2021 HIGHLIGHTS

CHARLES W. LAMDEN
SCHOOL OF ACCOUNTANCY
<table>
<thead>
<tr>
<th>Page</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Message from the Director</td>
</tr>
<tr>
<td>2</td>
<td>SDSU VITA Program Prepares Tax Returns in Semi-Virtual Format</td>
</tr>
<tr>
<td>3</td>
<td>Former Padres SVP/CFO Will Teach at SDSU This Fall</td>
</tr>
<tr>
<td>4</td>
<td>Three Fowler Alums Named CFO of the Year</td>
</tr>
<tr>
<td>5</td>
<td>Top Healthcare Executive Still Uses Lessons Learned at SDSU</td>
</tr>
<tr>
<td>6</td>
<td>Starting My Career: Tracy Tuong, Accountancy Alumna</td>
</tr>
<tr>
<td>7</td>
<td>SDSU Team Wins ERPsim North America Competition</td>
</tr>
<tr>
<td>8</td>
<td>SDSU's Beta Alpha Psi Chapter Wins &quot;Best Practices&quot; Competition</td>
</tr>
<tr>
<td>9</td>
<td>SDSU Student Business Organization Spotlight: Student Accounting Society</td>
</tr>
<tr>
<td>10</td>
<td>SDSU Beta Alpha Psi Chapter Achieves Distinguished Level</td>
</tr>
<tr>
<td>11</td>
<td>SDSU ALPFA Encourages Underserved and First-Generation Students to Consider Accounting Careers</td>
</tr>
<tr>
<td>12</td>
<td>2020-2021 Curriculum Updates</td>
</tr>
<tr>
<td>13</td>
<td>Students Create Virtual Factory to Assist in Curriculum Redesign</td>
</tr>
<tr>
<td>14</td>
<td>A Few Minutes with Amanda Marino</td>
</tr>
<tr>
<td>15</td>
<td>SDSU Professor Inspires His Pro Golfer Daughter</td>
</tr>
<tr>
<td>16</td>
<td>Accountancy Professor Receives Fulbright U.S. Scholar Program Award</td>
</tr>
<tr>
<td>17</td>
<td>Professor Jeff Wang Earns Promotion</td>
</tr>
<tr>
<td>18</td>
<td>Accomplished Fowler Faculty Retire</td>
</tr>
<tr>
<td>19</td>
<td>In Memoriam: Katie Jaques</td>
</tr>
<tr>
<td>20</td>
<td>2021 Top Students</td>
</tr>
<tr>
<td>21</td>
<td>Second-Generation Aztec Carries on the SDSU Legacy</td>
</tr>
<tr>
<td>22</td>
<td>Summer Internship: A Day in the Life of Shunyin Li</td>
</tr>
<tr>
<td>23</td>
<td>Isabella Gaffney: Honors and Scholarship</td>
</tr>
<tr>
<td>24</td>
<td>Leadership Advisory Board</td>
</tr>
<tr>
<td>25</td>
<td></td>
</tr>
</tbody>
</table>
MESSAGE FROM THE DIRECTOR

It is my pleasure to present this year’s annual report, which provides a snapshot of the events and occurrences at the Charles W. Lamden School of Accountancy over the last year. I hope you enjoy reading more about what our students and faculty are accomplishing.

While the 2020 – 2021 academic year saw its share of upheaval and challenges, our dedicated faculty and staff at the Charles W. Lamden School of Accountancy at San Diego State University continued to find new ways to educate our students, create new avenues to build our programs, and even secure a victory or two along the way. We will share those victories, along with news and information about our school that emerged during the past year throughout the pages of the report.

There was a major victory for SDSU as the university began construction on SDSU Mission Valley, which will feature public parks, housing and a new stadium. SDSU Mission Valley will also be home to the Innovation District that offers approximately 1.6 million square feet of office, technology and research space for our students, staff and faculty.

Another victory belonged to fourth year BMACC student and Beta Alpha Psi (BAP) president Nicole Trimble, who helped transform the challenge of staging the traditionally in-person Meet the Firms event into a successful virtual meeting during the spring of 2021. Trimble documented the technical and marketing roadmap that made the event possible and presented it during the Beta Alpha Psi Regional Best Practices Competition with the intention of sharing the information to other BAP chapters so that they could do the same.

Additionally, accounting senior, Isabella Gaffney was awarded the Dean’s Award for her presentation titled “Big Data Analytics and Visualization of P-Card Fraud” during SDSU’s 2021 Student Research Symposium, and four accounting students in Leon Chan’s ACCTG 432 (Cost Management) class took first place in the SAP sponsored ERPsim North America Competition before moving on to take fourth place in the ERPsim International Competition.

Both the Charles W. Lamden School of Accountancy and the Fowler College of Business have new faculty that are joining us and we watched some familiar faces take on new roles. Senior associate dean George (Joe) Belch, has stepped into the interim role as the dean for the Fowler College of Business. Amanda Marino has joined the school this fall as an assistant professor after earning her Ph.D. from Drexel University. She will be teaching two sections of Taxation of Business Entities (ACCTG 332) this fall. Professor John Anderson and Professor Nathan Oestreich have chosen to ease into retirement as they cut back on their teaching and research schedules through the Faculty Early Retirement Program (FERP). Additionally, accounting lecturer and alumnus, Paul Sager, has also chosen to retire last fall, but will continue to be involved with the school and with student organizations.

In the following pages, you will learn how we adjusted to, and sometimes thrived, during an almost exclusively online environment; how we found new ways to engage our students while working from home; and how we’ve continued to serve our students, faculty and alumni even though we were challenged to reimagine our channels of delivery.

As you enjoy our annual report, I invite you to join us at the Charles W. Lamden School of Accountancy as a mentor, a prospective employer, or a patron. We look forward to your participation as we welcome yet another new school year.

C. Janie Chang, Ph.D.
Vern Odmark Professor and William E. Cole Director
Charles W. Lamden School of Accountancy
Fowler College of Business
San Diego State University
The Volunteer Income Tax Assistance (VITA) program has been a staple of SDSU’s Charles W. Lamden School of Accountancy for nearly 40 years and, in spite of the worldwide COVID-19 pandemic, SDSU’s student volunteers manned the VITA program again in 2021.

VITA faculty advisor, Steve Gill offers instructions to VITA student volunteer, Casey Kroll (seated)

VITA is a nationally organized IRS program designed to assist taxpaying clients who are low-to moderate-income, persons with disabilities, seniors, and limited English-speakers (including non-U.S. residents) who need assistance in preparing and filing their tax returns. The 25 students and two graduate assistant volunteers at SDSU are accounting students that have successfully completed their ACCTG-409 course (Field Study in Taxation) and have been certified by the IRS to prepare federal and California state income tax returns at no charge to their clients.

Due to virtual instruction during the COVID pandemic, SDSU VITA operated in a quasi-virtual format. This means that while clients met with the student volunteers in a virtual format, the student volunteers were required to come to campus and work in a masked and socially distanced environment, in order to meet IRS requirements. As a result, the SDSU VITA was one of the very few courses permitted to operate in person on the university’s campus during the spring 2021 semester.

