2018 HIGHLIGHTS
CHARLES W. LAMDEN
SCHOOL OF ACCOUNTANCY
MESSAGE FROM THE DIRECTOR

Dear Colleagues and Friends:

The Charles W. Lamden School of Accountancy continues to advance and provide an exceptional accounting education experience that prepares our students to meet the needs of the dynamic accounting profession.

The commitment to excellence for our students permeates throughout SDSU, from President Adela de la Torre and Dean Lance Nail to the remarkable team of faculty and staff that work to help our students realize their personal and professional goals.

We have unwavering resolve to deliver on our mission: prepare accounting professionals to shape the global business environment.

In collaboration with all our stakeholders, we continue to positively impact the lives of our students, business, and the world through accounting education.

Damon M. Fleming, Ph.D., CMA, CFA
Professor and William E. Cole Director
Charles W. Lamden School of Accountancy
In June 2018, Adela de la Torre joined San Diego State University to serve as the university’s ninth permanent president and the first woman to serve in that role. De la Torre previously served as vice chancellor, student affairs and campus diversity at the University of California, Davis.

“SDSU boasts a robust and dynamic variety of academic offerings taught by world-class faculty as well as a commitment to serve a brilliant and diverse population of students. It is an incredibly prestigious university and a wonderful point of pride for San Diego,” said de la Torre. “I am excited to join the vibrant university community that exists both in San Diego and the Imperial Valley, and I look forward to working with faculty, staff, students, alumni and supporters to further the SDSU mission.”

Prior to joining SDSU, De la Torre was already familiar with the California State University system, having served in the management fellows program at the CSU Office of the Chancellor (1995-96), as the chair of the Chicano/Latino studies department at Long Beach State University (LBSU) from 1991-95, and as a professor of health care administration (1988-96) also at LBSU.

De la Torre earned a B.S. in political economy of natural resources and an M.S. and Ph.D. in agricultural and resource economics all from the University of California, Berkeley.

San Diego State University is proud to announce that it has maintained its business and accounting accreditation by AACSB International—The Association to Advance Collegiate Schools of Business. Founded in 1916, AACSB is the longest serving global accrediting body for business schools that offer undergraduate, master's, and doctoral degrees in business and accounting.

The Fowler College of Business first received AACSB accreditation in 1959 and the Charles W. Lamden School of Accountancy has maintained accreditation since 1982.

As the world’s largest business education alliance, AACSB International—The Association to Advance Collegiate Schools of Business (AACSB) connects educators, students, and business to achieve a common goal: to create the next generation of great leaders. Synonymous with the highest standards of excellence since 1916, AACSB provides quality assurance, business education intelligence, and professional development services to over 1,500 member organizations and more than 785 accredited business schools worldwide. With its global headquarters in Tampa, Florida, USA; Europe, Middle East, and Africa headquarters in Amsterdam, the Netherlands; and Asia Pacific headquarters in Singapore, AACSB’s mission is to foster engagement, accelerate innovation, and amplify impact in business education. For more information, visit aacsb.edu.
SDSU alumni, Craig McKasson (’90, accounting and ’91, MSA) and Tina Castro (’90, accounting), came to the decision of funding an SDSU scholarship based on their own personal experience. “We simply wanted to establish the McKasson Endowed Scholarship to provide students with the same opportunity to launch their careers through a San Diego State University education in the same fashion the university provided to each of us,” they said in a written statement.

Currently, McKasson and Castro are both executives at Premier Inc., a healthcare improvement company. McKasson is the company’s senior VP and CFO and Castro serves as its VP of IT business operations.

Both McKasson and Castro remember the impact their SDSU educations and their favorite professors had on their lives. McKasson named the late Dr. Gene Whittenburg as a mentor from whom he “learned a significant amount while serving as his graduate assistant.” Castro credits Dr. Sharon Lightner, former director of the Charles W. Lamden School of Accountancy, with influencing her decision to pursue a degree in accounting. “In addition to the mechanics of debits and credits, she taught her students the importance of ‘the harder you work, the greater the reward.’” In addition, McKasson and Castro both named biology professor Dr. Michael Dowler as being a great influence in their college careers.

