponsored monthly professional meeting to promote the study and practice of accounting, finance and information systems.

Our Chapter's sense of ethical, social and public responsibility was evident when we filled sandbags to combat the waters of the Mississippi River in March.

Our reaching out activities included attending the Regional Meeting in Lincoln, Nebraska.



Kappa Chi members accept the Missouri Valley Region banner during the closing ceremonies in Lincoln, Nebraska. The Kappa Chi chapter will be hosting the Missouri Valley Regional meeting in St. Louis next March

Society of Accountancy –Quad Cities



Led by President Joe Millam and advisor Steven Hunt, the Society of Accountancy (SoA) at WIU's Quad Cities Campus had a successful year with a number of activities benefiting the students and the community.

In September of 2010, the SoA sponsored the Twelfth Annual

Business Career Fair, in which employers and students were able to meet and discuss job opportunities.

The SoA sponsored two highly successful events, the Etiquette Dinner and the Etiquette Reception, in which professional business etiquette advisors coached students on proper etiquette at formal dinners and receptions.

The SoA provided free tax return preparation for low-income members of the community through the Volunteers in Tax Assistance

program. WIU-QC tax faculty member Prof. Kevin Diehl supervised the group, while SoA vice-president Stacie Anderson assisted. Over 300 returns were prepared.

Monthly meetings were held with speakers from a wide variety of business backgrounds. In April, the SoA sponsored a bus trip to Chicago so that students could visit the Federal Reserve Bank and the Chicago Board of Trade. The SoA worked with the Student Government Association to co-sponsor several other worthwhile student activities.

Finance Student Organizations

Rho Epsilon Fraternity (Real Estate)



Rho Epsilon is a student organization open to anyone with an interest in real estate. We typically have local and regional speakers in the areas of brokerage, construction, appraisal, lending and property management. We have had very interesting presentations by successful local investors.

We have also periodically visited the Chicago Federal Reserve and major real estate firms in Chicago, such as the Equity Residential Property (REIT).

We also help the local Habitat for Humanity chapter, volunteering labor for the construction of homes.

Dr. Don T. Johnson
Faculty Advisor
For
Rho Epsilon
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Another Successful, “Marketing Beating” Year

Though seemingly unspectacular, the WIU Investment Group (WIG) did manage to beat the market last year with its portfolio return of 8.4%, as compared to the S&P500 return of 7.5% (from 8-27-10 through 8-20-11, the date of this writing). When considering the fact that 70+% of portfolio managers in a given year typically underperform the benchmark they're supposed to aspire to (e.g., the S&P500 index), WIG's performance was pleasing to all.

One reason for the outperformance was a selling of several “winners” throughout the year and, more important, prior to the recent summer sell-off approaching 20% in the S&P500. These stocks included Casey's, Monsanto, Philip Morris and part of WIG's CSX hold-

ing. In accumulation, these stocks had increased in value 161% while owned by the group.

Meeting every other week during the school year, WIG members had a particular focus on “fundamental” investing, where stocks with attractive sales, earnings and book value, relative to their stock price, were considered for purchase. With numerous other factors and ratios also being evaluated before purchase or sale - including dividend yield and forecasted growth in future sales and earnings - the general investment strategy centered on a company's fundamentals.

Prior to examining an individual stock's fundamentals, however, group members located industries that fit nicely in the portfolio for diversification purposes. Data on three to six of the fundamentally strong companies within these industries would then be

presented, discussed and debated during the meetings. Despite numerous PowerPoint/Excel presentations, only one purchase was made last semester, Vodafone (VOD). In addition to the strong numerical fundamentals noted at the time, WIG members were swayed by the sizable position VOD had with Verizon Wireless, a company in a very large and growing market.

The goal this year is to put cash to work in equities with strong fundamentals and expectations. Earning .01% in WIG's money market account is quite laughable, but preserving capital has certainly paid off in recent months. One final note: A big “Thank You” to Edward Jones financial advisor, Don Hubner, who continues to stop by and talk finance with our group year after year. Thanks as well for his many cash and stock donations over the years. Without him and Edward Jones, WIU's investment Group would not exist.

WIU INVESTMENT GROUP

Finance Student Organizations

Finance Club

The Finance Club is a student run organization that provides hands on and industry specific experiences. Guest speakers from the various fields of finance are invited to speak about current trends and job opportunities in today's economic environment. The club sponsors various workshops on resume writing, internships, interviewing techniques, and holds an etiquette dinner to prepare students for events that take place out of the workplace.

In addition to guest speakers and workshops, the Finance Club enlists the help of the WIU golf coaches and golf team to present a "Golf as a Business Skill" program during the fall semester. This program introduces the students to the game of golf and provides actual lessons and practice at the WIU golf course. As the weather gets colder, the club holds an annual movie night that features a finance related film. This year's film was the new *Wall Street: Money Never Sleeps*. Since most students have seen the original 1980's movie, they really enjoyed this updated version that portrayed many highlights of the financial crisis of 2008.