Even in the COVID-restricted environment, the SDSU VITA program managed to prepare and file over 400 individual income tax returns. “The SDSU VITA program continues to make a huge difference in the lives of many of our clients, especially foreign students, who simply could not get their taxes prepared at a reasonable cost anywhere else in San Diego County,” said accounting professor Steve Gill, who served as the SDSU VITA program’s faculty advisor. “We provide the backbone of tax preparation for all international university students attending all the San Diego universities including SDSU, UCSD, USD, and the community colleges. While COVID made it impossible for us to serve our loyal group of community members this year, we expect to be operating as normal again next year and hope that they come back for tax preparation at SDSU VITA in 2022.”

VITA faculty advisor Steve Gill (left) talks to VITA student volunteer, Keeton Janisch (seated) with graduate student, Pierson Harmel, looking on
The former senior vice president/CFO of the San Diego Padres and Fowler College of Business alumnae, Ronda Sedillo ('94, accountancy), will be returning to her alma mater to teach ACCTG-202 (Managerial Accounting Fundamentals) at the Charles W. Lamden School of Accountancy during the fall semester of 2021.

Sedillo is no stranger to teaching and mentoring the students of San Diego State University: she has been a guest lecturer for ECON 406 (Economics of Sports) as well as several classes in the Sports MBA program. She was also a featured panelist for the Women in Entrepreneurship and Leadership forum held February 27, 2020. Sedillo also sits on the Dean’s Board of Advisors for the Fowler College of Business.

Although Sedillo began her career in the field of accounting, she planned to switch gears as she began her slow transition out of the work force. “I always wanted to end my working career as a teacher,” she said. “I had some really great professors while getting my degree and I thought it would be fun to go back to where it all started for me.”

In addition to her work as an SDSU accounting instructor, Sedillo will remain a consultant for the Padres through December 2021. She will also continue to encourage SDSU accounting students to explore non-traditional career options. “I really enjoy talking with and mentoring students and encouraging them to pursue their education in the field of accounting,” said Sedillo. “I like sharing my experiences with them to show that accounting isn’t just ‘bean counting’ and that there are some really fun and interesting jobs in the field.”

Ronda Sedillo (second from right) speaking during the 2020 Women in Entrepreneurship and Leadership forum.
Three alumni of San Diego State University’s Fowler College of Business were honored during the San Diego Business Journal’s 2021 CFO of the Year Virtual event, held March 25, 2021. Nominations were submitted to the publication through various sources and judged by six local finance and accounting experts. To determine the finalists, nominees were asked to give a two-minute presentation on February 23, where judges evaluated them on a point system. The three winning SDSU alumni are:

**Mary Jo Ray** (’81, ACCTG) Managing Partner at RCR Financial, Most Innovative Team Honoree: “I enjoyed my time at school and SDSU developed a number of my talents. In my senior year, they had just started a course on business writing. That class alone gave me some negotiating skills that has saved clients and companies that I work for millions of dollars (cumulatively).”

**Barbara Wight** (’87, ACCTG/’96, MBA) CFO at Taylor Guitars, Private Large Company Honoree: “My bachelor’s degree in accounting set me up to immediately provide value at the CPA firm I joined and really left me in a good position to pass the CPA exam. Thirty-three years later, I have no regrets, as my bachelor’s degree became the foundation for my entire career. Years later, I became an Executive MBA student at SDSU, and that really boosted my career. I never gave up my CPA, but I went on to become a CFO for a privately held company and have enjoyed my career tremendously.”

**Jay Rembolt** (’92, MSA) CFO at WD-40, Lifetime Achievement Award Honoree: “One key area where my studies at SDSU helped in my professional career was simply getting my first accounting/finance job. The accounting program at SDSU is well respected by the accounting community and its graduates are highly desired. The faculty and the various accounting clubs and fraternities have been and continue to be quite active in connecting students with job opportunities. I and many of my classmates benefited from the various outreach opportunities provided and I know it goes on today as there have been a number of times when professors reach out and ask if I have any place for a recent or soon-to-be graduate.”

Three Fowler Alums Named CFO of the Year
San Diego native Alison Fleury knew she was going to be an accounting major at San Diego State University while she was still in high school.

“I attended Bonita Vista High School and was very strong in math,” said Fleury. “By the time I reached my senior year, I had taken all of the math courses offered by the school, so I enrolled in an accounting course as a math course alternative. I excelled in the class and enjoyed it, so I enrolled at San Diego State as an accounting major.”

Fleury said she chose to attend the Fowler College of Business at SDSU for the same reason as many other students. “I was putting myself through college, so going to SDSU made financial sense,” she said. “Since SDSU had a strong accounting program, it was my top choice. I didn’t even apply to any other universities.”

Finding Her Mentor

During one of her first accounting courses at SDSU, Fleury met her mentor and most influential faculty member. “Pat Sbarbaro was a manager at Coopers & Lybrand (now PwC), who also taught Accounting at San Diego State,” said Fleury. “I established a great relationship with Pat, first as her student and later, as her student assistant. She helped me advance my skills to reach my career goals, and she gave me the three best recommendations for success: Learn to play golf, learn to play tennis and run for office in Beta Alpha Psi. I still enjoy tennis and golf today and I was president of Beta Alpha Psi my senior year.”

SDSU Leadership Role Leads to Career Opportunity

Fleury said it was her leadership role within Beta Alpha Psi, an honor society for accounting, finance and management information systems students, that led to her first job out of college at Deloitte’s San Diego office as an audit associate. Upon arrival at Deloitte in June of 1985, her first client was Sharp HealthCare, and it was a relationship that would change her life. “Sharp was a very progressive integrated delivery system in the 1980s with a strong mission and values,” said Fleury. “It was growing rapidly through affiliations and I enjoyed the purpose, worthwhile work and ability to make a difference that Sharp had to offer.”

During her six years at Deloitte, Fleury was promoted to the position of audit manager and the firm-designated healthcare specialist. In 1991, she left Deloitte and joined Sharp as the director of financial and business affairs at Sharp Grossmont Hospital, where she rose through the ranks to her current position, senior vice president of business development of Sharp HealthCare. In her current role, Fleury is responsible for the organization’s strategic planning, long-term financial planning, and financing initiatives, as well as the purchase and sale of real estate and health-related businesses and the formation of joint venture and affiliation arrangements.

Lean In

While Fleury has taken her place among Sharp HealthCare’s top executives, she still uses the skills she learned at SDSU, such as reading and evaluating financial statements and footnote disclosures, which allow her to analyze organizations’ financial and operational health. “And when I attend sessions or seminars (pre-COVID 19), I still sit at the front of the class, lean in and take copious notes,” she said. “I am grateful for the education and growth opportunities I received at San Diego State.”

Fleury graduated summa cum laude from the Fowler College of Business in 1985 and was chosen as the top student in the Charles W. Lamden School of Accountancy that year.
Like many high school graduates, San Diego native, Tracy Tuong, wasn’t sure what career path she wanted to pursue or even where she hoped to attend college. In order to stay close to home, she made the decision to attend the Fowler College of Business at San Diego State University.

While she was a student at the Charles W. Lamden School of Accountancy, Tuong worked at a number of part-time jobs that provided her with both interpersonal and time management skills she found essential as she began her career search. After graduating summa cum laude with a BMACC accounting degree in May 2020, she accepted a position with the San Diego office of EY (formerly Ernst and Young) as a tax specialist.

Q. Why did you choose to major in accounting?
I honestly had no idea what I wanted to do with the rest of my life, and my dad suggested that I try accounting, since I’m good at math and it's a stable job. As I have learned, accounting is nothing like math, but I ended up picking it up very quickly and doing well regardless!