The McKasson Endowed Scholarship was generated with their generous $100,000 donation, which will be doubled through the Fowler Match. The Fowler Match, a $25 million endowment given by San Diego philanthropists Ron and Alexis Fowler, provides a dollar-for-dollar match of each individual donation of at least $100,000 to the Fowler College of Business.

Their main objective in providing financial assistance to deserving accounting students connects to the perspective that their “professional success is partially attributable to the foundation established at San Diego State University.”

“We simply wanted to provide students with the same opportunity to launch their careers through a SDSU education in the same fashion the university provided to each of us.”

- Castro and McKasson
SEILER FELLOWSHIP
IN TAXATION

The objective of the Richard and Susan Seiler Endowed Faculty Fellowship in Taxation is to support an outstanding professor of taxation. This fellowship was established in 2017 through the generous support of Richard and Susan Seiler. The inaugural award of the three-year fellowship was presented to Professor Steven Gill at the 2018 Spring Awards Banquet.

Professor Gill received the faculty fellowship for academic excellence in the following areas:
- High-impact academic research in taxation
- High-quality teaching in taxation courses for the BSBA—Accounting program and Master of Science in Accountancy program
- Mentoring students through academic and career advising in the taxation practice area
- Coordinating the SDSU Volunteer Income Tax Assistance (VITA) program
- Collaborating with the accounting profession and alumni to strengthen the connection between the university and business community

GODDARD FELLOWSHIP
IN AUDITING

The purpose of the Goddard Family Faculty Endowed Fellowship in Auditing is to support an exceptional professor in the auditing practice area. This fellowship was established in 2018 through a benevolent gift from John and Dianne Goddard. The three-year fellowship was awarded for the first time at the 2018 Spring Awards Banquet to Professor Yan Luo.

Professor Luo was selected for the fellowship for excellence in the following areas:
- High-impact academic research in auditing
- High-quality teaching in auditing courses for the BSBA—Accounting and Master of Science in Accountancy programs
- Mentoring students through academic and career advising in the auditing practice area
- Integration of data analytics in the auditing curriculum
- Collaboration with the accounting profession and alumni to strengthen the connection between the university and business community
Expanding Impact to Local Refugees and Underserved Communities

For over three decades, the SDSU Volunteer Income Tax Assistance (VITA) program has improved the lives of SDSU students, staff, and campus communities by providing free tax return preparation in partnership with the IRS.

Many SDSU campus community members do not have access to affordable tax preparation services or are unaware of valuable tax programs that could put money back in their hands and into the local economy. SDSU VITA provides assistance to SDSU international students for non-resident income tax compliance. International students need special assistance to navigate the unique international tax law complexities.

VITA is an IRS program designed to assist taxpayers free of charge who generally make $55,000 or less, persons with disabilities, the elderly, and limited English speaking taxpayers (including non-US residents) who need assistance in preparing their US tax returns.

SDSU VITA serves over 400 students and community members annually by preparing more than 800 federal and state tax returns. Dr. Steve Gill (Associate Professor and Seiler Faculty Fellow in Taxation) and Doug Kelly, EA ('13 accounting; Lecturer) coordinate the SDSU VITA program.

Service Learning

SDSU VITA is a powerful service-learning opportunity through which SDSU students enhance essential skills for accounting practice and are introduced to a way of leveraging their professional knowledge to give back to the community. Students enroll in the Accounting 409 course during the spring semester, and under the supervision of faculty from the Charles W. Lamden School of Accountancy, study and become IRS-certified volunteers who work directly with taxpayers to prepare federal and state income tax returns (with electronic filing) free-of-charge.