The annual trip to Chicago in the spring is the highlight of the year. The Chicago Mercantile Exchange is the first stop. Charles Carey, vice chairman and WIU alum spends some time with us if his schedule permits. We also are allowed to visit the actual trading floor. The Federal Reserve Bank of Chicago is our next visit. We enjoy a tasty lunch while William Strauss, Senior Economist, briefs us on the state of the economy and our district. His lecture includes forecasts which we can compare from year to year. Our last stop varies each year. Aon-Hewitt hosted us this year and Steve Wells spoke to the club about changes in the health care industry specific to insurance. He touched on their recent merger and spoke about opportunities within their company for jobs and internships. The day concludes with a nice train ride home.

In an effort to give back, the Finance Club is a proud participant in Kiva, a microfinance program that promotes entrepreneurship in developing countries. The Finance Club also participated in the Big Pink volleyball during the school year to raise money for cancer and placed fourth.

The Finance Club is a great college experience for students. They get hands on leadership experience while learning more about the individual areas of Finance through guest speakers, workshops and activities.



Finance Club Students at the Money Museum at the Federal Reserve in Chicago

New Faculty



Eddward Herron

Mr. Eddward Herron joined the Accounting and Finance faculty in December of 2010 from Oklahoma State University. Eddie holds Master's degrees in both Business Education (M.S.Ed.) and Accountancy (M.Acc.) from Southern Illinois University at Carbondale, as well as Bachelor's degrees in both Economics (B.A.) and Business Administration (B.S.) from Florida Southern College. He is also a Certified Public Accountant (CPA), and is a Commissioned Examiner (CE) by the Board of Governors of the Federal Reserve System. He anticipates completing his doctoral studies in December at Oklahoma State University.

Eddie brings extensive experience in auditing, training, and consulting in the banking industry. He worked for twelve years with the International Monetary Fund in Eastern Europe, Southeast Asia, Central Asia, and Central America. That work included serving as resident expert/advisor in all aspects of banking supervision, and serving in various consulting, teaching and training capacities in auditing, accounting, bank-financial analysis, bank restructuring/liquidation, and fraud examination/forensic accounting. Prior to his work with the IMF, Eddie worked eight years as a Bank Examiner/Bank Holding Company Inspector

for the Federal Reserve Bank of Chicago.

Eddie's teaching assignments are primarily in auditing. However, he is also interested in fraud prevention and detection. The department plans to use his expertise and interest in the area to strengthen the auditing and systems areas of our program.

Eddie's research interests are in behavioral issues related to auditing, fraud examination, financial institutions and organizations. He spends most of his spare time with his family, but also enjoys exercising and dining out in Macomb.

ALUMNI NEWS

Scott Rupp — Outstanding Alumnus

Scott Rupp was selected as the department's outstanding alumnus this year.

Scott graduated from WIU in 1976. That summer he began his career as a staff auditor with KPMG in their new Davenport, Iowa office. While in Davenport, his primary specialties included financial services and health care.

After participating as a part-time KPMG audit instructor for two years, in 1981, Scott accepted an assignment in the Firm's Executive Office-Professional Development Department in New York City.

In 1982 he transferred to the Firm's Chicago office where he was assigned to the Firm's tax department as a Tax Manager. Scott enrolled at DePaul University in Chicago where he obtained his Masters of Science in Taxation degree. In May 1989 he was named a partner in the Firm.

Because of his unique combined audit/tax background, in 1987 Scott was asked to serve a key role in the Firm's reaction to the issuance of FASB Statement No. 9, Accounting for Income Taxes (subsequently FASB Statement 109, now ASC740), as it applies to financial institutions. Scott was a contributor to the Firm's non-industry specific book on the subject and coauthored the Firm's guide to FASB 96 imple-

mentation for financial institutions. In 1990, Scott was named the Firm's Associate National Practice Director for Accounting for Income Taxes. In that role he was a regular speaker on taxation of financial institutions and accounting for income taxes at the American Bankers Association, the Illinois Bankers Association and various banking industry technical conferences. He also was a regular instructor on such topics for the Federal Reserve Bank of Chicago, the Federal Reserve Board in Washington DC, the FDIC and the Office of the Comptroller of the Currency. Scott also taught taxation of financial institutions at the Graduate School of Banking at the University of Wisconsin-Madison.

After spending 60, 70 and even 100 hours more per work week at the Firm than he'd like to admit, in 1999 Scott left KPMG for his current position as Vice President and Chief Financial Officer of Amalgamated Investments Company, a bank holding company; and Executive Vice President and Chief Financial Officer of its subsidiary, Amalgamated Bank of Chicago. Scott is a member of the Senior Management Committee, Investment Committee, Asset Liability/Product Pricing Committee and Technology Committee of the Bank. Although still clocking some long weeks here and there, they are greatly diminished leaving him more time for outside activities.