Q. What prompted you to become a CPA?
The path I was on simply led me there. I had absolutely no clue what I was supposed to do after graduation, but as soon as I took ACCTG 331, I was introduced to all of the student organizations and it just seemed like the way to go. I figured, “what's the point of this degree if I don't do everything that I possibly can with it?”

Q. You held positions at Chick-fil-a, Starbucks and as a bartender. Did you learn anything from working at those jobs that helped to prepare you for your current position?
Through all of my customer service jobs, I learned how to interact and make connections with others. Those positions helped prepare me for a business world full of networking and relationships, as well as working in teams and cooperating with others — one of the most important skills, in my opinion. Additionally, holding these jobs while attending school full-time as a commuter helped to prepare me by teaching me time management. In one of my first interviews for EY, the partner and I calculated about how many hours a week I spent working, in school, and doing schoolwork. When the total came out to about 60-80 hours per week, we decided that I was prepared for the workload I would be facing once I began working there full-time.

Q. Why did you choose to work at EY?
I chose to work at EY because I felt the most comfortable and connected with the people I met from the firm. No matter where you go, especially in Big Four, the work will be the same and what truly matters is that you enjoy working with the people there. If you don’t, you will be miserable. If you do, you’ll love coming to work and build a really great relationship with those you spend half of your life with!

Q. How did you prepare for your first interview with EY?
In order to prepare for my interview with EY, I made sure to prioritize my interviews. I knew that I was going to be extra nervous for EY, so I tried to make sure my other interviews were first. This helped me get a sense of what they were looking for, and also, if I were to mess up, I knew what to fix for next time. It also helped ease my nerves when I knew I had already made it through an interview. I tried not to rehearse any questions so that I didn’t sound like a robot, but it also helped to have some stories in the back of my head as examples of when I have done well in school or work situations.

Q. What were some of the factors that led to your successful interview process (and ultimately getting the offer)?
I believe my work experience, time management skills, grades, and bubbly personality led to my successful interview and offer.

Q. What advice would you offer today’s SDSU students who are hoping to work at one of the Big Four accounting firms?
I would advise today’s SDSU students to take advantage of the opportunities and resources offered at school, including the accounting societies and clubs, on-campus interviews, and professors! The professors have the experience and, most likely, have gone through exactly what you are, and it never hurts to hear someone else’s experience. Additionally, remember that grades aren’t everything! Social skills are just as important as grades. Don’t be afraid to be authentic during recruiting!
On June 10, 2021, four students from the Charles W. Lamden School of Accountancy at the Fowler College of Business at San Diego State University finished 4th at the 13th annual ERPsim International Competition. There were a total of 15 universities from 12 different countries competing at this year’s virtual event, including China’s Nanjing Audit University that took home first place.

This year marked the first time a team from SDSU has entered the competition. They became eligible for the international competition after their 1st place finish at the ERPsim North America Competition on June 2.

The SDSU team, consisting of accounting seniors Hong He, Tavish Phommavongsay, Damon Suda and BMACC student Alan Lieu prepared for the competition by playing an interactive “game” in accounting professor Leon Chan’s ACCTG 432 (Cost Accounting) class during the spring semester of 2021.

The game, developed by the ERPsim Lab at HEC in Montreal, Canada, consisted of a digitally simulated muesli factory where students then applied enterprise resource planning (ERP) software to the factory operations (such as inventory, purchasing, etc.) to deliver the most cost-effective results. Chan wanted the students to engage in this exercise as a fun, interactive way to help them develop their ERP software skills and teach them to make cost-effective choices in a virtual reality setting where they could see the outcomes of their decisions.

Chan told the class about the ERPsim North American competition, which was the same virtual simulation they engaged in during class. “We were doing well in the class and Hong suggested that we enter the competition,” said Phommavongsay, who was the team captain. “We enjoyed doing this and we had so much fun, we decided to go ahead.”

The North American competition was held in an online environment on June 2, which was a week after three members of the team graduated. This meant some re-arranging of schedules, but all four team members were able to attend as they emerged the winner of the online competition.

The team next prepared for the international competition during the following week by practicing with Chan, other SDSU faculty and their former classmates. While SDSU did not leave the final competition with a victory, Chan said he “was thankful that we had such a great team and a strong showing for our first time in the competition. They gained some valuable ERP and teamwork experience and now can say that they finished among the top five teams in the world in the ERPsim International Competition.”

Fleury graduated summa cum laude from the Fowler College of Business in 1985 and was chosen as the top student in the Charles W. Lamden School of Accountancy that year.

“Eventually I want to work in the assurance industry and the ERPsim game incorporated everything we learned during our college career to give us solid analytical skills.”
- Alan Lieu

“We were doing well in the class and Hong suggested that we enter the competition. We enjoyed doing this and we had so much fun, we decided to go ahead.”
- Tavish Phommavongsay

“After I complete my master’s degree at Cornell, I will be looking for an auditing position in the U.S. and this competition improves my marketability.”
- Hong He

“The competition helped me to get a better understanding of the full business process.”
- Damon Suda
The Beta Eta chapter of Beta Alpha Psi (BAP) at San Diego State University’s Fowler College of Business took first place in the Beta Alpha Psi Western Regional Best Practices Competition held virtually in March 2021. The presentation was written, assembled and narrated by BAP’s current chapter president, Nicole Trimble, a fourth-year student in the BMACC program at the Charles W. Lamden School of Accountancy.

With more than 330 chapters around the globe, Beta Alpha Psi is an international honors organization for financial information students and professionals. The Beta Eta chapter at SDSU was established in 1960 as the 53rd chapter in the organization’s history.

Trimble shared her presentation, “Invest in Your Community,” where she offered details on how the chapter was able to successfully host SDSU’s Spring 2021 Meet the Firms as a networking event so that other BAP chapters could do the same. Trimble uploaded her presentation to YouTube for the judges and the public to review. The judges included members of the BAP board of directors and staff members from Deloitte.

Meet the Firms is a networking event that provides the opportunity for SDSU accounting students to meet with the representatives of local accounting firms to discuss internships and job opportunities. The event was initially transformed from an in-person event to a virtual event at the suggestion of the SDSU chapter of the Association of Latino Professionals For America (ALPFA) to BAP and SDSU’s Student Accounting Society (SAS) when SAS hosted SDSU’s first-ever Meet the Firms virtual event during the fall of 2020.

The fall event was so successful that BAP collaborated with SAS and ALPFA to use the same technical roadmap when they hosted the second virtual Meet the Firms for the spring semester on February 19 and 26, 2021. Based on student and firm attendance (141 students and 18 firms), the spring event was equally as effective as fall’s virtual event and, in fact, attracted approximately the same number of attendees as the popular in-person events in previous years.

While it was the first time that the SDSU BAP chapter hosted the event, Trimble took the process a step further by documenting the technical and marketing details to share with other BAP chapters worldwide.

It was this process Trimble shared with the judges during her presentation for the Western Regional Best Practices competition. In addition to discussing the virtual Meet the Firms technical structure and format, she also shared the challenges of moving from an in-person scenario to a virtual environment and the feedback from students and professionals.

“The event was considered a best practice because we have created an efficient and effective process in creating a virtual networking event,” said Trimble. “If another chapter were to follow the same processes we created, they too could re-create this best practice to host a successful virtual event.”