SDSU VITA students also learn client interaction and communication, quality review processes, IRS e-filing process, as well as the appropriate documents and work-flows for tax return preparation. Student learning objectives achieved through SDSU VITA include hands-on tax preparation experience, use of professional tax preparation software, time management, teamwork, unstructured problem-solving, and professional communication.

Expanding Impact

SDSU VITA began in 2016 to collaborate with the International Rescue Committee (IRC), a global organization that “responds to the world’s worst humanitarian crises and helps people whose lives and livelihoods are shattered by conflict and disaster to survive, recover, and gain control of their future.” (see www.rescue.org for details).

“Originally, I took Accounting 409 because it worked into my schedule but I am glad I took part in the IRC VITA program,” said Johana Rodriguez, SDSU senior accounting major. “While some of the language barriers could be a challenge, my Spanish-speaking skills were helpful, since we had some clients that spoke only Spanish. But it was so rewarding to hear some of our clients tell us how thankful they were for our help and for the services they received.”

SDSU accounting senior, Alejandro Preciado initially volunteered at the IRC VITA program because his sister recommended that he take part in the program. “She said volunteering with the VITA program offered helpful experience and insight in preparing taxes, but it has offered me so much more than that,” he said. “Many clients have unique situations and I see a new situation every day. I enjoy applying my classroom experience to real life scenarios so that I can share what I’ve learned with the clients so that they have a better understanding of their tax return.”

“It was so rewarding to hear some of our clients tell us how thankful they were for our help and for the services they received.”

- SDSU Senior, Johana Rodriguez
UNDERGRADUATES
FALL 2018 ENROLLMENT: 945

GENDER
FEMALE 50%

TRANSFER STUDENTS
COMMUNITY COLLEGES 58%

UNDERREPRESENTED
MINORITIES
LATINO, AFRICAN AMERICAN,
AMERICAN INDIAN 27%

GRADUATE STUDENTS
FALL 2018 ENROLLMENT: 88

GENDER
FEMALE 60%

RESIDENT STATUS
CA RESIDENT 81%

UNDERREPRESENTED
MINORITIES
LATINO, AFRICAN AMERICAN,
AMERICAN INDIAN 10%

71% CPA PASS RATE WITHIN 1-YR
OF GRADUATION (2017)
Student Organizations

Beta Alpha Psi

SDSU’s Beta Alpha Psi chapter at the Charles W. Lamden School of Accountancy was formed in 1960 and currently has 30 members. A team of students from the SDSU chapter finished in first place in the Best Practices presentation competition with a presentation on “Launching into the Next Century” during the western regional competition in Sacramento, California. The team then went on to compete against finalists from other regions at the Beta Alpha Psi National Meeting held this year in Washington, DC.*

Faculty adviser: Brett Kawada

Student Accounting Society

SDSU’s Student Accounting Society (SAS) has provided mentoring, networking support and career opportunities to accounting students at the Charles W. Lamden School of Accountancy since it was founded more than 40 years ago. This year, SAS partnered with the Association of Latino Professionals in Finance and Accounting (ALPFA) to host the annual Meet the Firms and Spring Leadership Connection which helps students to connect with professionals in the fields of accounting and finance for internship, mentoring and career opportunities. SAS also provided resume and interview coaching prior to the Meet the Firms event, which targeted juniors and seniors who are about to enter the job market.

Faculty adviser: Nathan Oestreich

ALPFA

The Association of Latino Professionals in Finance and Accounting (ALPFA) was founded in 1972 and has grown to more than 81,000 professional and student members since then. The San Diego State chapter of ALPFA is dedicated to expanding opportunities for underrepresented students seeking careers in accounting, finance and related fields through events like Meet the Firms and the Spring Leadership Connection. This year, the events were coordinated through joint efforts with the SDSU chapter of the Student Accounting Society (SAS).