Jack Elfrink presenting the plaque to Scott at the Annual Accounting Awards Banquet

Mr. Rupp is a CPA and a member of the American Society of Certified Public Accountants. He serves on the WIU College of Business and

Technology National Advisory board and the WIU Department of Accounting and Finance Advisory Board. He served 10 years on the Board of Directors of the Chicago Council of the Boy Scouts of America and was finance director of the council's Owasippe scout reservation.

Scott is married to his beautiful wife Catherine and is the proud father of 5 children: Tim, Lindsey, Natalie, Greg and Daniel and looks forward to that last college tuition payment in a few years. He spends his free time reading, home remodeling, gardening, entertaining their cats and dogs, enjoying friends, following the Chicago sports teams and playing an occasional round of golf.

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The Internship Program

With the merger of the Accounting and Finance disciplines into a single department, the search for internships has benefited from alumni and supporters who have created new internship opportunities in Accounting and Finance. This summer four new internship sponsors began providing continuing internships for a new student each semester. This spring, one new internship sponsor agreed to provide one or two students with an internship each year. Students have also enjoyed success in identifying new internship opportunities. These new internships have provided opportunities to work in accounting or finance in a manufacturing environment, accounting for funeral homes, aviation services, and insurance services. The department also worked with governmental entities, industry, banks, credit unions, insurance companies, and public accounting firms to identify new internship opportunities for students. Consequently, in a tough economy, the department's students were still able to take 38 academic internship in the last academic year. Eight other students reported working in paid internships outside the academic arena. The current academic

year is on track to meet or exceed last year's results. Six students are enrolled in fall academic internships and registration begins in November for spring internships. This fall, the department has been successful in securing another new internship opportunity beginning with the spring semester.

Finding and securing internships is important for students seeking a competitive advantage when seeking to start their professional career. According to the most recent Michigan State University Fortune 500 Survey, all new accounting hires at Fortune 500 firms had taken one or more internships while in college. At the University of Iowa 2010 Accounting Summit, the HR directors for Ernst and Young and Rockwell Collins reported that 70% of new hires in accounting held internships for the firm that hired them, and the remaining 30% had taken internships with other firms. These directors indicated that leveraging an Accounting degree with a Finance minor or vice versa also increased the likelihood that a candidate would secure a career or internship opportunity.

During the last several years, more accounting and finance students have secured multiple internships to help them identify their career preferences and to increase their professional knowledge prior to graduation. Mirroring the MSU Survey results that indicate more than 50% of new accounting hires have had more than one internship, recruiters have shown a preference for hiring WIU students who have had more than one internship.

Once again, WIU students this year assisted cash-strapped governmental agencies by taking on unpaid academic internships. Those governmental agencies supervisors have appreciated the students' commitment to service and civic responsibility. Students have already stepped up to volunteer for those internships for the fall, spring and summer semesters.

If you can offer an internship opportunity to one of our students, please email Gregg Woodruff at GS-Woodruff@wiu.edu.

Accountancy Scholarships Awarded at the 2011 Awards Banquet

Recipient	Source of Fund	Amount
Cory Gall	BAP Macomb—KPMG Scholarship	500
David Oswald	BAP/CPAexcel Scholarship—Macomb	1600
Mary Kate Buss	Accountancy Scholarships	500
Celene Cross		500
Amelia Finch	Heinold-Banwart, Ltd.	1000
Joanna Specht	J. David Smith Endowed Scholarships	1500
Kelsey Korsmeyer		1500
Anna Bulian	Samuel Oliva Endowed Scholarships	1500
Maureen Robinson		1500
Stacie Jones		1500
Joseph Ellison	George Krull Jr. Scholarship	500
David Oswald	Thomas Nardi Endowed Scholarship	500
Samantha Crunkilton	Penelope J. Yunker Endowed Scholarship	1500
Jennifer Ma	Deere & Company Scholarships	1000
Ann Rhinehart		1000
Patrick McGovock		1000
Blake Combs	Marinda C. Wood Endowed Scholarship	2000
Aaron Venker	McGladrey & Pullen Scholarships	500
Alyssa Swanson		500
Pam Zoril	Society of Accountancy Scholarship	350
Yolanda Navar	Thomas Rauman Endowed Scholarships	1000
Ian Rewers		1000
Amy Byers	Craig R. Neader Scholarships	2000
Samantha Pherigo		2000
Adam Rebidas		2000
Wenixa Baldwin	Michael Cochrane Scholarship	1000
Karina Martin	Harriet Hunt Memorial Scholarship	500
Jeremiah Rudolph	BAP and CPAexcel—Quad Cities	1600

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We do apologize for any omissions or errors,
and ask to be corrected.

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Please complete the Alumni/Friend Update form below. Alumni and friend information we report depends greatly on feedback received from you regarding developments in your life and career. Also, give us ideas on how we might improve future Department of Accounting and Finance Newsletters. Feel free to include an additional page for your remarks. Please print this page and mail it to the Department of Accounting and Finance or simply e-mail your information to RK-Hall2@wiu.edu.

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