Trimble made her presentation at the national BAP event on August 5 – 7, 2021.
The Fowler College of Business’ student organizations have continued to operate effectively, host professional events, and engage with the community through virtual platforms, despite the challenges brought on by the pandemic. During San Diego State University’s fall 2020 semester, the Student Accounting Society (SAS) hosted biweekly meetings as well as its first-ever virtual “Meet the Firms” event, which provided an opportunity for members to network with various accounting firms looking to recruit potential employees. Andrew Forsythe, a senior majoring in accounting and president of the SAS, describes how the organization has adapted to the virtual environment, shares why students should join, and how SAS has impacted his leadership experience. Forsythe also describes his career plans while offering advice to current SDSU students.

About Student Accounting Society (SAS): Goal/Objective of SAS:

Our objective is to assist accounting students in becoming better informed about the accounting profession, introduce them to the career opportunities within the accounting industry, coordinate events with professionals that will help guide them on their career path and help them take that first step into their chosen profession.

Q & A with the Student Accounting Society President, Andrew Forsythe

Name: Andrew Forsythe

Major (and minor): Accounting major in the BMACC program, which enables students to graduate with a bachelor's and master's degree.

Q: What events, gatherings, and activities does your organization host?

We are a mix of a professional and social organization, where we provide opportunities for our members to both get to know professionals and each other. Twice a week (Mondays and Thursdays) we invite professionals from various organizations to give a presentation and network with our members afterward. This is the time when our students get to work on their networking and professional skills, as most of them are trying to get recruited for jobs in the accounting field at the same time. Outside of our weekly meetings, we also organize social events every other week so we can all get to know each other on a more personal level. Finally, every fall semester, SAS organizes the annual “Meet the Firms,” where 30+ national, regional, and local firms come to recruit our SDSU Accounting students into various types of internships and jobs. These jobs range from public accounting, industry accounting, and government jobs as well!

Q: What virtual events has your organization held since the pandemic began?

We opened up our meetings twice a week in order to help our greater SDSU community have a place to feel a sense of belonging and for the firms to get more opportunities to network with our students. Along with this, we planned our first ever virtual Meet the Firms event, which required many different angles to be considered in contrast to our normal in-person events. With many accounting firms still hiring for internships and jobs this past fall, this event’s success was significant in our students’ success.

This was Forsythe’s (standing far right, with other SAS officers) first time helping out with a major recruiting event.
Q: How does SAS connect with the community outside of SDSU?

SAS invites professionals from many firms outside of SDSU to come and give presentations to our members. These presentations range from tips on networking and recruiting, resume help, information on the firm, current accounting trends, and open panels where students are free to ask questions. The presentations offer an opportunity for SDSU students to connect with these firms for potential job opportunities.

In order to fulfill our active membership requirements, members are required to participate in community service and fundraising opportunities as a way to give back. We work closely with different charities and firms that provide community service opportunities where our members can participate. San Diego is home to all our members, and we want them to give back to our home city and feel a sense of belonging.

Q: Why should students join SAS?

Our organization provides exclusive opportunities to further their professional persona and network with many of these firms. When a firm wants to recruit at SDSU, they are first referred to SAS because we have the means to arrange a meeting with the firms and the students. The officers in the organization have experience networking and a good deal of knowledge — much of which isn’t taught in class — to relay to newcomers, so this takes off some of the weight of the firms to explain certain things about recruiting. Our presence at SDSU is recognized by all the firms, which helps make SDSU the leader for accounting recruitment in the San Diego area firms, which helps make SDSU the leader for accounting recruitment in the San Diego area.

Q: How can a student get involved with SAS?

Super easy! All they need to do is visit our website at sas.sdsu.edu and follow the prompts on the message bar to pay for membership. Once they have done so, our home page includes links to both our Monday and Thursday meetings for the semester and all the requirements to become an active member. They can take up a leadership role in the organization by running for an officer position, which takes place at the end of every semester. Students in these positions are highly sought by firms and they love to have SAS leadership roles on a resumé. Should students ever have specific questions, all of the officers’ contact information is included on the website, and we are always open to answering questions.

Q: As a student leader involved with an organization at SDSU, can you share why you got involved and what your experience has been like so far?

I got involved because I wanted a place to belong. Back in my freshman year of college, I felt out of touch with SDSU and that I could never find a group of people to vibe with. After the second semester of my freshman year, I got introduced to SAS from my old Accounting 201 graduate assistant and I decided to give it a shot. After hearing all of the opportunities that the club had to offer at the beginning of my sophomore year as an active member, I ran for a position to have a nice leadership position to put on my resume. What started as a way to advance myself professionally turned into a goal of mine to give back to and help SDSU students. I ended up being a director for the executive vice president my first semester in fall 2018, then went on to become the VP of membership in spring 2019. Since then, I have held positions as VP of professional development, executive vice president, and president during my fall 2019, spring 2020, and fall 2020 semesters, respectively. I have loved every second of my time with the organization and have made so many more friends than I ever expected to make. My time with SAS will remain my favorite memory from SDSU and I will never forget the connections that I made.
Q: What experience with your organization has been the most impactful?

My time as president has been most impactful. Our organization has never conducted operations virtually, nor have we ever planned a big virtual event like Meet the Firms. On top of this, we had a couple of internal changes to make to SAS, one of which was finding a new faculty advisor to help us continue operations and apply as a registered student organization. However, we managed to make this semester one of the most successful to date and I am proud of what our board members were able to accomplish. We kept operations going and managed to make positive changes to the organization that will continue to be implemented even after the pandemic is gone.

Q: What has been your favorite SDSU memory so far?

At this point, with classes and operations being virtual, my favorite SDSU memories were just simply being on campus and seeing everyone. I felt acquainted with enough people to the point where I would see them all the time on campus and the simple gestures of just waving “hello” I look back on and miss. Spring semester of 2021 was my last before the real world, and the memories of my day-to-day routines on campus will be some of my favorite.

Q: If you could go back to your freshman year, what advice would you give yourself?

I would advise freshman me to be more open-minded. Back then, I was closed off to the thought of ever making any memorable connections with people after seeing what went on in the dorms. This made my first semester at SDSU one of the worst, and I struggled with a lot of negative feelings at the time. If I had the knowledge that I do now, I would have felt much more comfortable with my situation, and probably would’ve made a bunch more memorable memories, as well.

Q: What is the best advice you have received during your time at SDSU?

The best piece of advice I have ever received here is that there is a place for everyone here, and all it takes is one small event to open up your world. For me, all it took was for my Accounting 201 graduate assistant to meet with me one-on-one and outline the jobs related to accounting and SAS. After that day, my whole college life turned upside down, and it pulled me from the bad place that I was in. Make the most of every experience you come across because you never know how it can come around to help you in the end.

Q: What career aspirations do you have following your time at SDSU?

After SDSU in September 2021, I will be working full-time at Ernst & Young (EY) in their assurance practice. In spring 2019, during my first semester as an officer on the SAS board, I went through the bulk of recruiting and managed to score an internship with them for the summer of 2020. Upon completing that, I was offered a full-time offer to come back and work in their San Diego office. After that, I plan to follow the advice I was given and will make the most of my time at EY.

Q: Cats or Dogs? Dogs 100%

Q: Instagram or TikTok? Instagram

Q: Morning or Night? Night

Q: Shopping - In store or online? In store

Q: Panchos or Trujillos? Trujillo’s

Q: Favorite show to binge watch? Cyberpunk 2077 (when it comes out)

Q: Hidden Talent? I can wiggle my ears.
SDSU BETA ALPHA PSI CHAPTER ACHIEVES DISTINGUISHED LEVEL

The Beta Eta chapter of Beta Alpha Psi, based at the Charles W. Lamden School of Accountancy at San Diego State University, was recently recognized as a distinguished chapter based on guidelines issued by the national organization.