The group held their annual case study competition on March 23, 2018 for business students having a 3.0 GPA or above and who were pursuing the 150 academic credits required to sit for the CPA exam. This year, individual students or teams of four had three hours to create a slide show presentation based on a business case. The slide shows were presented to professionals from EY, PwC and KPMG on April 6, giving them an opportunity to meet and network with professionals from three of the Big Four.

Faculty adviser: Pablo Machado
OUTSTANDING STUDENTS

UNDERGRADUATE

Lizette Campos Ballardo

Lizette Campos Ballardo was named 2018’s outstanding undergraduate in the Charles W. Lamden School of Accountancy in the Fowler College of Business.

A native of Tijuana, Mexico, Ballardo started working as a business technology analyst at Deloitte in the fall of 2018. Ballardo first popped up on Deloitte’s radar when she was a member of an SDSU student team that participated in the Deloitte SAP Co-Innovation Case Competition during the summer of 2017. The team from SDSU was among the competition’s top finalists and the judges were so impressed with the four team members that each received a job offer in the weeks following the competition.

While she was an outstanding accounting student, accounting was actually Ballardo’s second major. She earned a degree in speech, language and hearing sciences from SDSU as well. “My lifelong dream is to establish a speech therapy center. I chose accounting as my second major because I thought it would be fun and I wanted to learn how to better manage my own business,” she said. “Accounting is something we use every day whether we think about it or not. All of us try to budget our money and there’s no avoiding paying taxes.”

GRADUATE

Mohammed Shoaib Shirazi

Mohammed Shoaib Shirazi earned the honor of being named the top Master of Science in Accountancy student for 2018 in the Fowler College of Business. This distinction allowed him to sit on stage with his chosen most influential faculty member, Dr. Damon Fleming, during the commencement ceremony this past spring.

Shirazi (who goes by “Shoaib”) was born in India, but lived in Canada before coming to San Diego State to earn his MSA. He chose to earn his degree at SDSU “due to the reputation of the Charles W. Lamden School of Accountancy and the strength of its faculty,” he said.

Since Shirazi passed all of his CPA exams prior to graduation, he became eligible to apply for his CPA license immediately upon earning his MSA in August 2018, but he expects to be right back in a university setting very soon. “Once I get my CPA license in California, I intend to go back to school to earn my Ph.D. in accounting,” said Shirazi. “My ultimate goal is to work at a university in the U.S. as a professor and researcher.”
Blockchain Workshop

Blockchain is a cutting-edge decentralized digital ledger that allows for seamless monetary transactions of any type of currency, including virtual currency such as Bitcoin. The technology carries the name “blockchain” since each transaction is recorded within a block of data. Each block has several transactions and new blocks are coupled with existing blocks of data to create a chain within the ledger.

SDSU began its blockchain educational programs through two workshops held February 2-3, 2018. The workshops were conducted by Nitin Kalé, faculty member at the Viterbi School of Engineering at the University of Southern California.

Kalé spoke to SDSU business students and faculty about the fundamentals of the technology and its potential impact on financial services, government, banking and identity management.

According to Kalé, one of the major advantages of using blockchain technology is that it has been shown to be incorruptible, making it nearly impossible for hackers to compromise blockchain ledgers.

Deloitte SAP Case Competition

A team of four SDSU accounting students spent three days at Deloitte’s training center (also known as Deloitte University) in Westlake, Texas to compete in the company’s third annual Deloitte SAP Co-Innovation Case Competition, held August 4-6, 2017. It was the first time a team from SDSU had been invited to compete in the national competition.

The team consisted of BMACC majors Blake Hewitt and Emily Ngyuen, accounting senior Lizette Campos, and master’s student Yujie Ke. Dr. Janie Chang served as the team’s faculty advisor.

Sixteen teams from the SAP University Alliance school competed in the event. In the competition, students were given a case study for a virtual client and asked to evaluate their business processes. The student teams were then tasked with implementing automation strategies using a variety of SAP software for those processes. They presented their proposed solutions to the competition’s judging panel and the other student teams using SAP Analytics Cloud.