Beta Alpha Psi is an honors organization for financial information students and professionals. Currently, there are over 300 AACSB and/or EQUIS accredited universities with Beta Alpha Psi chapters.

To be qualified for distinguished status, individual Beta Alpha Phi chapters must participate in at least five “reaching out” activities such as regional meeting attendance, participating in specific award or leadership events, or mentoring a developing chapter. In addition, individual members must have a minimum of 20 professional and/or service hours as defined by the national organization.

“Our students and accounting firms effectively used online tools throughout the pandemic to maintain a high level of engagement,” said Paul Sager, SDSU accounting lecturer and the group's faculty advisor. “This achievement acknowledges their dedication and commitment during a very difficult year.”

Since 1979, SDSU’s Beta Eta chapter has been recognized as either a gold superior, a superior or a distinguished chapter 38 times.

SDSU ALPFA ENCOURAGES UNDERSERVED AND FIRST-GENERATION STUDENTS TO CONSIDER ACCOUNTING CAREERS

During the spring semester of 2021, San Diego State University’s chapter of the Association of Latino Professionals For America (ALPFA) held an online presentation to local community college accounting faculty and students to provide information about successfully making the transition from community college to SDSU. The presentation, titled “Transfer Success Tips,” shared information about scholarships and financial aid, career opportunities, resources and information about ALPFA itself.

The group’s objective is to connect with underserved student populations to encourage them to continue their education and to consider a degree — and eventually a career — in the field of accounting. The SDSU chapter of ALPFA is part of a national organization who’s mission is to empower and develop Latinx “men and women as leaders of character for the nation in every sector of the economy.”

For the 2021-22 school year, ALPFA's faculty advisor, SDSU accounting professor Pablo Machado, said that the group would expand their reach in hopes of sharing the presentation with additional community college faculty and students, as well as area high schools with a large number of underserved students.

“When most people think of accounting, they think of math, or taxes. We want to present a clear picture of accounting, and how an accounting degree can lead to a wide variety of career paths, whether as a CPA, corporate accountant, or financial consultant,” said Machado. “We especially want to target those students who probably aren’t familiar with accounting, such as students in underserved communities, including underrepresented groups or first-generation college students.”

To learn more about ALPFA, contact Pablo Machado at pmachado@sdsu.edu.
The Charles W. Lamden School of Accountancy added the following courses to the curriculum during the 2020 – 21 academic year:

**ACCTG 202 (Managerial Accounting)**

This course is required by all business majors and was traditionally offered in a lecture, homework, exam pedagogy; however, the course was fully redesigned using a flipped classroom modality. This was done to increase student engagement and retention of the content, provide hands-on experience with state-of-the-art business systems and data analysis, and to improve Excel skills. Now, classroom time is spent applying concepts by using case studies and Excel analyses. A business simulation during the last five weeks of the semester provides the students the opportunity to experience common business processes and management decision making. Student response has been quite positive with some students even stating that they are considering accounting as their major. In addition, student performance on assessments has improved.

**ACCTG 431 (Auditing)**

The auditing curriculum has been updated with the new audit reporting standard on critical audit matter disclosure (AS3101) and three data analytics projects using Excel, ACL and Tableau. Students use these tools to assess the internal control risks and fraud risks in business transaction cycles of purchasing, sales, payroll, and inventory. Accounting professor Yan Luo created this updated curriculum to help students to evaluate the strengths and weaknesses of a company’s business processes and make recommendations on the effectiveness of the company’s control environment. The updated curriculum also allows students to apply appropriate data analytics to examine, visualize, evaluate, and communicate insights for decision making.

**ACCTG 657 (Accounting for Income Taxes)**

With the goal of increasing student use of technology in the Accounting for Income Taxes course (ACCTG 657), accounting professor Steve Gill introduced a case study using the Thomson Reuters OneSource Tax Provision (OTP) software. This is the market share leading software used by the Big 4 accounting firms and the majority of Fortune 500 firms to process, prepare, and report this essential element of the financial statements. The unique case was developed in conjunction with two other universities and KPMG, and has been deployed at a number of universities throughout the U.S. Students participating in the case study and completing the exam also have the chance to become certified in the OTP software.
As the faculty and administration at the Fowler College of Business at San Diego State University undertake efforts to provide students with more meaningful and interactive learning experiences, they have undertaken innovative curriculum upgrades to achieve those objectives. In January 2020, accounting lecturer, Nancy Jones and the chair of the Charles W. Lamden School of Accountancy, Janie Chang, received a $50,000 grant through the Student Success Initiative to redesign the managerial accounting fundamentals course (ACCTG 202) to make the course more impactful and engaging for students.

Jones and Chang piloted their redesigned curriculum to one section of students in fall 2020 to gauge student feedback. In spring semester 2021, five of the six ACCTG 202 courses were offered in the new format. The curriculum will be rolled out to all ACCTG 202 courses for the fall of 2021.

“When the decision was made to redesign the course, we wanted to focus on student outcomes to make the class more engaging and to help students understand and retain managerial accounting concepts and to understand business processes,” said Jones.

To test the new course materials, students were asked to act as employees of a virtual muesli manufacturer called ERPSim International. The teams were next tasked with applying accounting practices to the manufacturing process to create reports using the ERP application and MS Excel to share their results. The team of student assistants, finance major Jayce Gispan, BMACC student Meredith Bowdle, and computer science M.S. student Piyush Kurkure, created an innovative virtual muesli factory that they showcased in a video to demonstrate the production process and highlight the reports that could be generated using the application.

This exercise not only allowed students to visualize the outcomes of their decisions, but also helped them to learn from their mistakes and their successes while gaining proficiency in the use of managerial accounting concepts to run a business.

“The newly re-designed ACCTG 202 course has been one of the best classes that I have taken at SDSU,” said Gispan. “The hands-on experience gained from running the business simulation has helped me develop invaluable skills that have better prepared me to succeed in the business world. I am proud to be a part of the implementation of the new course design, and I hope that more courses at SDSU will follow suit by integrating more hands-on experiences into their curricula.”

“While playing the simulation, the students will be able to demonstrate critical thinking and analytical skills to make appropriate decisions in teams.”

-Piyush Kurkure, ACCTG 202 Student Assistant
Amanda Marino joined the Charles W. Lamden School of Accountancy at San Diego State University's Fowler College of Business during fall 2021 as an assistant professor. She recently earned her Ph.D. at Drexel University where she also taught taxation and financial reporting classes.

We recently talked to her about her background and about what led her to join the faculty at SDSU. Here’s what she had to say:

1. **Where is your hometown?**
   
   Philadelphia, Pennsylvania

2. **What led to your interest in accounting?**
   
   I went into my undergraduate program as an international studies major. I didn’t know exactly what I wanted to do, but I wanted to see the world. I took my first accounting class knowing nothing about accounting. But I thought it was interesting and I realized pretty quickly that financial literacy is important to any area of work. I found out that a career in accounting could enable me to live wherever I wanted and to have a stable income, and I was pretty good at it! So, I switched my major and never looked back.

3. **What prompted you to leave the corporate world for academia?**
   
   For ten years I worked as a tax accountant for public accounting firms preparing taxes for multinational entities. The longer I worked in public accounting, I realized that there were questions I wanted to ask that I couldn’t answer in practice. I wanted to know more about why companies chose different tax strategies and the impact those choices have on the economy. I wanted to understand the factors that influence tax policy and the implications of that policy. I also found that my favorite part of my day was training my staff. Working in academia has enabled me to do two of my favorite things: to teach young people about financial literacy, accounting, and taxation, while also getting to read and write about things I care about — tax and accounting research!

4. **Why did you choose to come to San Diego State?**
   
   San Diego State has an amazing business school and accounting department. I am so excited to join their team of skilled educators and researchers! And I love being near the ocean! I would swim every day if I could. My wife and I can’t wait to take some surf lessons!

5. **Is there anything else you’d like to add in here that I didn’t mention?**
   
   When not teaching or doing research, I love reading Star Wars Extended Universe (EU) novels and playing roller derby. I’ve been playing for almost 10 years, but we’ve been on hiatus for the past year because of COVID. I can’t wait to get back on the track and check out the teams in San Diego!

In her spare time, accounting professor Amanda Marino plays roller derby.
Gun-Ho Joh arrived at San Diego State University to teach accounting in 1988, but it wasn’t until 1992 that Jim Williamson, a colleague at the Charles W. Lamden School of Accountancy at the Fowler College of Business, took him golfing for the first time at the Mission Bay Golf Course.

In 1999, Gun was still golfing and so was his daughter, Tiffany. “During the summer, my dad would drop me off at the Pro Kids First Tee, which is a free golf program for juniors,” said Tiffany, who was 12 when she took up the sport. “The course was 10 minutes away from the SDSU campus. I think it was his way of getting free babysitting.”

That “free babysitting” helped Tiffany to find her passion and career, as she is now a member of the Ladies Professional Golf Association (LPGA) tour. Tiffany is known to many of the tour’s fans for her great sense of humor, both on the tour and through her social media outlets.

As a professor, education was, and still is, extremely important to Gun and to his wife, Oak Joh, who is known as “Mama Joh” to fans of the LPGA. Though Tiffany earned a golf scholarship to UCLA, she would not make education her career and she turned pro shortly after she graduated in 2009. This suits Gun just fine.

“I learned that freedom is important not only in education but in all areas and I wanted to let my son and daughter have the freedom to enjoy what they like and what they wanted to learn,” said Gun, who is now an emeritus professor at SDSU. “We were very lucky to find the Pro Kid program in San Diego. It lets the kids study and learn what they wanted. Tiff learned how to make friends, play with them, and how to treat them through the Pro Kid's golf program.”

Gun’s hands-off approach has resonated with and inspired Tiffany. “My dad was never a helicopter parent and I’m incredibly grateful for that,” she said. “He’s inspired me to work hard, but to never make the game more important than it is. I always tell people the strongest part of my golf game is my attitude and that is 100% from my dad.”
Victoria Krivogorsky, Ph.D.,
Professor
Charles W. Lamden School of Accountancy

Victoria Krivogorsky, accounting professor at the Charles W. Lamden School of Accountancy at San Diego State University’s Fowler College of Business, has received a Fulbright U.S. Scholar Program award to conduct research in Austria. Krivogorsky was selected for the award for the 2021 – 2022 academic year by the 12-member J. William Fulbright Foreign Scholarship board.

Krivogorsky conducted her research on sustainability reporting in Austria at Vienna University of Business and Economics in August 2021. Her research will focus on the current global trend toward untraditional accounting practices, including the non-financial measure of corporate performance in a small, but highly developed economy with a mostly homogenous population measured by ethnicity and religion.

The purpose of the Fulbright Program is to increase understanding between the people of the United States and the people of other nations. The program is funded through an annual appropriation made by the U.S. Congress to the U.S. Department of State through the Bureau of Educational and Cultural Affairs.

Jeff Wang, Ph.D.
Associate Professor
Charles W. Lamden School of Accountancy

The Fowler College of Business announced that Jeff Wang was promoted from assistant professor to associate professor. Wang assumed his new position in the fall semester 2021.

Wang joined the Charles W. Lamden School of Accountancy in 2015 after completing his Ph.D. from the University of Illinois at Champaign-Urbana. He currently teaches three sections of intermediate accounting.
Nathan Oestreich, Ph.D.  
Professor  
Charles W. Lamden School of Accountancy

The longest serving professor at the Charles W. Lamden School of Accountancy (and one of the longest-serving at San Diego State University), Professor Nathan Oestreich, announced that he entered the university’s Faculty Early Retirement Program (FERP), at the end of the 2020 – 21 academic year.

After serving as a lecturer from 1976-78, Oestreich returned to the Charles W. Lamden School of Accountancy as an associate professor in 1985. He had previously served on the faculty of Portland State University from 1980-85 after earning his Ph.D. in business administration from the University of Houston.

Oestreich’s teaching has varied over thirty-eight years, recently emphasizing individual and partnership taxation at the undergraduate and graduate levels. His research interests varied over the years, with significant efforts directed toward analyzing marriage penalty and benefit in the tax system and aspects of Social Security system.

“Starting in 1985, Nathan has served as an educator and role model for thousands of SDSU alumni who have gone on to outstanding careers as CPAs, CFOs, financial advisors and accounting professionals,” said Janie Chang, director of the Charles W. Lamden School of Accountancy. “Additionally, he has made significant and impactful contributions in the area of individual federal taxation research as a contributing author to numerous textbooks and academic journals over the past two decades.”

As of the fall of 2021, Oestreich continues to teach taxation courses on a reduced schedule for the next five years.

Paul Sager  
Lecturer  
Charles W. Lamden School of Accountancy

After graduating from the Charles W. Lamden School of Accountancy in 1978, Paul Sager worked for PwC for three years before embarking on a 26-year career as a corporate executive with SAIC. After his retirement from SAIC, Sager joined the Fowler College of Business as an accounting lecturer in 2010.

Sager was chosen by three top accounting students as their most influential faculty member and he had also served as the faculty advisor for SDSU’s chapter of Beta Alpha Psi for the past several semesters. “Paul taught some of our most challenging accounting courses in a way which inspired our students and piqued their interest. He also mentored many of our students and he unfailingly went above and beyond to support students,” said Dr. Janie Chang, director of the Charles W. Lamden School of Accountancy. “We want to congratulate him for his retirement, and we know he will continue being active on campus as an alumnus and a donor of the Charles W. Lamden School of Accountancy.
In Memoriam: Katie Jaques

Kathryn (Katie) Jaques, 84, passed away suddenly on Saturday March 6, 2021. Katie was a long-time accounting lecturer for the Charles W. Lamden School of Accountancy in the Fowler College of Business at San Diego State University. After many years of teaching at SDSU, Katie had just wrapped up her class, Multijurisdictional Tax (ACCTG 656) this past December, though she had planned to teach during the fall semester of 2021.

“She was the ying of multistate taxation to my yang of US international tax. We both had a passion for the areas we were teaching and Katie's experience and expertise in multistate taxation goes back many, many years,” said SDSU accounting lecturer, Narelle MacKenzie. “I am forever meeting people in San Diego who learned about state taxes from Katie. The Aztec community has lost a very valuable faculty member who had a positive impact on so many of our graduate students.”