The team of SDSU students were judged as one of the top four teams and moved on to the final round of the competition. In this round, the teams were asked to modify their previous solutions to incorporate their virtual client’s last-minute change. The adjusted solution was then presented to the judges for final evaluation.

While the team from Indiana University won the national competition, the team from SDSU impressed the Deloitte managers so much that they asked all four students to interview with the company.

Each of them received job offers from Deloitte shortly thereafter.

Accounting professor, Dr. Janie Chang, accounting lecturer, Nancy Jones, and management information systems professor, Dr. Helio Yang launched the workshops. The trio is currently exploring options to incorporate blockchain technology into the curriculum.
The Charles W. Lamden School of Accountancy collaborated with the California Society of CPAs (CalCPA) San Diego Chapter to host the 24th Annual U.S.-Mexico Conference Friday, November 30, 2018 at San Diego State University’s Parma Payne Goodall Alumni Center.

The event is unique because it is one of the only forums allowing practitioners from the U.S. and Mexico to unite professionally under one roof, with the goal of better understanding how recent changes to tax and trade law affect their cross-border clientele.

“International trade is in our very own backyard, and all the impacts of Trump tax reforms, prospective changes to the Mexican tax system brought about by Lopez-Obrador, and re-negotiation of NAFTA will fundamentally change cross border commerce in this region,” said John Forry, Managing Director from CBIZ MHM LLC and a Co-Chair of the conference. “Regardless of what is in the news cycle, life in border business communities and forums such as this are unique in allowing advisors from both sides of the border to come together to understand how best to advise cross border clientele,” noted T. Jesus Oba, CalCPA San Diego Chapter President.

“This summit provided a unique opportunity for students from the U.S. and Mexico to interact with established professionals on important developments affecting business in both countries.”

- Damon Fleming, Director of the SDSU Charles W. Lamden School of Accountancy

The Charles W. Lamden School of Accountancy collaborated with the SDSU First-Generation Student Success Initiative to offer a workshop for students focused on career readiness for the accounting profession. The workshop topics included:

- Why should someone hire you?
- People hire people
- Research the company you are interviewing with
- Eye contact, handshake, body language
- Listening carefully to questions

The workshop was facilitated by Scott H. Silverman. For over 15 years, Mr. Silverman assisted more than 25,000 people in San Diego with job readiness training, employment placement assistance, mental health counseling, case management, and affordable housing referrals to people who desire to change their lives. Scott’s passion is helping people achieve their goals in life and is the author of Tell Me No, I Dare You: A Guide for Living a Heroic Life.
John Anderson  
Professor  
Ph.D., University of Tennessee, Knoxville  
Teaching: managerial and governmental/not-for-profit accounting  
Research: auditor judgment and decision-making

Hung C. (Leon) Chan  
Associate Professor  
Ph.D., University of Houston  
Teaching: cost accounting and accounting information systems  
Research: information systems for internal control and corporate strategy

Janie Chang  
Professor  
Ph.D., University of California, Irvine  
Teaching: accounting information systems  
Research: accounting and information systems related to professional judgment in auditing and managerial accounting

David DeBoskey  
Associate Professor  
Ph.D., Rutgers University  
Teaching: financial accounting and financial statement analysis  
Research: information risk, disclosure, corporate governance, and executive pedagogy

Damon Fleming  
Professor and Director  
Ph.D., Virginia Tech  
Teaching: financial and management accounting, research, and valuation  
Research: judgment and decision making for accounting and taxation

Steven Gill  
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Ph.D., University of Massachusetts, Amherst  
Teaching: taxation and financial accounting  
Research: archival and behavioral decision research in taxation

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Teaching: financial accounting  
Research: investor activism and auditing

Brett Kawada  
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Teaching: auditing  
Research: audit quality and market structure