Katie's teaching career at SDSU started in 1981 when an SDSU accounting professor, the late Gene Whittenburg, called her to see if she would be interested in teaching a course on California state income tax. She was already working as a tax consultant at the time, she agreed to teach one course during the fall semester. She continued to teach at SDSU until a brief retirement in 2017, however, she returned to teach for the 2019 and 2020 fall semesters. She had also been an active volunteer at the AARP TaxAide program at the Joan B. Kroc Center in San Diego since 2010, which provides free tax assistance and preparation to elderly and low-income residents.

A 1958 graduate of Oberlin College in Oberlin, Ohio, Katie also took tax and accounting courses at SDSU in late 1970’s prior to becoming a member of the faculty. She worked at Arthur Andersen's San Diego office for 13 years before retiring from the firm in 2001. Prior to that, she served for seven years as a tax auditor and audit supervisor with the California Franchise Tax Board. Katie is survived by her daughters Barbara and Valerie.
Twenty years ago, the Enron financial scandal rocked America and brought down the entire company along with their accounting organization, Arthur Andersen.

Hy Truong was an elementary school student in Saigon (or Ho Chi Minh City), Vietnam when news of the Enron scandal broke. But nearly two decades later, he was a student at San Diego Mesa College and as he watched the Academy Award-nominated documentary, “Enron: The Smartest Guys in the Room,” in one of his classes, he realized what he wanted to do in his career. “After watching the documentary, I found a calling to be an auditor to protect the vulnerable investors through my work,” said Truong. “With that in mind, I chose accounting as my major when I applied to San Diego State University.”

Truong and his family moved to San Diego after he finished high school and when he entered Mesa, he was unsure about which major he wanted to pursue. However, after his first financial accounting course, he realized that he was “quite good” in the subject and “could ace exams with perfect scores.”

While still working on his associate’s degree at Mesa, Truong applied to the Charles W. Lamden School of Accountancy at SDSU’s Fowler College of Business to earn his BMACC degree. The BMACC program offered him both a bachelor’s and a master’s degree while providing him with the necessary academic credits to sit for the California CPA exams. “I learned that SDSU has the best accounting program in San Diego,” he said. “So, it was a no brainer for me to choose to go to SDSU.”

As it turns out, he’s still “quite good” in accounting: Truong recently learned that he earned the distinction of being the top BMACC graduate in the Fowler College of Business for 2021 and graduated with summa cum laude honors. He was also awarded SDSU’s 2021 Federation of Schools of Accountancy Award which recognizes the outstanding student from each member school enrolled in a fifth-year accounting master’s degree program.

Post-graduation, Truong will be working at EY as an auditor and he will also begin studying for the California CPA exam. When asked about his most important lesson at SDSU, he said: “Keep going when things get hard and don’t give up. Opportunities are there, but you have to prepare yourself well, so you are ready when they come.”
Most Influential Faculty Member: Steven Gill
Hometown: San Diego, California

Being named a “Top Student” isn’t new for Christine Svensson Nizet: She was also named the Top Student in the Information and Decision Systems (now Management Information Systems) department in the Fowler College of Business as an undergraduate in 2001. At that time, Nizet was encouraged by her most influential faculty member and mentor, Marie Flatley, to continue with her SDSU education and earn her master of science in accountancy (MSA) degree, however, she opted to become a full-time mom to her son, Oliver, during his formative years.

As her son got older, Nizet’s passion for learning and interest in earning her MSA were reignited and she set her sights on the Fowler College of Business once more. “SDSU was a natural choice since I already received a quality education there,” said Nizet who enrolled at the Charles W. School of Accountancy in 2017. “My parenting shifted into a new phase where my son and I would encourage each other to work hard at our school work and we would celebrate each other’s successes. It was so fun to do our homework together.”

In addition to re-enrolling at SDSU in 2017, Nizet also began working fulltime at Acheson, Bogaert & Carnago CPAs, a local tax firm, during the same year. She is currently studying to sit for the California CPA exams and plans to continue working at Acheson, Bogaert & Carnago for the near future, saying “I am so fortunate to have had the opportunity to join an incredible team that has been beyond helpful and supportive as I grew in my role at the firm.”

Most Influential Faculty Member: Yaoyi Xi
Hometown: San Diego, CA

Georgeanna Clark didn’t attend business school immediately after high school. In fact, a career in business wasn’t even on her radar screen as she made plans to work in the 3D animation industry. But one year after earning a bachelor’s degree in media arts at a small private college, Clark was unable to find work in her field and felt that she was not well-prepared for a career in 3D animation. “I had to admit to myself that I had made a bad choice and I needed to go back to school,” she said. “I chose business school — specifically accounting — because it is a field that is generally stable and always has job opportunities.”

Clark chose to attend the Charles W. Lambden School of Accountancy because “not only is it one of the best business schools, it was also close to my friends and family support system which was a big help,” she said.

Clark recently began work as a financial analyst for the Olivenhain Municipal Water District, which fulfilled her goal to pursue a career with a government agency. “I knew I wanted to work for a government organization because it has the best benefits and work/life balance by far compared to other options,” she said.

For other recent accounting graduates in the interview process, Clark offers this piece of advice: “Just be honest, calm and prepared for your interview and you will have the best chance at an offer.”
As a kid growing up in San Diego, Connor Ferrell had dreams of playing in the major leagues. As a high school student, Ferrell made the varsity team as a freshman and his dreams of MLB stardom seemed like a real possibility.

His dreams came crashing down a year after graduation when he got some bad news. “After my fifth knee surgery in 2018, my surgeon advised me to hang up the cleats and pursue other paths in life,” said Ferrell. “It was an extremely difficult realization then and I felt that I’d hit rock bottom since baseball was my entire existence up to that point.”

Ferrell was attending a local community college at the time and was unsure about how to move forward. “I have my mother to thank for helping me stay positive in seeing the glass half-full and convincing me to view this as an opportunity to rebuild myself into something new,” he said. “I figured a career in business would be intrinsically rewarding and would provide me the same team feeling from my baseball playing days.”

After earning his associate’s degree in business administration and economics, Ferrell enrolled at the Fowler College of Business at San Diego State University as an accounting major. “The prestige and reputation of the Fowler College of Business and the Charles W. Lamden School of Accountancy were major draws to me,” he said. “I chose to major in accounting because I love the technical background it provides and the logical nature that comes with the subject.”

Once he enrolled at the Fowler College of Business, Ferrell became involved with campus activities and was almost immediately voted into the role of vice president of professional development the SDSU chapter of Beta Alpha Psi (BAP), a nationally-based honor society for accounting, finance, and information systems students. After his tenure as a BAP officer concluded in May of 2020, he became a tutor for his fellow accounting students, which he has found to be extremely rewarding. “Being an accounting tutor in the current COVID-19 environment has been a phenomenal experience,” he said. “I am a firm believer that we all rise by lifting others. Thus, I wanted to make a difference in the next generation of Fowler students by teaching the fundamentals of accounting.”

His time as a tutor came to an end when Ferrell completed his bachelor’s degree in December 2020. He accepted a position as an assurance associate at the San Diego office of PwC (PricewaterhouseCoopers) that started in the fall of 2021. Prior to that, he completed a few extra courses at a community college to get the 150 semester credits necessary for CPA eligibility as he looks forward to sitting for the California state CPA exams.

While he’s in between classes, Ferrell plans to indulge his passion for sports by squeezing in a few rounds of golf. “Golf has provided great balance and a much-needed haven to relax with my business classmates from SDSU,” he said. “I also love to follow SDSU sports, especially our men’s basketball team. Last season was a dream to witness and it makes me proud to be an Aztec.”