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Ph.D., University of Wisconsin, Madison  
Teaching: financial and international accounting  
Research: international corporate capital structure and corporate governance

Yan Luo  
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Ph.D., Queen’s University  
Teaching: auditing and audit analytics  
Research: auditing, disclosure, governance, and data analytics
Nathan Oestreich
Professor
Ph.D., University of Houston
Teaching: taxation
Research: individual and business entity taxation

Sydney (Qing) Shu
Assistant Professor
Ph.D., University of Oklahoma
Teaching: financial accounting
Research: corporate governance over financial reporting and corporate tax avoidance

Hannah Smith
Assistant Professor
Ph.D., University of Tennessee, Knoxville
Teaching: business entity taxation
Research: implicit taxes and career progression in public accounting

Jeff Wang
Assistant Professor
Ph.D., University of Illinois at Urbana-Champaign
Teaching: financial accounting and financial statement analysis
Research: options markets, corporate governance, and capital market efficiency

Gary Grudnitski
Professor
Ph.D., University of Massachusetts, Amherst
Joined the faculty in 1988. Served as professor of accounting, teaching financial & managerial accounting & director of undergraduate programs in the Fowler College of Business

Gun-Ho Joh, PhD
Associate Professor
Ph.D., University of Pennsylvania, Wharton School
Joined the faculty in 1988. Served as associate professor, teaching financial accounting and financial statement analysis to undergraduate and graduate students

John Cooper
After building a successful tax and consulting practice, Mr. Cooper teaches writing for accountants and taxation courses.

Nancy Jones
Award-winning SAP applications expert, Ms. Jones teaches managerial accounting, systems, and analytics to undergraduate and graduate students. She is co-author of the data analytics textbook, Practical Analytics.

Narelle MacKenzie
International tax authority and Australian native, Ms. MacKenzie, teaches individual, entity, and international taxation.

Paul Sager
After earning his accounting degree from SDSU and a career that culminated as a senior VP at SAIC, Mr. Sager returned to the university to teach undergraduate accounting information systems.

Jim Vogt
After a career in the banking industry, Mr. Vogt teaches writing for accountants and fraud examination. He is also CEO/Founder of the Fraud Protection Institute.

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Photo credit: Sue Reyes
Aztecs Hiring Aztecs
As an SDSU alum, there are many ways you can share your professional expertise and experience with current students. Hire an Aztec employee or intern for your company, participate in career fairs, provide information sessions, and more! Learn more at career.sdsu.edu.

Aztec Mentor Program
A San Diego State University strategic priority and collaboration between Career Services and Alumni Engagement, the Aztec Mentor Program’s (AMP) purpose is to engage alumni and professional mentors to connect with juniors, seniors and graduate students to help them become career ready. Mentor registration is open year-round. Learn more at amp.sdsu.edu.

Lifetime Membership
Stay connected to SDSU for life by becoming an SDSU Alumni lifetime member. A lifetime membership supports student scholarships and comes with benefits including special discounts, exclusive invitations, membership gifts and much more. Learn more at sdsualumni.org.

Alumni Groups
SDSU Alumni Groups are volunteer-led groups of SDSU alumni and supporters who have a shared connection with the university. SDSU Alumni Groups work with the SDSU Alumni office to support the goals and mission of the university. SDSU Alumni and their respective campus partners through building alumni networks, supporting student success programs and giving back to the university. Alumni groups do this through organizing events, networking with fellow alumni and supporting the efforts of the colleges and programs at SDSU. Learn more at sdsualumni.org.

Donate
An annual donation of any amount to The Charles W. Lamden School of Accountancy, the VITA program, or scholarship contributions help faculty create an outstanding learning environment for students. Learn more about give opportunities at business.sdsu.edu/give.

Questions? Contact SDSU Alumni Assistant Director Dion Akers (’08) at dakers@mail.sdsu.edu or (619) 594-3464.