Ferrell is a second-generation Aztec with both parents graduating from SDSU (mom in ’87 and dad in ’78)
Hi everyone, my name is Shunyin Li and I'm an MSA student specializing in financial reporting. I will graduate in May 2022. This summer I'm interning with Sempra Energy in the financial reporting department.

Last summer, I had a friend who interned with Sempra Energy. From his experience, I know that Sempra Energy is a company with a great culture that is inclusive, encouraging, supportive. Additionally, interns are assigned real work and gain invaluable experiences during the internship period. Since then, I've been looking for the opportunity to intern at Sempra Energy. At the virtual “Meet the Firms” recruiting event in September last year, I entered Sempra Energy's booth to learn more about the company and its requirements for interns. When Sempra Energy posted an internship position later last year at Handshake, I applied immediately. I got an interview in March this year and was thrilled to receive the offer.

I started my internship on June 1. I am lucky to be in a team where everyone is brilliant and supportive. I have friendly co-workers and a helpful manager. Both of them have provided a lot of support to me. Other team members are also ready to help if I have any questions. I've been through many training sessions, including training of systems used, working processes, and tools used. The information was overwhelming initially, but through the training and hands-on practice, I can work on my assignments with more confidence now.

A Day at Sempra:

8:30 AM: I start my day of work by checking new emails and then checking my to-do list that I update every day. It takes me a few minutes to add new tasks and delete completed ones.

9:00 AM: I begin working on my assignments. I was assigned a few monthly tasks that include journal entries and balance sheet analysis. My manager and other co-workers have walked me through some of my assignments, so I know where to collect the information I need.

11:00 AM: I have a Microsoft Teams call with one of my reviewers to discuss the workpaper I uploaded. Besides my manager, my reviewers are the people I contact the most in the team. After the call, I make notes of my reviewers' comments, so if I am assigned the same assignments next month, I will know where I should be more cautious. Finally, I clear my reviewers' comments and resubmit my work.

12:00 PM: This is the time I take my lunch break. I use the time to make a simple lunch for myself. At the same time, I move my body and stretch.

1:00 PM: I prepare for my 10Q assignments (which is a report of financial performance), by studying prior workpaper, financial reports, or training materials. In July, the whole team was busy with the Q2 10Q. We are doing some preparatory work now. It’s an excellent opportunity to participate in the preparation of Q2. At the same time, there’s a lot to learn. I need to get familiar with my job to be better prepared for the assignments in July.

3:00 PM: I work on one of my assignments that is also part of the 10Q. I have to say that 10Q is our top priority right now. 10Q is a big project. There’s a lot of work to be done, from drafting the proforma to the submission to SEC. The assignment I am working on now requires the knowledge of accounting research. I think it’s a good idea that I take an accounting research course next semester.

4:30 PM: Almost every day, my manager takes a moment to chat with me about my day. I take the opportunity to ask questions about what I may not yet understand at work. My manager always patiently answers any questions I have. I’ve learned a lot from him.

5:30 PM: It’s time to log off. Before I log off, I check my to-do list to ensure that I have completed my tasks for the day. I also set reminders for things that need to be done the next day.

Time flies very fast. I have been on the team for four weeks. My feeling is that doing an internship virtually does present its challenges. For example, if we work in the same office, I can get an immediate answer if I have questions, which will make my work more efficient. That’s why I applied to go back to the office in July. In this virtual working environment, I think communication is critical. That’s also what my manager advised me. Internships are a valuable learning opportunity. I will take the opportunity to ask questions and learn as much as possible.
Accounting Student Honored at SDSU’s Student Research Symposium

Approximately 300 San Diego State University students participated in the university’s annual Student Research Symposium held March 19 – 20, 2021. Graduate and undergraduate students from the seven academic colleges and the SDSU Imperial Valley campus gave oral presentations or displayed posters that showcased the research projects they led with their faculty advisors.

Now in its 14th year, the Student Research Symposium is a public forum that offers students the opportunity to share their research, scholarship and creative accomplishments with a panel of judges who determine the prizes awarded during the symposium. This year marks the first time that the event was staged in a virtual environment.

Isabella Gaffney, a senior majoring in accountancy at SDSU’s Charles W. Lamden School of Accountancy, was awarded the Dean’s Award for 2021 for her presentation titled “Big Data Analytics and Visualization of P-Card Fraud.” She and her faculty advisor, accounting professor Yan Luo, focused the research on how and why p-card fraud happens among employees and how data analytics and visualization tools such as Tableau, Excel, Access and SAS can detect this type of fraud.

“When you think of a p-card, think of a company credit card given to employees to pay for business expenses rather than submitting numerous reimbursement requests,” said Gaffney. “My research is important because the world we live in revolves around technology and being able to efficiently and effectively work with technology is critical to an organization’s success.”

Accounting Student Awarded Prestigious PCAOB Scholarship

Gaffney was also chosen as a Public Company Accounting Oversight Board (PCAOB) Scholar and awarded a scholarship of $10,000 for the 2021-22 academic year.

PCAOB is a non-profit established by the Sarbanes-Oxley Act of 2002 to oversee the audits of public companies and SEC-registered brokers and dealers in order to protect investors and further the public interest in the preparation of informative, accurate, and independent audit reports.

Since 2011, the PCAOB has administered a scholarship program for accounting students enrolled in AACSB accredited colleges and universities to benefit students who are likely to pursue careers in auditing. To be eligible, students must be nominated by their college or university, have outstanding academic performance, and have demonstrated high ethical standards.

“Being a recipient of the PCAOB scholarship is one of the greatest honors of my academic career,” said Gaffney. “Not only has it given me the opportunity to pursue my graduate degree in accounting information systems with less of a financial burden, but it has shown me that hard work, dedication, and saying ‘yes’ to opportunities pays off. Thank you to my advisors Dr. Chang and Dr. Luo for advocating for me so much over the past year.”

Gaffney will be eligible to sit for the CPA exams when she graduates from SDSU in 2022.
LEADERSHIP ADVISORY BOARD

Lee M. Duran - Board Chair
BDO Seidman, LLP
Accounting Advisor
'82 Accounting

Stephen J. Brownell
Lindsay & Brownell, CPAs
Founding Partner
'95 MSA

Mark Clemens
KPMG
Managing Partner
'89 Accounting

R. Blaine Faulkner, II
Alsana
CFO
'86 Accounting

Victor J. Gonzales
Holthouse Carlin & Van Trigt LLP
Partner
'89 Accounting

Michael A. Howard
Ernst & Young LLP
Partner
'86 Accounting

Ryan W. Kennedy
KPMG
Partner
'04 Accounting

William Lamden
Lamden Family Trust
President

James B. Levinson
PwC
Partner
'84 Accounting

Samuel J. Mascareno
RSM LLP
West Market Leader
'92 Accounting, '93 MST

James Y. Nakagawa
ShopCore Properties
Executive VP & Chief Financial Officer
'88 Accounting

Cheryl M. Rhode
West Rhode & Roberts
Partner
'93 Accounting

Laura J. Roos, CPA
Moss Adams, LLP
Partner
'91 Accounting

Rick Rosas
PwC
Tax Partner
'87 Accounting

Keith Troutman
Baker Tilly US, LLP
Partner

Elsa Valay-Paz
SDG&E
Director Origination, Energy Supply & Dispatch

Peter Wall
Sempra Energy
Vice President, Controller and Chief Accounting Officer

*As of September 2021
Address service requested